

2019 Consolidated Budget Presentation

COMMITTEE OF THE WHOLE
February 27, 2019



**REGIONAL
DISTRICT
NORTH
OKANAGAN**



Overview



- Budget deliberations on consolidated 2019 Budget follows various committee and other meetings
- All services have been grouped into two sections:
 - Not yet recommended by committee (28 services)
 - Recommended by committee (41 services)
- Recommend to the Board final approval of the proposed 2019 Budget for inclusion in the 2019 Financial Plan
- 2019 Financial Plan bylaw will be brought to Board at March 7th meeting for consideration, unless Committee desires more time and additional meetings for budget deliberations
- Financial Plan must be adopted by bylaw by March 31st

Background



- Percentage splits among partners are based on the preliminary 2019 Completed Roll. Final splits are received from BC Assessment by the end of March
- Tax Base Growth due to new construction and development offsets impacts of tax requisition increases
- For 2019, the North Okanagan had an estimated 1.9% increase in its overall tax base due to new construction and development

Jurisdiction	Tax Base Growth
Armstrong	2.2%
Enderby	0.7%
Vernon	2.0%
Coldstream	1.5%
Spallumcheen	2.6%
Lumby	2.5%
EA 'B'	3.0%
EA 'C'	1.3%
EA 'D'	2.0%
EA 'E'	3.6%
EA 'F'	1.6%
Weighted Avg	1.9%

2019 Consolidated Summary



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(16,870,657)	(17,351,928)	(18,184,621)	(832,693)	4.8%
PARCEL TAXES	(509,585)	(473,718)	(434,718)	39,000	(8.2%)
FEDERAL / PROVINCIAL GRANTS	(4,474,336)	(6,968,575)	(5,669,206)	1,299,369	(18.6%)
GRANTS IN LIEU OF TAXES	(85,542)	(67,767)	(83,083)	(15,316)	22.6%
FEES, CHARGES & OTHER INCOME	(37,442,182)	(34,799,032)	(35,660,606)	(861,574)	2.5%
TRANSFERS FROM RESERVES	(2,034,112)	(22,875,055)	(22,620,529)	254,526	(1.1%)
TRANSFERS FROM ACCUMULATED SURPLUS	(124,818)	(59,603)	(33,270)	26,333	(44.2%)
CAPITAL BORROWING	(15,331,695)	(125,000)	(3,500,000)	(3,375,000)	2700.0%
	(76,872,927)	(82,720,678)	(86,186,033)	(3,465,355)	4.2%
EXPENSES					
WAGES & BENEFITS	8,059,435	8,755,642	9,344,676	589,034	6.7%
OPERATING EXPENSES	24,400,194	25,763,453	26,367,634	604,181	2.3%
DEBT PAYMENTS	8,159,835	8,883,109	9,108,571	225,462	2.5%
TRANSFERS TO RESERVES	10,235,303	5,390,432	4,376,206	(1,014,226)	(18.8%)
TRANSFERS TO ACCUMULATED SURPLUS	123,645	-	-	-	0.0%
CAPITAL EXPENDITURES	25,894,515	33,928,042	36,988,946	3,060,904	9.0%
	76,872,927	82,720,678	86,186,033	3,465,355	4.2%
NET	-	-	-	-	0.0%

Not Yet Recommended By Committee



- The first group of 28 services has not yet been deliberated by committee
- The budgets for the 3 Fire Departments are in draft form and meetings are scheduled with Directors prior to the March 6th Board meeting. These budgets are subject to change and are being included for information only.
 - BX Swan Lake Fire Department (241)
 - Lumby & District Fire Department (243)
 - Silver Star Fire Department (245)
- The budget for the Sterile Insect Release Program (810) is not yet complete. SIR has provided the tax requisition amount, but not the final rolls for the parcel taxes on individual orchards. 2018 figures have been used for the parcel tax amounts. Final parcel tax amounts are expected to be received prior to bylaw adoption.

General Government (010)



- All 6 municipalities & 5 electoral areas
- 4.3% increase in tax requisition (or \$39.7k)
- Major Budget Impacts:
 - Director pay & expenses increased by \$24k
 - Loss of Silver Star Admin Recovery \$15.7k
 - \$110k from reserve to balance operating budget (2018 - \$83k)
- Capital Projects - \$100,000 (funded from reserve)
 - HVAC Replacement Plan - \$20,000
 - Budget Software - \$50,000 - CF 2018
 - Records Mgmt - \$30,000 - CF 2018

Year	Tax Requisition
2019	957,805
2018	918,065
2017	900,064
2016	900,064
2015	1,000,063
2014	1,000,063
2013	991,148
2012	994,782
2011	957,000

General Government (010)



- Reserve balance
 - 2019 - \$1,780,000 budget
 - 2018 - \$1,990,000 actual
 - 2017 - \$2,283,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	52.8%
Coldstream	13.2%
Spallumcheen	5.8%
Lumby	1.7%
EA 'B'	5.6%
EA 'C'	5.9%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.8%

General Government (010)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(900,064)	(918,065)	(957,805)	(39,740)	4.3%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(149,267)	(138,000)	(138,000)	-	0.0%
GRANTS IN LIEU OF TAXES	(5,805)	(6,000)	(8,000)	(2,000)	33.3%
FEES, CHARGES & OTHER INCOME	(18,639)	(43,800)	(50,560)	(6,760)	15.4%
TRANSFERS FROM RESERVES	(108,061)	(557,128)	(209,719)	347,409	(62.4%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,181,836)	(1,662,993)	(1,364,084)	298,909	(18.0%)
EXPENSES					
WAGES & BENEFITS	1,700,373	1,706,255	1,809,588	103,333	6.1%
OPERATING EXPENSES	(596,717)	(516,962)	(545,504)	(28,542)	5.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	78,181	473,700	100,000	(373,700)	(78.9%)
	1,181,836	1,662,993	1,364,084	(298,909)	(18.0%)
NET	-	-	-	-	0.0%

IT / GIS Services (011)



- Fully recovered through other services
- 2% increase in department budget built into 2019 IT/GIS overhead charges
- Reserve balance
 - 2019 - \$789,000 budget
 - 2018 - \$906,000 actual
 - 2017 - \$829,000 actual
- Additional position for CityWorks software & Asset Management

IT / GIS Services (011)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(14,672)	(45,100)	(46,100)	(1,000)	2.2%
TRANSFERS FROM RESERVES	-	(117,666)	(116,622)	1,044	(0.9%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(14,672)	(162,766)	(162,722)	44	(0.0%)
EXPENSES					
WAGES & BENEFITS	463,883	575,000	596,956	21,956	3.8%
OPERATING EXPENSES	(649,296)	(547,234)	(547,234)	-	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	83,244	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	116,841	135,000	113,000	(22,000)	(16.3%)
	14,672	162,766	162,722	(44)	(0.0%)
NET	-	-	-	-	0.0%

Emergency Programs (050)



- All 5 Electoral Areas
- 2% increase in tax requisition (or \$2k)
- Reserve balance
 - 2019 - \$129,000 budget
 - 2018 - \$157,000 actual
 - 2017 - \$136,000 actual
- Grant projects of \$455k:
 - \$100k UBCM - Community Wildfire Resiliency Program
 - \$39k UBCM - Evacuation Route Planning
 - \$215k UBCM - Flood Mapping (CF 2018)
 - \$45k UBCM - EOC & Training (CF 2018)
 - \$30k UBCM - Community Wildfire Protection Plan Update (CF 2018)
 - \$26k UBCM - FireSmart Plans (CF 2018)
 - RDNO portion funded from reserve (\$28k), in-kind (\$14k) and CWF (\$65k)

Jurisdiction	Tax Base Split (L&I)
EA 'B'	28.7%
EA 'C'	29.8%
EA 'D'	12.9%
EA 'E'	4.3%
EA 'F'	24.3%

Emergency Programs (050)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(100,962)	(100,962)	(102,981)	(2,019)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	1,523	(211,780)	(348,200)	(136,420)	64.4%
GRANTS IN LIEU OF TAXES	(240)	(200)	(200)	-	0.0%
FEES, CHARGES & OTHER INCOME	(79,238)	(16,567)	(16,600)	(33)	0.2%
TRANSFERS FROM RESERVES	-	(32,260)	(92,991)	(60,731)	188.3%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(178,916)	(361,769)	(560,972)	(199,203)	55.1%
EXPENSES					
WAGES & BENEFITS	54,834	60,871	60,643	(228)	(0.4%)
OPERATING EXPENSES	102,216	300,898	500,329	199,431	66.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	21,865	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	178,916	361,769	560,972	199,203	55.1%
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	52.8%
Coldstream	13.2%
Spallumcheen	5.8%
Lumby	1.7%
EA 'B'	5.6%
EA 'C'	5.9%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.8%

Vernon Search & Rescue (051)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(25,157)	(25,157)	(25,157)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(3,387)	(312)	(496)	(184)	59.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(28,544)	(25,469)	(25,653)	(184)	0.7%
EXPENSES					
WAGES & BENEFITS	3,224	3,315	3,480	165	5.0%
OPERATING EXPENSES	22,053	22,154	22,173	19	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	3,267	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	28,544	25,469	25,653	184	0.7%
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
- Tax requisition provides for:
 - Temporary borrowing (\$15k)
 - Administration costs (\$5k)
 - 2018 AAP process (\$5k)
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	52.8%
Coldstream	13.2%
Spallumcheen	5.8%
Lumby	1.7%
EA 'B'	5.6%
EA 'C'	5.9%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.8%

Vernon Search & Rescue Building (052)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	-	-	(24,671)	(24,671)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	(100)	(100)	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	4,771	4,771	0.0%
CAPITAL BORROWING	-	-	(3,500,000)	(3,500,000)	0.0%
	-	-	(3,520,000)	(3,520,000)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	5,000	5,000	0.0%
DEBT PAYMENTS	-	-	15,000	15,000	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	3,500,000	3,500,000	0.0%
	-	-	3,520,000	3,520,000	0.0%
NET	-	-	-	-	0.0%

North Okanagan Shuswap Rail Trail (081)



- 6 RDNO partners (50%) & CSRD (50%)
- 20% increase in tax requisition (or \$36k)
- \$2.3M borrowed April 2018 at 3.1%
- Major Budget Impacts:
 - \$89k increase due to full year debt payment, offset by \$60k reduction in transfer to reserve
 - \$5k committee expenses
- Reserve balance
 - 2019 - \$186,000 budget
 - 2018 - \$186,000 actual
 - 2017 - \$6,000 actual

Jurisdiction	Tax Base Split (L&I)
Armstrong	21.1%
Enderby	10.7%
Spallumcheen	26.6%
Lumby	7.9%
EA 'D'	11.7%
EA 'F'	22.0%

