



REGIONAL
DISTRICT
NORTH
OKANAGAN

2020 Consolidated Budget Presentation

COMMITTEE OF THE WHOLE
February 19, 2020



- 2020 Consolidated Budget deliberations follow committee budget deliberations that have occurred over the last few months
- All services have been grouped into two sections:
 - Not yet recommended by committee (30 services)
 - Recommended by committee (40 services)
- Recommend to the Board that the proposed 2020 Budget be approved for inclusion in the 2020 Financial Plan, unless Committee desires more time and additional meetings for budget deliberations
- 2020 Financial Plan bylaw will be brought to Board at March 18th meeting for consideration
- Financial Plan must be adopted by bylaw by March 31st

Background



- Percentage splits among partners are based on the preliminary 2020 Completed Roll. Final splits are received from BC Assessment at the end of March
- Tax Base Growth due to new construction and development offsets the impact from tax requisition increases to taxpayers
- For 2020, the North Okanagan had a 2.0% increase in its overall tax base due to new construction and development

Jurisdiction	Tax Base Growth
Armstrong	1.8%
Enderby	0.8%
Vernon	2.1%
Coldstream	1.1%
Spallumcheen	2.8%
Lumby	3.5%
EA 'B'	3.4%
EA 'C'	1.6%
EA 'D'	2.7%
EA 'E'	2.5%
EA 'F'	1.4%
Weighted Avg	2.0%

2020 Consolidated Summary



	ACTUAL 2018	BUDGET 2019	FP 2020	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(17,351,928)	(18,184,621)	(19,079,977)	(895,356)	4.9%
PARCEL TAXES	(429,679)	(434,229)	(209,617)	224,612	(51.7%)
FEDERAL / PROVINCIAL GRANTS	(6,761,006)	(5,669,206)	(4,720,724)	948,482	(16.7%)
GRANTS IN LIEU OF TAXES	(123,442)	(83,083)	(108,950)	(25,867)	31.1%
FEES, CHARGES & OTHER INCOME	(37,035,935)	(35,660,606)	(36,266,405)	(605,799)	1.7%
TRANSFERS FROM RESERVES	(3,763,666)	(22,620,529)	(25,932,046)	(3,311,517)	14.6%
TRANSFERS FROM ACCUMULATED SURPLUS	(124,098)	(33,270)	(52,416)	(19,146)	57.5%
CAPITAL BORROWING	(125,000)	(3,500,000)	(3,500,000)	-	0.0%
	(65,714,754)	(86,185,544)	(89,870,135)	(3,684,591)	4.3%
EXPENSES					
WAGES & BENEFITS	8,517,943	9,344,676	9,932,063	587,387	6.3%
OPERATING EXPENSES	37,072,280	26,367,145	26,510,658	143,513	0.5%
DEBT PAYMENTS	8,949,855	9,108,571	8,903,414	(205,157)	(2.3%)
TRANSFERS TO RESERVES	9,478,125	4,376,206	9,079,608	4,703,402	107.5%
TRANSFERS TO ACCUMULATED SURPLUS	94,992	-	-	-	0.0%
CAPITAL EXPENDITURES	1,601,559	36,988,946	35,444,392	(1,544,554)	(4.2%)
	65,714,754	86,185,544	89,870,135	3,684,591	4.3%
NET	-	-	-	-	-

General Government (010)



- All 6 municipalities & 5 electoral areas
- 2.9% increase in tax requisition (or \$28k)
- Major Budget Impacts:
 - \$21k due to Director pay & expenses
- \$111k from reserve to balance operating budget (2019 - \$110k)
- Capital Projects - \$60,000 (funded from reserve)
 - HVAC Replacement Plan - \$25,000
 - Budget Software - \$35,000

Year	Tax Requisition	% Increase
2020	985,581	2.9%
2019	957,805	4.3%
2018	918,065	2.0%
2017	900,064	--
2016	900,064	(10.0%)
2015	1,000,063	--
2014	1,000,063	0.9%
2013	991,148	(0.4%)
2012	994,782	--

General Government (010)



- Reserve balance
 - 2020 - \$1,772,000 budget
 - 2019 - \$1,944,000 projected
 - 2018 - \$1,990,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	53.3%
Coldstream	12.6%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	6.1%
EA 'C'	5.8%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.6%

General Government (010)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(918,065)	(957,805)	(985,581)	(27,776)	2.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(138,702)	(138,000)	(140,000)	(2,000)	1.4%
GRANTS IN LIEU OF TAXES	(8,678)	(8,000)	(8,500)	(500)	6.3%
FEES, CHARGES & OTHER INCOME	(57,908)	(50,560)	(55,560)	(5,000)	9.9%
TRANSFERS FROM RESERVES	(293,410)	(209,719)	(171,066)	38,653	(18.4%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,416,764)	(1,364,084)	(1,360,707)	3,377	(0.2%)
EXPENSES					
WAGES & BENEFITS	1,626,447	1,809,588	1,876,783	67,195	3.7%
OPERATING EXPENSES	516,458	590,352	576,635	(13,717)	(2.3%)
OVERHEAD ALLOCATIONS	(1,135,975)	(1,135,856)	(1,152,711)	(16,855)	1.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	409,834	100,000	60,000	(40,000)	(40.0%)
	1,416,764	1,364,084	1,360,707	(3,377)	(0.2%)
NET	-	-	-	-	0.0%

IT / GIS Services (011)



- Fully recovered through other services
- Increase in department budget built into IT/GIS overhead recoveries
- Reserve balance
 - 2020 - \$863,000 budget
 - 2019 - \$996,000 projected
 - 2018 - \$906,000 actual
- Website redesign (\$70k) being carried forward to 2020

IT / GIS Services (011)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
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	(24,901)	(46,100)	(47,350)	(1,250)	2.7%
TRANSFERS FROM RESERVES	-	(116,622)	(133,431)	(16,809)	14.4%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(24,901)	(162,722)	(180,781)	(18,059)	11.1%
EXPENSES					
WAGES & BENEFITS	506,432	596,956	609,770	12,814	2.1%
OPERATING EXPENSES	337,701	520,392	570,092	49,700	9.6%
OVERHEAD ALLOCATIONS	(1,050,785)	(1,067,626)	(1,095,081)	(27,455)	2.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	76,293	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	155,260	113,000	96,000	(17,000)	(15.0%)
	24,901	162,722	180,781	18,059	11.1%
NET	-	-	-	-	0.0%

Vernon Search & Rescue (051)



- All 6 municipalities & 5 electoral areas
- \$20,000 grant - building utilities paid directly, with remainder of grant paid to search & rescue
- No change to tax requisition
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	53.3%
Coldstream	12.6%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	6.1%
EA 'C'	5.8%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.6%

Vernon Search & Rescue (051)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
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 ACCUMULATED SURPLUS	(3,267)	(496)	(556)	(60)	12.1%
CAPITAL BORROWING	-	-	-	-	0.0%
	(28,424)	(25,653)	(25,713)	(60)	0.2%
EXPENSES					
WAGES & BENEFITS	3,315	3,480	3,520	40	1.1%
OPERATING EXPENSES	22,092	22,173	22,193	20	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	3,017	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	28,424	25,653	25,713	60	0.2%
NET	-	-	-	-	0.0%

Vernon Search & Rescue Building (052)



- All 6 municipalities & 5 electoral areas
- New service in 2019
- Capital budget of \$3.5M for land purchase and construction of new Search & Rescue building funded by long term borrowing
- Proposing to phase-in tax increase over next 3 years (\$90k in 2020)
- Full annual debt payment of \$245,000 anticipated in 2022

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	53.3%
Coldstream	12.6%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	6.1%
EA 'C'	5.8%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.6%

Vernon Search & Rescue Building (052)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	(24,671)	(114,610)	(89,939)	364.6%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	(500)	(500)	0.0%
FEES, CHARGES & OTHER INCOME	-	(100)	(200)	(100)	100.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	4,771	-	(4,771)	(100.0%)
CAPITAL BORROWING	-	(3,500,000)	(3,500,000)	-	0.0%
	-	(3,520,000)	(3,615,310)	(95,310)	2.7%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	5,000	10,310	5,310	106.2%
DEBT PAYMENTS	-	15,000	105,000	90,000	600.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	3,500,000	3,500,000	-	0.0%
	-	3,520,000	3,615,310	95,310	2.7%
NET	-	-	-	-	0.0%

North Okanagan Shuswap Rail Trail (081)



- 6 RDNO partners (50%) & CSRD (50%)
- 3.9% increase in tax requisition (or \$8k)
- \$2.3M borrowed April 2018 at 3.1%
- Major Budget Impacts:
 - \$12k for trail maintenance
- Reserve balance
 - 2020 - \$220,000 budget
 - 2019 - \$220,000 projected
 - 2018 - \$186,000 actual

Jurisdiction	Tax Base Split (improve. only)
Armstrong	21.3%
Enderby	11.4%
Spallumcheen	28.0%
Lumby	9.3%
EA 'D'	11.2%
EA 'F'	18.8%

North Okanagan Shuswap Rail Trail (081)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(180,352)	(216,422)	(224,862)	(8,440)	3.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(763)	(500)	(750)	(250)	50.0%
FEES, CHARGES & OTHER INCOME	(44,304)	(40,787)	(43,714)	(2,927)	7.2%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	(125,000)	-	-	-	0.0%
	(350,419)	(257,709)	(269,326)	(11,617)	4.5%
EXPENSES					
WAGES & BENEFITS	16,802	22,863	24,271	1,408	6.2%
OPERATING EXPENSES	45,253	76,800	84,441	7,641	9.9%
DEBT PAYMENTS	62,532	158,046	160,614	2,568	1.6%
TRANSFERS TO RESERVES	179,395	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	46,437	-	-	-	0.0%
	350,419	257,709	269,326	11,617	4.5%
NET	-	-	-	-	0.0%

Fortune Parks (090)



- Enderby (37.8%) and EA 'F' (62.2%)
- Budget not yet provided by Enderby & District Services Commission
- With pending approval of new Electoral Area 'F' Parks, Rec & Culture Service (092), new budgets will be created for 090 and 092 and integrated into 2020 Financial Plan when presented for adoption in March
- Reserve balance
 - 2020 - \$15,000 budget
 - 2019 - \$115,000 projected
 - 2018 - \$113,000 actual
- No debt with RDNO

Fortune Parks (090)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(764,686)	(771,588)	(790,878)	(19,290)	2.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(2,845)	(2,000)	(2,500)	(500)	25.0%
FEES, CHARGES & OTHER INCOME	(2,269)	(1,000)	(1,000)	-	0.0%
TRANSFERS FROM RESERVES	-	(100,000)	(100,000)	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(769,800)	(874,588)	(894,378)	(19,790)	2.3%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	764,186	874,588	894,378	19,790	2.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	5,614	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	769,800	874,588	894,378	19,790	2.3%
NET	-	-	-	-	0.0%

Animal Control (150)



- 6 local partners
- Apportioned by population
- No change to tax requisition (same tax req since 2015)
- Increased dog license revenue offsetting rising operating costs
- Reserve balance
 - 2020 - \$266,000 budget
 - 2019 - \$265,000 projected
 - 2018 - \$238,000 actual

Jurisdiction	Population Split
Vernon	65.0%
Coldstream	17.3%
Lumby	3.0%
EA 'B'	5.2%
EA 'C'	6.3%
EA 'D' (LSA)	3.3%

Animal Control (150)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
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	(1,500)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(163,687)	(158,000)	(177,500)	(19,500)	12.3%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(309,434)	(303,248)	(322,748)	(19,500)	6.4%
EXPENSES					
WAGES & BENEFITS	29,283	34,531	35,380	849	2.5%
OPERATING EXPENSES	254,955	264,832	286,603	21,771	8.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	22,096	3,885	765	(3,120)	(80.3%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	3,100	-	-	-	0.0%
	309,434	303,248	322,748	19,500	6.4%
NET	-	-	-	-	0.0%

