

**REGIONAL DISTRICT OF BULKLEY-NECHAKO  
COMMITTEE OF THE WHOLE  
AGENDA**

**Thursday, February 6, 2020**

<b><u>PAGE NO.</u></b>		<b><u>ACTION</u></b>
	<b><u>CALL TO ORDER</u></b>	
	<b><u>SUPPLEMENTARY AGENDA</u></b>	Receive
	<b><u>AGENDA</u> – February 6, 2020</b>	Approve
	<b><u>MINUTES</u></b>	
2-4	<b>Committee of the Whole Meeting Minutes – January 9, 2020</b>	Adopt
	<b><u>DISCUSSION ITEMS</u></b>	
	1. Broadcasting Meetings	
5-32	2. John Illes, Chief Financial Officer – 2020 Budget and (January 23, 2020 Board Meeting) PowerPoint Presentation	
	<b><u>SUPPLEMENTARY AGENDA</u></b>	
	<b><u>NEW BUSINESS</u></b>	
	<b><u>ADJOURNMENT</u></b>	

**REGIONAL DISTRICT OF BULKLEY-NECHAKO****COMMITTEE OF THE WHOLE MEETING****Thursday, January 9, 2020**

**PRESENT:** Chair Gerry Thiessen

Directors Gladys Atrill  
Shane Brienen  
Dolores Funk  
Tom Greenaway  
Clint Lambert  
Brad Layton  
Linda McGuire  
Andrea Newell  
Mark Parker  
Jerry Petersen  
Bev Playfair – via teleconference  
Michael Riis-Christianson  
Kim Watt-Senner

Director Absent Mark Fisher, Electoral Area “A” (Smithers Rural)

Alternate Director Megan D’arcy Electoral Area “A” (Smithers Rural)

Staff Curtis Helgesen, Chief Administrative Officer  
Cheryl Anderson, Manager of Administrative Services  
Nellie Davis, Regional Economic Development Coordinator  
Janette Derksen, Deputy Director of Environmental Services  
Debbie Evans, Agriculture Coordinator  
John Illes, Chief Financial Officer  
Deborah Jones-Middleton, Director of Protective Services  
Jason Llewellyn, Director of Planning  
Saska Macievich, Recovery Manager – left at 11:44 a.m.  
Wendy Wainwright, Executive Assistant

**CALL TO ORDER**

Chair Thiessen called the meeting to order at 11:11 a.m.

**OATH OF OFFICE**

Mr. Helgesen administered the Oath of Office to Megan D’arcy, Alternate Director, Electoral Area “A” (Smithers Rural).

**AGENDA**Moved by Director Layton  
Seconded by Director Watt-Senner**C.W.2020-1-1**

“That the Agenda of the Regional District of Bulkley-Nechako Committee of the Whole meeting of January 9, 2020 be received.”

(All/Directors/Majority)

**CARRIED UNANIMOUSLY**

## **MINUTES**

Committee of the Whole  
Minutes – November 7, 2019

Moved by Director Lambert  
Seconded by Director Watt-Senner

C.W.2020-1-2

“That the Committee of the Whole meeting minutes of November 7, 2019 be approved.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

## **PRESENTATION**

Wendy Wainwright, Executive Assistant RE: Electronic Agendas

Ms. Wainwright provided an overview of the RDBN Electronic Agendas. The Board expressed its wish to continue to utilize the presented method of electronic agendas.

## **REPORTS**

Asset Management Policy  
and Strategy

Moved by Director Parker  
Seconded by Director Greenaway

C.W.2020-1-3

“That the Committee of the Whole recommend that the Board direct staff to implement the Asset Management Policy and Strategy.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Modernizing BC's Emergency  
Management Legislation

Moved by Director Riis-Christianson  
Seconded by Director Layton

C.W.2020-1-4

“That the Committee of the Whole recommend that the Board direct staff to:

1. send the letter of response to the Honourable Minister Farnworth regarding the Modernizing BC's Emergency Management Legislation – Discussion Paper, as attached to the staff report dated January 9, 2020 as amended to include the following:  
**RDBN Comments** (Page 4 of the letter)
  - There are many residents that live in remote rural areas with historical knowledge, how will these local knowledge experts be included?
2. And, prepare and submit the same response letter regarding the Modernizing BC's Emergency Management Legislation – Discussion Paper to EmergencyProgramAct@gov.bc.ca prior to the comment period deadline of January 31, 2020.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