North Okanagan Shuswap Rail Trail (081)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	(180,352)	(216,422)	(36,070)	20.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(1,085,000)	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	(100)	(500)	(400)	400.0%
FEES, CHARGES & OTHER INCOME	(7,150)	(36,100)	(40,787)	(4,687)	13.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	(2,175,000)	(125,000)	-	125,000	(100.0%)
	(3,267,150)	(341,552)	(257,709)	83,843	(24.5%)
EXPENSES					
WAGES & BENEFITS	-	16,802	22,863	6,061	36.1%
OPERATING EXPENSES	3,138	70,750	76,800	6,050	8.6%
DEBT PAYMENTS	1,141	69,000	158,046	89,046	129.1%
TRANSFERS TO RESERVES	6,181	60,000	-	(60,000)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	3,256,690	125,000	-	(125,000)	(100.0%)
	3,267,150	341,552	257,709	(83,843)	(24.5%)
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
 - 2019 - \$242,000 budget
 - 2018 - \$238,000 actual
 - 2017 - \$216,000 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 2017	BUDGET 2018	FP 2019	VARIANCE	%
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	(987)	(1,100)	(1,000)	100	(9.1%)
FEES, CHARGES & OTHER INCOME	(159,477)	(153,648)	(158,000)	(4,352)	2.8%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(304,712)	(298,996)	(303,248)	(4,252)	1.4%
EXPENSES					
WAGES & BENEFITS	28,705	29,283	34,531	5,248	17.9%
OPERATING EXPENSES	249,372	254,713	264,832	10,119	4.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	26,635	-	3,885	3,885	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	15,000	-	(15,000)	(100.0%)
	304,712	298,996	303,248	4,252	1.4%
NET	-	-	-	-	0.0%

Drainage Silver Star (232)



- Local Service Area parcel tax
 - 106 properties
- No change to parcel tax rate of \$42, plus 5.25% provincial fee
- Capital project - \$10k engineering assessment, funded by reserve
- Reserve balance
 - 2019 - \$74,000 budget
 - 2018 - \$83,000 actual
 - 2017 - \$80,000 actual
- No debt

Drainage Silver Star (232)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(5,297)	(4,452)	(4,452)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,412)	(600)	(750)	(150)	25.0%
TRANSFERS FROM RESERVES	-	-	(9,000)	(9,000)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,709)	(5,052)	(14,202)	(9,150)	181.1%
EXPENSES					
WAGES & BENEFITS	1,040	1,060	1,190	130	12.3%
OPERATING EXPENSES	1,436	3,006	2,820	(186)	(6.2%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	4,233	986	192	(794)	(80.5%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	10,000	10,000	0.0%
	6,709	5,052	14,202	9,150	181.1%
NET	-	-	-	-	0.0%

Fire Protection BX Swan Lake (241)



- Local Service Area tax requisition (portions of EA 'B' & EA 'C')
- 6.1% increase in tax requisition (or \$43k)
- Major budget impacts:
 - Increased training costs - \$12k
 - Clerical support staff (1 day/week) - \$10k
- Reserve balance
 - 2019 - \$186,000 budget
 - 2018 - \$1,081,000 actual
 - 2017 - \$899,000 actual
- \$1.3M outstanding debt as at Dec 31, 2019
- Capital includes Engine 61 replacement (\$700k – CF from 2018) and Tender 66 replacement (\$300k)

Fire Protection BX Swan Lake (241)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(665,724)	(699,010)	(741,750)	(42,740)	6.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,116,239)	(157,152)	(157,278)	(126)	0.1%
TRANSFERS FROM RESERVES	-	(782,000)	(1,000,000)	(218,000)	27.9%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,781,963)	(1,638,162)	(1,899,028)	(260,866)	15.9%
EXPENSES					
WAGES & BENEFITS	733,659	356,698	374,800	18,102	5.1%
OPERATING EXPENSES	383,712	296,566	314,408	17,842	6.0%
DEBT PAYMENTS	92,042	93,898	95,820	1,922	2.0%
TRANSFERS TO RESERVES	510,271	100,000	105,000	5,000	5.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	62,279	791,000	1,009,000	218,000	27.6%
	1,781,963	1,638,162	1,899,028	260,866	15.9%
NET	-	-	-	-	0.0%

Fire Protection Lumby (243)



- Lumby (50.4%) & portion of EA 'D' (49.6%)
- 7.5% increase in tax requisition (or \$35k)
- Major budget impacts:
 - Clerical support staff (1 day/week) - \$10k
 - Increased training costs - \$9k
 - Fire Hall & Fire Truck Maintenance - \$7k
 - IT set up and support - \$6k
- Reserve balance
 - 2019 - \$288,000 budget
 - 2018 - \$1,017,000 actual
 - 2017 - \$859,000 actual
- \$293k outstanding debt as at Dec 31, 2019
- Capital includes 2018 carry forward projects of Engine 38 (\$700k) & Bush Truck replacements (\$150k)

Fire Protection Lumby (243)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(450,546)	(464,321)	(499,145)	(34,824)	7.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(629)	(750)	(700)	50	(6.7%)
FEES, CHARGES & OTHER INCOME	(265,477)	(23,226)	(23,701)	(475)	2.0%
TRANSFERS FROM RESERVES	-	(867,000)	(859,000)	8,000	(0.9%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(716,652)	(1,355,297)	(1,382,546)	(27,249)	2.0%
EXPENSES					
WAGES & BENEFITS	186,586	138,901	154,536	15,635	11.3%
OPERATING EXPENSES	161,944	170,977	198,197	27,220	15.9%
DEBT PAYMENTS	47,077	48,419	49,813	1,394	2.9%
TRANSFERS TO RESERVES	321,045	130,000	130,000	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	867,000	850,000	(17,000)	(2.0%)
	716,652	1,355,297	1,382,546	27,249	2.0%
NET	-	-	-	-	0.0%

Fire Protection Silver Star (245)



- Local Service Area tax requisition
- 5.4% increase in tax requisition (or \$19k)
- Major budget impacts:
 - Clerical support staff (1 day/week) - \$10k
 - Increased training costs - \$5k
 - IT set up and support - \$6k
- Reserve balance
 - 2019 - \$918,000 budget
 - 2018 - \$928,000 actual
 - 2017 - \$767,000 actual
- \$15k outstanding debt as at Dec 31, 2019
- Capital includes 2018 carry forward projects for fire hall drainage improvement (\$100k) and fire hall feasibility study (\$15k)

Fire Protection Silver Star (245)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(333,322)	(351,655)	(370,644)	(18,989)	5.4%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(20,095)	(9,749)	(6,278)	3,471	(35.6%)
TRANSFERS FROM RESERVES	-	(100,000)	(115,000)	(15,000)	15.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(353,417)	(461,404)	(491,922)	(30,518)	6.6%
EXPENSES					
WAGES & BENEFITS	118,676	108,072	127,860	19,788	18.3%
OPERATING EXPENSES	109,848	129,981	135,381	5,400	4.2%
DEBT PAYMENTS	8,037	8,351	8,681	330	4.0%
TRANSFERS TO RESERVES	112,008	100,000	105,000	5,000	5.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	4,847	115,000	115,000	-	0.0%
	353,417	461,404	491,922	30,518	6.6%
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
- 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	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(15,914)	(15,922)	(15,930)	(8)	0.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(15,914)	(15,922)	(15,930)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	15,914	15,922	15,930	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	15,914	15,922	15,930	8	0.1%
NET	-	-	-	-	0.0%

Okanagan Basin Water Board (390)



- 7 local partners
- 3.1% decrease in tax requisition (or \$19k)
- OBWB's total inter-regional tax requisition 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	61.1%
Coldstream	15.3%
Spall (LSA)	4.9%
EA 'B'	6.5%
EA 'C/D' (LSA)	6.9%

Okanagan Basin Water Board (390)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(638,585)	(619,289)	(599,892)	19,397	(3.1%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(4,294)	(4,500)	(4,000)	500	(11.1%)
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(4,927)	(500)	(500)	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(647,806)	(624,289)	(604,392)	19,897	(3.2%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	643,585	624,289	604,392	(19,897)	(3.2%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	4,221	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	647,806	624,289	604,392	(19,897)	(3.2%)
NET	-	-	-	-	0.0%

Okanagan Film Grant (400)



- Vernon (74.8%), Coldstream (18.7%) & Armstrong (6.5%)
- No change to tax requisition
- Grant service provides \$33,000 to film commission
- No reserve or debt

Okanagan Film Grant (400)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(33,660)	(33,660)	(33,660)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(277)	(167)	(183)	(16)	9.6%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(1,743)	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(35,679)	(33,827)	(33,843)	(16)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	33,811	33,827	33,843	16	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	1,868	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	35,679	33,827	33,843	16	0.0%
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
 - \$7.6M outstanding as at Dec 31, 2019
 - Annual debt payment of \$831,000
 - Current interest rate of 4.2%

ORL Debt Financing (421)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
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	(991,462)	(929,409)	(948,105)	(18,696)	2.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(991,462)	(929,409)	(948,105)	(18,696)	2.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	991,462	929,409	948,105	18,696	2.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	991,462	929,409	948,105	18,696	2.0%
NET	-	-	-	-	0.0%

Okanagan Symphony (430)



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

Jurisdiction	Population Split
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 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(9,414)	(9,422)	(9,430)	(8)	0.1%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(9,414)	(9,422)	(9,430)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	9,414	9,422	9,430	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	9,414	9,422	9,430	8	0.1%
NET	-	-	-	-	0.0%

Victims Assistance Program (440)



- All 6 municipalities and 5 electoral areas
- 3.2% increase in tax requisition (or \$5k)
- Apportioned by population
- Budget impacted by loss of one-time provincial grant increase in 2018
- Reserve balance
 - 2019 - \$119,000 budget
 - 2018 - \$122,000 actual
 - 2017 - \$111,000 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 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(141,749)	(145,293)	(150,015)	(4,722)	3.2%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(85,191)	(96,958)	(92,973)	3,985	(4.1%)
GRANTS IN LIEU OF TAXES	(919)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(1,867)	(2,609)	(985)	1,624	(62.2%)
TRANSFERS FROM RESERVES	-	-	(2,851)	(2,851)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(229,726)	(245,860)	(247,824)	(1,964)	0.8%
EXPENSES					
WAGES & BENEFITS	188,558	215,225	227,500	12,275	5.7%
OPERATING EXPENSES	22,670	30,635	20,324	(10,311)	(33.7%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	18,498	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	229,726	245,860	247,824	1,964	0.8%
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	68.1%
Coldstream	17.0%
EA 'B'	7.3%
EA 'C'	7.6%