Animal Control Enderby (154)



- EA 'F' Local Service Area
- Budget not yet provided by Enderby & District Services Commission
- Assumed a 3% increase in tax requisition
- EA 'F' contributes 31.32% of net cost of service to Enderby
- No reserve or debt

Animal Control Enderby (154)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(6,547)	(5,687)	(5,857)	(170)	3.0%
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 ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,547)	(5,687)	(5,857)	(170)	3.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	6,547	5,687	5,857	170	3.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,547	5,687	5,857	170	3.0%
NET	-	-	-	-	0.0%

Fortune Cemetery (200)



- EA 'F' Local Service Area
- Budget not yet provided by Enderby & District Services Commission
- Assumed a 2% increase in contribution
- EA 'F' contributes based on proportionate share of tax base (improvements only) to Enderby
- No reserve or debt

Fortune Cemetery (200)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(25,680)	(26,161)	(27,158)	(997)	3.8%
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 ACCUMULATED SURPLUS	(403)	(458)	4	462	(100.9%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(26,083)	(26,619)	(27,154)	(535)	2.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	25,625	26,619	27,154	535	2.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	458	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	26,083	26,619	27,154	535	2.0%
NET	-	-	-	-	0.0%

Drainage Silver Star (232)



- Local Service Area parcel tax
 - 108 properties (2019 - 106)
- Maintained same total parcel tax revenue
- 1.9% decrease in parcel tax rate due to additional properties
- \$41.22, plus 5.25% provincial fee (2019 - \$42)
- Reserve balance
 - 2020 - \$88,000 budget
 - 2019 - \$87,000 projected
 - 2018 - \$83,000 actual
- No debt

Drainage Silver Star (232)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(4,452)	(4,452)	(4,452)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,678)	(750)	(750)	-	0.0%
TRANSFERS FROM RESERVES	-	(9,000)	-	9,000	(100.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,130)	(14,202)	(5,202)	9,000	(63.4%)
EXPENSES					
WAGES & BENEFITS	1,060	1,190	1,210	20	1.7%
OPERATING EXPENSES	1,406	2,820	2,842	22	0.8%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	3,664	192	1,150	958	499.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	10,000	-	(10,000)	(100.0%)
	6,130	14,202	5,202	(9,000)	(63.4%)
NET	-	-	-	-	0.0%

Fire Protection Grandview Bench (247)



- Local Service Area tax requisition
- 5.7% increase in tax requisition (or \$5k)
- Contracted service to CSRD – Ranchero Fire Dept
- Total budget split by proportionate tax base – RDNO share is 32.8% (2019 – 33.7%)
- No reserve or debt at RDNO

Fire Protection Grandview Bench (247)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(80,360)	(88,206)	(93,230)	(5,024)	5.7%
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 ACCUMULATED SURPLUS	(1,304)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(81,664)	(88,206)	(93,230)	(5,024)	5.7%
EXPENSES					
WAGES & BENEFITS	2,890	3,567	3,608	41	1.1%
OPERATING EXPENSES	78,774	84,639	89,622	4,983	5.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	81,664	88,206	93,230	5,024	5.7%
NET	-	-	-	-	0.0%

Lumby Community Services (320)



- Lumby (33.5%), EA 'D' (49.8%) and EA 'E' (16.7%)
- 0.1% increase in tax requisition
- Establishment bylaw sets a tax requisition limit of \$16,000
- Grant service to WV Resource Centre (Lumby Community Services Centre) and Lumby Health Centre
- No reserve or debt

Lumby Community Services (320)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(15,922)	(15,930)	(15,939)	(9)	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 ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(15,922)	(15,930)	(15,939)	(9)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	15,922	15,930	15,939	9	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	15,922	15,930	15,939	9	0.1%
NET	-	-	-	-	0.0%

Okanagan Basin Water Board (390)



- 7 local partners
- 0.8% decrease in tax requisition (or \$5k)
- OBWB's total inter-regional tax requisition essentially unchanged at \$3.45M
- RDNO's portion decreased relative to its proportion of total RDNO/RDCO/RDOS
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	5.3%
Vernon	61.5%
Coldstream	14.6%
Spall (LSA)	4.8%
EA 'B'	7.0%
EA 'C/D' (LSA)	6.8%

Okanagan Basin Water Board (390)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(619,289)	(599,892)	(595,148)	4,744	(0.8%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(6,224)	(4,000)	(5,000)	(1,000)	25.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(4,221)	(500)	(2,000)	(1,500)	300.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(629,733)	(604,392)	(602,148)	2,244	(0.4%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	624,289	604,392	602,148	(2,244)	(0.4%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	5,444	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	629,733	604,392	602,148	(2,244)	(0.4%)
NET	-	-	-	-	0.0%

Okanagan Film Grant (400)



- Vernon (75.6%), Coldstream (17.9%) & Armstrong (6.5%)
- 20.3% increase in tax requisition (or \$7k)
- The Board requested that non-participating jurisdictions be requested to contribute to OFC in order to increase the OFCs funding from the North Okanagan by \$10,000
- The EAs approved \$2,000 (within service 571) and the Village of Lumby approved \$769. Enderby provides \$1,100
- The proposed budget would increase the OFC grant from \$33,000 to \$40,231 – a \$10k increase including EAs and Lumby's separate contributions
- No reserve or debt

Okanagan Film Grant (400)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(33,660)	(33,660)	(40,500)	(6,840)	20.3%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(412)	(183)	(400)	(217)	118.6%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(1,868)	-	(214)	(214)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(35,941)	(33,843)	(41,114)	(7,271)	21.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	33,827	33,843	41,114	7,271	21.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	2,114	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	35,941	33,843	41,114	7,271	21.5%
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
 - \$7.1M outstanding as at Dec 31, 2020
 - Annual debt payment of \$831,000
 - Current interest rate of 4.2%; to be refinanced April 2021

ORL Debt Financing (421)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
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	(1,027,417)	(948,105)	(967,549)	(19,444)	2.1%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,027,417)	(948,105)	(967,549)	(19,444)	2.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	1,027,417	948,105	967,549	19,444	2.1%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,027,417	948,105	967,549	19,444	2.1%
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
Vernon	58.7%
Coldstream	15.6%
EA 'B'	9.8%
EA 'C'	5.7%
EA 'D'	3.9%
EA 'F'	6.3%

Okanagan Symphony (430)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(9,422)	(9,430)	(9,439)	(9)	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 ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(9,422)	(9,430)	(9,439)	(9)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	9,422	9,430	9,439	9	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	9,422	9,430	9,439	9	0.1%
NET	-	-	-	-	0.0%

Victims Assistance Program (440)



- All 6 municipalities and 5 electoral areas
- 2% increase in tax requisition (or \$3k)
- Apportioned by population
- Inflationary adjustments; reduced reliance on reserve to balance budget
- Reserve balance
 - 2020 - \$127,000 budget
 - 2019 - \$128,000 projected
 - 2018 - \$122,000 actual
- 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%

Victims Assistance Program (440)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(145,293)	(150,015)	(153,015)	(3,000)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(110,594)	(92,973)	(95,138)	(2,165)	2.3%
GRANTS IN LIEU OF TAXES	(1,357)	(1,000)	(1,300)	(300)	30.0%
FEES, CHARGES & OTHER INCOME	(9,419)	(985)	(1,000)	(15)	1.5%
TRANSFERS FROM RESERVES	-	(2,851)	(291)	2,560	(89.8%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(266,663)	(247,824)	(250,744)	(2,920)	1.2%
EXPENSES					
WAGES & BENEFITS	221,890	227,500	229,728	2,228	1.0%
OPERATING EXPENSES	33,928	20,324	21,016	692	3.4%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	10,846	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	266,663	247,824	250,744	2,920	1.2%
NET	-	-	-	-	0.0%

Queen's Committee Grant (480)



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

Jurisdiction	Tax Base Split (L&I)
Vernon	68.5%
Coldstream	16.2%
EA 'B'	7.8%
EA 'C'	7.5%

Queen's Committee Grant (480)



	ACTUAL 2018	BUDGET 2019	FP 2020	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(7,022)	(7,022)	(7,022)	-	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 ACCUMULATED SURPLUS	(6,600)	(8)	(17)	(9)	112.5%
CAPITAL BORROWING	-	-	-	-	0.0%
	(13,622)	(7,030)	(7,039)	(9)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	7,022	7,030	7,039	9	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	6,600	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	13,622	7,030	7,039	9	0.1%
NET	-	-	-	-	0.0%

St. John's Ambulance (620)



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

Jurisdiction	Tax Base Split (L&I)
Vernon	65.7%
Coldstream	15.6%
EA 'B'	7.5%
EA 'C'	7.2%
EA 'D'	3.0%
EA 'E'	1.0%

St John's Ambulance (620)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(4,622)	(4,630)	(4,639)	(9)	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 ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(4,622)	(4,630)	(4,639)	(9)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	4,622	4,630	4,639	9	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	4,622	4,630	4,639	9	0.2%
NET	-	-	-	-	0.0%

Solid Waste Management (670)



- All 6 municipalities & 5 electoral areas
- Tax requisition (\$420k) & user fees (\$6.4M)
- No change to tax requisition
- New 5-year fee bylaw adopted July 2019
- Tipping fee increased to \$103 per tonne January 1, 2020 (\$3 increase)
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	53.3%
Coldstream	12.6%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	6.1%
EA 'C'	5.8%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.6%

Solid Waste Management (670)



Reserve Balances	2020	2019	2018	2017	2016
Operating Reserve	4,050,000	5,129,000	5,087,000	5,347,000	5,023,000
Closure Reserve	11,173,000	10,480,000	8,666,000	7,036,000	4,932,000
Closure/Post Closure Obligation	TBD	TBD	(9,078,000)	(8,473,000)	(7,428,000)

Solid Waste Management (670)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(420,000)	(420,000)	(420,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(14,900)	(2,000)	-	2,000	(100.0%)
GRANTS IN LIEU OF TAXES	(3,970)	(3,000)	(3,500)	(500)	16.7%
FEES, CHARGES & OTHER INCOME	(6,619,966)	(6,253,400)	(6,369,478)	(116,078)	1.9%
TRANSFERS FROM RESERVES	(449,013)	(1,596,000)	(1,720,341)	(124,341)	7.8%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(7,507,850)	(8,274,400)	(8,513,319)	(238,919)	2.9%
EXPENSES					
WAGES & BENEFITS	792,821	981,865	1,155,017	173,152	17.6%
OPERATING EXPENSES	3,508,093	3,634,535	3,839,961	205,426	5.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	1,819,299	1,650,000	1,550,000	(100,000)	(6.1%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	1,387,636	2,008,000	1,968,341	(39,659)	(2.0%)
	7,507,850	8,274,400	8,513,319	238,919	2.9%
NET	-	-	-	-	0.0%

SWM (670) – 2019 Capital Projects



Greater Vernon Diversion & Disposal Facility:

- Entrance Upgrade – Phase 2: complete
- Leachate Pond Seepage Mitigation: Tender canceled, decision to locate a new pond
- Gas Plant Upgrade – Tendered
- Office Renovation – Phase 2 underway





Armstrong/Spallumcheen Diversion & Disposal Facility:

- Phase 1 Closure – Tender postponed due to incomplete filling
- Leachate Management Expansion (Evaporation Pond) - Construction underway
- Landfill Gas Migration Mitigation – monitoring completed, new vents recommended



