

2020 Budget Schedule

MEETING DESCRIPTION	DATE
DEPARTMENTAL BUDGET STRATEGY MEETING	Oct 25/19 STAFF
PRELIMINARY CORE BUDGETS COMPLETED	Nov. 1/19 STAFF
WATER & SEWER ONE TIME AND CAPITAL SHEETS COMPLETED	Nov. 1/19 STAFF
DEPARTMENTAL ONE TIME AND CAPITAL SHEETS COMPLETED	Nov. 5/19 STAFF
STAFF REVIEW OF PROPOSED ONE-TIME AND CAPITAL PROJECTS	Nov. 8/19 STAFF
DEPARTMENTAL BUDGET PRESENTATIONS COMPLETED FOR REVIEW	Nov. 14/19 STAFF
BUDGET WORKSHOP - OPERATIONAL BUDGET REVIEW	Nov. 22/19 COTW
BUDGET WORKSHOP - WATER AND SEWER BUDGET REVIEW	Nov. 22/19 COTW
DEPARTMENTAL BUDGET SHEETS PROVIDED TO COUNCIL FOR REVIEW	Nov. 22/19 STAFF
UPDATE OPERATIONAL BUDGET BASED ON COUNCIL DIRECTION	Nov. 25/19 STAFF
BUDGET WORKSHOP - REVIEW ONE-TIME AND CAPITAL PROJECTS	Dec. 3/19 COTW
BUDGET WORKSHOP - OVERVIEW OF CONSOLIDATED BUDGET	Dec. 4/19 COTW
DRAFT BUDGET AVAILABLE FOR PUBLIC REVIEW	Dec. 20/19 STAFF
FINAL CHANGES MADE TO 2020 BUDGET (EXTERNAL FACTOR CHANGES IF ANY)	STAFF
REVIEW OF 5 YEAR FINANCIAL PLAN AND 2020 RECOMMENDED BUDGET	Jan. 28/20 COTW
COMPLETED BUDGET AVAILABLE ONLINE	Jan. 30/20 STAFF
PUBLIC MEETING (ADVERTISED) - PUBLIC PRESENTATION 5 YEAR PLAN	Feb. 11/20 COUNCIL
ADOPTION OF 2020 BUDGET BYLAW	Feb. 18/20 COUNCIL
REVIEW OF TAX RATES FOR VARIOUS PROPERTY CLASSIFICATIONS	Apr. 14/20 COTW
THREE READINGS OF TAX RATE BYLAW OF 2020 BUDGET BYLAW	Apr. 21/20 COUNCIL
ADOPTION OF TAX RATE BYLAW OF 2020 BUDGET BYLAW	Apr. 28/20 COUNCIL
CALCULATION/PRINTING/MAILING OF TAX NOTICES	May. 15/20 STAFF