Queen's Committee Grant (480)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(7,014)	(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	-	-	(8)	(8)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(7,014)	(7,022)	(7,030)	(8)	0.1%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	414	7,022	7,030	8	0.1%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	6,600	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	7,014	7,022	7,030	8	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	65.3%
Coldstream	16.3%
EA 'B'	7.0%
EA 'C'	7.2%
EA 'D'	3.1%
EA 'E'	1.1%

St John's Ambulance (620)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(4,614)	(4,622)	(4,630)	(8)	0.2%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(4,614)	(4,622)	(4,630)	(8)	0.2%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	4,614	4,622	4,630	8	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	4,614	4,622	4,630	8	0.2%
NET	-	-	-	-	0.0%

Solid Waste Management (670)



- All 6 municipalities & 5 electoral areas
- Tax requisition (\$420k) & user fees (\$6.3M)
- No change to tax requisition or landfill fees
- Tipping fees currently \$100 per tonne (July 1, 2016)
- Tax requisition began in 2012 at \$400k
- No debt
- Landfill Closure & Post Closure Obligation of \$9.1M (2018)

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	52.8%
Coldstream	13.2%
Spallumcheen	5.8%
Lumby	1.7%
EA 'B'	5.6%
EA 'C'	5.9%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.8%

Solid Waste Management (670)



Reserve Balances	2019	2018	2017	2016	2015
Operating Reserve	4,183,000	5,087,000	5,347,000	5,023,000	5,280,000
Closure Reserve	9,624,000	8,666,000	7,036,000	4,932,000	3,007,000
Closure/Post Closure Obligation	TBD	(9,078,000)	(8,473,000)	(7,428,000)	(7,013,000)

SWM (670) – 2019 Capital Budget



2019 Proposed Capital	Amount	Funding Source
ASDDF Phase 1 Closure	\$ 654,000	Closure Reserve
GVDDF Leachate Pond Seepage Mitigation	450,000	Current Revenue
ASDDF Leachate Management Expansion	367,000	Current Revenue
GVDDF Entrance Upgrade Phase 2	380,000	Operating Reserve (\$208k CF; \$172k new)
GVDDF Office Renovations	112,000	Operating Reserve
GVDDF Gas Plant Upgrade	40,000	Operating Reserve (2018 CF)
ASDDF Landfill Gas Migration Review	5,000	Operating Reserve (2018 CF)
Total	\$2,008,000	

Solid Waste Management (670)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(420,000)	(420,000)	(420,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(0)	(200,000)	(2,000)	198,000	(99.0%)
GRANTS IN LIEU OF TAXES	(2,709)	(2,500)	(3,000)	(500)	20.0%
FEES, CHARGES & OTHER INCOME	(6,405,130)	(5,971,910)	(6,253,400)	(281,490)	4.7%
TRANSFERS FROM RESERVES	(20,847)	(1,195,500)	(1,596,000)	(400,500)	33.5%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,848,686)	(7,789,910)	(8,274,400)	(484,490)	6.2%
EXPENSES					
WAGES & BENEFITS	752,079	852,451	981,865	129,414	15.2%
OPERATING EXPENSES	3,308,352	3,766,959	3,634,535	(132,424)	(3.5%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	2,449,120	1,775,000	1,650,000	(125,000)	(7.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	339,135	1,395,500	2,008,000	612,500	43.9%
	6,848,686	7,789,910	8,274,400	484,490	6.2%
NET	-	-	-	-	0.0%

Septage Facility (715)



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

- Parcel tax & user fees
- Parcel tax decrease of \$4 (18%), from \$23 to \$19
- Parcel tax revenue now matches debt payments
- No change to user fees (last incr. July 1, 2017)
- Reserve balance
 - 2019 - \$1,177,000 budget
 - 2018 - \$1,162,000 actual
 - 2017 - \$1,032,000 actual
- Two 20-year debt issues totaling \$2,440,000 in 2005
 - \$877,000 outstanding at Dec 31, 2019

Jurisdiction	Parcel Tax Split
Vernon	13.6%
Coldstream	15.9%
Spallumcheen	17.9%
EA 'B'	11.7%
EA 'C'	13.8%
EA 'D'	11.3%
EA 'E'	4.3%
EA 'F'	11.5%

Septage Facility (715)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(299,029)	(219,000)	(180,000)	39,000	(17.8%)
FEDERAL / PROVINCIAL GRANTS	(4,679)	(4,679)	(4,679)	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(403,939)	(367,654)	(413,643)	(45,989)	12.5%
TRANSFERS FROM RESERVES	-	(69,000)	-	69,000	(100.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(707,647)	(660,333)	(598,322)	62,011	(9.4%)
EXPENSES					
WAGES & BENEFITS	8,158	8,370	8,550	180	2.2%
OPERATING EXPENSES	354,399	370,333	394,841	24,508	6.6%
DEBT PAYMENTS	182,272	181,630	179,714	(1,916)	(1.1%)
TRANSFERS TO RESERVES	162,819	-	15,217	15,217	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	100,000	-	(100,000)	(100.0%)
	707,647	660,333	598,322	(62,011)	(9.4%)
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	52.8%
Coldstream	13.2%
Spallumcheen	5.8%
Lumby	1.7%
EA 'B'	5.6%
EA 'C'	5.9%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.8%

Starling Control (805)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(25,414)	(25,422)	(25,430)	(8)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(25,414)	(25,422)	(25,430)	(8)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	25,414	25,422	25,430	8	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	25,414	25,422	25,430	8	0.0%
NET	-	-	-	-	0.0%

Sterile Insect Release Program (810)



- No change to parcel tax on apple, pear, crabapple & quince orchards
 - \$139.26 per acre (no change)
 - \$163k total on 1,175 acres (2018)
 - RDNO is 13% of total SIR acreage
- No change to property tax requisition
 - \$294k on land only
- No reserve or debt

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

Jurisdiction	Tax Base Split (land only)
Armstrong	5.1%
Vernon	64.4%
Coldstream	16.6%
Spallumcheen	5.3%
EA 'B/C' (LSA)	8.6%

Sterile Insect Release Program (810)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(294,272)	(294,272)	(294,272)	-	0.0%
PARCEL TAXES	(162,259)	(163,263)	(163,263)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(2,087)	(2,100)	(2,000)	100	(4.8%)
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(9,651)	(409)	(545)	(136)	33.3%
CAPITAL BORROWING	-	-	-	-	0.0%
	(468,269)	(460,044)	(460,080)	(36)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	459,005	460,044	460,080	36	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	9,265	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	468,269	460,044	460,080	36	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
- Recent service review - new splits in 2019
- Reserve balance
 - 2019 - \$354,000 budget
 - 2018 - \$354,000 actual
 - 2017 - \$322,000 actual
- No debt

Jurisdiction	New % 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	%
	2017	2018	2019		
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	(1,529)	(1,500)	(1,400)	100	(6.7%)
FEES, CHARGES & OTHER INCOME	(135,886)	(127,946)	(142,562)	(14,616)	11.4%
TRANSFERS FROM RESERVES	(18,251)	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(421,473)	(395,253)	(409,769)	(14,516)	3.7%
EXPENSES					
WAGES & BENEFITS	15,473	15,473	15,755	282	1.8%
OPERATING EXPENSES	399,856	379,780	394,014	14,234	3.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	6,144	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	421,473	395,253	409,769	14,516	3.7%
NET	-	-	-	-	0.0%

UBCO Connector (872)



- All 6 municipalities and 4 EAs
- No change to tax requisition
- Increasing fare revenue offsetting rising costs
- April 2018 expansion - 29% increase in service hours
- New ridership survey data
- Starting in 2018, splits based on past 3 ridership surveys
 - 60/25/15 weighting of most recent surveys
- Reserve balance
 - 2019 - \$415,000 budget
 - 2018 - \$415,000 actual
 - 2017 - \$382,000 actual
- No debt

Jurisdiction	2019 % Split	2018 % Split
Armstrong	1.0%	1.3%
Enderby	0.3%	0.4%
Vernon	73.4%	68.9%
Coldstream	15.4%	17.2%
Spallumcheen	0.7%	1.2%
Lumby	0.4%	0.3%
EA 'B'	3.9%	5.6%
EA 'C'	3.9%	3.8%
EA 'D'	0.7%	1.3%
EA 'F'	0.3%	0.0%

UBCO Connector (872)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(307,237)	(325,671)	(325,671)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(2,326)	(2,000)	(2,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(211,485)	(139,135)	(163,586)	(24,451)	17.6%
TRANSFERS FROM RESERVES	-	(2,000)	-	2,000	(100.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(521,048)	(468,806)	(491,257)	(22,451)	4.8%
EXPENSES					
WAGES & BENEFITS	19,123	23,353	20,555	(2,798)	(12.0%)
OPERATING EXPENSES	378,366	445,453	470,702	25,249	5.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	123,559	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	521,048	468,806	491,257	22,451	4.8%
NET	-	-	-	-	0.0%

Emergency Telephone (911)



- All 6 municipalities & 5 electoral areas
- No change to tax requisition
- Contracted to E-Comm through RDCO
 - Partnered with 9 RD's
 - 2019 final year of contract
- Reserve balance
 - 2019 - \$227,000 budget
 - 2018 - \$227,000 actual
 - 2017 - \$215,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	52.8%
Coldstream	13.2%
Spallumcheen	5.8%
Lumby	1.7%
EA 'B'	5.6%
EA 'C'	5.9%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.8%

Emergency Telephone (911)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
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	(1,029)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(3,628)	(1,766)	(1,894)	(128)	7.2%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(164,269)	(162,377)	(162,505)	(128)	0.1%
EXPENSES					
WAGES & BENEFITS	14,167	14,451	10,660	(3,791)	(26.2%)
OPERATING EXPENSES	129,909	147,926	151,845	3,919	2.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	20,193	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	164,269	162,377	162,505	128	0.1%
NET	-	-	-	-	0.0%

Fire Dispatch (913)



- All municipalities, except Vernon, plus Local Service Areas in EAs
- 55% increase in tax requisition (or \$75k)
- New contract with FVRD and subcontracted to E-Comm as service provider as of Feb 2019
- Reserve balance
 - 2019 - \$236,000 budget
 - 2018 - \$252,000 actual
 - 2017 - \$232,000 actual
- No debt

Jurisdiction	Tax Base Split (improv. only)
Armstrong	11.7%
Enderby	6.0%
Coldstream	31.5%
Spallumcheen	16.4%
Lumby	5.0%
EA LSAs	29.4%