SWM (670) – 2019 Carry Forward Projects



2019 Carry Forward Capital Projects	Amount	Funding Source
ASDDF Phase 1 Closure	\$ 613,140	Closure Reserve (CF)
ASDDF Leachate Management Expansion	192,513	\$144,513 - Operating Reserve (CF) \$48,000 - Current Revenue
GVDDF Office Renovations	119,280	Operating Reserve (CF)
GVDDF Gas Plant Upgrade	71,285	\$24,285 - Operating Reserve (CF) \$47,000 - Current Revenue
ASDDF Landfill Gas Migration	39,123	\$3,123 - Operating Reserve (CF) \$36,000 – Current Revenue
Total \$1,035,341		

SWM (670) – 2020 Capital Budget



2020 Proposed New Capital	Amount	Funding Source
GVDDF NE Perimeter Road	\$ 130,000	Operating Reserve
GVDDF Leachate Pond Pre-design	100,000	Current Revenue
GVDDF Fortis Biogas Plant Site Prep	160,000	Operating Reserve
GVDDF Office Renovations (Outside)	45,000	Current Revenue
Property Acquisition	400,000	Operating Reserve
Waste Characterization Study	85,000	Operating Reserve
Vehicle Replacement (internal from 442)	13,000	Operating Reserve
Total	\$933,000	

SWM (670) Capital Funding



Funding Source	2020	2019
Current Revenue	\$ 276,000	\$ 450,000
Operating Reserve	1,079,201	904,000
Closure Reserve	613,140	654,000
Total	\$1,968,341	\$2,008,000

Silver Star Transfer Station (679)



- Local Service Area tax requisition & user fees
- Decision to collapse service into SWM (670) on August 1, 2020
- Eliminating tax requisition (or \$10k)
- Bylaw amendment required to prorate 2020 fee of \$139 to \$81 for January to July period
- Capital Project - \$146k transfer station upgrade
- Reserve balance
 - 2020 - nil
 - 2019 - \$156,000 projected
 - 2018 - \$136,000 actual
- No debt

Silver Star Transfer Station (679)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(10,000)	(10,000)	-	10,000	(100.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(111,414)	(113,500)	(68,534)	44,966	(39.6%)
TRANSFERS FROM RESERVES	-	-	(156,000)	(156,000)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(121,414)	(123,500)	(224,534)	(101,034)	81.8%
EXPENSES					
WAGES & BENEFITS	6,787	6,925	6,157	(768)	(11.1%)
OPERATING EXPENSES	107,959	116,085	72,377	(43,708)	(37.7%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	6,667	490	-	(490)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	146,000	146,000	0.0%
	121,414	123,500	224,534	101,034	81.8%
NET	-	-	-	-	0.0%

Septage Facility (715)



	2020	2019	2018	2017	2016
Parcel Tax Requisition	--	\$180,000	\$218,964	\$299,029	\$327,996
% increase/(decrease)	(100.0%)	(17.8%)	(26.8%)	(8.8%)	0.0%

- Provision of service taken over by City of Vernon in October 2019
- Board approved elimination of parcel tax and early loan payment of one debt issue at Nov 6/19 Board meeting
- Reserve balance
 - 2020 - \$1,886,000 budget
 - 2019 - \$2,198,000 projected
 - 2018 - \$1,162,000 actual
- Two 20-year debt issues totaling \$2,440,000 in 2005
 - \$598,000 outstanding at Dec 31, 2020 after \$143,000 early loan payment in Oct 2020

Septage Facility (715)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(218,964)	(180,000)	-	180,000	(100.0%)
FEDERAL / PROVINCIAL GRANTS	(4,679)	(4,679)	(4,679)	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(495,332)	(413,643)	(9,511)	404,132	(97.7%)
TRANSFERS FROM RESERVES	-	-	(312,129)	(312,129)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(718,975)	(598,322)	(326,319)	272,003	(45.5%)
EXPENSES					
WAGES & BENEFITS	8,370	8,550	-	(8,550)	(100.0%)
OPERATING EXPENSES	399,950	394,841	6,000	(388,841)	(98.5%)
DEBT PAYMENTS	180,364	179,714	320,319	140,605	78.2%
TRANSFERS TO RESERVES	130,292	15,217	-	(15,217)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	718,975	598,322	326,319	(272,003)	(45.5%)
NET	-	-	-	-	0.0%

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 (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	53.3%
Coldstream	12.6%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	6.1%
EA 'C'	5.8%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.6%

Starling Control (805)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(25,422)	(25,430)	(25,439)	(9)	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 ACCUMULATED SURPLUS	(0)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(25,422)	(25,430)	(25,439)	(9)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	25,422	25,430	25,439	9	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	25,422	25,430	25,439	9	0.0%
NET	-	-	-	-	0.0%

Sterile Insect Release Program (810)



- 6 local partners
- 7.1% decrease in tax requisition (or \$21k)
- No change to parcel tax rate on individual orchards
 - \$139.26 per acre
 - \$161k total on 1,158 acres
 - RDNO is 14% of total SIR acreage
- SIR working group being established to work through apportionment concerns
- No reserve or debt

Jurisdiction	Tax Base Split (land only)
Armstrong	5.2%
Vernon	65.9%
Coldstream	14.7%
Spallumcheen	5.9%
EA 'B/C' (LSA)	8.3%

Jurisdiction	Parcel Tax on Orchards
Vernon	\$18,707
Coldstream	\$61,375
Spallumcheen	\$19,470
EA 'B/C' (LSA)	\$63,711

Sterile Insect Release Program (810)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(294,272)	(294,272)	(273,353)	20,919	(7.1%)
PARCEL TAXES	(163,263)	(162,774)	(161,162)	1,612	(1.0%)
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(3,102)	(2,000)	(2,500)	(500)	25.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(9,265)	(545)	(1,342)	(797)	146.2%
CAPITAL BORROWING	-	-	-	-	0.0%
	(469,902)	(459,591)	(438,357)	21,234	(4.6%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	460,044	459,591	438,357	(21,234)	(4.6%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	9,858	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	469,902	459,591	438,357	(21,234)	(4.6%)
NET	-	-	-	-	0.0%

Conservation Fund (820)



- 2 municipalities and 5 electoral areas
- New service in 2020
- \$102,000 tax requisition
- Provision included in budget for Spallumcheen to opt in during 2020 at proportionate amount of \$24,378

Jurisdiction	Tax Base Split (improv. only)
Armstrong	18.2%
Lumby	7.9%
EA 'B'	23.9%
EA 'C'	21.5%
EA 'D'	9.6%
EA 'E'	2.9%
EA 'F'	16.0%

Conservation Fund (820)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	(102,000)	(102,000)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	(100)	(100)	0.0%
FEES, CHARGES & OTHER INCOME	-	-	(24,548)	(24,548)	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	1,928	1,928	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	-	-	(124,720)	(124,720)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	3,520	3,520	0.0%
OPERATING EXPENSES	-	-	121,200	121,200	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	-	-	124,720	124,720	0.0%
NET	-	-	-	-	0.0%

Regional Transit (871)



- All 6 municipalities and 3 EAs
- No change to tax requisition
- Increasing fare revenue offsetting rising costs
- 2019 surplus due to a \$59k Gas Tax grant
- Recent service review - new splits in 2019
- Reserve balance
 - 2020 - \$415,000 budget
 - 2019 - \$415,000 projected
 - 2018 - \$354,000 actual
- No debt

Jurisdiction	% Split	Old Split
Armstrong	21.1%	28.1%
Enderby	12.0%	11.0%
Vernon	24.5%	25.5%
Coldstream	11.0%	10.0%
Spallumcheen	8.8%	7.8%
Lumby	8.6%	6.6%
EA 'B'	5.5%	4.5%
EA 'D'	5.2%	4.2%
EA 'F'	3.3%	2.3%

Regional Transit (871)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(265,807)	(265,807)	(265,807)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(2,004)	(1,400)	(1,700)	(300)	21.4%
FEES, CHARGES & OTHER INCOME	(155,969)	(142,562)	(148,714)	(6,152)	4.3%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(423,780)	(409,769)	(416,221)	(6,452)	1.6%
EXPENSES					
WAGES & BENEFITS	15,473	15,755	16,068	313	2.0%
OPERATING EXPENSES	376,474	394,014	400,153	6,139	1.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	31,832	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	423,780	409,769	416,221	6,452	1.6%
NET	-	-	-	-	0.0%

UBCO Connector (872)



- All 6 municipalities and 4 EAs
- 14% increase in tax requisition (or \$46k)
- Sept 2018 Board approval of the following expansions
 - April 2020 expansion to eliminate seasonal service reductions (\$23k annual cost)
 - Sept 2020 expansion to introduce Sunday service (\$55k annual cost - \$18k in 2020)
- April 2018 expansion - 29% increase in service hours
- Reserve balance
 - 2020 - \$433,000 budget
 - 2019 - \$447,000 projected
 - 2018 - \$415,000 actual

Jurisdiction	% Split
Armstrong	1.0%
Enderby	0.3%
Vernon	73.4%
Coldstream	15.4%
Spallumcheen	0.7%
Lumby	0.4%
EA 'B'	3.9%
EA 'C'	3.9%
EA 'D'	0.7%
EA 'F'	0.3%

UBCO Connector (872)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(325,671)	(325,671)	(371,265)	(45,594)	14.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(3,660)	(2,000)	(3,500)	(1,500)	75.0%
FEES, CHARGES & OTHER INCOME	(169,688)	(163,586)	(168,000)	(4,414)	2.7%
TRANSFERS FROM RESERVES	-	-	(14,159)	(14,159)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(499,019)	(491,257)	(556,924)	(65,667)	13.4%
EXPENSES					
WAGES & BENEFITS	22,719	20,555	20,968	413	2.0%
OPERATING EXPENSES	443,188	470,702	535,956	65,254	13.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	33,113	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	499,019	491,257	556,924	65,667	13.4%
NET	-	-	-	-	0.0%

Emergency Telephone (911)



- All 6 municipalities & 5 electoral areas
- No change to tax requisition (same tax req since 2016)
- Contracted to E-Comm through RDCO
 - Partnered with 9 RD's
 - Contract extended in 2019 until end of 2020
- Reserve balance
 - 2020 - \$234,000 budget
 - 2019 - \$234,000 projected
 - 2018 - \$227,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	53.3%
Coldstream	12.6%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	6.1%
EA 'C'	5.8%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.6%

Emergency Telephone (911)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
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	(1,509)	(1,000)	(1,400)	(400)	40.0%
FEES, CHARGES & OTHER INCOME	(4,552)	(1,894)	(2,349)	(455)	24.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(165,671)	(162,505)	(163,360)	(855)	0.5%
EXPENSES					
WAGES & BENEFITS	14,451	10,660	10,088	(572)	(5.4%)
OPERATING EXPENSES	138,628	151,845	153,272	1,427	0.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	12,593	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	165,671	162,505	163,360	855	0.5%
NET	-	-	-	-	0.0%

Fire Dispatch (913)



- All municipalities, except Vernon, plus Local Service Areas in EAs
- 10.0% decrease in tax requisition (or \$21k)
- New contract with FVRD and subcontracted to E-Comm as service provider as of Feb 2019
- Cost impacts were not as significant as originally anticipated
- Reserve balance
 - 2020 - \$282,000 budget
 - 2019 - \$308,000 projected
 - 2018 - \$252,000 actual
- No debt

Jurisdiction	Tax Base Split (improv. only)
Armstrong	11.6%
Enderby	6.2%
Coldstream	31.8%
Spallumcheen	15.3%
Lumby	5.1%
EA LSAs	30.0%

Fire Dispatch (913)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(137,088)	(212,486)	(191,237)	21,249	(10.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(193)	(200)	(300)	(100)	50.0%
FEES, CHARGES & OTHER INCOME	(4,985)	(2,000)	(2,500)	(500)	25.0%
TRANSFERS FROM RESERVES	-	(15,457)	(25,780)	(10,323)	66.8%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(142,267)	(230,143)	(219,817)	10,326	(4.5%)
EXPENSES					
WAGES & BENEFITS	16,321	16,704	16,990	286	1.7%
OPERATING EXPENSES	106,487	213,439	202,827	(10,612)	(5.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	19,459	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	142,267	230,143	219,817	(10,326)	(4.5%)
NET	-	-	-	-	0.0%