## **REPORTS**

### 2020 Departmental Work Plans

Moved by Director Lambert  
Seconded by Director Layton

### C.W.2020-1-5

“That the Committee of the Whole receive the Chief Administrative Officer’s December 20, 2019 memo titled “2020 Departmental Work Plans.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

The following was discussed:

#### **Finance Department**

- Finance/Administration Clerk Position
  - o Position is currently posted internally

#### **Economic Development**

- To be included in workplan - BC Provincial Nominee Program Entrepreneur Immigration – Regional Pilot

#### **Environmental Services Department**

- 2020 Proposed Projects
  - o Remove from workplan for 2020
    - purchase of three aluminum haul trailers for the west
  - o Add to workplan for 2020
    - Two rebuilt trailers
  - o Allocate the development of Phase 3B at the Knockholt Landfill to 2021.

## **NEW BUSINESS**

### Minerals Roundup -Vancouver, B.C. -January 20-23, 2020

Moved by Director Layton  
Seconded by Director McGuire

### C.W.2020-1-6

“That the Committee of the Whole recommend that the Board authorize Director Greenaway’s attendance at Minerals Roundup in Vancouver January 20-23, 2020.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

## **ADJOURNMENT**

Moved by Director Layton  
Seconded by Director McGuire

### C.W.2020-1-7

“That the meeting be adjourned at 12:06 p.m.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

---

Gerry Thiessen, Chair

---

Wendy Wainwright, Executive Assistant



## Regional District of Bulkley-Nechako

**To:** Board of Directors  
**From:** John Illes, Chief Financial Officer  
**Date:** February 6, 2020  
**Re:** 2020 Budget Presentation

---

### **Recommendation** (All/Directors/Majority):

This budget note is provided primarily to obtain feedback and direction from the Board moving forward to allow for the first two readings of the Budget Bylaw to be made at the February Board meeting.

### **Discussion:**

There have only been minor changes to the budget since the last presentation at the January 23<sup>rd</sup> Meeting.

The following changes have been made:

- A total of \$90,000 has been eliminated from the Fire Department Safety Grants. The elimination of these grants assumes that the road rescue bylaws for the following areas will be continued at last year's taxation amounts unless otherwise directed:
  - Area A - \$5,000
  - Area B/G (Topley area only) – Topley Road Rescue - \$6,910
  - Area C - \$17,820
  - Area D - \$2,613

For Further information please refer to the Protective Services memo in the Rural Committee.

- Minor budget updates were made to the recycling sub budget to reflect more accurate budget information and better contract cost information reducing this budget by \$76,000.
- The Board has directed staff to work with the District of Houston and Village of Burns Lake on sharing a Bylaw Enforcement position. At this point it appears, that if approved, a bylaw enforcement position will be shared between the District of Houston and the Regional District. A total of \$30,000 has been added to staff costs in each of the Electoral Area (Rural) planning budget and the Unsightly Premises budget to reflect this possible option.

February 6, 2020

---

The Total Cost of this new employee is expected to be \$120,000 per year (with half the cost shared by the District of Houston). This cost includes all wages, benefits, furniture, and vehicle expenses. This increase in cost is estimated to be \$3.14 for a \$200,000 Rural dwelling and \$0.70 for a \$200,000 Municipal dwelling.

**Budget 2020:**

Throughout this memo taxation is explained in terms of a \$200,000 residential property. In 2020, the average residential property in the Regional District is \$187,350 so that a \$200,000 residence can be considered as representative of the average homeowner.

This updated budget proposes increasing the tax paid for a \$200,000 home from \$221.14 to \$239.17 in the Electoral Areas. This is an increase of \$18.03 per household. This is an increase of 8.2%.

In municipalities, the tax paid for a \$200,000 home increases from \$188.88 to \$202.24. This is an increase of \$13.35 per household. This is an increase of 7.1%

Schedule 1 attached to this memo shows the taxation amounts for each region-wide service for a \$200,000 residential property.

The actual amounts for 2019, in Schedules 2 to 15, are estimated and are still being revised as year-end adjustments are being made.

The January 23, 2020 budget report is attached for your reference.