Fire Dispatch (913)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(137,088)	(137,088)	(212,486)	(75,398)	55.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(155)	(150)	(200)	(50)	33.3%
FEES, CHARGES & OTHER INCOME	(4,084)	(1,000)	(2,000)	(1,000)	100.0%
TRANSFERS FROM RESERVES	-	-	(15,457)	(15,457)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(141,327)	(138,238)	(230,143)	(91,905)	66.5%
EXPENSES					
WAGES & BENEFITS	20,933	16,321	16,704	383	2.3%
OPERATING EXPENSES	103,975	120,415	213,439	93,024	77.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	16,419	1,502	-	(1,502)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	141,327	138,238	230,143	91,905	66.5%
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
 - \$5.7M outstanding as at Dec 31, 2019
 - Annual debt payment of \$426,000
 - Current interest rate of 4.13%

Vance Creek Reservoir (951)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(466,295)	(473,053)	(480,080)	(7,027)	1.5%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(466,295)	(473,053)	(480,080)	(7,027)	1.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	-	-	-	-	0.0%
DEBT PAYMENTS	466,295	473,053	480,080	7,027	1.5%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	466,295	473,053	480,080	7,027	1.5%
NET	-	-	-	-	0.0%

Budget Recommendations From Committee



- The next group of 41 services have been to various committees and have been recommended in principle to be included within the 2019 Financial Plan
- Changes can still be made by the Committee of the Whole and Board
- The only changes of note since committee meetings include:
 - EA Administration (021)
 - New lower estimate of CWF gas tax grant to be received from UBCM (\$837k vs \$860k)
 - Community Theatre (065)
 - Door Replacement project (\$40,000) carried forward from 2018. Project was completed in January
 - Greater Vernon Water (372)
 - GVW capital budget reduced by \$1.6M due to updated expenditures to 2018 year-end related to capital carried forward projects (i.e. more was spent in late 2018)

Silver Star Administration (015)



- Board resolution to set 2019 budget at nil and repeal service
- Local Service Area tax requisition
- Elimination of 2018 tax requisition impacts General Government (010) by \$15,740
- No reserve or debt

Silver Star Administration (015)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(10,731)	(15,740)	-	15,740	(100.0%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(10,731)	(15,740)	-	15,740	(100.0%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	10,731	15,740	-	(15,740)	(100.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	10,731	15,740	-	(15,740)	(100.0%)
NET	-	-	-	-	0.0%

Electoral Area Administration (021)



- All 5 electoral areas
- 7% increase in tax requisition (or \$15k)
- Includes CWF projects that are not capital projects of another service; increased allocation in 2019
- Major budget impacts:
 - Reduced tsf from reserve by \$40k
 - Eliminated \$20k election budget
 - EA Director pay and travel increased by \$15k
- Reserve balance
 - 2019 - \$473,000 budget
 - 2018 - \$510,000 actual
 - 2017 - \$579,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	28.7%
EA 'C'	29.8%
EA 'D'	12.9%
EA 'E'	4.3%
EA 'F'	24.3%

Electoral Area Administration (021)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(205,237)	(219,604)	(234,976)	(15,372)	7.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(873,401)	(921,000)	(949,000)	(28,000)	3.0%
GRANTS IN LIEU OF TAXES	(487)	(500)	(500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(72,757)	(15,400)	(5,400)	10,000	(64.9%)
TRANSFERS FROM RESERVES	(337,032)	(456,512)	(586,515)	(130,003)	28.5%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,488,914)	(1,613,016)	(1,776,391)	(163,375)	10.1%
EXPENSES					
WAGES & BENEFITS	190,296	201,137	191,669	(9,468)	(4.7%)
OPERATING EXPENSES	403,245	550,879	747,722	196,843	35.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	895,372	861,000	837,000	(24,000)	(2.8%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,488,914	1,613,016	1,776,391	163,375	10.1%
NET	-	-	-	-	0.0%

Development Services (030)



- All 5 Electoral Areas
- 9% increase in tax requisition (or \$61k)
- With decrease of \$39k in Building Inspection (040), the overall Planning & Building increase is 3.1% (or \$22)
- Major budget impacts:
 - Reduced tsf from reserve by \$25k
 - Phased-in cost of Planner - \$45k
 - Fees & contracted service revenue increased \$14k
- Reserve balance
 - 2019 - \$109,000 budget
 - 2018 - \$137,000 actual
 - 2017 - \$251,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	28.7%
EA 'C'	29.8%
EA 'D'	12.9%
EA 'E'	4.3%
EA 'F'	24.3%

Development Services (030)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(641,624)	(680,120)	(741,331)	(61,211)	9.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,523)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	(251,601)	(247,350)	(261,300)	(13,950)	5.6%
TRANSFERS FROM RESERVES	(39,544)	(202,762)	(147,496)	55,266	(27.3%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(934,292)	(1,131,732)	(1,151,627)	(19,895)	1.8%
EXPENSES					
WAGES & BENEFITS	658,521	703,392	741,064	37,672	5.4%
OPERATING EXPENSES	270,949	428,340	410,563	(17,777)	(4.2%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	4,822	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	934,292	1,131,732	1,151,627	19,895	1.8%
NET	-	-	-	-	0.0%

Regional Planning (031)



- All 6 municipalities & 5 electoral areas
- 2% increase in tax requisition (or \$3k)
- Reserve balance
 - 2019 - \$60,000 budget
 - 2018 - \$80,000 actual
 - 2017 - \$71,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.3%
Vernon	52.8%
Coldstream	13.2%
Spallumcheen	5.8%
Lumby	1.7%
EA 'B'	5.6%
EA 'C'	5.9%
EA 'D'	2.5%
EA 'E'	0.8%
EA 'F'	4.8%

Regional Planning (031)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(159,188)	(160,780)	(163,996)	(3,216)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(12,000)	-	(100,000)	(100,000)	0.0%
GRANTS IN LIEU OF TAXES	(1,027)	(1,000)	(1,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(4,823)	(3,100)	(20,625)	(17,525)	565.3%
TRANSFERS FROM RESERVES	-	(8,432)	(20,765)	(12,333)	146.3%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(177,037)	(173,312)	(306,386)	(133,074)	76.8%
EXPENSES					
WAGES & BENEFITS	78,368	123,949	125,561	1,612	1.3%
OPERATING EXPENSES	52,831	49,363	180,825	131,462	266.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	45,839	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	177,037	173,312	306,386	133,074	76.8%
NET	-	-	-	-	0.0%

Building Inspection (040)



- All 5 Electoral Areas
- 97.5% decrease in tax requisition (or \$39k)
- Major budget impacts:
 - Fees & contracted service revenue increased by \$187k
 - Add 4th Building Inspector - \$91k
 - Reduced tsf from reserve by \$20k to nil
- Reserve balance
 - 2019 - \$981,000 budget
 - 2018 - \$981,000 actual
 - 2017 - \$748,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	28.7%
EA 'C'	29.8%
EA 'D'	12.9%
EA 'E'	4.3%
EA 'F'	24.3%

Building Inspection (040)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(80,000)	(40,000)	(1,000)	39,000	(97.5%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(190)	(200)	-	200	(100.0%)
FEES, CHARGES & OTHER INCOME	(564,008)	(499,569)	(695,669)	(196,100)	39.3%
TRANSFERS FROM RESERVES	-	(20,000)	-	20,000	(100.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(644,198)	(559,769)	(696,669)	(136,900)	24.5%
EXPENSES					
WAGES & BENEFITS	364,586	406,284	539,252	132,968	32.7%
OPERATING EXPENSES	113,141	153,485	157,417	3,932	2.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	166,471	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	644,198	559,769	696,669	136,900	24.5%
NET	-	-	-	-	0.0%

Electoral Areas B & C Local Parks (061)



- EA B (51.7%) & EA C (48.3%); Improvements Only
- 3.5% increase in tax requisition (or \$10k)
- Major budget impacts:
 - Wage allocation increase of \$7k
 - Add tsf to reserve - \$5k
 - Increase in contract to Vernon/Coldstream - \$3k
- Reserve balance
 - 2019 - \$303,000 budget
 - 2018 - \$298,000 actual
 - 2017 - \$276,000 actual
- No debt

Electoral Areas B & C Local Parks (061)



- 2019 Projects
 - Boss Creek Trails Phase 1 - \$65,000
 - DCC Bylaw - \$30,000
 - BX Ranch Park – Entrance Fencing - \$25,000
 - Stickle Road Irrigation & Planting - \$5,000
 - Parks Master Plan - \$7,000 Carry Forward from 2018
- Total of \$132,000 funded from CWF

Electoral Areas B & C Local Parks (061)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(158,393)	(285,107)	(295,086)	(9,979)	3.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	(1,500)	(1,500)	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(7,301)	(9,059)	(8,448)	611	(6.7%)
TRANSFERS FROM RESERVES	(38,278)	(132,900)	(132,000)	900	(0.7%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(203,972)	(427,066)	(437,034)	(9,968)	2.3%
EXPENSES					
WAGES & BENEFITS	46,423	77,993	84,800	6,807	8.7%
OPERATING EXPENSES	83,303	216,173	215,234	(939)	(0.4%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	35,969	-	5,000	5,000	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	38,278	132,900	132,000	(900)	(0.7%)
	203,972	427,066	437,034	9,968	2.3%
NET	-	-	-	-	0.0%

Summary of GVPRC Services



The net budgets represent the total property taxation requirements for each GVPRC service with a comparison to 2018.