FIVE YEAR CONSOLIDATED SUMMARY

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenues					
Municipal Property Taxes	\$ 4,510,283	\$ 4,775,000	\$ 4,931,000	\$ 5,104,000	\$ 5,276,000
Utility Frontage Taxes	\$ 817,100	\$ 817,800	\$ 819,300	\$ 821,300	\$ 823,300
Other Taxes and Assessments	\$ 114,908	\$ 117,000	\$ 120,000	\$ 122,000	\$ 125,000
Penalties and Interest	\$ 53,000	\$ 58,000	\$ 60,500	\$ 66,000	\$ 66,500
Grants	\$ 2,544,100	\$ 3,165,500	\$ 2,831,500	\$ 2,721,500	\$ 976,500
Gax Tax and Development Cost Charges	\$ 702,916	\$ 260,000	\$ 375,000	\$ 130,000	\$ 375,000
Other Sources	\$ 1,060,633	\$ 1,054,000	\$ 1,059,000	\$ 933,500	\$ 670,000
General Government Revenues	\$ 483,136	\$ 463,125	\$ 529,039	\$ 531,809	\$ 585,492
Police Revenues	\$ 247,957	\$ 253,858	\$ 260,531	\$ 269,276	\$ 275,999
Fire Service Revenues	\$ 817,149	\$ 940,260	\$ 960,589	\$ 972,707	\$ 985,027
Public Safety Compliance Revenues	\$ 55,600	\$ 56,156	\$ 56,717	\$ 57,284	\$ 57,856
Public Works Revenues	\$ 403,276	\$ 415,986	\$ 423,469	\$ 431,196	\$ 438,968
Development Services Revenue	\$ 98,250	\$ 99,233	\$ 100,225	\$ 101,227	\$ 102,239
Water Utility Revenue	\$ 1,281,994	\$ 1,324,230	\$ 1,381,814	\$ 1,423,256	\$ 1,467,648
Sewer Utility Revenue	\$ 1,881,929	\$ 1,969,270	\$ 1,705,605	\$ 1,763,484	\$ 1,831,926
Total Revenues	\$ 15,072,231	\$ 15,769,418	\$ 15,614,289	\$ 15,448,539	\$ 14,057,455
Expenditures					
General Government	\$ 1,987,833	\$ 2,016,258	\$ 2,052,950	\$ 2,089,873	\$ 2,128,531
Policing - RCMP	\$ 1,183,149	\$ 1,205,336	\$ 1,229,602	\$ 1,255,220	\$ 1,280,897
Fire Rescue Services	\$ 1,238,983	\$ 1,239,606	\$ 1,264,399	\$ 1,289,687	\$ 1,315,480
Public Safety Compliance	\$ 160,056	\$ 164,757	\$ 168,052	\$ 171,412	\$ 174,839
Public Works	\$ 1,937,050	\$ 1,906,292	\$ 1,944,417	\$ 1,983,309	\$ 2,022,973
Other	\$ 22,636	\$ 22,636	\$ 22,636	\$ 22,636	\$ -
Development Services	\$ 489,135	\$ 500,897	\$ 510,916	\$ 521,135	\$ 531,557
Water Utility	\$ 1,159,885	\$ 1,134,192	\$ 1,153,365	\$ 1,168,683	\$ 1,181,219
Sewer Utility	\$ 1,155,630	\$ 1,122,370	\$ 1,206,119	\$ 1,170,916	\$ 1,255,072
Interest on Debt	\$ 274,582	\$ 393,651	\$ 406,204	\$ 291,757	\$ 217,252
Amortization	\$ 2,108,653	\$ 2,357,919	\$ 2,525,894	\$ 2,654,252	\$ 2,795,325
Total Expenditures	\$ 11,717,592	\$ 12,063,914	\$ 12,484,554	\$ 12,618,880	\$ 12,903,145
Surplus (Deficit) for the Year	\$ 3,354,639	\$ 3,705,504	\$ 3,129,735	\$ 2,829,659	\$ 1,154,310
Capital Expenditures	\$ (8,282,630)	\$ (6,111,000)	\$ (4,965,000)	\$ (4,232,200)	\$ (3,605,090)
Portion of Amortization Expense Unfunded	\$ 2,108,653	\$ 2,357,919	\$ 2,525,894	\$ 2,654,252	\$ 2,795,325
Proceeds of Debt (Borrowing)	\$ 3,350,000	\$ 362,000	\$ -	\$ -	\$ 1,000,000
Principal on Debt	\$ (280,265)	\$ (329,701)	\$ (338,875)	\$ (340,498)	\$ (200,392)
Transfer from					
Reserve Funds	\$ 573,560	\$ 545,091	\$ 858,500	\$ 448,500	\$ 556,500
Accumulated Surplus	\$ 230,552	\$ 647,225	\$ -	\$ 126,876	\$ -
Transfer to					
Reserve Funds	\$ (889,900)	\$ (975,000)	\$ (851,000)	\$ (898,000)	\$ (930,000)
Accumulated Surplus	\$ (164,609)	\$ (202,038)	\$ (359,254)	\$ (588,589)	\$ (770,653)
Surplus (deficit) + Capital, Debt and Reserve Transactions	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL GOVERNMENT

Operating Revenues and Expenses

2020 Expense Budget	\$ 1,504,697
2019 Expense Budget	\$ 1,489,835
\$ Budget Change	\$ 14,862
% Budget Change	1%
2020 Staff Full Time	8
2019 Staff Full Time	8
2020 Elected Officials	7
2019 Elected Officials	7
2020 Staff Part Time	3
2019 Staff Part Time	3

The General Government section of the budget addresses the following items:

- Management & Exempt Staff Salaries
- Administration Clerks
- Financial Management
- Management Intern
- Legal Services
- Management Consultants
- Inter Government Relations

General Administration provides finance, corporate services, human resources, taxation, reception, records management, utilities, health & safety and IT services.

2019 Key Accomplishments

- Successful land negotiation for new fire hall location
- Community engagement through Technical Building Advisory Committee for Fire Hall
- Grant received for Creston Education Centre purchase

2020 Priority Initiatives

- Tendering and construction of new fire hall

Innovations and Efficiencies

- Completed 2020 budgeting in 3 workshops in November & December 2019

PROTECTIVE SERVICES

POLICING - RCMP

2020 Expense Budget	\$ 975,203
2019 Expense Budget	\$ 952,559
\$ Budget Change	\$ 22,644
% Budget Change	2%
Creston RCMP Members	7
Rural RCMP Members	6
Provincial Traffic RCMP Members	2
Support Staff Municipal / Rural	3
Victim Services Coordinator	.75

With a population exceeding 5,000 people, the Town of Creston is responsible for a portion of municipal policing costs, including;

- Police Officer wages and expenses
- Guards for prisoners
- Support staff wages and expenses
- Overtime expenses
- DNA Analysis (if required)
- Office supplies
- Prisoner supplies

Many of these expenses are non-negotiable costs from the Province of British Columbia. The Province developed formulas for assigning policing costs and the number of assigned municipal officers for municipalities.