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
 - \$5.5M outstanding as at Dec 31, 2020
 - MFA refinanced debt in Oct 2019
 - Interest rate reduced from 4.13% to 2.25%
 - Annual debt payment of \$290k, reduced from \$426k

Vance Creek Reservoir (951)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
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	(473,052)	(480,080)	(352,029)	128,051	(26.7%)
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(473,052)	(480,080)	(352,029)	128,051	(26.7%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	473,052	480,080	352,029	(128,051)	(26.7%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	473,052	480,080	352,029	(128,051)	(26.7%)
NET	-	-	-	-	0.0%

Budget Recommendations From Committee



- The next group of 40 services have been to various committees and have been recommended in principle to be included within the 2020 Financial Plan
- Minor budget adjustments have occurred to a few services since committee meetings. The changes mainly relate to updates of capital projects that are being carried over from 2019 to 2020 and were actively in progress in late 2019. As part of the 2019 year-end process, projects were updated with their actual expenditures to December 31, 2019.
- Changes include:
 - Greater Vernon Water (372) – reduced capital carry forwards by \$663,782
 - White Valley Parks, Rec & Culture (070) - reduced capital carry forwards by \$68,962
 - Greater Vernon Parks & Trails (060) - reduced capital carry forwards by \$64,000
 - Greater Vernon Culture (069) - reduced capital carry forwards by \$45,500
 - Custom Transit (870) – tax requisition adjusted to take into account new ridership count. Tax requisition to decrease \$17,074, rather than original proposal of \$22,074
 - Regional Growth Management (031) - added \$9,000 remaining on Climate Action project, funded by OBWB grant



Electoral Area Administration (021)



- All 5 electoral areas
- 27.8% increase in tax requisition (or \$65k)
- Includes \$500k allocation for CWF projects that are not projects of another service
- Major budget impacts
 - \$31k due to increased EA Director pay and travel
 - \$20k due to elimination of Noxious Weeds service
 - \$16k due to reduced transfer from reserve
- Reserve balance
 - 2020 - \$467,000 budget
 - 2019 - \$488,000 projected
 - 2018 - \$510,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.7%
EA 'C'	29.4%
EA 'D'	12.5%
EA 'E'	4.0%
EA 'F'	23.4%

Electoral Area Administration (021)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(219,604)	(234,976)	(300,222)	(65,246)	27.8%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(1,021,794)	(949,000)	(879,000)	70,000	(7.4%)
GRANTS IN LIEU OF TAXES	(528)	(500)	(500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(173,118)	(5,400)	(5,400)	-	0.0%
TRANSFERS FROM RESERVES	(545,091)	(586,515)	(520,175)	66,340	(11.3%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,960,135)	(1,776,391)	(1,705,297)	71,094	(4.0%)
EXPENSES					
WAGES & BENEFITS	204,785	191,669	231,100	39,431	20.6%
OPERATING EXPENSES	809,267	747,722	637,197	(110,525)	(14.8%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	946,083	837,000	837,000	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,960,135	1,776,391	1,705,297	(71,094)	(4.0%)
NET	-	-	-	-	0.0%

Development Services (030)



- All 5 Electoral Areas
- 10.6% increase in tax requisition (or \$79k)
- Major budget impacts
 - \$51k due to transfer of a portion of the Noxious Weeds (360) reserve to Development Services (030) reserve
 - \$27k due to reduced transfer from reserve
- Reserve balance
 - 2020 - \$172,000 budget
 - 2019 - \$121,000 projected
 - 2018 - \$137,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.7%
EA 'C'	29.4%
EA 'D'	12.5%
EA 'E'	4.0%
EA 'F'	23.4%

Development Services (030)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(680,120)	(741,331)	(820,243)	(78,912)	10.6%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,637)	(1,500)	(1,600)	(100)	6.7%
FEES, CHARGES & OTHER INCOME	(263,931)	(261,300)	(263,000)	(1,700)	0.7%
TRANSFERS FROM RESERVES	(213,395)	(147,496)	(120,000)	27,496	(18.6%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,159,083)	(1,151,627)	(1,204,843)	(53,216)	4.6%
EXPENSES					
WAGES & BENEFITS	700,970	741,064	736,416	(4,648)	(0.6%)
OPERATING EXPENSES	454,117	410,563	417,866	7,303	1.8%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	3,996	-	50,561	50,561	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,159,083	1,151,627	1,204,843	53,216	4.6%
NET	-	-	-	-	0.0%

Regional Planning (031)



- All 6 municipalities & 5 electoral areas
- 2.5% increase in tax requisition (or \$4k)
- Reduced reliance on reserve to balance budget
- Reserve balance
 - 2020 - \$84,000 budget
 - 2019 - \$85,000 projected
 - 2018 - \$80,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	53.3%
Coldstream	12.6%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	6.1%
EA 'C'	5.8%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.6%

Regional Planning (031)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(160,780)	(163,996)	(168,096)	(4,100)	2.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	(100,000)	(139,500)	(39,500)	39.5%
GRANTS IN LIEU OF TAXES	(1,520)	(1,000)	(1,200)	(200)	20.0%
FEES, CHARGES & OTHER INCOME	(6,957)	(20,625)	(3,500)	17,125	(83.0%)
TRANSFERS FROM RESERVES	-	(20,765)	(1,044)	19,721	(95.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(169,257)	(306,386)	(313,340)	(6,954)	2.3%
EXPENSES					
WAGES & BENEFITS	123,980	125,561	124,780	(781)	(0.6%)
OPERATING EXPENSES	35,584	180,825	188,560	7,735	4.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	9,694	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	169,257	306,386	313,340	6,954	2.3%
NET	-	-	-	-	0.0%

Building Inspection (040)



- All 5 Electoral Areas
- 100% decrease in tax requisition (or \$1k)
- Major budget impacts:
 - \$21K due to reallocation of planning staff time for plan checks
 - \$38k increase in revenue to due Lumby and OKIB contracts
- Reserve balance
 - 2020 - \$1,200,000 budget
 - 2019 - \$1,200,000 projected
 - 2018 - \$981,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.7%
EA 'C'	29.4%
EA 'D'	12.5%
EA 'E'	4.0%
EA 'F'	23.4%

Building Inspection (040)



	ACTUAL 2018	BUDGET 2019	FP 2020	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(40,000)	(1,000)	-	1,000	(100.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(96)	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(791,537)	(695,669)	(733,244)	(37,575)	5.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(831,633)	(696,669)	(733,244)	(36,575)	5.2%
EXPENSES					
WAGES & BENEFITS	471,786	539,252	572,385	33,133	6.1%
OPERATING EXPENSES	126,656	157,417	160,859	3,442	2.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	233,191	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	831,633	696,669	733,244	36,575	5.2%
NET	-	-	-	-	0.0%

Emergency Planning (050)



- All 5 Electoral Areas
- 15.6% increase in tax requisition (or \$16k)
- Major budget impacts:
 - \$14k due to new seasonal position
- Grant projects of \$432k:
 - \$150k UBCM – FireSmart
 - \$75k UBCM – FTC Equipment
 - \$25k x3 UBCM – Evacuation Route Planning, EOC and ESS
 - \$132k in projects being carried forward from 2019
- Reserve balance
 - 2020 - \$170,000 budget
 - 2019 - \$170,000 projected
 - 2018 - \$157,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.7%
EA 'C'	29.4%
EA 'D'	12.5%
EA 'E'	4.0%
EA 'F'	23.4%

Emergency Planning (050)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(100,962)	(102,981)	(119,041)	(16,060)	15.6%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(18,560)	(348,200)	(432,000)	(83,800)	24.1%
GRANTS IN LIEU OF TAXES	(243)	(200)	(200)	-	0.0%
FEES, CHARGES & OTHER INCOME	(19,061)	(16,600)	(21,171)	(4,571)	27.5%
TRANSFERS FROM RESERVES	-	(92,991)	(65,000)	27,991	(30.1%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(138,825)	(560,972)	(637,412)	(76,440)	13.6%
EXPENSES					
WAGES & BENEFITS	56,821	60,643	77,044	16,401	27.0%
OPERATING EXPENSES	60,716	500,329	560,368	60,039	12.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	21,288	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	138,825	560,972	637,412	76,440	13.6%
NET	-	-	-	-	0.0%

Electoral Areas B & C Local Parks (061)



- EA 'B' (52.6%) & EA 'C' (47.4%) based on Improvements Only
- 6.9% increase in tax requisition (or \$20k)
- Major budget impacts:
 - \$20k due to new 5-year maintenance contract
- Reserve balance
 - 2020 - \$320,000 budget
 - 2019 - \$320,000 projected
 - 2018 - \$298,000 actual
- No debt

Electoral Areas B & C Local Parks (061)



- 2020 Projects
 - BX Community Park Playground Replacement - \$75,000
 - Cools Pond Viewing Platform - \$40,000
 - Cools Pond Fencing - \$40,000
 - Garbage Bins - \$25,000
 - Mutrie Park Fencing - \$20,000
 - Park Study - \$15,000
 - N'Kwala Park Playground Resurfacing - \$15,000
 - Gibbs Road Playground Resurfacing - \$15,000
- Total of \$245,000 funded from CWF

Electoral Areas B & C Local Parks (061)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(285,107)	(295,086)	(315,447)	(20,361)	6.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(5,506)	(1,500)	-	1,500	(100.0%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(12,170)	(8,448)	(8,198)	250	(3.0%)
TRANSFERS FROM RESERVES	(104,922)	(132,000)	(245,000)	(113,000)	85.6%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(407,706)	(437,034)	(568,645)	(131,611)	30.1%
EXPENSES					
WAGES & BENEFITS	77,663	84,800	86,850	2,050	2.4%
OPERATING EXPENSES	203,655	215,234	236,795	21,561	10.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	21,465	5,000	-	(5,000)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	104,922	132,000	245,000	113,000	85.6%
	407,706	437,034	568,645	131,611	30.1%
NET	-	-	-	-	0.0%

Summary of GVPRC Services



The net budgets represent the total property tax requisition requirements for each service with a comparison to 2019.