GVPRC Service	2019	2018	\$ Increase (Decrease)	% Increase (Decrease)
060 – GV Parks, Rec & Culture	2,947,781	3,937,169	(989,388)	(25.1%)
062 – Multi-Use Facility	773,457	773,457	--	0%
063 – GV Recreation & Programming	1,128,043	1,100,350	27,693	2.5%
064 – Multi-Use Facility Expansion	854,345	854,345	--	0%
065 – Community Theatre	1,036,556	998,584	37,972	3.8%
069 – GV Culture	1,371,388	--	1,371,388	--
Total:	8,111,570	7,663,905	447,665	5.8%

GV Parks, Recreation & Culture (060)



- 4 Greater Vernon partners
- GV Culture split from 060 with its own new service following GV Cultural Centre referendum
- Largest budget impact is a \$419,000 increase to capital budget for trail development with focus on Okanagan Rail Trail
- \$11.0M outstanding debt as of Dec 31, 2019

Jurisdiction	Tax Base Split (improve. only)
Vernon	68.1%
Coldstream	17.0%
EA 'B'	7.7%
EA 'C'	7.2%

GVPRC Reserves (060)



Reserve	2019	2018	2017	2016	2015
Operating Reserve	702,000	985,000	743,000	867,000	958,000
Land Acquisition Res	2,000	1,972,000	2,009,000	2,391,000	5,178,000
Cultural Facilities Res	--	174,000	96,000	--	--
RDNO Park DCC	186,000	476,000	1,323,000	1,145,000	418,000
Vernon Park DCC	4,379,000	4,379,000	3,413,000	2,864,000	1,849,000
Coldstream Park DCC	157,000	157,000	25,000	19,000	151,000
EA B & C Park DCC	555,000	555,000	374,000	344,000	307,000
Total Reserves	\$5,981,000	\$8,698,000	\$7,983,000	\$7,630,000	\$8,861,000

GVPRC Capital (060)



2018 Capital Carry Forward Projects	Amount	Funding Source
Vernon Community Arts Centre - washroom improvement	160,000	Cultural Reserve - \$75K Grants - \$85K
BX Falls Trail - bridge replacements	150,000	Operating Reserve
Boys and Girls Club Lighting/Windows	100,000	Cultural Reserve
BX Ranchlands - building demolition	50,000	Operating Reserve
BX Falls Trail Phase 1	40,000	Operating Reserve
BX Creek Trail - tree / root barriers	30,000	MIA Grant
Okanagan Rail Trail - washroom design	30,000	Park DCC Reserve
Crane Road Park - fencing / parking	28,400	Operating Reserve
Crane Road Park – hand launch	10,000	CWF – Electoral Area B
Swan Lake Park Trail Upgrades	7,900	Operating Reserve
GV Athletic Park - sand field soil upgrades	6,500	Operating Reserve
DCC Parkland Acquisition (Provisional)	4,000,000	Parks DCC Reserve
Parkland Acquisition	1,970,000	Parkland Acquisition Reserve
Total \$6,582,800		

GVPRC Capital (060)



2019 New Capital	Amount	Funding Source
Okanagan Rail Trail - development	500,000	Grants/Donations
Grey Canal Trail – parking lots	150,000	General Revenue
BX Falls Trail – staircase replacement (1 of 2)	120,000	General Revenue
Sub-regional Trail – signage	105,000	General Revenue
Kal / Crystal Waters Trail	32,000	General Revenue
Okanagan Rail Trail – Fencing Westkal Road, Lock-Block Wall, Asphalt Shoulder	170,000	General Revenue
Okanagan Rail Trail – Washroom	260,000	Parks DCC Reserve
Okanagan Rail Trail – Wayfinding/Signage (5 locations)	140,000	General Revenue
Swan Lake Nature Reserve (Boardwalk / Blind)	65,000	General Revenue - \$50k Donations - \$15k
Okanagan Rail Trail – Trail Head Development (Design)	10,000	General Revenue
Okanagan Rail Trail – Garbage Receptacles	20,000	General Revenue
Total	\$1,572,000	

GV Parks, Recreation & Culture (060)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(4,143,670)	(3,937,169)	(2,947,781)	989,388	(25.1%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(1,286,060)	(105,000)	(615,000)	(510,000)	485.7%
GRANTS IN LIEU OF TAXES	(29,363)	(15,000)	(16,000)	(1,000)	6.7%
FEES, CHARGES & OTHER INCOME	(447,195)	(1,040,979)	(240,941)	800,038	(76.9%)
TRANSFERS FROM RESERVES	(582,766)	(7,212,900)	(6,727,800)	485,100	(6.7%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(6,489,054)	(12,311,048)	(10,547,522)	1,763,526	(14.3%)
EXPENSES					
WAGES & BENEFITS	51,958	329,210	244,315	(84,895)	(25.8%)
OPERATING EXPENSES	2,852,767	2,481,001	1,080,172	(1,400,829)	(56.5%)
DEBT PAYMENTS	1,058,966	1,079,837	1,068,235	(11,602)	(1.1%)
TRANSFERS TO RESERVES	160,054	370,000	-	(370,000)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	2,365,309	8,051,000	8,154,800	103,800	1.3%
	6,489,054	12,311,048	10,547,522	(1,763,526)	(14.3%)
NET	-	-	-	-	0.0%

Multi-Use Facility (062)



- 4 Greater Vernon partners
- No change to tax requisition
- Reserve balance
 - 2019 - \$79,000 budget
 - 2018 - \$100,000 actual
 - 2017 - \$114,000 actual
- Service will conclude once the following debt has matured:
 - Dec 1, 2020 - \$14.25M
 - Jun 1, 2022 - \$200k
 - Dec 3, 2022 - \$135k
 - Oct 3, 2023 - \$165k

Jurisdiction	Tax Base Split (improve. only)
Vernon	68.1%
Coldstream	17.0%
EA 'B'	7.7%
EA 'C'	7.2%

Multi-Use Facility (062)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(773,457)	(773,457)	(773,457)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(5,481)	(4,000)	(4,000)	-	0.0%
FEES, CHARGES & OTHER INCOME	(478,235)	(519,312)	(564,773)	(45,461)	8.8%
TRANSFERS FROM RESERVES	(18,534)	(20,211)	(20,962)	(751)	3.7%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,275,707)	(1,316,980)	(1,363,192)	(46,212)	3.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	414	422	430	8	1.9%
DEBT PAYMENTS	1,272,873	1,316,558	1,362,762	46,204	3.5%
TRANSFERS TO RESERVES	2,420	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,275,707	1,316,980	1,363,192	46,212	3.5%
NET	-	-	-	-	0.0%

GV Recreation & Programming (063)



- Coldstream, EA 'B' & EA 'C'
- 2.5% increase in tax requisition (or \$28k)
- Recreation & programming provided by City of Vernon
- 2.8% contractual increase based on CAN CPI August to August
- No reserve or debt

Jurisdiction	Tax Base Split (improve. only)
Coldstream	53.4%
EA 'B'	24.1%
EA 'C'	22.5%

GV Recreation & Programming (063)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(1,102,591)	(1,100,350)	(1,128,043)	(27,693)	2.5%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	453	453	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,102,591)	(1,100,350)	(1,127,590)	(27,240)	2.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	1,102,591	1,100,350	1,127,590	27,240	2.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	1,102,591	1,100,350	1,127,590	27,240	2.5%
NET	-	-	-	-	0.0%

Multi-Use Facility Expansion (064)



- 4 Greater Vernon partners
- No change to tax requisition
- Reserve balance
 - 2019 - \$416,000 budget
 - 2018 - \$415,000 actual
 - 2017 - \$402,000 actual
- New 20-year debt issue - \$13,156,695 April 2017
 - Annual debt payment of \$858,000
 - Interest rate of 2.8%

Jurisdiction	Tax Base Split (improve. only)
Vernon	68.1%
Coldstream	17.0%
EA 'B'	7.7%
EA 'C'	7.2%

Multi-Use Facility Expansion (064)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(663,467)	(854,345)	(854,345)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(4,703)	(4,000)	(5,000)	(1,000)	25.0%
FEES, CHARGES & OTHER INCOME	(3,763)	(100)	(14,797)	(14,697)	14697.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	(13,156,695)	-	-	-	0.0%
	(13,828,628)	(858,445)	(874,142)	(15,697)	1.8%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	414	422	430	8	1.9%
DEBT PAYMENTS	269,983	858,023	872,712	14,689	1.7%
TRANSFERS TO RESERVES	401,536	-	1,000	1,000	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	13,156,695	-	-	-	0.0%
	13,828,628	858,445	874,142	15,697	1.8%
NET	-	-	-	-	0.0%

Community Theatre (065)



- 4 Greater Vernon partners
- 3.8% increase to tax requisition (or \$38k)
- Reserve balance
 - 2019 - \$1,628,000 budget
 - 2018 - \$1,822,000 actual
 - 2017 - \$2,083,000 actual
- \$821,000 outstanding debt as at Dec 31, 2019
- Final debt matures Dec 2021
- Capital projects include the Stage Floor Replacement (\$50k), and the following 2018 carry forward projects:
 - Façade Reinforcement (\$142k)
 - Chiller-Compressor Rebuild (\$70k)
 - Front Door Replacement (\$40k)

Jurisdiction	Tax Base Split (improve. only)
Vernon	68.1%
Coldstream	17.0%
EA 'B'	7.7%
EA 'C'	7.2%

Community Theatre (065)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(998,584)	(998,584)	(1,036,556)	(37,972)	3.8%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(7,075)	(8,000)	(7,000)	1,000	(12.5%)
FEES, CHARGES & OTHER INCOME	(361,316)	(345,839)	(378,985)	(33,146)	9.6%
TRANSFERS FROM RESERVES	(10,336)	(563,000)	(252,000)	311,000	(55.2%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,377,312)	(1,915,423)	(1,674,541)	240,882	(12.6%)
EXPENSES					
WAGES & BENEFITS	16,973	16,973	18,600	1,627	9.6%
OPERATING EXPENSES	463,466	465,077	472,339	7,262	1.6%
DEBT PAYMENTS	768,390	795,373	823,602	28,229	3.5%
TRANSFERS TO RESERVES	37,050	-	58,000	58,000	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	91,433	638,000	302,000	(336,000)	(52.7%)
	1,377,312	1,915,423	1,674,541	(240,882)	(12.6%)
NET	-	-	-	-	0.0%

Greater Vernon Culture (069)



- First year of the service
- Separates cultural facilities, programs & grants from GVPRC (060)
- No reserves and debt
- Cultural Facilities Reserve to be established under 069
- Capital projects include:
 - Greater Vernon Cultural Centre – Planning (\$50k)
 - Museum Mechanical Upgrades (\$70k)
 - Arts Centre Roof Replacement Phase 1 (\$25k)

Jurisdiction	Tax Base Split (L&I)
Vernon	68.1%
Coldstream	17.0%
EA 'B'	7.3%
EA 'C'	7.6%

Greater Vernon Culture (069)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	(1,371,388)	(1,371,388)	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	(10,000)	(10,000)	0.0%
FEES, CHARGES & OTHER INCOME	-	-	(44,328)	(44,328)	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	-	-	(1,425,716)	(1,425,716)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	115,817	115,817	0.0%
OPERATING EXPENSES	-	-	989,899	989,899	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	175,000	175,000	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	145,000	145,000	0.0%
	-	-	1,425,716	1,425,716	0.0%
NET	-	-	-	-	0.0%

White Valley Parks, Rec & Culture (070)



- Lumby, EA 'D' & EA 'E'
- 3.9% increase in tax requisition (or \$36k)
- Reserve balance
 - 2019 - \$1,786,000 budget
 - 2018 - \$1,860,000 actual
 - 2017 - \$1,703,000 actual
- \$99,000 outstanding debt as at Dec 31, 2019

Jurisdiction	Tax Base Split (improve. Only)
Lumby	38.8%
EA 'D'	47.0%
EA 'E'	14.2%

White Valley Parks, Rec & Culture (070)