2019 Key Accomplishments

2020 Priority Initiatives

Innovations and Efficiencies

Protective Services

Fire Rescue Services

2020 Expense Budget	\$ 1,238,983
2019 Expense Budget	\$ 895,702
\$ Budget Change	\$ 343,281
% Budget Change	38%
2020 Staff Full Time	3
2020 Auxiliary Firefighters	30
2020 WEP Firefighters	5
Total Responses in 2019	530

Creston Fire Rescue is responsible for providing the following services within the municipality and defined contracted fire protection areas within the RDCK:

- Fire suppression
- Auto extrication
- Technical rescue (rope, confined space);
- First Responder (medical)
- Fire investigation;
- Fire & life safety education
- Hazardous materials response
- Fire inspections

2019 Key Accomplishments

Appointed new Fire Chief and Assistant Fire Chief
New fire protection management contract for Wynndel for Wynndel Fire Department

2020 Priority Initiatives

Continued firefighter training programs to meet provincial training requirements
Implementation of fire protection management contract for Wynndel Fire Department
Implementation of fire protection management contract for Canyon Lister Fire Department

Innovations and Efficiencies

Unit dispatching for more efficiency in allocating apparatus for incidents

Protective Services

Fire Rescue Services Summary Budget

	2019 Budget	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenues						
Fire Service Contract Revenue	\$ 312,981	\$ 356,216	\$ 388,840	\$ 396,617	\$ 404,549	\$ 412,640
Debt Contributions	\$ -	\$ 25,000	\$ 77,794	\$ 86,200	\$ 86,200	\$ 86,200
Road Rescue Recoveries	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,500	\$ 71,005	\$ 71,515
Misc. Recoveries and Permits	\$ 6,500	\$ 5,000	\$ 39,134	\$ 39,185	\$ 39,236	\$ 39,288
Training Grounds Revenue	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Wynndel Lakeview Revenues	\$ -	\$ 135,524	\$ 136,879	\$ 138,248	\$ 139,630	\$ 141,026
Canyon Lister Revenues	\$ -	\$ 220,409	\$ 222,613	\$ 224,839	\$ 227,087	\$ 229,358
Total Revenues	\$ 394,481	\$ 817,149	\$ 940,260	\$ 960,589	\$ 972,707	\$ 985,027
Expenditures						
Fire Administration	\$ 276,945	\$ 278,547	\$ 284,118	\$ 289,801	\$ 295,597	\$ 301,509
Fire Operations	\$ 61,814	\$ 63,024	\$ 64,284	\$ 65,570	\$ 66,881	\$ 68,219
Rescue Operations	\$ 14,394	\$ 14,889	\$ 15,187	\$ 15,491	\$ 15,801	\$ 16,117
Fire Life Safety, Inspections & Investigation:	\$ 11,015	\$ 11,015	\$ 11,235	\$ 11,460	\$ 11,689	\$ 11,923
Fire Fighting Force	\$ 315,588	\$ 322,866	\$ 329,323	\$ 335,909	\$ 342,627	\$ 349,480
Fire Apparatus - Municipality	\$ 52,623	\$ 52,463	\$ 53,512	\$ 54,582	\$ 55,674	\$ 56,787
Fire Apparatus - Contract Area	\$ 8,698	\$ 8,670	\$ 8,843	\$ 9,020	\$ 9,200	\$ 9,384
Fire Stations - Municipal	\$ 42,489	\$ 47,845	\$ 48,802	\$ 49,778	\$ 50,774	\$ 51,789
Fire Stations - Contract Area	\$ 29,540	\$ 29,540	\$ 30,131	\$ 30,734	\$ 31,349	\$ 31,976
Fire Training Centre	\$ 37,096	\$ 28,691	\$ 11,120	\$ 11,342	\$ 11,569	\$ 11,800
Fire Projects	\$ 45,500	\$ 25,500	\$ 20,000	\$ 20,400	\$ 20,808	\$ 21,224
Wynndel Lakeview Expenses	\$ -	\$ 135,524	\$ 138,234	\$ 140,999	\$ 143,819	\$ 146,695
Canyon Lister Expenses	\$ -	\$ 220,409	\$ 224,817	\$ 229,313	\$ 233,899	\$ 238,577
Total Expenditures	\$ 895,702	\$ 1,238,983	\$ 1,239,606	\$ 1,264,399	\$ 1,289,687	\$ 1,315,480
Contract Revenue Transfer to Debt Servicing		\$ 25,000	\$ 77,794	\$ 86,200	\$ 86,200	\$ 86,200
Net Expense	\$ 501,221	\$ 446,834	\$ 377,140	\$ 390,010	\$ 403,180	\$ 416,653

Net Cost Per Capita	\$ 93.67	\$ 83.50	\$ 70.48	\$ 72.89	\$ 75.35	\$ 77.86
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% of Taxation Revenue 9%

Fire Rescue Variance Highlights

Projections for 2021 to 2024 incorporate inflationary increases from 1.5% to 2%

Additions to the Operating Budget

Fire Department Management contracts to operate Wynndel and Canyon Fire Departments.

PROTECTIVE SERVICES

PUBLIC SAFETY COMPLIANCE

2020 Expense Budget	\$ 160,056
2019 Expense Budget	\$ 153,320
\$ Budget Change	\$ 6,736
% Budget Change	4%
2020 Staff Full Time	1
2020 Staff Part Time	2
2019 Staff Full Time	1
2019 Staff Part Time	2

In 2013, the Town of Creston shifted philosophies in bylaw management from an enforcement approach towards compliance. This shift renamed Bylaw Enforcement to Public Safety Compliance.

Public Safety Compliance works with residents to gain compliance in a "good neighbour" approach in the following areas;

- Property maintenance
- Animal Control
- Noise
- Traffic Regulations
- Parking
- Video Security
- Bylaw Adjudication
- Open Burning Complaints

The Public Safety Compliance Department employs two part-time summer students to assist with an educational approach to gaining compliance with community regulations.