Service	2020	2019	\$ Increase (Decrease)	% Increase (Decrease)
060 – GV Parks, Rec & Culture	3,208,540	2,947,781	260,759	8.8%
062 – Multi-Use Facility	711,000	773,457	(62,457)	(8.1%)
063 – GV Rec Facilities & Programming	1,148,863	1,128,043	20,819	1.8%
064 – Multi-Use Facility Expansion	844,345	854,345	(10,000)	(1.2%)
065 – Community Theatre	1,101,596	1,036,556	65,040	6.3%
069 – Greater Vernon Culture	1,468,102	1,371,388	96,714	7.1%
Total:	\$8,482,446	\$8,111,570	\$370,876	4.6%

GV Parks, Recreation & Culture (060)



- 4 Greater Vernon partners
- 8.8% increase in tax requisition (\$261k)
- Major budget impacts:
 - \$181k increase in General Revenue funding of the capital plan
 - \$70k for transfer to the parkland acquisition reserve
 - \$14k for summer student
- Includes \$25,000 for ORT partnership's operational funding and/or to engage support resources (change to ongoing funding from one-time in 2019)
- Outstanding debt as at Dec. 31/20 projected to be \$10.3M

Jurisdiction	Tax Base Split (improve. only)
Vernon	67.7%
Coldstream	16.9%
EA 'B'	8.1%
EA 'C'	7.3%

GV Parks, Recreation & Culture (060)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(3,937,169)	(2,947,781)	(3,208,540)	(260,759)	8.8%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(266,528)	(615,000)	(63,000)	552,000	(89.8%)
GRANTS IN LIEU OF TAXES	(42,691)	(16,000)	(30,000)	(14,000)	87.5%
FEES, CHARGES & OTHER INCOME	(360,289)	(240,941)	(249,674)	(8,733)	3.6%
TRANSFERS FROM RESERVES	(742,291)	(6,727,800)	(5,691,000)	1,036,800	(15.4%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(5,348,967)	(10,547,522)	(9,242,214)	1,305,308	(12.4%)
EXPENSES					
WAGES & BENEFITS	287,067	244,315	284,045	39,730	16.3%
OPERATING EXPENSES	13,932,025	1,080,172	1,080,403	231	0.0%
DEBT PAYMENTS	1,064,608	1,068,235	1,092,766	24,531	2.3%
TRANSFERS TO RESERVES	462,982	-	70,000	70,000	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	(10,397,714)	8,154,800	6,715,000	(1,439,800)	(17.7%)
	5,348,967	10,547,522	9,242,214	(1,305,308)	(12.4%)
NET	-	-	-	-	0.0%

GVPRC (060) – 2019 Capital Carry Forward



2019 Capital Carry Forward Projects	Amount	Funding Source
Okanagan Rail Trail - washroom	290,000	Park DCC Reserve
BX Falls Trail - bridge replacements	150,000	Operating Reserve
Arts Centre - washroom improvement	48,000	Grants
Trail signage	105,000	Operating Reserve
Swan Lake Nature Reserve (boardwalk / blind)	65,000	Operating Reserve - \$50K Grants - \$15K
BX Ranchlands - building demolition	50,000	Operating Reserve
Okanagan Rail Trail – Trail Head Design	10,000	Operating Reserve
Total	\$718,000	

GVPRC (060) -2020 Capital Projects



2020 New Projects	Amount	Funding Source
Okanagan Rail Trail – erosion control	500,000	General Revenue
Middleton Mountain – staircase upgrades	140,000	General Revenue
GV Sub-Regional Parks Master Plan	100,000	General Revenue
Okanagan Rail Trail Hwy 97 Crossing – culvert engineering assessment	30,000	General Revenue
Okanagan Rail Trail – dock repair & upgrade	100,000	\$50k - General Revenue \$50k - EA 'B' CWF
Kal Crystal Waters Trail Loop	78,000	\$39k - General Revenue \$39k - EA 'B' CWF
Swan Lake Nature Reserve – culvert removal	65,500	General Revenue
Greater Vernon Athletics Park low level lighting	30,000	Operating Reserve
GV Trail – garbage receptacle replacements	20,000	General Revenue
Grey Canal Parking – Baker-Hogg Reservoir	18,500	General Revenue
Grey Canal Trail – Cypress Fencing	15,000	General Revenue
Total	\$1,097,000	

GVPRC (060) Capital – Parkland Provision



2020 Parkland Provision	Amount	Funding Source
DCC Parkland Acquisition	4,000,000	Park DCC Reserve
GV Parkland Acquisition	900,000	Land Acquisition Reserve
Total	\$4,900,000	

Multi-Use Facility (062)



- 4 Greater Vernon partners
- 8.1% decrease in tax requisition (\$62,457) as a result of debt refinancing
- 2020 will be final year with a tax requisition
- Reserve will fund reduced debt payments 2021 to 2023
- Interest rates decreased from 2.1% to 1.67% on final year of \$14.25M debt issue
- Reserve balance
 - 2020 - \$64,000 budget
 - 2019 - \$85,000 projected
 - 2018 - \$100,000 actual

Jurisdiction	Tax Base Split (improve. only)
Vernon	67.7%
Coldstream	16.9%
EA 'B'	8.1%
EA 'C'	7.3%

Multi-Use Facility (062)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(773,457)	(773,457)	(711,000)	62,457	(8.1%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(8,387)	(4,000)	(5,000)	(1,000)	25.0%
FEES, CHARGES & OTHER INCOME	(521,510)	(564,773)	(612,288)	(47,515)	8.4%
TRANSFERS FROM RESERVES	(16,004)	(20,962)	(21,153)	(191)	0.9%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,319,358)	(1,363,192)	(1,349,441)	13,751	(1.0%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	422	430	439	9	2.1%
DEBT PAYMENTS	1,316,738	1,362,762	1,349,002	(13,760)	(1.0%)
TRANSFERS TO RESERVES	2,199	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,319,358	1,363,192	1,349,441	(13,751)	(1.0%)
NET	-	-	-	-	0.0%

GV Recreation & Programming (063)



- Coldstream, EA 'B' & EA 'C'
- 1.8% increase in tax requisition (or \$21k)
- 1.9% contractual increase with City of Vernon (CAN CPI August-August)
- Recreation & programming provided by City of Vernon
- Original agreement with City was recently renewed for an additional 5-year term (2019-2023)
- No reserve or debt

Jurisdiction	Tax Base Split (improve. only)
Coldstream	52.2%
EA 'B'	25.1%
EA 'C'	22.7%

GV Recreation & Programming (063)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(1,100,350)	(1,128,043)	(1,148,863)	(20,820)	1.8%
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 ACCUMULATED SURPLUS	(453)	453	(152)	(605)	(133.6%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,100,803)	(1,127,590)	(1,149,015)	(21,425)	1.9%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	1,100,803	1,127,590	1,149,015	21,425	1.9%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,100,803	1,127,590	1,149,015	21,425	1.9%
NET	-	-	-	-	0.0%

Multi-Use Facility Expansion (064)



- 4 Greater Vernon partners
- 1.2% decrease in tax requisition (or \$10k)
- Reserve balance
 - 2020 - \$428,000 budget
 - 2019 - \$427,000 projected
 - 2018 - \$415,000 actual
- 20-year debt issue - \$13,156,695 April 2017
 - Outstanding debt projected to be \$11.6M as at Dec 31/20
 - Annual debt payment of \$858,000
 - Interest rate of 2.8%

Jurisdiction	Tax Base Split (improve. only)
Vernon	67.7%
Coldstream	16.9%
EA 'B'	8.1%
EA 'C'	7.3%

Multi-Use Facility Expansion (064)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(854,345)	(854,345)	(844,345)	10,000	(1.2%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(9,266)	(5,000)	(7,000)	(2,000)	40.0%
FEES, CHARGES & OTHER INCOME	(8,414)	(14,797)	(37,936)	(23,139)	156.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(872,025)	(874,142)	(889,281)	(15,139)	1.7%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	422	430	439	9	2.1%
DEBT PAYMENTS	858,023	872,712	887,842	15,130	1.7%
TRANSFERS TO RESERVES	13,580	1,000	1,000	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	872,025	874,142	889,281	15,139	1.7%
NET	-	-	-	-	0.0%

Community Theatre (065)



- 4 Greater Vernon partners
- 6.3% increase to tax requisition (or \$65k)
- Agreement renewal in progress – budget includes inflationary increase in contract
- \$82k increase in capital funding to \$190,000
- Interest rates decreased from 2.1% to 1.67% on final year of \$7M debt issue
- Largest of the four debt issues (\$7M) matures Dec 1/20; remaining 3 debt issues mature by Dec. 2021
- Reserve balance
 - 2020 - \$1,644,000 budget
 - 2019 - \$1,654,000 projected
 - 2018 - \$1,822,000 actual

Jurisdiction	Tax Base Split (improve. only)
Vernon	67.7%
Coldstream	16.9%
EA 'B'	8.1%
EA 'C'	7.3%

Community Theatre (065)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(998,584)	(1,036,556)	(1,101,596)	(65,040)	6.3%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(10,828)	(7,000)	(8,000)	(1,000)	14.3%
FEES, CHARGES & OTHER INCOME	(389,830)	(378,985)	(409,329)	(30,344)	8.0%
TRANSFERS FROM RESERVES	(303,046)	(252,000)	(10,000)	242,000	(96.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,702,288)	(1,674,541)	(1,528,925)	145,616	(8.7%)
EXPENSES					
WAGES & BENEFITS	16,973	18,600	19,000	400	2.2%
OPERATING EXPENSES	497,505	472,339	487,106	14,767	3.1%
DEBT PAYMENTS	795,373	823,602	822,819	(783)	(0.1%)
TRANSFERS TO RESERVES	40,240	58,000	-	(58,000)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	352,196	302,000	200,000	(102,000)	(33.8%)
	1,702,288	1,674,541	1,528,925	(145,616)	(8.7%)
NET	-	-	-	-	0.0%

Community Theatre (065) Budget Summary



Net Budget	2020	2019	Change
Net Operating Costs	\$ 466,106	\$ 452,751	\$ 13,355
Net Debt Expense	445,490	475,805	(30,315)
Net Capital/Reserve Expense	190,000	108,000	82,000
Tax Requisition	\$1,101,596	\$1,036,556	\$ 65,040

Community Theatre (065) - 2020 Capital Projects



The 2019 program was completed so there are no carry forward items.

2020 Proposed Capital	Amount	Funding Source
Lobby carpet replacement	\$125,000	Operating Reserve - \$51,000 General Revenue - \$74,000
Lighting upgrade	\$45,000	General Revenue
Entrance / exit security enclosures	\$30,000	General Revenue
Total	\$200,000	

Greater Vernon Culture (069)



- 7.1% increase in tax requisition (or \$97k)
- No debt, but approval in place to borrow up to \$25 million for the GV Cultural Centre
- GV Cultural Facilities Reserve has been established; Dec. 31/20 projected balance \$375,000
- Operating Reserve
 - 2020 - \$98,000 budget
 - 2019 - \$100,000 projected
- Capital projects include:
 - Greater Vernon Cultural Centre Planning (\$77.5k)
 - Museum Mechanical Upgrades (\$70k)
 - Caetani Facility Assessment (\$15k)

Jurisdiction	Tax Base Split (L&I)
Vernon	68.5%
Coldstream	16.2%
EA 'B'	7.8%
EA 'C'	7.5%

Greater Vernon Culture (069)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	(1,371,388)	(1,468,102)	(96,714)	7.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	(10,000)	(10,000)	0.0%
GRANTS IN LIEU OF TAXES	-	(10,000)	(11,000)	(1,000)	10.0%
FEES, CHARGES & OTHER INCOME	-	(44,328)	(36,404)	7,924	(17.9%)
TRANSFERS FROM RESERVES	-	-	(2,500)	(2,500)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	-	(1,425,716)	(1,528,006)	(102,290)	7.2%
EXPENSES					
WAGES & BENEFITS	-	115,817	120,980	5,163	4.5%
OPERATING EXPENSES	-	989,899	1,022,526	32,627	3.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	175,000	222,000	47,000	26.9%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	145,000	162,500	17,500	12.1%
	-	1,425,716	1,528,006	102,290	7.2%
NET	-	-	-	-	0.0%

White Valley Parks, Rec & Culture (070)



- Lumby, EA 'D' & EA 'E'
- 4.0% increase in tax requisition (or \$39k)
- Reserve balance
 - 2020 - \$1,579,000 budget
 - 2019 - \$2,057,000 projected
 - 2018 - \$1,860,000 actual
- \$88,000 outstanding debt as at Dec 31, 2020

Jurisdiction	Tax Base Split (improve. Only)
Lumby	38.8%
EA 'D'	46.9%
EA 'E'	14.3%