2019 Capital Projects							
Project Name	Project Total	Reserves	Lumby CWF	Area D CWF	Area E CWF	Grants	Donations/ Other
Pat Duke Arena Renovations	3,000,000	-	109,707	143,074	41,973	2,595,625	109,621
Cedar Ridge Park Improvements	80,000	-	29,776	38,832	11,392	-	-
Royals Park Picnic Shelter	50,000	-	18,610	24,270	7,120	-	-
Zamboni Replacement	175,000	175,000	-	-	-	-	-
Pool building roof	50,000	50,000	-	-	-	-	-
Oval Park Court Resurfacing	35,000	35,000	-	-	-	-	-
Hazardous Materials Survey	8,500	-	3,164	4,126	1,210	-	-
Property Condition Assessments	14,000	-	5,210	6,796	1,994	-	-
WVCC Kitchen Upgrade	20,000	-	7,444	9,708	2,848	-	-
Double-sided Lawn Mower	15,000	15,000	-	-	-	-	-
CHEM-AQUA Arena Water Treatment	12,500	-	4,653	6,067	1,780	-	-
Mabel Lake Hall Upgrades	9,500	-	3,536	4,611	1,353	-	-
Hansen Park Well	40,000	-	14,888	19,416	5,696	-	-
Cherryville Hall Upgrades	16,000	-	5,956	7,766	2,278	-	-
TOTALS	\$3,525,500	\$275,000	\$202,944	\$264,666	\$77,644	\$2,595,625	\$109,621



REGIONAL
DISTRICT
NORTH
OKANAGAN

White Valley Parks, Rec & Culture (070)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(904,784)	(934,189)	(970,622)	(36,433)	3.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(87,163)	(250,545)	(2,808,569)	(2,558,024)	1021.0%
GRANTS IN LIEU OF TAXES	(9,070)	(7,000)	(9,000)	(2,000)	28.6%
FEES, CHARGES & OTHER INCOME	(294,738)	(392,426)	(378,768)	13,658	(3.5%)
TRANSFERS FROM RESERVES	(98,743)	(422,080)	(617,310)	(195,230)	46.3%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(1,394,498)	(2,006,240)	(4,784,269)	(2,778,029)	138.5%
EXPENSES					
WAGES & BENEFITS	29,838	33,946	34,705	759	2.2%
OPERATING EXPENSES	1,018,064	971,728	1,008,201	36,473	3.8%
DEBT PAYMENTS	18,777	14,441	14,839	398	2.8%
TRANSFERS TO RESERVES	231,586	188,500	201,024	12,524	6.6%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	96,233	797,625	3,525,500	2,727,875	342.0%
	1,394,498	2,006,240	4,784,269	2,778,029	138.5%
NET	-	-	-	-	0.0%

Fortune Parks (090)



- Enderby (35.6%) and EA 'F' (64.4%)
- 0.9% increase in tax requisition (or \$7k)
- Budget provided by Enderby & District Services Commission
- \$100k Mabel Lake breakwater project, funded from reserve is being carried forward from 2018
- Reserve balance
 - 2019 - \$13,000 budget
 - 2018 - \$113,000 actual
 - 2017 - \$107,000 actual
- No debt with RDNO

Fortune Parks (090)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(741,431)	(764,686)	(771,588)	(6,902)	0.9%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,481)	(1,500)	(2,000)	(500)	33.3%
FEES, CHARGES & OTHER INCOME	(98,112)	-	(1,000)	(1,000)	0.0%
TRANSFERS FROM RESERVES	(54,800)	(100,000)	(100,000)	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(895,824)	(866,186)	(874,588)	(8,402)	1.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	795,731	866,186	874,588	8,402	1.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	4,393	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	95,700	-	-	-	0.0%
	895,824	866,186	874,588	8,402	1.0%
NET	-	-	-	-	0.0%

Kingfisher School (091)



- Local Service Area tax requisition
- 11.6% decrease in tax requisition (or \$1.4k)
- Debt service function
- No reserve
- 20-year debt issue for \$175,000 in 2008
 - Dec 31/19 - \$96k outstanding
 - Refinanced in April 2018; interest rate reduced from 4.65% to 2.65%

Kingfisher School (091)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(14,421)	(12,121)	(10,715)	1,406	(11.6%)
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(2,166)	(2,488)	(2,822)	(334)	13.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	(2,471)	(416)	(230)	186	(44.7%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(19,058)	(15,025)	(13,767)	1,258	(8.4%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	414	422	430	8	1.9%
DEBT PAYMENTS	16,180	14,603	13,337	(1,266)	(8.7%)
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	2,464	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	19,058	15,025	13,767	(1,258)	(8.4%)
NET	-	-	-	-	0.0%

Animal Control Enderby (154)



- EA 'F' Local Service Area
- 13% decrease in tax requisition (or \$1k)
- Budget provided by Enderby & District Services Commission
- EA 'F' contributes 31.32% of net cost of service to Enderby
- No reserve or debt

Animal Control Enderby (154)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(6,426)	(6,547)	(5,687)	860	(13.1%)
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%
	(6,426)	(6,547)	(5,687)	860	(13.1%)
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	6,426	6,547	5,687	(860)	(13.1%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	6,426	6,547	5,687	(860)	(13.1%)
NET	-	-	-	-	0.0%

BX Villa Walkway (162)



- Local Service Area tax requisition
- No change to tax requisition
- Reserve balance
 - 2019 - \$4,000 budget
 - 2018 - \$4,000 actual
 - 2017 - \$4,000 actual
- No debt

BX Villa Walkway (162)



	ACTUAL 2017	BUDGET 2018	FP 2019	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	(68)	(14)	(25)	(11)	78.6%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(2,164)	(2,110)	(2,121)	(11)	0.5%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	2,005	2,110	2,121	11	0.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	159	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	2,164	2,110	2,121	11	0.5%
NET	-	-	-	-	0.0%

Fortune Cemetery (200)



- EA 'F' Local Service Area
- 1.9% increase in tax requisition (or \$481)
- Budget provided by Enderby & District Services Commission
- EA 'F' contributes based on proportionate share of tax base (improvements only) to Enderby
- No reserve or debt

Fortune Cemetery (200)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(26,026)	(25,680)	(26,161)	(481)	1.9%
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	-	-	(458)	(458)	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(26,026)	(25,680)	(26,619)	(939)	3.7%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	25,623	25,680	26,619	939	3.7%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	403	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	26,026	25,680	26,619	939	3.7%
NET	-	-	-	-	0.0%

Fire Protection Kalamalka Lakeview (246)



- Local Service Area tax requisition
- 14.1% increase in tax requisition (or \$4.5k) due to property assessment increases
- Contracted service to City of Vernon
- Annual fee based on fixed tax rate (\$1.50/\$1000)
- No reserve or debt

Fire Protection Kalamalka Lakeview (246)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(28,275)	(32,139)	(36,682)	(4,543)	14.1%
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	(263)	(100)	(100)	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(28,538)	(32,239)	(36,782)	(4,543)	14.1%
EXPENSES					
WAGES & BENEFITS	2,822	2,890	3,567	677	23.4%
OPERATING EXPENSES	25,616	29,349	33,215	3,866	13.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	100	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	28,538	32,239	36,782	4,543	14.1%
NET	-	-	-	-	0.0%

Fire Protection Grandview Bench (247)



- Local Service Area tax requisition
- 9.8% increase in tax requisition (or \$8k)
- Contracted service to CSRD – Ranchero Fire Dept
- Total budget split by proportionate tax base – 33.7% (2018 – 32.9%)
- No reserve or debt at RDNO

Fire Protection Grandview Bench (247)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(76,990)	(80,360)	(88,206)	(7,846)	9.8%
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	(5)	(1,304)	-	1,304	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(76,995)	(81,664)	(88,206)	(6,542)	8.0%
EXPENSES					
WAGES & BENEFITS	2,822	2,890	3,567	677	23.4%
OPERATING EXPENSES	72,869	78,774	84,639	5,865	7.4%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	1,304	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	76,995	81,664	88,206	6,542	8.0%
NET	-	-	-	-	0.0%

Fire Protection Okanagan Landing (248)



- Local Service Area tax requisition
- 5.1% increase in tax requisition (or \$1.8k)
- Contracted service to City of Vernon – new 5 year agreement January 1, 2017; annual 2.5% increase
- Surplus being used to phase-in cost impact 2017-2022
 - 2019 - \$7,000 budget
 - 2018 - \$11,000 actual
 - 2017 - \$15,000 actual
- No debt

Fire Protection Okanagan Landing (248)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(34,012)	(34,862)	(36,628)	(1,766)	5.1%
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	(18,348)	(3,851)	(3,648)	203	(5.3%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(52,360)	(38,713)	(40,276)	(1,563)	4.0%
EXPENSES					
WAGES & BENEFITS	2,822	2,890	3,567	677	23.4%
OPERATING EXPENSES	34,959	35,823	36,709	886	2.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	14,579	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	52,360	38,713	40,276	1,563	4.0%
NET	-	-	-	-	0.0%

Fire Training Centre (249)



- Local Service Area tax requisition
 - portions of electoral areas B/C/D/F
- 2.0% increase in tax requisition (or \$378)
- Reserve balance
 - 2019 - \$26,000 budget
 - 2018 - \$26,000 actual
 - 2017 - \$27,000 actual
- No debt

Fire Training Centre (249)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(18,884)	(18,884)	(19,262)	(378)	2.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(634)	(237)	(345)	(108)	45.6%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(19,518)	(19,121)	(19,607)	(486)	2.5%
EXPENSES					
WAGES & BENEFITS	4,233	4,335	4,785	450	10.4%
OPERATING EXPENSES	12,767	14,786	14,822	36	0.2%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	2,518	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	19,518	19,121	19,607	486	2.5%
NET	-	-	-	-	0.0%

Noxious Weeds (360)



- All 5 Electoral Areas
- No change to tax requisition
- Reserve balance
 - 2019 - \$228,000 budget
 - 2018 - \$232,000 actual
 - 2017 - \$215,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	28.7%
EA 'C'	29.8%
EA 'D'	12.9%
EA 'E'	4.3%
EA 'F'	24.3%

Noxious Weeds (360)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(40,000)	(30,000)	(30,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(29,300)	(29,000)	(29,300)	(300)	1.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(75,598)	(68,341)	(70,000)	(1,659)	2.4%
TRANSFERS FROM RESERVES	-	-	(4,494)	(4,494)	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(144,898)	(127,341)	(133,794)	(6,453)	5.1%
EXPENSES					
WAGES & BENEFITS	92,793	94,950	101,700	6,750	7.1%
OPERATING EXPENSES	28,687	32,391	32,094	(297)	(0.9%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	23,417	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	144,898	127,341	133,794	6,453	5.1%
NET	-	-	-	-	0.0%