2019 Key Accomplishments

Reduction of feral cat colony within the community
Improved compliance with property clean-up bylaw

2020 Priority Initiatives

Parking enforcement during peak times in downtown core
Increase compliance in pet licencing
Downtown parking strategy to include revenue stream for enforcement

Innovations and Efficiencies

Continued use of summer students to patrol for parking enforcement issues

Municipal Services

PUBLIC WORKS & ENGINEERING

2020 Expense Budget	\$ 1,937,050
2019 Expense Budget	\$ 1,876,894
\$ Budget Change	\$ 60,156
% Budget Change	3%
2020 Staff Full Time	14
2020 Staff Temporary	2
2019 Staff Full Time	* 13.5
2019 Staff Temporary	2

Town of Creston Public Works & Engineering Department is responsible for:

- Roads
- Sidewalks & Trails
- Drainage & Creeks
- Parks and Greenspaces
- Cemeteries
- Environmental (solid waste)
- Downtown Beautification
- Equipment Maintenance
- Gravel pit

Within the labour workforce, the Town employees two term positions (temporary) to assist in busier times of the year. Additionally, two summer students are employed from May through August.

* Does not include WWTP operators

2019 Key Accomplishments

Storm water collection / diversion improvements
 Installation of new sidewalks on Cedar and 20th
 Renovation for new youth centre

2020 Priority Initiatives

Curbside Organic and Recycling Study
 Wynndel Gravel Pit and Drainage Plan
 Transportation Master Plan

Innovations and Efficiencies

Municipal Services

DEVELOPMENT SERVICES

2020 Expense Budget	\$ 489,135
2019 Expense Budget	\$ 353,655
\$ Budget Change	\$ 135,480
% Budget Change	38%
2020 Staff Full Time	4
2020 Staff Part Time	0
2019 Staff Full Time	3
2019 Staff Part Time	0

Town of Creston Development Services are responsible for:

- Board of Variance
- Development Variance Permits
- Development Permits
- Zoning
- Long-range Land Use Planning
- Regulatory bylaws and policy
- Community place making
- Development permit process
- Building Inspection
- Sustainability planning
- Municipal services coordination
- GIS development & maintenance
- Municipal services coordination

Administrative support is received from General Administration as required.

2019 Key Accomplishments

Zoning Bylaw Amendments
 Continued implementation of initiatives outlined in the OCP
 Cannabis regulations (zoning, licensing & regulations on retail sales)

2020 Priority Initiatives

Completion of Zoning Bylaw review and update
 Recruitment of new Land Use Planner
 Updated Aerial Photography

Innovations and Efficiencies

Support of Woodstove Exchange Program with Regional District of Central Kootenay

Municipal Services

WATER UTILITY

2020 Expense Budget	\$ 1,529,540
2019 Expense Budget	\$ 1,539,735
\$ Budget Change	\$ (10,195)
% Budget Change	-1%
2020 Staff Full Time	0
2020 Staff Part Time	0
2019 Staff Full Time	0
2019 Staff Part Time	0

Town of Creston water supply and distribution is responsible for:

- Domestic water supply from Arrow Creek
- Operate four reservoirs
- Operate 2 high volume wells
- Operate 4 water pumping stations
- Operate 5 pressure reducing stations
- Maintain 210+ fire hydrants
- Operate district water metering system
- Maintain 62+ km of water distribution network
- Administer water capital works programs

Labour is performed by Public Works and WWTP staff and is allocated accordingly.

2019 Key Accomplishments

Completion of Schikurski Park Pumphouse Project

2020 Priority Initiatives

Continued updating of aging infrastructure
 Installation of a turbidity meter at Well #2
 Installation of Chlorination System (IZ and Well #2)

Innovations and Efficiencies

High Efficiency Toilet Rebate Program

Municipal Services

WATER UTILITY BUDGET SUMMARY

	2019 Budget	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenues						
Frontage Taxes	\$ 387,300	\$ 387,500	\$ 388,000	\$ 389,000	\$ 390,000	\$ 391,000
Utility Fees & Charges	\$ 1,199,800	\$ 1,247,994	\$ 1,294,230	\$ 1,345,814	\$ 1,381,256	\$ 1,420,648
Miscellaneous	\$ 79,500	\$ 34,000	\$ 30,000	\$ 36,000	\$ 42,000	\$ 47,000
Capital Grants	\$ 566,667	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,233,267	\$ 1,669,494	\$ 1,712,230	\$ 1,770,814	\$ 1,813,256	\$ 1,858,648
Expenditures						
Administration	\$ 254,601	\$ 257,301	\$ 218,286	\$ 218,990	\$ 219,664	\$ 220,357
Operations	\$ 341,797	\$ 360,584	\$ 366,906	\$ 375,375	\$ 384,019	\$ 392,862
Arrow Creek	\$ 725,000	\$ 693,000	\$ 700,000	\$ 707,000	\$ 713,000	\$ 713,000
New Connections	\$ 8,682	\$ 9,000	\$ 9,000	\$ 12,000	\$ 12,000	\$ 15,000
Amortization	\$ 209,655	\$ 209,655	\$ 214,322	\$ 221,522	\$ 226,755	\$ 232,188
Total Expenditures	\$ 1,539,735	\$ 1,529,540	\$ 1,508,514	\$ 1,534,887	\$ 1,555,438	\$ 1,573,407
Surplus (Deficit) for the Year	\$ 693,532	\$ 139,954	\$ 203,716	\$ 235,927	\$ 257,818	\$ 285,241
Capital Expenditures	\$ (996,588)	\$ (185,000)	\$ (216,000)	\$ (157,000)	\$ (163,000)	\$ (184,000)
Portion of Amortization Expense Unfunded	\$ 209,655	\$ 209,655	\$ 214,322	\$ 221,522	\$ 226,755	\$ 232,188
Transfer from						
Reserve Funds						
Accumulated Surplus	\$ 393,401	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to						
Transfer to General Fund						
Surplus	\$ (300,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Surplus	\$ -	\$ (164,609)	\$ (202,038)	\$ (300,449)	\$ (321,573)	\$ (333,429)
Surplus (deficit) + Capital, Debt and Reserve Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost per Capita