White Valley Parks, Rec & Culture (070)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(934,189)	(970,622)	(1,009,447)	(38,825)	4.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(106,116)	(2,808,569)	(2,827,454)	(18,885)	0.7%
GRANTS IN LIEU OF TAXES	(9,197)	(9,000)	(9,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(310,101)	(378,768)	(368,029)	10,739	(2.8%)
TRANSFERS FROM RESERVES	(246,856)	(617,310)	(1,045,779)	(428,469)	69.4%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,606,459)	(4,784,269)	(5,259,709)	(475,440)	9.9%
EXPENSES					
WAGES & BENEFITS	33,946	34,705	35,201	496	1.4%
OPERATING EXPENSES	969,901	1,008,201	1,042,055	33,854	3.4%
DEBT PAYMENTS	14,442	14,839	15,253	414	2.8%
TRANSFERS TO RESERVES	216,187	201,024	217,000	15,976	7.9%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	371,983	3,525,500	3,950,200	424,700	12.0%
	1,606,459	4,784,269	5,259,709	475,440	9.9%
NET	-	-	-	-	0.0%

White Valley Parks, Rec & Culture (070)



2020 Budget								
Project Name	Project Budget	General Revenue	Reserves	Lumby CWF	Area D CWF	Area E CWF	Grants	Donations/ Other
Pat Duke Arena Renovations	2,934,900	-	-	97,744	118,686	35,878	2,595,625	86,967
Royals Park Picnic Shelter	41,300	-	-	16,000	19,427	5,873	-	-
Zamboni Replacement	140,000	-	140,000	-	-	-	-	-
Hansen Park Well	40,000	-	-	15,496	18,816	5,688	-	-
Pool building expansion	60,000	-	-	23,244	28,224	8,532		
Oval Park Electrical Upgrades	24,000	-	-	9,298	11,290	3,412		
HVAC at WVCC	25,000	-	25,000	-	-	-		
Basketball Resurfacing	15,000	-	-	5,811	7,056	2,133		
WVCC Upgrade	40,000	-	-	15,496	18,816	5,688		
Parks & Trails Master Plan	100,000	-	-	38,740	47,040	14,220		
Pat Duke Arena Reinforcement	500,000	-	500,000	-	-	-		
Lumby Curling Club Doors	30,000		30,000	-	-	-		
TOTALS	\$3,950,200	\$0	\$695,000	\$221,829	\$269,355	\$81,424	\$2,595,625	\$86,967

Kingfisher School (091)



- Local Service Area tax requisition
- No change to tax requisition
- Debt service function
- No reserve
- 20-year debt issue for \$175,000 in 2008
 - Dec 31/20 - \$87,000 outstanding
 - Interest rate reduced from 4.65% to 2.65% in April 2018

Kingfisher School (091)



	ACTUAL 2018	BUDGET 2019	FP 2020	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(12,121)	(10,715)	(10,715)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(2,488)	(2,822)	(3,170)	(348)	12.3%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(2,463)	(230)	(239)	(9)	3.9%
CAPITAL BORROWING	-	-	-	-	0.0%
	(17,072)	(13,767)	(14,124)	(357)	2.6%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	422	430	439	9	2.1%
DEBT PAYMENTS	14,090	13,337	13,685	348	2.6%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	2,560	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	17,072	13,767	14,124	357	2.6%
NET	-	-	-	-	0.0%

BX Villa Walkway (162)



- Local Service Area tax requisition
- No change to tax requisition
- Reserve balance
 - 2020 - \$4,000 budget
 - 2019 - \$4,000 projected
 - 2018 - \$4,000 actual
- No debt

BX Villa Walkway (162)



	ACTUAL 2018	BUDGET 2019	FP 2020	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	(83)	(25)	(60)	(35)	140.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(2,179)	(2,121)	(2,156)	(35)	1.7%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	2,085	2,121	2,156	35	1.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	94	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	2,179	2,121	2,156	35	1.7%
NET	-	-	-	-	0.0%

Fire Protection BX Swan Lake (241)



- Local Service Area tax requisition (portions of EA 'B' & EA 'C')
- 6.9% increase in tax requisition (or \$51k)
- Major budget impacts:
 - \$31k for Training Officer - partial year; shared by 3 Fire Dept.
 - \$13k due to truck maintenance
 - \$7k due response & practice pay
- Reserve balance
 - 2020 - \$435,000 budget
 - 2019 - \$483,000 projected
 - 2018 - \$1,081,000 actual
- \$1.3M outstanding debt as at Dec 31, 2020
- Capital includes SCBA packs & bottles (\$135k), fire hall repair (\$20k), fire hydrant addition (\$10k)

Fire Protection BX Swan Lake (241)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(699,010)	(741,750)	(792,931)	(51,181)	6.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(332,791)	(157,278)	(161,026)	(3,748)	2.4%
TRANSFERS FROM RESERVES	-	(1,000,000)	(165,000)	835,000	(83.5%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,031,801)	(1,899,028)	(1,118,957)	780,071	(41.1%)
EXPENSES					
WAGES & BENEFITS	366,480	374,800	430,284	55,484	14.8%
OPERATING EXPENSES	273,558	314,408	318,864	4,456	1.4%
DEBT PAYMENTS	93,898	95,820	97,809	1,989	2.1%
TRANSFERS TO RESERVES	181,363	105,000	107,000	2,000	1.9%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	116,502	1,009,000	165,000	(844,000)	(83.6%)
	1,031,801	1,899,028	1,118,957	(780,071)	(41.1%)
NET	-	-	-	-	0.0%

Fire Protection Lumby (243)



- Lumby (50.4%) & portion of EA 'D' (49.6%)
- 6.7% increase in tax requisition (or \$33k)
- Major budget impacts:
 - \$18k for Training Officer - partial year; shared by 3 Fire Dept.
 - \$6k due fire hall maintenance
- Reserve balance
 - 2020 - \$252,000 budget
 - 2019 - \$511,000 projected
 - 2018 - \$1,017,000 actual
- \$254k outstanding debt as at Dec 31, 2020
- Capital includes 2019 carry forward of Bush Truck replacement (\$150k), SCBA packs & bottles (\$230k) and Bay Door Motors (\$12k)

Fire Protection Lumby (243)



	ACTUAL 2018	BUDGET 2019	FP 2020	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(464,321)	(499,145)	(532,588)	(33,443)	6.7%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(640)	(700)	(600)	100	(14.3%)
FEES, CHARGES & OTHER INCOME	(34,135)	(23,701)	(22,074)	1,627	(6.9%)
TRANSFERS FROM RESERVES	-	(859,000)	(392,000)	467,000	(54.4%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(499,097)	(1,382,546)	(947,262)	435,284	(31.5%)
EXPENSES					
WAGES & BENEFITS	123,919	154,536	179,460	24,924	16.1%
OPERATING EXPENSES	162,538	198,197	191,541	(6,656)	(3.4%)
DEBT PAYMENTS	48,419	49,813	51,261	1,448	2.9%
TRANSFERS TO RESERVES	158,072	130,000	133,000	3,000	2.3%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	6,149	850,000	392,000	(458,000)	(53.9%)
	499,097	1,382,546	947,262	(435,284)	(31.5%)
NET	-	-	-	-	0.0%

Fire Protection Silver Star (245)



- Local Service Area tax requisition
- 6.9% increase in tax requisition (or \$26k)
- Major budget impacts:
 - \$16k for Training Officer - partial year; shared by 3 Fire Dept.
- Reserve balance
 - 2020 - \$1,043,000 budget
 - 2019 - \$1,045,000 projected
 - 2018 - \$928,000 actual
- \$8k outstanding debt as at Dec 31, 2020
- Capital includes fire hall siding replacement (\$64k) and SCBA bottles (\$45k)

Fire Protection Silver Star (245)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(351,655)	(370,644)	(396,218)	(25,574)	6.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(41,724)	(6,278)	(6,501)	(223)	3.6%
TRANSFERS FROM RESERVES	-	(115,000)	(109,000)	6,000	(5.2%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(393,379)	(491,922)	(511,719)	(19,797)	4.0%
EXPENSES					
WAGES & BENEFITS	95,961	127,860	147,736	19,876	15.5%
OPERATING EXPENSES	115,261	135,381	138,955	3,574	2.6%
DEBT PAYMENTS	8,352	8,681	9,028	347	4.0%
TRANSFERS TO RESERVES	161,718	105,000	107,000	2,000	1.9%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	12,087	115,000	109,000	(6,000)	(5.2%)
	393,379	491,922	511,719	19,797	4.0%
NET	-	-	-	-	0.0%

Fire Protection Kalamalka Lakeview (246)



- Local Service Area tax requisition
- 5.3% increase in tax requisition (or \$2k)
- Contracted service to City of Vernon
- 5-year contract renewal effective 2020
- Annual fee increase linked to Vernon Fire Department's budget increase
- No reserve or debt

Fire Protection Kalamalka Lakeview (246)



	ACTUAL 2018	BUDGET 2019	FP 2020	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(32,139)	(36,682)	(38,630)	(1,948)	5.3%
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 ACCUMULATED SURPLUS	(100)	(100)	-	100	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(32,239)	(36,782)	(38,630)	(1,848)	5.0%
EXPENSES					
WAGES & BENEFITS	2,890	3,567	3,608	41	1.1%
OPERATING EXPENSES	29,249	33,215	35,022	1,807	5.4%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	100	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	32,239	36,782	38,630	1,848	5.0%
NET	-	-	-	-	0.0%

Fire Protection Okanagan Landing (248)



- Local Service Area tax requisition
- 4.5% increase in tax requisition (or \$2k)
- Contracted service to City of Vernon – 2.5% annual increase
- Surplus used to phase-in cost impact to 2023
 - 2020 - \$4,000 budget
 - 2019 - \$7,000 projected
 - 2018 - \$11,000 actual
- No debt

Fire Protection Okanagan Landing (248)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(34,862)	(36,628)	(38,276)	(1,648)	4.5%
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 ACCUMULATED SURPLUS	(14,579)	(3,648)	(2,958)	690	(18.9%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(49,441)	(40,276)	(41,234)	(958)	2.4%
EXPENSES					
WAGES & BENEFITS	2,890	3,567	3,608	41	1.1%
OPERATING EXPENSES	35,823	36,709	37,626	917	2.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	10,728	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	49,441	40,276	41,234	958	2.4%
NET	-	-	-	-	0.0%

Fire Training Centre (249)



- Local Service Area tax requisition
 - portions of Electoral Areas 'B', 'C', 'D' and 'F'
- No change to tax requisition
- Reserve balance
 - 2020 - \$29,000 budget
 - 2019 - \$29,000 actual
 - 2018 - \$26,000 actual
- No debt

Fire Training Centre (249)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(18,884)	(19,262)	(19,262)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(548)	(345)	(236)	109	(31.6%)
TRANSFERS FROM RESERVES	(2,095)	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(21,527)	(19,607)	(19,498)	109	(0.6%)
EXPENSES					
WAGES & BENEFITS	4,335	4,785	4,840	55	1.1%
OPERATING EXPENSES	16,644	14,822	14,658	(164)	(1.1%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	548	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	21,527	19,607	19,498	(109)	(0.6%)
NET	-	-	-	-	0.0%

Noxious Weeds (360)



- All 5 Electoral Areas
- Service being eliminated in 2020
- 100% decrease in tax requisition (or \$30k), plus reverse requisition of ½ of the reserve (\$120k)
- Final distribution of remaining funds in 2021 following asset disposals; service wrap up
- Reserve balance
 - 2020 - \$104,000 budget
 - 2019 - \$238,000 projected
 - 2018 - \$232,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.7%
EA 'C'	29.4%
EA 'D'	12.5%
EA 'E'	4.0%
EA 'F'	23.4%

Noxious Weeds (360)



	ACTUAL 2018	BUDGET 2019	FP 2020	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(30,000)	(30,000)	120,000	150,000	(500.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(29,300)	(29,300)	-	29,300	(100.0%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(76,767)	(70,000)	(100)	69,900	(99.9%)
TRANSFERS FROM RESERVES	-	(4,494)	(133,800)	(129,306)	2877.3%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(136,067)	(133,794)	(13,900)	119,894	(89.6%)
EXPENSES					
WAGES & BENEFITS	93,034	101,700	5,000	(96,700)	(95.1%)
OPERATING EXPENSES	25,513	32,094	8,900	(23,194)	(72.3%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	17,520	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	136,067	133,794	13,900	(119,894)	(89.6%)
NET	-	-	-	-	0.0%