**RDBN - 2020 Budget**  
**Projected Tax Rates for Regional Services**  
 (excludes local services)

Dept	Service	Taxation			Converted Assessments		Rural Taxpayers			Municipal Taxpayers		
		2019 Tax	2020 Tax	2019 vs 2020	2019 Completed Roll	2020 Completed Roll	2019	2020	2020 vs 2019	2019	2020	2020 vs 2019
<b>Region-Wide Services</b>												
1201	General Govt - Legislative	369,361	443,825	74,464	595,446,021	622,528,075	12.41	14.26	1.85	12.41	14.26	1.85
1202	General Govt - Administration	593,914	449,686	(144,228)	595,446,021	622,528,075	19.95	14.45	(5.50)	19.95	14.45	(5.50)
1203	General Govt - Finance	329,804	480,517	150,713	595,446,021	622,528,075	11.08	15.44	4.36	11.08	15.44	4.36
	SUBTOTAL GENERAL ADMINISTRATION	1,293,079	1,374,029	80,950	595,446,021	622,528,075	43.43	44.14	0.71	43.43	44.14	0.71
1301	Feasibility Studies	-	-	-	595,446,021	622,528,075	-	-	-	-	-	-
1401	Agriculture	43,379	92,164	48,785	595,446,021	622,528,075	1.46	2.96	1.50	1.46	2.96	1.50
2500	Regional Economic Development	93,917	200,426	106,509	595,446,021	622,528,075	3.15	6.44	3.28	3.15	6.44	3.28
4101	Rural Planning	215,762	272,161	56,399	296,834,742	307,701,103	8.68	10.52	1.84	5.78	7.02	1.24
4301	Development Serv	275,976	353,181	77,205	595,446,021	622,528,075	9.27	11.35	2.08	9.27	11.35	2.08
5000	Environmental Serv.	3,349,452	3,683,708	334,256	595,446,021	622,528,075	112.50	118.35	5.84	112.50	118.35	5.84
7501	9-1-1 Service	282,544	254,684	(27,860)	595,446,021	622,528,075	9.49	8.18	(1.31)	9.49	8.18	(1.31)
	<b>Total Region-Wide Services</b>	<b>5,554,109</b>	<b>6,230,353</b>	<b>676,244</b>	<b>595,446,021</b>	<b>622,528,075</b>	<b>187.99</b>	<b>201.94</b>	<b>13.95</b>	<b>185.09</b>	<b>198.44</b>	<b>13.35</b>
<b>Regional Rural Services</b>												
1101	Rural Govt - Legislative	91,718	102,619	10,901	296,834,742	307,701,103	6.18	6.67	0.49			
1102	Rural Govt - Administration	63,259	23,658	(39,601)	296,834,742	307,701,103	4.26	1.54	(2.72)			
	SUBTOTAL RURAL ADMINISTRATION	154,977	126,276	(28,701)	296,834,742	307,701,103	10.44	8.21	(2.23)			
4401	Building Numbering	7,473	8,181	708	296,834,742	307,701,103	0.50	0.53	0.03			
4501	Unightly Premises	23,816	52,480	28,664	274,667,476	285,533,837	1.73	3.68	1.94			
5901	Weed Control	38,766	44,292	5,526	296,834,742	307,701,103	2.61	2.88	0.27			
7601	Emergency Preparedness	265,030	320,515	55,485	296,834,742	307,701,103	17.86	20.83	2.98			
7602	Emergency Response	-	0	0	296,834,742	307,701,103	-	0.00	0.00			
7603	Rural Fire Dept Traing & Eval & Compliance	-	16,960	16,960	296,834,742	307,701,103	-	1.10	1.10			
7604	Fire Department Safety Grants	-	-	-	296,834,742	307,701,103	-	-	-			
	SUBTOTAL EMERGENCY SERVICES	265,030	337,475	72,445								
<b>Service Areas</b>												
1103	Rural Grant in Aid	133,519	126,519	(7,000)	296,834,742	307,701,103	9.00	8.22	(0.77)			
4201	Building Inspection	200,486	210,355	9,869	184,732,280	195,460,707	21.71	21.52	(0.18)			
8203	Regional Public Transit	56,767	59,834	3,067	298,611,279	314,826,972				3.80	3.80	(0.00)
	SUBTOTAL SERVICE AREAS	390,772	396,708	5,936								
	<b>Total Regional Rural Services</b>	<b>490,062</b>	<b>568,705</b>	<b>78,643</b>			<b>33.15</b>	<b>37.23</b>	<b>4.08</b>			
	<b>Total Service Areas</b>	<b>390,772</b>	<b>396,708</b>	<b>5,936</b>								
	<b>Total Combined Services</b>	<b>6,434,943</b>	<b>7,195,766</b>	<b>760,823</b>			<b>221.13</b>	<b>239.17</b>	<b>18.03</b>	<b>188.89</b>	<b>202.24</b>	<b>13.35</b>