on Total Expenditures \$ 287.75 \$ 285.84 \$ 281.91 \$ 286.84 \$ 290.68 \$ 294.04

Water Utility Variance Highlights

Projections for 2021 to 2024 incorporate inflationary increases from 1.5% to 2%

Municipal Services

SEWER UTILITY

2020 Expense Budget	\$ 1,940,602
2019 Expense Budget	\$ 1,932,457
\$ Budget Change	\$ 8,145
% Budget Change	0%
2020 Staff Full Time	3
2020 Staff Part Time	1*
2019 Staff Full Time	3
2019 Staff Part Time	1

Town of Creston sanitary sewer collection and treatment is responsible for:

- Waste Water Treatment Facility
- Operate 2 sanitary sewer lift stations
- Maintain 56+ km of sanitary sewer network
- Administer sewer capital works program

The Waste Water Treatment Plant employees 3 full-time staff. Maintenance labour on the collection system is performed by Public Works workforce and billed accordingly to this service.

* Trainee from Public Works

2019 Key Accomplishments

Design of permanent biosolids removal system
Grant approval for biosolids removal system

2020 Priority Initiatives

Construction of new biosolids removal system
Inflow & Infiltration Investigation on collection system
BVF Influent Pumping Station
UV Building
Replace Brewery Sampling Shed

Innovations and Efficiencies

Utilizing divers to clean out interior of 25 year old BVF to increase operational efficiency

Municipal Services

SEWER UTILITY BUDGET SUMMARY

	2019 Budget	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenues						
Frontage Taxes	\$ 429,400	\$ 429,600	\$ 429,800	\$ 430,300	\$ 431,300	\$ 432,300
Utility Fees & Charges	\$ 1,522,754	\$ 1,856,929	\$ 1,949,270	\$ 1,685,605	\$ 1,743,484	\$ 1,806,926
Miscellaneous	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,000
Capital Grants	\$ 300,000	\$ 2,050,000	\$ 784,000	\$ -	\$ -	\$ -
Total Revenues	\$ 2,277,154	\$ 4,361,529	\$ 3,183,070	\$ 2,135,905	\$ 2,194,784	\$ 2,264,226
Expenditures						
Administration	\$ 190,600	\$ 198,200	\$ 195,916	\$ 197,012	\$ 198,676	\$ 199,206
Collection	\$ 115,447	\$ 114,572	\$ 117,436	\$ 120,372	\$ 123,381	\$ 126,466
Sewer connection & repair	\$ 51,265	\$ 50,849	\$ 52,120	\$ 53,423	\$ 54,759	\$ 56,128
New sewer connection	\$ 6,255	\$ 6,255	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Inflow & influent investigation	\$ 50,615	\$ 50,000	\$ 51,250	\$ 52,531	\$ 53,844	\$ 55,190
Wastewater Treatment Plant	\$ 891,846	\$ 895,754	\$ 856,648	\$ 933,781	\$ 891,256	\$ 969,082
Interest on Debt	\$ 60,320	\$ 58,863	\$ 57,353	\$ 55,788	\$ 54,165	\$ 52,484
Amortization	\$ 566,109	\$ 566,109	\$ 658,776	\$ 712,376	\$ 724,076	\$ 730,143
Total Expenditures	\$ 1,932,457	\$ 1,940,602	\$ 1,998,499	\$ 2,134,283	\$ 2,109,157	\$ 2,197,699
Surplus (Deficit) for the Year						
	\$ 344,697	\$ 2,420,927	\$ 1,184,571	\$ 1,622	\$ 85,627	\$ 66,527
Capital Expenditures	\$ (629,050)	\$ (2,780,000)	\$ (1,608,000)	\$ (351,000)	\$ (182,000)	\$ (188,000)
Portion of Amortization Expense Unfunded	\$ 566,109	\$ 566,109	\$ 658,776	\$ 712,376	\$ 724,076	\$ 730,143
Principal on Debt	\$ (114,531)	\$ (115,989)	\$ (117,499)	\$ (119,064)	\$ (120,687)	\$ (122,368)
Transfer from						
Accumulated Surplus	\$ 72,775	\$ 148,953	\$ 122,152	\$ -	\$ -	\$ -
Transfer to						
Wastewater Treatment Plant Replacement Reser	\$ (240,000)	\$ (240,000)	\$ (240,000)	\$ (240,000)	\$ (240,000)	\$ (240,000)
Accumulated Surplus	\$ -	\$ -	\$ -	\$ (3,934)	\$ (267,016)	\$ (246,302)
Surplus (deficit) + Capital, Debt and Reserve Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost per Capita

on Total Expenditures \$ 361.14 \$ 362.66 \$ 373.48 \$ 398.86 \$ 394.16 \$ 410.71