Greater Vernon Water (372)



- Vernon, Coldstream, EA 'B' & EA 'C'
- 2.9% increase in user fees
- Largest RDNO service
 - \$16.3M operating budget
 - \$17.4M capital budget
- \$16.8M in outstanding debt as at Dec 31, 2020
 - Decreasing \$1.8M per year

Greater Vernon Water (372)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	(44,003)	(44,003)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(5,015,253)	(356,560)	-	356,560	(100.0%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(23,459,728)	(23,114,571)	(23,966,735)	(852,164)	3.7%
TRANSFERS FROM RESERVES	(764,041)	(9,916,547)	(14,614,898)	(4,698,351)	47.4%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(29,239,022)	(33,431,681)	(38,625,636)	(5,193,955)	15.5%
EXPENSES					
WAGES & BENEFITS	2,334,592	2,417,559	2,632,481	214,922	8.9%
OPERATING EXPENSES	10,484,195	10,368,934	10,350,564	(18,370)	(0.2%)
DEBT PAYMENTS	2,959,113	2,997,967	2,637,693	(360,274)	(12.0%)
TRANSFERS TO RESERVES	4,527,169	1,000,000	5,650,000	4,650,000	465.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	8,933,952	16,647,221	17,354,898	707,677	4.3%
	29,239,022	33,431,681	38,625,636	5,193,955	15.5%
NET	-	-	-	-	0.0%

GVW Capital Projects (372)



Project (partner)	2020 Capital Budget	2020 Revenue	Carry Forward Operating	Capital Reserve	Grant	Debt	DCC	Other / Developer Contribution
PZ431 Reservoir Design	\$ 540,119		\$ 540,119					
Headgates Dam Improvements - Construction Phase	\$ 1,213,809		\$ 1,213,809					
Radio Transmitters Program	\$ 600,000	\$ 600,000						
Domestic and ICI Meter Replacement	\$ 274,090		\$ 274,090					
Dallas Road Water Main	\$ -		\$ -					
Aberdeen Low Level Outlet	\$ 560,061	\$ -	\$ 560,061					
DCWTP - UV Installation	\$ 18,907		\$ 18,907					
Replace Ranch Well #1 Plus New Pump house	\$ 711,453	\$ 310,000	\$ 401,453					
North Swan Lake Reservoir	\$ 3,985,518	\$ 1,500,000	\$ 809,518	\$1,676,000				
Install SCADA at Malim Pump Station	\$ 60,000		\$ 60,000					
Purchase SROWs	\$ 228,000		\$ 228,000					
Flood Mitigation - Kal Lake Intake	\$ 35,517		\$ 35,517		\$ -			
Hwy 6 Vimy to Learmouth	\$ 1,631,823	\$ 1,550,000	\$ 81,823					
Raising of Aberdeen Dam	\$ 69,023		\$ 69,023					
30 St - 37 Ave to 41 Ave - Design - Pipe Replacement (COV)	\$ 685,084		\$ 685,084					
28 Ave - 30 St to 32 St - Pipe Replacement (COV)	\$ 45,624		\$ 45,624					
Blackcomb - Rebuild Pump Station	\$ 338,504		\$ 338,504					
Cunliffe Reservoir - Design	\$ 132,275		\$ 132,275					
BX Intake - Decommissioning	\$ 375,602		\$ 375,602					
27 Ave: 35 St to 41 St - Ph 1 Design - Pipe Replacement	\$ 12,685		\$ 12,685					
32 Ave - 33 St to 35 St - Ph 1 Design - Pipe Replacement (COV)	\$ 365,614	\$ 320,000	\$ 45,614					
Highway 97 - Abandon 150 CI Pipe During Highway Overlay	\$ 484,610	\$ 450,000	\$ 34,610					

GVW Capital Projects (372)



Project (partner)	2020 Capital Budget	2020 Revenue	Carry Forward Operating	Capital Reserve	Grant	Debt	DCC	Other / Developer Contribution
McMechan to VSS (25 Ave.) Transmission Main	\$ 77,695		\$ 77,695					
Hwy 6 Learmouth to School - Phase 6 - Design	\$ 141,687		\$ 141,687					
North BX 2 Pump Station Upgrade - Design	\$ 869,787	\$ 840,000	\$ 29,787					
Surge Protection Valve	\$ 210,000		\$ 210,000					
Noble Canyon Weir Decommissioning - Design	\$ 330,046	\$ 300,000	\$ 30,046					
Distribution Upgrades to Fill Goose Lake by Okanagan Pump Station - Design	\$ 50,000		\$ 50,000					
Aberdeen Road - Design and Railroad Casing	\$ 70,000		\$ 70,000					
28 Ave - 32 St to 35 St - Design	\$ 50,000		\$ 50,000					
30 Ave - 11 St to 13 St - Design	\$ 50,000		\$ 50,000					
MHWTP - Filtration (Pilot Study)	\$ 300,000			\$ 300,000				
15 Ave - 30 St - Water Main	\$ 64,800		\$ 64,800					
Duteau Creek Alignment	\$ 600,000		\$ 600,000					
PRV61 Decommission, Pipe Main Extension (PZ533 to PZ483)	\$ 325,000	195,000	\$ 130,000					
25A Ave (Dev. Funded - Fire Protection)	\$ 98,968		\$ 63,968					\$ 35,000
Greystone to Westkal Water Quality Loop	\$ 93,936		\$ 93,936					
BX Weir - Decommissioning	\$ 414,661	\$ 400,000	\$ 14,661					
Capital Project Contingency	\$ 350,000	\$ 350,000						
40 St - 21A To 22 - Pipe Replacement (COV)	\$ 150,000	\$ 150,000						
Replace Allenby Pump Station Genset	\$ 75,000	\$ 75,000						
Design - Longacre Dr - Apollo Rd to Longacre Pl - Pipe Replacement	\$ 50,000	\$ 50,000						
Headgates Intake - Confined Space Valve Replacement	\$ 540,000	\$ 540,000						
Pleasant Valley Rd - BX Creek to 48 Ave - Pipe Replacement (COV)	\$ 75,000	\$ 75,000						
	\$ 17,354,898	\$ 7,705,000	\$ 7,638,898	\$ 1,976,000	\$ -	\$ -	\$ -	\$ 35,000



GVW (372) Capital Budget Funding Sources



Funding Source	2020	2019
Current Revenue	\$ 7,705,000	\$ 6,408,114
Operating Reserve	7,638,898	7,682,209
Capital Reserve	1,976,000	2,234,338
Grants	--	198,560
Other/Developer	35,000	124,000
Total	\$17,354,898	\$16,647,221

Greater Vernon Water (372) Reserves



	2020	2019	2018	2017	2016
Operating Reserve	5,500,000	18,600,000	18,363,000	15,933,000	12,812,000
Capital Reserve	20,222,000	16,548,000	16,474,000	14,979,000	14,493,000
DCC Reserve	2,842,000	2,842,000	2,157,000	1,462,000	1,145,000
Total Reserves	\$28,564,000	\$37,990,000	\$36,994,000	\$32,374,000	\$28,450,000

Operating Expenditures



GVW Functional Area	2020	2019	\$ Increase/ (Decrease)	% Increase/ (Decrease)
GVW Administration	\$ 2,482,590	\$ 2,286,763	\$195,827	8.6%
Operations & Programs	968,600	1,227,800	(249,200)	(20.3%)
Supply	330,200	410,800	(80,600)	(19.6%)
Treatment	2,679,005	2,570,980	108,025	4.2%
Distribution	6,522,650	6,290,150	232,500	3.7%
Debt Payment	2,637,693	2,997,967	(360,274)	(12.0%)
Transfer to Reserves	650,000	1,000,000	(350,000)	(35.0%)
Total	\$16,270,738	\$16,784,460	(\$513,722)	(3.0%)

2020 Water Rates



- Bylaw No. 2768 set 3-year rates (2018 to 2020)
- Averaging 2.9% annual increases

Water Fees & Charges	2020	2019	Increase
Infrastructure base fee	\$98.00	\$95.00	3.2%
Meter renewal fee	\$7.48	\$7.34	1.9%
Agricultural allocation fee	\$78.26	\$76.05	2.9%
Metered Consumption Tier 1	\$0.89	\$0.87	2.3%
Tier 2	\$1.79	\$1.74	2.9%
Tier 3	\$2.69	\$2.61	3.1%

Okanagan Regional Library (420)



- All 5 Electoral Areas
- 6.2% increase in tax requisition (or \$45k)
- Total ORL inter-regional requisition up 5.0% (or \$874k) to \$18.3M
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.7%
EA 'C'	29.4%
EA 'D'	12.5%
EA 'E'	4.0%
EA 'F'	23.4%

Okanagan Regional Library (420)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(726,471)	(728,376)	(773,487)	(45,111)	6.2%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,748)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(1,707)	-	(242)	(242)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(729,926)	(729,876)	(775,229)	(45,353)	6.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	729,678	729,876	775,229	45,353	6.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	248	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	729,926	729,876	775,229	45,353	6.2%
NET	-	-	-	-	0.0%

Safe Communities (442)



- All 5 Electoral Areas
- Apportioned by population
- 20.0% decrease in tax requisition (or \$26k)
- Restructure of 021 and 360 tied to reduction in Safe Communities with allocation of staff resources across of services
- Reserve balance
 - 2020 - \$51,000 budget
 - 2019 - \$61,000 projected
 - 2018 - \$51,000 actual
- No debt

Jurisdiction	Population Split (2016)
EA 'B'	21.7%
EA 'C'	26.2%
EA 'D'	18.1%
EA 'E'	6.9%
EA 'F'	27.1%

Safe Communities (442)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(126,669)	(130,089)	(104,071)	26,018	(20.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(444)	(400)	(300)	100	(25.0%)
FEES, CHARGES & OTHER INCOME	(6,544)	(4,914)	(5,180)	(266)	5.4%
TRANSFERS FROM RESERVES	-	-	(10,000)	(10,000)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(133,657)	(135,403)	(119,551)	15,852	(11.7%)
EXPENSES					
WAGES & BENEFITS	90,085	91,000	72,000	(19,000)	(20.9%)
OPERATING EXPENSES	37,506	44,403	47,551	3,148	7.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	6,066	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	133,657	135,403	119,551	(15,852)	(11.7%)
NET	-	-	-	-	0.0%

Rural Economic Development (571)



- All 5 Electoral Areas
- New service in 2020
- \$80,000 available for grants and RDNO specific projects
- \$2k allocated to Okanagan Film Commission

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.7%
EA 'C'	29.4%
EA 'D'	12.5%
EA 'E'	4.0%
EA 'F'	23.4%

Rural Economic Development (571)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	(83,500)	(83,500)	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 ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	-	-	(83,700)	(83,700)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	83,700	83,700	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	-	-	83,700	83,700	0.0%
NET	-	-	-	-	0.0%

EA Discretionary Grants (710)



- All 5 Electoral Areas
- Individualized tax requisition based on individual grant budgets and unused balances from prior year
- \$35,466 unused balance (surplus) from 2019
- No debt

Electoral Area	2020 Budget	Unused Balance	2020 Tax Requisition	2019 Tax Requisition	Increase/ (Decrease)
EA 'B'	10,000	3,727	6,273	4,184	2,089
EA 'C'	10,000	7,419	2,581	4,636	(2,055)
EA 'D'	15,000	6,146	8,854	12,526	(3,672)
EA 'E'	5,000	410	4,590	5,361	(771)
EA 'F'	30,000	17,764	12,236	33,235	(20,999)
Total	\$70,000	\$35,466	\$34,534	\$59,942	\$(25,408)