Tax Rate \$\$/\$1000 Assessment	<b>1.106</b>	<b>1.196</b>	<b>0.090</b>	<b>0.944</b>	<b>1.011</b>	<b>0.067</b>
---------------------------------------	--------------	--------------	--------------	--------------	--------------	--------------

Tax amount increase for a \$200,000 Residence	<b>\$ 18.03</b>	8.2%	<b>\$ 13.35</b>	7.1%
--	-----------------	------	-----------------	------

**Schedule 2**  
**TRANSIT**

	2017	2018	2019	2019	Five Year Financial Plan:						
	Actual	Actual	Budget	Actual	2020	2021	2022	2023	2024	2024	
<b>REVENUE</b>											
Taxation - Municipalities based on Population	\$ 65,189	\$ 51,103	\$ 56,767	\$ 56,766	\$ 59,834	\$ 88,887	\$ 76,378	\$ 226,275	\$ 278,542	\$ 282,138	
Revenue Service Agreement	\$ 51,250	\$ 53,500	\$ 59,935	\$ 57,500	\$ 57,500	\$ 57,500	\$ 57,500	\$ 57,500	\$ 57,500	\$ 57,500	\$ 57,500
Grants - MOTI	\$ 50,901	\$ 57,286	\$ 60,000	\$ 49,000	\$ 31,875	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
Grant - BC Transit	\$ 3,882	\$ 8,814	\$ 7,846	\$ 6,306	\$ 6,515	\$ 6,515	\$ 6,515	\$ 6,515	\$ 6,515	\$ 6,515	\$ 6,515
Grants - Grant in Aid (Area's A, B, D, G)	\$ 7,000	\$ 3,000		\$ 5,000							
User Fees	\$ 15,981	\$ 28,237	\$ 24,000	\$ 29,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Grants in Lieu of Taxes	\$ 971	\$ 344		\$ 766							
Prior Year's Surplus		\$ 65,316	\$ 58,956	\$ 58,958	\$ -						
<b>TOTAL REVENUE</b>	<b>\$ 195,174</b>	<b>\$ 267,600</b>	<b>\$ 267,504</b>	<b>\$ 263,296</b>	<b>\$ 179,724</b>	<b>\$ 199,402</b>	<b>\$ 186,893</b>	<b>\$ 336,790</b>	<b>\$ 389,057</b>	<b>\$ 392,653</b>	
<b>EXPENDITURES</b>											
Director's Remuneration (Committee Chair)	\$ 4,122	\$ 4,204	\$ 4,656	\$ 4,656	\$ 4,749	\$ 4,844	\$ 4,941	\$ 5,040	\$ 5,141	\$ 5,243	
Staff Costs	\$ 48,941	\$ 68,760	\$ 60,475	\$ 55,868	\$ 34,050	\$ 34,915	\$ 35,538	\$ 36,179	\$ 36,840	\$ 37,521	
Shelter Maintenance		\$ 381	\$ 2,500		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Promotional Items		\$ 111	\$ 500	\$ 473	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Legal Expense	\$ 4,002		\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Agreement with BC Transit (Year 2022 estimat	\$ 70,892	\$ 134,861	\$ 143,328	\$ 118,000	\$ 135,880	\$ 138,598	\$ 141,370	\$ 222,276	\$ 248,302	\$ 248,302	
Bus Lease Costs								\$ 68,250	\$ 93,730	\$ 96,542	
Website Content			\$ 2,500		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Contribution to Legal Reserve			\$ 2,000	\$ 2,000	\$ 1,000						
Contribution to Operating Reserve			\$ 50,000	\$ 81,820		\$ 16,000					
Commission on Ticket Sales	\$ 15	\$ 24	\$ 50	\$ 40	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
<b>TOTAL EXPENDITURES</b>	<b>\$ 129,859</b>	<b>\$ 208,644</b>	<b>\$ 267,504</b>	<b>\$ 263,296</b>	<b>\$ 179,724</b>	<b>\$ 199,402</b>	<b>\$ 186,893</b>	<b>\$ 336,790</b>	<b>\$ 389,057</b>	<b>\$ 392,653</b>	