Sewer Utility Variance Highlights

Projections for 2021 to 2024 incorporate inflationary increases from 1.5% to 2%

General Fund

ONE-TIME PROJECTS

GENERAL GOVERNMENT	Proposed Budget	External Funding	Municipal Reserves	Operational Surplus
1 Physician Recruitment	\$ 73,500	\$ 73,500	\$ -	\$ -
2 Community Directed Youth Funds	\$ 63,330	\$ 63,330	\$ -	\$ -
3 Public Art Program	\$ 5,000	\$ -	\$ -	\$ 5,000
4 Dash-4-Trash	\$ 1,000	\$ -	\$ 1,000	\$ -
5 Community Initiatives Contractor	\$ 33,831	\$ 33,831	\$ -	\$ -
6 Wildlife/Human Conflict Avoidance Program	\$ 4,000	\$ -	\$ -	\$ 4,000
7 Woodstove Exchange	\$ 2,000	\$ -	\$ -	\$ 2,000
8 Grand Fondo Sponsorship	\$ 5,000	\$ -	\$ -	\$ 5,000
CORPORATE SERVICES				
9 Relocation - Manager of Corporate Services	\$ 5,000	\$ -	\$ -	\$ 5,000
10 Town Hall Summer Student	\$ 12,000	\$ -	\$ -	\$ 12,000
11 Records Management Project	\$ 13,000	\$ -	\$ -	\$ 13,000
12 Human Resources Consultant	\$ 10,300	\$ -	\$ -	\$ 10,300
13 Budget Consultation	\$ 3,500	\$ -	\$ -	\$ 3,500
14 Meeting Management Software (Implementation)	\$ 1,500	\$ -	\$ -	\$ 1,500
COMMUNITY SERVICES				
15 Relocation - Land Use Planner	\$ 5,000	\$ -	\$ -	\$ 5,000
16 Municipal Bylaw Updates	\$ 25,000	\$ -	\$ -	\$ 25,000
17 Zoning Bylaw OCP Updates	\$ 29,916	\$ 29,916	\$ -	\$ -
18 Fire Dept Training Grounds Carryover	\$ 18,145	\$ 18,145	\$ -	\$ -
19 Public Safety Compliance Summer Students	\$ 24,000	\$ -	\$ -	\$ 24,000
20 Technical Building Advisory Committee	\$ 10,000	\$ -	\$ -	\$ 10,000
21 Updated Aerial Photography	\$ 30,000	\$ -	\$ -	\$ 30,000
22 Sub. Regional Fire Services Consultant	\$ 15,500	\$ -	\$ -	\$ 15,500
INFRASTRUCTURE SERVICES				
23 Curbside Organic & Recycling Study	\$ 40,000	\$ -	\$ -	\$ 40,000
24 Wynndel Gravel Pit Mine and Drainage Study	\$ 14,541	\$ -	\$ -	\$ 14,541
25 Multimodal Transportation Master Plan	\$ 100,000	\$ 10,000	\$ 90,000	\$ -
26 Asset Management Condition Assessment Study	\$ 5,000	\$ -	\$ -	\$ 5,000
WATER (Utility)				
27 High Efficiency Toilet Program	\$ 4,000	\$ -	\$ 4,000	\$ -
28 Well #2 Electrical Service - Relocate	\$ 12,000	\$ -	\$ -	\$ 12,000
29 Asset Management Condition Assessment Study	\$ 5,000	\$ -	\$ -	\$ 5,000
30 Water SCADA	\$ 15,000	\$ -	\$ -	\$ 15,000
31 Water Management Study	\$ 50,000	\$ -	\$ -	\$ 50,000
SEWER (Utility)				
32 Inflow & Infiltration Investigation	\$ 50,000	\$ -	\$ -	\$ 50,000
33 MWR Registration	\$ 40,000	\$ 20,000	\$ -	\$ 20,000
34 Asset Management Condition Assessment Study	\$ 5,000	\$ -	\$ -	\$ 5,000
TOTAL GENERAL FUND NEW INITIATIVES	\$ 731,063	\$ 248,722	\$ 95,000	\$ 387,341

General and Utilities

NEW INITIATIVES

		Proposed Increase to Budget	Savings or Revenue Change	Tax/Fee Increase (above CPI)	Source of Increase
WATER AND SEWER UTILITY					
35	WWTP 0.5 Full Time Employee	\$ 33,275	\$ 16,638	\$ 16,637	Sewer
GENERAL GOVERNMENT & CORPORATE SERVICES					
36	Information Technology Contract	\$ 26,400	\$ 26,400		
37	Meeting Agenda Software	\$ 5,500	\$ 5,500		
38	Service Request Tracking Software	\$ 9,500	\$ 9,500		
COMMUNITY SERVICES					
39	Fire Protection Management Contracts	\$ 322,048	\$ 355,931		
40	Full Time Land Use Planner	\$ 51,856	\$ 29,208	\$ 22,648	Taxation
	Maintenance - Security video cameras	\$ 1,400		\$ 1,400	Taxation
Infrastructure Services					
	Maintenance - Skid Steer (new equipment)	\$ 3,000		\$ 3,000	Taxation
	Labour - Installation & Removal of Lamp Post Banners	\$ 3,000		\$ 3,000	Taxation
	Labour - New Planters in Downtown Core	\$ 200		\$ 200	Taxation
	Maintenance - Christmas Lights installation & replacement	\$ 5,000		\$ 5,000	Taxation
TOTAL GENERAL FUND NEW INITIATIVES		\$ 461,179	\$ 443,177	\$ 51,885	

New Initiatives are permanent additions to the operating budget that maintains or enhances the level of service provided. In some instances, these additions are a result of new capital projects that require ongoing maintenance.