EA Discretionary Grants (710)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(43,752)	(59,942)	(34,534)	25,408	(42.4%)
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 ACCUMULATED SURPLUS	(24,248)	(15,058)	(35,466)	(20,408)	135.5%
CAPITAL BORROWING	-	-	-	-	0.0%
	(68,000)	(75,000)	(70,000)	5,000	(6.7%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	52,941	75,000	70,000	(5,000)	(6.7%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	15,058	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	68,000	75,000	70,000	(5,000)	(6.7%)
NET	-	-	-	-	0.0%

Mabel Lake Sewer (722)



- User Fee increase \$14 (4.8%), from \$292 to \$306
- 2021 to 2024 annual increases of 5%
- Increases due to Asset Management Investment Plan
 - 20 Year AAI \$40,000 vs \$17,500 in 2020
- Reserve balance
 - 2020 - \$218,000 budget
 - 2019 - \$220,000 projected
 - 2018 - \$203,000 actual
- No debt

Mabel Lake Sewer (722)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(2,800)	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(82,164)	(58,490)	(61,097)	(2,607)	4.5%
TRANSFERS FROM RESERVES	(11,297)	(9,000)	(2,500)	6,500	(72.2%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(96,261)	(67,490)	(63,597)	3,893	(5.8%)
EXPENSES					
WAGES & BENEFITS	15,994	15,461	15,461	-	0.0%
OPERATING EXPENSES	71,332	32,029	38,136	6,107	19.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	8,935	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	20,000	10,000	(10,000)	(50.0%)
	96,261	67,490	63,597	(3,893)	(5.8%)
NET	-	-	-	-	0.0%

Mabel Lake Sewer (722)



2019 Completed

- Odour Control at Distribution Tank

2020 Projects

- Carry forward:
 - Legal Surveying \$10,000
- Odour Control:
 - At Lift Station \$5,000
 - At Manhole \$5,000



Streetlights (751 to 758)



- Six Local Service Area tax requisitions
- Silver Star Knoll (757) includes a \$120,000 capital project to replace all 30 streetlights, funded from increased taxation and reserve
- Silver Star Ridge (758) impacted due to correction in # of streetlights billed by BCH
- Reserve balance - SS Knoll (757)
 - 2020 - (\$63,000) budget
 - 2019 - \$34,000 projected
 - 2018 - \$33,000 actual
- Reserve balance - SS Ridge (758)
 - 2020 - \$25,000 budget
 - 2019 - \$25,000 projected
 - 2018 - \$25,000 actual

Streetlights (751 to 758)



Streetlight Service	2020 Tax Requisition	2019 Tax Requisition	\$ Increase/ (Decrease)	% Increase/ Decrease
751 – B & C Neighbourhoods	17,270	15,746	1,524	9.7%
752 – B & C Intersections	13,622	13,622	--	0%
755 – Rural Lumby	5,240	5,240	--	0%
756 – Grindrod	3,238	3,050	188	6.2%
757 – Silver Star Knoll	29,106	5,746	23,360	406.5%
758 – Silver Star Ridge	4,256	3,451	805	23.3%
Total	\$72,732	\$46,855	\$25,877	55.2%

Custom Transit (870)



- EA 'B' (51.1%) & EA 'C' (48.9%); Land & Improvements
- 29.9% decrease in tax requisition (or \$17k)
- HandyDART service contracted through City of Vernon to BC Transit
- Ridership counts have changed the RDNO's share from 11.0% (2018) to 6.7% (2019) to 8.7% in 2020
- New cost sharing MOU effective January 1, 2018
- Surplus allocated to reduce taxation over 5-year plan
 - 2020 - \$43,000 budget
 - 2019 - \$52,000 projected
 - 2018 - \$33,000 actual

Custom Transit (870)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	(45,000)	(57,074)	(40,000)	17,074	(29.9%)
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 ACCUMULATED SURPLUS	(48,711)	(15,000)	(9,674)	5,326	(35.5%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(93,711)	(72,074)	(49,674)	22,400	(31.1%)
EXPENSES					
WAGES & BENEFITS	1,845	3,160	3,224	64	2.0%
OPERATING EXPENSES	58,526	68,914	46,450	(22,464)	(32.6%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	33,340	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	93,711	72,074	49,674	(22,400)	(31.1%)
NET	-	-	-	-	0.0%

Silver Star Water (950)



- Infrastructure Base Fee increase \$10 (3.6%), from \$281 to \$291
- Metered Consumption
 - 3.3% increase in metered rate, from \$1.82/m³ to \$1.88/m³
- 2021 to 2024 annual increases of 3.5%
- Increases due to Asset Management Investment Plan
 - 20 Year AAI \$378,000 vs \$126,000 in 2020
- Reserve balance
 - 2020 - \$868,000 budget
 - 2019 - \$780,000 projected
 - 2018 - \$672,000 actual
- 20-year debt issue for \$165,000 in 2001
 - Dec 31/20 - \$13k outstanding
 - Current rate 1.75%; matures June 2021

Silver Star Water (950)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(12,000)	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(428,720)	(437,800)	(453,943)	(16,143)	3.7%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(440,720)	(437,800)	(453,943)	(16,143)	3.7%
EXPENSES					
WAGES & BENEFITS	63,234	63,740	60,000	(3,740)	(5.9%)
OPERATING EXPENSES	278,270	244,735	253,546	8,811	3.6%
DEBT PAYMENTS	13,780	14,325	14,897	572	4.0%
TRANSFERS TO RESERVES	47,117	75,000	88,000	13,000	17.3%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	38,319	40,000	37,500	(2,500)	(6.3%)
	440,720	437,800	453,943	16,143	3.7%
NET	-	-	-	-	0.0%

Silver Star Water (950)



2019 Completed

- Cleaned Mid T reservoir using ROV
- Repaired Pump at Vance Creek Pump House
- Cleared Spillway at Attridge Brook Reservoir

2020 Projects

- Replace RO Device at Mid T Water Treatment Plant &
Install Water Level Transmitter at Ridge Reservoir ... \$ 10,000
- Install Pilot Control Valve at Ridge Pump House \$ 5,000
- Replace Turbidity Meter at Vance Pump House \$ 10,000
- Roof Improvements for Icicle Control \$ 10,000



Mabel Lake Water (952)



- User Fee increase \$22 (4.9%), from \$446 to \$468
- 2021 to 2024 annual increases of 5%
- Increases due to UV Treatment System in 2024
- 20 Year AAI – AMIP met in 2020 at \$41,000
- Reserve balance
 - 2020 - \$411,000 budget
 - 2019 - \$400,000 projected
 - 2018 - \$366,000 actual
- No debt

Mabel Lake Water (952)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(10,067)	(197,325)	(119,953)	77,372	(39.2%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(170,176)	(168,544)	(180,000)	(11,456)	6.8%
TRANSFERS FROM RESERVES	(60,996)	(6,000)	-	6,000	(100.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(241,239)	(371,869)	(299,953)	71,916	(19.3%)
EXPENSES					
WAGES & BENEFITS	22,875	24,938	30,000	5,062	20.3%
OPERATING EXPENSES	160,342	139,606	119,184	(20,422)	(14.6%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	8,085	-	10,816	10,816	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	49,938	207,325	139,953	(67,372)	(32.5%)
	241,239	371,869	299,953	(71,916)	(19.3%)
NET	-	-	-	-	0.0%

Mabel Lake Water (952)



2019 Completed

- Flood Mitigation – Electrical Upgrade

2020 Projects

- Carry forward: Install Air Release Valve Walker Rd \$20,000
- Install Siding on Upper Reservoir Control building \$10,000
- Flood Mitigation – Retaining Wall (UBCM grant) \$171,860



Grindrod Water (955)



- User Fee increase \$25 (1.7%), from \$1,431 to \$1,456
- Parcel tax eliminated; replaced by Infrastructure Base Fee
- 2021 to 2024 annual increases of 3%
- Increases due to Asset Management Investment Plan
 - 20 Year AAI \$28,000 vs \$15,000 in 2020
- Reserve balance
 - 2020 - \$112,000 budget
 - 2019 - \$97,000 projected
 - 2018 - \$87,000 actual
- No debt - matured in 2017 and 2018

Grindrod Water (955)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(43,000)	(43,000)	-	43,000	(100.0%)
FEDERAL / PROVINCIAL GRANTS	(2,008)	(26,100)	(10,000)	16,100	(61.7%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(86,216)	(77,300)	(124,574)	(47,274)	61.2%
TRANSFERS FROM RESERVES	(10,150)	(53,000)	(53,000)	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(141,374)	(199,400)	(187,574)	11,826	(5.9%)
EXPENSES					
WAGES & BENEFITS	13,421	13,965	16,000	2,035	14.6%
OPERATING EXPENSES	94,798	99,610	93,264	(6,346)	(6.4%)
DEBT PAYMENTS	14,467	-	-	-	0.0%
TRANSFERS TO RESERVES	7,730	725	15,310	14,585	2011.7%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	10,958	85,100	63,000	(22,100)	(26.0%)
	141,374	199,400	187,574	(11,826)	(5.9%)
NET	-	-	-	-	0.0%

Grindrod Water (955)



2019 Completed

- Flood Mitigation – Electrical Upgrade
- Removed trees from area of settling pond
- Installed Turbidity Meter

2020 Projects

Carry Forward:

- UV Treatment System - \$63,000
 - Provincial grant - \$10,000
 - EA 'F' CWF - \$53,000



Whitevale Water (957)



- User Fee increase \$28 (3%), from \$912 to \$940
- 2021 to 2024 annual increases of 3%
- Increases due to Asset Management Investment Plan
 - 20 Year AAI \$31,000 vs \$29,000 in 2020
- Reserve balance
 - 2020 - \$174,000 budget
 - 2019 - \$155,000 projected
 - 2018 - \$135,000 actual
- No debt - matured in 2016

Whitevale Water (957)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(2,000)	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(79,949)	(81,600)	(83,600)	(2,000)	2.5%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(81,949)	(81,600)	(83,600)	(2,000)	2.5%
EXPENSES					
WAGES & BENEFITS	24,457	23,745	24,220	475	2.0%
OPERATING EXPENSES	29,786	29,539	30,809	1,270	4.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	27,706	13,316	18,571	5,255	39.5%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	15,000	10,000	(5,000)	(33.3%)
	81,949	81,600	83,600	2,000	2.5%
NET	-	-	-	-	0.0%

Whitevale Water (957)



2019 Completed

- New Siding Pump House

2020 Projects

- Install Turbidity Meter – \$10,000



Gunter Ellison Water (958)



- User Fee increase \$39 (5.3%), from \$729 to \$768
- Enderby bills metered consumption directly
- 2021 to 2024 annual increases of 2%
- 2020 increase (\$32) due MFA debt refinancing
- 20 Year AAI – AMIP met in 2020
- Reserve balance
 - 2020 - \$50,000 budget
 - 2019 - \$49,000 projected
 - 2018 - \$48,000 actual
- 20-year debt issue for \$64,000 in 2004
 - Dec 31/20 - \$18k outstanding
 - refinanced in April 2019; rate increased 2.4% to 2.85%

Gunter Ellison Water (958)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2018	2019	2020		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(200)	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(9,265)	(8,644)	(9,100)	(456)	5.3%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(9,465)	(8,644)	(9,100)	(456)	5.3%
EXPENSES					
WAGES & BENEFITS	759	798	838	40	5.0%
OPERATING EXPENSES	1,633	1,956	1,979	23	1.2%
DEBT PAYMENTS	5,186	5,533	5,848	315	5.7%
TRANSFERS TO RESERVES	1,887	357	435	78	21.8%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	9,465	8,644	9,100	456	5.3%
NET	-	-	-	-	0.0%

Gunter Ellison Water (958)



- No projects in 2019 and none scheduled for 2020