## Schedule 3

## GENERAL GOVERNMENT LEGISLATIVE

	2017		2018		2019		2019		Five Year Financial Plan:		
	Actual	Actual	Budget	Actual	Actual	2020	2021	2022	2023	2024	
Taxation	\$ 285,420	\$ 288,376	\$ 369,361	\$ 369,361	\$ 443,825	\$ 462,402	\$ 475,284	\$ 468,523	\$ 476,926		
Province of B.C. - Admin. Grant	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	
Grants in Lieu of Taxes	\$ 39,845	\$ 37,410	\$ 41,222	\$ 44,074	\$ 41,222	\$ 41,222	\$ 41,222	\$ 41,222	\$ 41,222	\$ 41,222	
Miscellaneous Revenue		\$ 122		\$ 6,577							
Prior Year's Surplus	\$ 64,023	\$ 80,009	\$ 97,785	\$ 97,785	\$ 37,286						
<b>TOTAL REVENUE</b>	<b>\$ 418,088</b>	<b>\$ 434,717</b>	<b>\$ 537,168</b>	<b>\$ 546,597</b>	<b>\$ 551,133</b>	<b>\$ 532,424</b>	<b>\$ 545,306</b>	<b>\$ 538,545</b>	<b>\$ 546,948</b>		
<b>EXPENDITURES</b>											
Directors Remuneration, benefits and expenses	\$ 321,401	\$ 314,968	\$ 475,594	\$ 452,603	\$ 466,559	\$ 469,420	\$ 482,302	\$ 475,541	\$ 483,944		
Board meetings - supplies & food	\$ 16,235	\$ 15,399	\$ 18,000	\$ 18,610	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Regional Grant In Aid			\$ 37,500	\$ 37,450	\$ 62,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	
Special Project Contingency		\$ 6,122	\$ 5,426		\$ 1,426	\$ 4,856	\$ 4,856	\$ 4,856	\$ 4,856	\$ 4,856	
Contribute to Insurance Reserve	\$ 443	\$ 443	\$ 648	\$ 648	\$ 648	\$ 648	\$ 648	\$ 648	\$ 648	\$ 648	
<b>TOTAL EXPENDITURES</b>	<b>\$ 338,079</b>	<b>\$ 336,932</b>	<b>\$ 537,168</b>	<b>\$ 509,311</b>	<b>\$ 551,133</b>	<b>\$ 532,424</b>	<b>\$ 545,306</b>	<b>\$ 538,545</b>	<b>\$ 546,948</b>		

## Schedule 4

## GENERAL GOVERNMENT - ADMINISTRATIVE

	Five Year Financial Plan:									
	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2020	2021	2022	2023	2024	
Taxation	\$ 469,990	\$ 555,786	\$ 593,914	\$ 593,914	\$ 449,686	\$ 998,347	\$ 1,017,485	\$ 1,015,586	\$ 1,024,404	
Investment Income	\$ 24,131	\$ 43,898	\$ 30,000	\$ 100,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Transfer from Capital Reserve (NCPG in 2020)		\$ 9,045	\$ 30,000	\$ 25,413	\$ 225,000					
Transfer from Vehicle Reserve	\$ 16,417		\$ 11,000		\$ 11,000		\$ 11,000	\$ 11,000	\$ 11,000	
Other Grant Revenue (Prov BC Asset Mgmt + BCHYDRO+ NCPG)	\$ 10,218		\$ 911,248	\$ 911,248						
Province of B.C. - Admin. Grant	\$ 57,600	\$ 57,600	\$ 57,600	\$ 57,600	\$ 57,600	\$ 57,600	\$ 57,600	\$ 57,600	\$ 57,600	
Rural Dividend Fund		\$ 10,000								
NDI Grant - Internship	\$ 25,253	\$ 2,342	\$ 26,250		\$ 26,250	\$ 8,750				
Grants in Lieu of Taxes	\$ 61,035	\$ 75,908	\$ 67,148	\$ 73,256	\$ 67,148	\$ 67,148	\$ 67,148	\$ 67,148	\$ 67,148	
Recovery from SNRHD	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
Fixed Asset Recovery from other Departments	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Miscellaneous Revenue	\$ 7,311	\$ 3,672	\$ 5,000	\$ 2,187	\$ 1,688					
Prior Year's Surplus	\$ 230,943	\$ 172,572	\$ 198,432	\$ 198,433	\$ 355,576					
<b>Net Revenue</b>	<b>\$ 995,078</b>	<b>\$ 1,030,734</b>	<b>\$ 2,037,092</b>	<b>\$ 2,068,551</b>	<b>\$ 1,330,448</b>	<b>\$ 1,258,345</b>	<b>\$ 1,268,733</b>	<b>\$ 1,277,834</b>	<b>\$ 1,286,652</b>	
<b>Transfer from Equity in TCA</b>	<b>\$ 65,680</b>	<b>\$ 73,411</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	