General Fund

2020 to 2024 Capital Plan

GENERAL ASSET MANAGEMENT		2020	2021	2022	2023	2024
1	Fire Hall Replacement	\$ 3,500,000	\$ 2,000,000	\$ -	\$ -	\$ -
2	Creston Education Centre	\$ 300,000	\$ -	\$ -	\$ -	\$ -
3	Collis Street Railway Crossing	\$ 65,000	\$ 130,000	\$ -	\$ -	\$ -
4	Sidewalk Replacement	\$ 45,000	\$ 47,000	\$ 47,000	\$ 48,000	\$ 50,000
5	RCMP Facility - Parking Lot Paving & HVAC Replacement	\$ 42,500	\$ 20,000	\$ 50,000	\$ 20,000	\$ 20,000
6	Road Restoration Program - Cedar Street (20th to 21st Avenue)	\$ 375,000	\$ 130,000	\$ 375,000	\$ 130,000	\$ 375,000
7	Storm Main Upgrade - Cedar Street (20th to 21st Avenue)	\$ 85,000	\$ -	\$ -	\$ -	\$ -
8	Storm Main Upgrade - Hillside Street and Northwest Blvd.	\$ -	\$ 130,000	\$ 80,000	\$ 50,000	\$ 50,000
9	Facility Maintenance - Town Hall	\$ 15,000	\$ -	\$ -	\$ -	\$ -
10	Vehicle / Equipment Replacement Program - Public Works	\$ 280,000	\$ 30,000	\$ 480,000	\$ 70,000	\$ 178,000
11	Vehicle / Equipment Replacement Program - Fire Department	\$ 60,000	\$ -	\$ -	\$ -	\$ -
12	Road Restoration Program - Major Reconstruction	\$ -	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000	\$ 1,355,000
13	IT and Business Machine Replacement Program	\$ 20,000	\$ 20,000	\$ 45,000	\$ 10,000	\$ 10,000
14	Playground Equipment Replacement Program	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000
RISK MITIGATION						
15	Road Salt Shed - Relocation (Environmental)	\$ -	\$ -	\$ -	\$ 110,000	\$ -
16	Road Oil Tank - Spill Containment Structure (Environmental)	\$ -	\$ -	\$ -	\$ -	\$ 105,000
NEW ADDITIONS TO LEVEL OF SERVICE						
MISCELLANEOUS						
17	Community Services - Large Document Scanner	\$ 6,500	\$ -	\$ -	\$ -	\$ -
18	Traffic Calming - 20th Avenue South	\$ 60,000	\$ -	\$ -	\$ -	\$ -
19	Traffic Calming - 16th Avenue North	\$ 27,500	\$ -	\$ -	\$ -	\$ -
20	Storm Water Retention Pond & Paving at Schikurski Park	\$ -	\$ 60,000	\$ -	\$ -	\$ -
21	Security Fencing (Davis Road - Public Works)	\$ 19,050	\$ -	\$ -	\$ -	\$ -
22	Security Fencing (Davis Road - Fire Training Centre)	\$ 9,600	\$ -	\$ -	\$ -	\$ -
23	New Equipment - Skid Steer	\$ 65,000	\$ -	\$ -	\$ -	\$ -
24	Highway Realignment - Hwy 3 to Cook Street	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
25	Crawford Hill Reservoir Restoration Project	\$ 164,380	\$ -	\$ -	\$ -	\$ -
DOWNTOWN IMPROVEMENTS						
26	Expanded Street Lights on Northwest Blvd.	\$ -	\$ 30,000	\$ -	\$ -	\$ -
27	Decorative Lamp Post Banners	\$ 15,000	\$ -	\$ -	\$ -	\$ -
28	Christmas Lights for Lamp Posts	\$ -	\$ -	\$ -	\$ 20,000	\$ -
29	Self-watering Planters for Lamp Posts	\$ 2,500	\$ -	\$ -	\$ -	\$ -
30	New Trees in Boulevards	\$ 10,000	\$ -	\$ -	\$ -	\$ -
31	Downtown Mural - Replace Base	\$ -	\$ 30,000	\$ -	\$ -	\$ -
32	Handrail at 111 Canyon Street - Replace	\$ 9,100	\$ -	\$ -	\$ -	\$ -
33	Bump-Outs on Canyon Street - Revitalize	\$ 17,500	\$ -	\$ -	\$ -	\$ -
34	Beautification and Traffic Calming - 10th Avenue North	\$ 75,500	\$ 90,000	\$ -	\$ 60,000	\$ -
35	Beautification and Traffic Calming - 19th Avenue North	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -
PARKS						
36	Forest Lawn Cemetery Projects	\$ 8,500	\$ 35,000	\$ 20,000	\$ 35,000	\$ 35,000
37	Park Security Video Cameras	\$ 20,000	\$ -	\$ -	\$ -	\$ -
38	Park Storage Building - Millenium Park	\$ -	\$ -	\$ -	\$ 90,000	\$ -
39	Burns Park Improvements - Playground Equipment & Washrooms	\$ -	\$ 80,000	\$ 60,000	\$ -	\$ -
40	Parks - Market Park Detailed Design & Development	\$ -	\$ 100,000	\$ 1,825,000	\$ 1,725,000	\$ -
TRAILS						
41	New Sidewalk - Hillside Street (between 16th and 20th Avenue)	\$ -	\$ -	\$ -	\$ 64,200	\$ -
42	New Walking Trail - Centennial Park and Creston Education Centre	\$ -	\$ -	\$ -	\$ -	\$ 35,090
TOTAL GENERAL FUND CAPITAL PROJECTS		\$ 5,317,630	\$ 4,287,000	\$ 4,457,000	\$ 3,887,200	\$ 3,233,090