Greater Vernon Water (372)



- Vernon, Coldstream, EA 'B' & EA 'C'
- 2.9% increase in user fees
- Largest RDNO service
 - \$16.8M operating budget
 - \$16.6M capital budget
- \$18.6M in outstanding debt as at Dec 31, 2019
 - Decreasing \$1.8M per year

Greater Vernon Water Reserves (372)



Reserve	2019	2018	2017	2016	2015
Operating Reserve	10,681,000	18,363,000	15,933,000	12,812,000	15,343,000
Capital Reserve	15,079,000	16,313,000	14,979,000	14,493,000	7,227,000
DCC Reserve	2,157,000	2,157,000	1,462,000	1,145,000	366,000
Total Reserves	\$28,097,000	\$36,833,000	\$32,374,000	\$28,450,000	\$22,936,000

GVW Capital Projects (372)



Project	Capital Program	Current Revenue	Carry Forward Operating Reserve	Capital Reserve	Grants	Other / Developer Contribution
PZ431 Reservoir design	\$ 540,394		540,394			
Headgates Dam Improvements - Construction Phase	\$ 1,268,554		1,268,554			
DND demolition, SRW, Commanage, Pump house	\$ 583,079	52,925	530,154			
Radio Transmitters Program	\$ 10,000		10,000			
Domestic and ICI Meter Replacement	\$ 318,927	100,000	218,927			
Dallas Road watermain	\$ 193,834		193,834			
Aberdeen Low Level outlet	\$ 942,780	617,567	325,213			
DCWTP - UV Installation	\$ 258,338			258,338		
Replace Ranch Well #1 plus new pumphouse	\$ 531,149		531,149			
North Swan Lake Reservoir	\$ 3,542,360		1,742,360	1,676,000		124,000
Kalavista Rd - Kal Rd to south side of lagoon	\$ 20,000	20,000				
Install SCADA at Malim Pump Station	\$ 60,000		60,000			
Purchase SROs	\$ 260,000		260,000			
Learmouth to Bessette main extension	\$ 2,390,000	2,277,622	112,378			
Flood Mitigation - Kal Lake Intake	\$ 244,534		45,974		198,560	
Foothills Reservoir - Mixer	\$ 50,000		50,000			
PRV2 - Rolling Diaphragm Valve	\$ 85,000	40,000	45,000			
Hwy 6 Vimy to Learmouth - finish land issues	\$ 86,042		86,042			
Raising of Aberdeen Dam	\$ 99,775		99,775			
Holtam Drive - Construction	\$ 362,268	325,000	37,268			
30 St - 37 Ave to 41 Ave - Design - pipe replacement (COV)	\$ 702,000	680,000	22,000			
28 Ave - 30 St to 32 St - pipe replacement (COV)	\$ 315,526		315,526			
PRV14 - SCADA, meter & pressure gauge	\$ 41,531		41,531			
Blackcomb Wy to Rugg Rd and PRV	\$ 350,000		350,000			
Cunliffe Reservoir - Design	\$ 221,414		221,414			

GVW Capital Projects (372)



Project (partner)	Capital Program	Current Revenue	Carry Forward Operating Reserve	Capital Reserve	Grants	Other / Developer Contribution
BX Intake - decommissioning	\$ 375,602		375,602			
27 Ave: 35 st to 41 st - Ph 1 Design - pipe replacement	\$ 50,000		50,000			
32 Ave - 31 St to 35 St - Ph 1 Design - pipe replacement (COV)	\$ 49,114		49,114			
41 Ave - 27 St to 29 St - Ph 1 Design - pipe replacement (COV)	\$ 50,000		50,000			
35 Ave - 33 St to 35 St - Ph 1 Design - pipe replacement (COV)	\$ 50,000		50,000			
Capital Project Contingency	\$ 350,000	350,000				
MeMechan to VSS (25 Avet) transmission main	\$ 100,000	100,000				
Decommissioning East Kal Pumphouse	\$ 50,000	50,000				
Hwy 6 Learmouth to School - Phase 6 - Design	\$ 200,000	200,000				
Kidston Road - bypass strata - design	\$ 50,000	50,000				
Learmouth to Dawe Road - Design	\$ 80,000	80,000				
North BX 2 Pump house upgrade	\$ 85,000	85,000				
Surge Protection Valve	\$ 210,000	210,000				
Noble Canyon - restore natural state - design only	\$ 50,000	50,000				
Design - distribution upgrades to fill Goose Lake by Ok Lake PS	\$ 50,000	50,000				
Reservoir mixer for Ravine reservoir	\$ 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	\$ 70,000	70,000				
Duteau Creek Alignment	\$ 600,000	600,000				
PRV 61 - Kiosk and above ground	\$ 130,000	130,000				
Design - Coldstream Creek Road	\$ 50,000	50,000				
Totals	\$ 16,647,221	\$ 6,408,114	\$ 7,682,209	\$ 2,234,338	\$ 198,560	\$ 124,000

GVW Capital Funding (372)



Funding Source	2019	2018
Current Revenue	\$ 6,408,114	\$ 5,042,000
Operating Reserve	7,682,209	7,165,325
Capital Reserve	2,234,338	2,698,379
Grants	198,560	4,991,613
Other/Developer	124,000	124,000
Total	\$16,647,221	\$20,021,317

Greater Vernon Water (372)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	(44,003)	(44,003)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	(863,798)	(5,001,613)	(356,560)	4,645,053	(92.9%)
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(23,568,925)	(22,233,321)	(23,114,571)	(881,250)	4.0%
TRANSFERS FROM RESERVES	(572,277)	(9,863,704)	(9,916,547)	(52,843)	0.5%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(25,004,999)	(37,142,641)	(33,431,681)	3,710,960	(10.0%)
EXPENSES					
WAGES & BENEFITS	1,985,260	2,372,434	2,417,559	45,125	1.9%
OPERATING EXPENSES	9,801,711	10,003,446	10,368,934	365,488	3.7%
DEBT PAYMENTS	2,925,759	2,965,444	2,997,967	32,523	1.1%
TRANSFERS TO RESERVES	4,179,633	1,780,000	1,000,000	(780,000)	(43.8%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	6,112,637	20,021,317	16,647,221	(3,374,096)	(16.9%)
	25,004,999	37,142,641	33,431,681	(3,710,960)	(10.0%)
NET	-	-	-	-	0.0%

Okanagan Regional Library (420)



- All 5 Electoral Areas
- 0.3% increase in tax requisition (or \$2k)
- ORL total inter-regional requisition up 2.9% to \$17.4M
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	28.7%
EA 'C'	29.8%
EA 'D'	12.9%
EA 'E'	4.3%
EA 'F'	24.3%

Okanagan Regional Library (420)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	(719,071)	(726,471)	(728,376)	(1,905)	0.3%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(1,707)	(1,500)	(1,500)	-	0.0%
FEES, CHARGES & OTHER INCOME	-	-	-	-	0.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	1	(1,707)	-	1,707	(100.0%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(720,777)	(729,678)	(729,876)	(198)	0.0%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	719,070	729,678	729,876	198	0.0%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	1,707	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	720,777	729,678	729,876	198	0.0%
NET	-	-	-	-	0.0%

Safe Communities (442)



- All 5 Electoral Areas
- Apportioned by population
- 2.7% increase in tax requisition (or \$3k)
- Increased boat patrols - \$4k
- Reserve balance
 - 2019 - \$51,000 budget
 - 2018 - \$51,000 actual
 - 2017 - \$44,000 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 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(126,669)	(126,669)	(130,089)	(3,420)	2.7%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	(448)	(500)	(400)	100	(20.0%)
FEES, CHARGES & OTHER INCOME	(2,617)	(4,800)	(4,914)	(114)	2.4%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(129,734)	(131,969)	(135,403)	(3,434)	2.6%
EXPENSES					
WAGES & BENEFITS	75,657	90,000	91,000	1,000	1.1%
OPERATING EXPENSES	31,398	40,438	44,403	3,965	9.8%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	22,679	1,531	-	(1,531)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	129,734	131,969	135,403	3,434	2.6%
NET	-	-	-	-	0.0%

Silver Star Transfer Station (679)



- Local Service Area tax requisition & user fees
- No change to tax requisition
- User fee increase \$4 (or 3%), from \$131 to \$135
- 5-year rates bylaw (2018 to 2022)
- Paving project planned for 2020 - \$45k
- Reserve balance
 - 2019 - \$137,000 budget
 - 2018 - \$136,000 actual
 - 2017 - \$129,000 actual
- No debt

Silver Star Transfer Station (679)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(10,000)	(10,000)	(10,000)	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(109,325)	(110,500)	(113,500)	(3,000)	2.7%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(119,325)	(120,500)	(123,500)	(3,000)	2.5%
EXPENSES					
WAGES & BENEFITS	6,651	6,787	6,925	138	2.0%
OPERATING EXPENSES	102,362	113,397	116,085	2,688	2.4%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	10,312	316	490	174	55.1%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	119,325	120,500	123,500	3,000	2.5%
NET	-	-	-	-	0.0%

EA Discretionary Grants (710)



- All 5 Electoral Areas
- Individualized tax requisition based on individual grant budget and unused balances from prior year
- \$15,058 unused balance (surplus) from 2018
- No debt

Electoral Area	2019 Budget	Unused Balance	2019 Tax Requisition	2018 Tax Requisition	Increase/ (Decrease)
EA 'B'	10,000	5,816	4,184	6,353	(2,169)
EA 'C'	10,000	5,364	4,636	5,454	(818)
EA 'D'	15,000	2,474	12,526	10,759	1,767
EA 'E'	5,000	(361)	5,361	2,143	3,218
EA 'F'	30,000	1,765	28,235	19,043	9,192
Total	70,000	15,058	54,942	43,752	11,190

EA Discretionary Grants (710)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(28,777)	(43,752)	(59,942)	(16,190)	37.0%
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	(39,223)	(24,248)	(15,058)	9,190	(37.9%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(68,000)	(68,000)	(75,000)	(7,000)	10.3%
EXPENSES					
WAGES & BENEFITS	-	-	-	-	0.0%
OPERATING EXPENSES	43,752	68,000	75,000	7,000	10.3%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	24,248	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	68,000	68,000	75,000	7,000	10.3%
NET	-	-	-	-	0.0%

Mabel Lake Sewer (722)



- User Fee increase \$8 (2.8%), from \$284 to \$292
- 3-year rates bylaw (2017 to 2019)
- Reserve balance
 - 2019 - \$194,000 budget
 - 2018 - \$203,000 actual
 - 2017 - \$194,000 actual
- No debt