## EXPENDITURES

Staff Costs	\$ 538,293	\$ 538,092	\$ 645,300	\$ 545,124	\$ 657,505	\$ 667,655	\$ 679,543	\$ 694,174	\$ 704,552
Allocation of staff costs to Rural Gov't	\$ (51,581)	\$ (51,581)	\$ (51,581)	\$ (51,581)	\$ (51,581)	\$ (51,581)	\$ (51,581)	\$ (51,581)	\$ (51,581)
Allocated Building Occupancy Costs	\$ (87,558)	\$ (98,699)	\$ (139,302)	\$ (112,801)	\$ (139,302)	\$ (142,088)	\$ (144,930)	\$ (147,828)	\$ (150,785)
Office Building Costs	\$ 105,618	\$ 116,271	\$ 162,425	\$ 132,300	\$ 164,165	\$ 156,643	\$ 157,928	\$ 159,239	\$ 160,576
Advertising	\$ 8,419	\$ 6,028	\$ 9,000	\$ 7,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Promotional Items		\$ 10,532	\$ 10,000	\$ 10,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000



## Schedule 5

ADMIN - FINANCE	2017	2018	2019	2019	Five Year Financial Plan:				
	Actual	Actual	Budget	Actual	2020	2021	2022	2023	2024
REVENUE									
Taxation	\$ 284,924	\$ 357,844	\$ 329,804	\$ 329,804	\$ 480,517	\$ 472,056	\$ 476,872	\$ 485,863	\$ 495,034
Province of B.C. - Admin. Grant	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800	\$ 28,800
Grants in Lieu of Taxes	\$ 36,975	\$ 46,460	\$ 37,714	\$ 41,224	\$ 37,714	\$ 37,714	\$ 37,714	\$ 37,714	\$ 37,714
Admin. Recovery - SNRHD	\$ 14,400	\$ 15,335	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
Miscellaneous Revenue			\$ 1,400	\$ 1,400					
Prior Year's Surplus	\$ 65,163	\$ 53,671	\$ 84,430	\$ 84,431	\$ 322				
<b>TOTAL REVENUE</b>	<b>\$ 430,262</b>	<b>\$ 502,110</b>	<b>\$ 495,148</b>	<b>\$ 500,059</b>	<b>\$ 561,753</b>	<b>\$ 552,970</b>	<b>\$ 557,786</b>	<b>\$ 566,777</b>	<b>\$ 575,948</b>
EXPENDITURES									
Staffing Costs	\$ 338,464	\$ 395,800	\$ 444,606	\$ 461,014	\$ 507,142	\$ 514,614	\$ 523,430	\$ 532,421	\$ 541,592
Allocation of staff costs to Rural Gov't	\$ (27,908)	\$ (27,908)	\$ (27,908)	\$ (27,908)	\$ (27,908)	\$ (27,908)	\$ (27,908)	\$ (27,908)	\$ (27,908)
Central Computer Network	\$ 85,169	\$ 129,068	\$ 109,400	\$ 95,519	\$ 120,000	\$ 110,000	\$ 106,000	\$ 106,000	\$ 106,000
Allocated Computer Network Costs	\$ (74,351)	\$ (109,787)	\$ (94,205)	\$ (79,000)	\$ (94,205)	\$ (94,205)	\$ (94,205)	\$ (94,205)	\$ (94,205)
Website Maintenance & Upgrades	\$ 8,417	\$ 27,382	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Allocated Website Maintenance & Upgrades	\$ (7,010)	\$ (23,347)	\$ (21,525)	\$ (8,611)	\$ (8,611)	\$ (8,611)	\$ (8,611)	\$ (8,611)	\$ (8,611)
Legal	\$ 1,286	\$ 2,665	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Audit	\$ 20,200	\$ 19,585	\$ 21,000	\$ 20,085	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Special Projects		\$ 30,680	\$ 24,500	\$ 26,235	\$ 19,980	\$ 19,980	\$ 19,980	\$ 19,980	\$ 19,980
Loss on Investment	\$ 29,735								
Contribute to Vehicle Reserve	\$ 1,725	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150	\$ 3,150
Contribute to Insurance Reserve	\$ 103	\$ 103	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
Bank Charges & Interest	\$ 762	\$ 969	\$ 800	\$ 838	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
<b>TOTAL EXPENDITURES</b>	<b>\$ 376,592</b>	<b>\$ 417,680</b>	<b>\$ 495,148</b>	<b>\$ 499,737</b>	<b>\$ 561,753</b>	<b>\$ 552,970</b>	<b>\$ 557,786</b>	<b>\$ 566,777</b>	<b>\$ 575,948</b>