Water and Sewer Utility

2020 to 2024 Capital Plan

WATER UTILITY CAPITAL		2020	2021	2022	2023	2024
43	Pipe Replacement Projects	\$ 110,000	\$ 115,000	\$ 125,000	\$ 130,000	\$ 150,000
44	Turbidity Meter - Well #2	\$ 15,000	\$ -	\$ -	\$ -	\$ -
45	10" line between 15th and 16th	\$ -	\$ 70,000	\$ -	\$ -	\$ -
46	Chlorination System (I2 and Well #2)	\$ 30,000	\$ -	\$ -	\$ -	\$ -
47	Fire Hydrant Replacement Program	\$ 30,000	\$ 31,000	\$ 32,000	\$ 33,000	\$ 34,000
TOTAL WATER UTILITY FUND CAPITAL PROJECTS		\$ 185,000	\$ 216,000	\$ 157,000	\$ 163,000	\$ 184,000

SEWER UTILITY CAPITAL		2020	2021	2022	2023	2024
48	BVF Influent Pumping Station	\$ 90,000	\$ -	\$ -	\$ -	\$ -
49	Inflow and Infiltration Remediation	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
50	Sewer Pipe Replacement Program	\$ 115,000	\$ 120,000	\$ 126,000	\$ 132,000	\$ 138,000
51	Security Fencing WWTP	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
52	WWTP Critical Spare Parts	\$ 50,000	\$ -	\$ -	\$ -	\$ -
53	UV Building	\$ 75,000	\$ -	\$ -	\$ -	\$ -
54	Biosolids Handling System	\$ 2,350,000	\$ 1,413,000	\$ -	\$ -	\$ -
55	Replace Brewery Sampling Shed	\$ 25,000	\$ -	\$ -	\$ -	\$ -
	Grit Chamber (no sheet)	\$ -	\$ -	\$ 150,000	\$ -	\$ -
TOTAL SEWER UTILITY FUND CAPITAL PROJECTS		\$ 2,780,000	\$ 1,608,000	\$ 351,000	\$ 182,000	\$ 188,000

TOTAL CAPITAL PROJECTS - 2020 TO 2024						
	2020	2021	2022	2023	2024	
GENERAL FUND CAPITAL PROJECTS	\$ 5,317,630	\$ 4,287,000	\$ 4,457,000	\$ 3,887,200	\$ 3,233,090	
WATER UTILITY FUND CAPITAL PROJECTS	\$ 185,000	\$ 216,000	\$ 157,000	\$ 163,000	\$ 184,000	
TOTAL SEWER UTILITY FUND CAPITAL PROJECTS	\$ 2,780,000	\$ 1,608,000	\$ 351,000	\$ 182,000	\$ 188,000	
TOTAL CAPITAL PROJECTS	\$ 8,282,630	\$ 6,111,000	\$ 4,965,000	\$ 4,232,200	\$ 3,605,090	

Capital Reserve Contributions

2020 to 2024 Plan

	2020	2021	2022	2023	2024
Vehicle / Equipment Replacement Reserves - Fire Department	\$ 73,000	\$ 74,500	\$ 76,000	\$ 78,000	\$ 80,000
Vehicle / Equipment Replacement Reserves - Fire Department (Road Rescue)	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750	\$ 8,750
Vehicle / Equipment Replacement Reserves - Fire Department (West Creston)	\$ 33,627	\$ 33,627	\$ 33,627	\$ 33,627	\$ 33,627
Vehicle / Equipment Replacement Reserves - Fire Department (West Creston Apparatus)	\$ 10,961	\$ 11,119	\$ 11,280	\$ 11,444	\$ 11,612
Vehicle / Equipment Replacement Reserves - Public Works	\$ 177,000	\$ 180,500	\$ 184,000	\$ 188,000	\$ 192,000
Sewer Treatment Plant Replacement Reserves	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Infrastructure Replacement Reserves	\$ 193,000	\$ 222,000	\$ 251,000	\$ 281,000	\$ 311,000
TOTAL CAPITAL RESERVE CONTRIBUTIONS	\$ 736,338	\$ 770,496	\$ 804,657	\$ 840,821	\$ 876,989