Mabel Lake Sewer (722)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(55,234)	(54,760)	(58,490)	(3,730)	6.8%
TRANSFERS FROM RESERVES	(1,728)	(10,000)	(9,000)	1,000	(10.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(56,962)	(64,760)	(67,490)	(2,730)	4.2%
EXPENSES					
WAGES & BENEFITS	15,651	15,994	15,461	(533)	(3.3%)
OPERATING EXPENSES	38,193	46,625	32,029	(14,596)	(31.3%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	3,118	2,141	-	(2,141)	(100.0%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	20,000	20,000	0.0%
	56,962	64,760	67,490	2,730	4.2%
NET	-	-	-	-	0.0%

Mabel Lake Sewer (722) Projects



- Carry forward: Legal Surveying - \$5,000
- Design Odour Control - \$20,000 (for Lift Station & Distribution Tank)



Streetlights (751 to 758)



- Six Local Service Area tax requisitions
- Silver Star Knoll (757) includes a \$10,000 capital project to begin program of streetlight replacement funded from reserve
- Reserve balance - SS Knoll (757)
 - 2019 - \$23,000 budget
 - 2018 - \$33,000 actual
 - 2017 - \$33,000 actual
- Reserve balance - SS Ridge (758)
 - 2019 - \$25,000 budget
 - 2018 - \$25,000 projected
 - 2017 - \$23,000 actual
- No debt

Streetlights (751 to 758)



Streetlight Service	2019 Tax Requisition	2018 Tax Requisition	\$ Increase/ (Decrease)	% Increase/ Decrease
751 – B & C Neighbourhoods	15,746	15,287	459	3.0%
752 – B & C Intersections	13,622	13,225	397	3.0%
755 – Rural Lumby	5,240	5,240	--	0.0%
756 – Grindrod	3,050	2,990	60	2.0%
757 – Silver Star Knoll	5,746	5,633	113	2.0%
758 – Silver Star Ridge	3,451	3,970	(519)	(13.1%)
Total	\$46,855	\$46,345	\$510	1.1%

Custom Transit (870)



- EA B (49%) & EA C (51%); Land & Improvements
- 26.8% increase in tax requisition (or \$12k)
- handyDART service contracted through City of Vernon to BC Transit
- New cost sharing MOU effective January 1, 2018
- Surplus being used to phase-in cost impact 2018-2021
 - 2019 - \$18,000 budget
 - 2018 - \$33,000 actual
 - 2017 - \$49,000 actual
- No debt

Custom Transit (870)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	(27,197)	(45,000)	(57,074)	(12,074)	26.8%
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	(38,319)	(24,741)	(15,000)	9,741	(39.4%)
CAPITAL BORROWING	-	-	-	-	0.0%
	(65,516)	(69,741)	(72,074)	(2,333)	3.3%
EXPENSES					
WAGES & BENEFITS	318	1,845	3,160	1,315	71.3%
OPERATING EXPENSES	16,487	67,896	68,914	1,018	1.5%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	-	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	48,711	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	65,516	69,741	72,074	2,333	3.3%
NET	-	-	-	-	0.0%

Silver Star Water (950)



- Infrastructure Base Fee increase of \$8 (2.9%), from \$273 to \$281
 - vacant land – final year of 3-year phase-in to \$281
- Metered Consumption
 - 2.8% increase in metered rate, from \$1.77/m³ to \$1.82/m³
- 3-year rates bylaw (2017 to 2019)
- Lower capital requirement offset to reserves
- Higher level of repair and maintenance
- Reserve balance
 - 2019 - \$747,000 budget
 - 2018 - \$672,000 actual
 - 2017 - \$625,000 actual
- 20-year debt issue for \$165,000 in 2001
 - Dec 31/19 - \$25k outstanding
 - Current rate 1.75%; matures June 2021

Silver Star Water (950)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(415,412)	(424,896)	(437,800)	(12,904)	3.0%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(415,412)	(424,896)	(437,800)	(12,904)	3.0%
EXPENSES					
WAGES & BENEFITS	61,879	63,234	63,740	506	0.8%
OPERATING EXPENSES	348,774	227,881	244,735	16,854	7.4%
DEBT PAYMENTS	13,261	13,781	14,325	544	3.9%
TRANSFERS TO RESERVES	81,412	-	75,000	75,000	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	(89,915)	120,000	40,000	(80,000)	(66.7%)
	415,412	424,896	437,800	12,904	3.0%
NET	-	-	-	-	0.0%

Silver Star Water (950) Projects



- Clean Mid T Reservoir Cells 2 and 4\$15,000
- Install Wireless Connection to Mid T Reservoir\$20,000
- Repair Pump at Vance Creek Pump Station\$10,000
- Install Heat Cable at Mid T Water Treatment Plant ..\$10,000
- Excavate Spillway at Attridge Brook Reservoir\$10,000



Mabel Lake Water (952)



- User Fee increase \$22 (5.2%), from \$424 to \$446
- 3-year rates bylaw (2017 to 2019)
- Increase in capital funded by grants
- Reserve balance
 - 2019 - \$360,000 budget
 - 2018 - \$366,000 actual
 - 2017 - \$419,000 actual
- No debt

Mabel Lake Water (952)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	(10,000)	(197,325)	(187,325)	1873.3%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(154,322)	(159,282)	(168,544)	(9,262)	5.8%
TRANSFERS FROM RESERVES	(28,889)	(50,000)	(6,000)	44,000	(88.0%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(183,212)	(219,282)	(371,869)	(152,587)	69.6%
EXPENSES					
WAGES & BENEFITS	21,384	21,851	24,938	3,087	14.1%
OPERATING EXPENSES	96,260	137,431	139,606	2,175	1.6%
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	6,998	-	-	-	0.0%
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	58,569	60,000	207,325	147,325	245.5%
	183,212	219,282	371,869	152,587	69.6%
NET	-	-	-	-	0.0%

Mabel Lake Water (952) Projects



- Carry forward: Update Master Water Plan \$ 25,000
& Conceptual UV Design (\$10,000 Prov Grant)
- Flood MitigationUBCM Grant: \$187,325
- Install Air Release Valve on Walker Road \$ 20,000



Grindrod Water (955)



- User Fee increase \$18 (2.9%), from \$615 to \$633
- Parcel tax of \$718 (\$43k total revenue)
- 3-year rates bylaw (2017 to 2019)
- Increase in operating contract
- Reserve balance
 - 2019 - \$88,000 budget
 - 2018 - \$87,000 actual
 - 2017 - \$79,000 actual
- No debt - matured in 2017 and 2018

Grindrod Water (955)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	(43,000)	(43,000)	(43,000)	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	(16,100)	(16,100)	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(84,906)	(80,649)	(77,300)	3,349	(4.2%)
TRANSFERS FROM RESERVES	(27,251)	(90,000)	(53,000)	37,000	(41.1%)
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(155,157)	(213,649)	(189,400)	24,249	(11.3%)
EXPENSES					
WAGES & BENEFITS	13,134	13,421	13,965	544	4.1%
OPERATING EXPENSES	78,580	90,409	99,610	9,201	10.2%
DEBT PAYMENTS	22,308	16,103	-	(16,103)	(100.0%)
TRANSFERS TO RESERVES	5,609	3,716	725	(2,991)	(80.5%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	35,525	90,000	85,100	(4,900)	(5.4%)
	155,157	213,649	199,400	(14,249)	(6.7%)
NET	-	-	10,000	10,000	0.0%

Grindrod Water (955) Projects



- Remove Plants from Settling Pond\$10,000
- UV Design and Treatment\$63,000
(\$53k CWF and \$10k Prov Grant)
- Flood MitigationUBCM Grant: \$16,100
- Turbidity Meter\$ 6,000



Whitevale Water (957)



- User Fee increase \$44 (5.1%), from \$868 to \$912
- Reserve balance
 - 2019 - \$148,000 budget
 - 2018 - \$135,000 actual
 - 2017 - \$107,000 actual
- No debt - matured in 2016

Whitevale Water (957)



	ACTUAL 2017	BUDGET 2018	FP 2019	VARIANCE	%
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(73,162)	(77,300)	(81,600)	(4,300)	5.6%
TRANSFERS FROM RESERVES	(76,079)	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(149,241)	(77,300)	(81,600)	(4,300)	5.6%
EXPENSES					
WAGES & BENEFITS	23,982	24,457	23,745	(712)	(2.9%)
OPERATING EXPENSES	22,119	37,871	29,539	(8,332)	(22.0%)
DEBT PAYMENTS	-	-	-	-	0.0%
TRANSFERS TO RESERVES	27,061	14,972	13,316	(1,656)	(11.1%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	76,079	-	15,000	15,000	0.0%
	149,241	77,300	81,600	4,300	5.6%
NET	-	-	-	-	0.0%

Whitevale Water (957) Projects



- Pump House Improvements:
New siding.....\$15,000



Gunter Ellison Water (958)



- User Fee increase \$15 (2.1%), from \$714 to \$729
- Enderby bills metered consumption directly
- Reserve balance
 - 2019 - \$48,000 budget
 - 2018 - \$48,000 actual
 - 2017 - \$46,000 actual
- 20-year debt issue for \$64,000 in 2004
 - Dec 31/18 - \$22k outstanding
 - Current rate 2.4%; to be refinanced April 2019
- No capital projects in 2019

Gunter Ellison Water (958)



	ACTUAL	BUDGET	FP	VARIANCE	%
	2017	2018	2019		
REVENUE					
PROPERTY VALUE TAXES	-	-	-	-	0.0%
PARCEL TAXES	-	-	-	-	0.0%
FEDERAL / PROVINCIAL GRANTS	-	-	-	-	0.0%
GRANTS IN LIEU OF TAXES	-	-	-	-	0.0%
FEES, CHARGES & OTHER INCOME	(8,780)	(8,296)	(8,644)	(348)	4.2%
TRANSFERS FROM RESERVES	-	-	-	-	0.0%
TRANSFERS FROM ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL BORROWING	-	-	-	-	0.0%
	(8,780)	(8,296)	(8,644)	(348)	4.2%
EXPENSES					
WAGES & BENEFITS	743	759	798	39	5.1%
OPERATING EXPENSES	1,410	1,583	1,956	373	23.6%
DEBT PAYMENTS	5,012	5,186	5,533	347	6.7%
TRANSFERS TO RESERVES	1,615	768	357	(411)	(53.5%)
TRANSFERS TO ACCUMULATED SURPLUS	-	-	-	-	0.0%
CAPITAL EXPENDITURES	-	-	-	-	0.0%
	8,780	8,296	8,644	348	4.2%
NET	-	-	-	-	0.0%