## Schedule 6

## AGRICULTURE

REVENUE	2017	2018	2019	2019	Five Year Financial Plan:													
	Actual	Actual	Budget	Actual	2020	2021	2022	2023	2024									
TAXATION	\$	65,279	\$	43,379	\$	43,378	\$	92,164	\$	137,333	\$	136,684	\$	138,573	\$	140,500		
Other Grant Funding			\$	36,000	\$	36,000	\$	32,000										
NDI Grant Funding	\$	10,159	\$	47,272	\$	56,403	\$	56,403	\$	42,302								
Grants in Lieu of Taxes	\$	-	\$	8,482	\$	4,682	\$	5,392	\$	5,000	\$	5,000	\$	5,000	\$	5,000		
Withdrawal from NCPG Reserve							\$	100,000										
Miscellaneous Revenue (INCLUDING NCPG)	\$	5,000	\$	120	\$	125,000	\$	130,634										
Prior Year's Surplus		\$	2,078	\$	34,188	\$	34,188	\$	78,546									
<b>NET REVENUE</b>	<b>\$</b>	<b>15,159</b>	<b>\$</b>	<b>123,231</b>	<b>\$</b>	<b>299,652</b>	<b>\$</b>	<b>305,995</b>	<b>\$</b>	<b>350,012</b>	<b>\$</b>	<b>142,333</b>	<b>\$</b>	<b>141,684</b>	<b>\$</b>	<b>143,573</b>	<b>\$</b>	<b>145,500</b>
Director's Remuneration			\$	4,650	\$	5,856												
Staff Costs	\$	13,057	\$	87,183	\$	115,322	\$	100,696	\$	124,837	\$	129,153	\$	128,504	\$	130,393	\$	132,320
Special Projects			\$	65,000	\$	6,505	\$	199,495										
Contribution to NCPG Reserve			\$	100,000	\$	100,000												
Central Supplies Allocation	\$	484	\$	680	\$	680	\$	680	\$	680	\$	680	\$	680	\$	680	\$	680
Meeting Expenses associated with Special Projects	\$	25	\$	1,376	\$	13,999	\$	13,712	\$	25,000	\$	12,500	\$	12,500	\$	12,500	\$	12,500
<b>NET EXPENDITURES</b>	<b>\$</b>	<b>13,082</b>	<b>\$</b>	<b>89,043</b>	<b>\$</b>	<b>299,651</b>	<b>\$</b>	<b>227,449</b>	<b>\$</b>	<b>350,012</b>	<b>\$</b>	<b>142,333</b>	<b>\$</b>	<b>141,684</b>	<b>\$</b>	<b>143,573</b>	<b>\$</b>	<b>145,500</b>

## Schedule 7

## Economic Development

REVENUES	2017	2018	2019	2019	Five Year Financial Plan:				
	Actual	Actual	Budget	Actual	2020	2021	2022	2023	2024
Taxation	\$ 263,012	\$ 184,251	\$ 93,917	\$ 93,918	\$ 200,426	\$ 217,587	\$ 209,687	\$ 217,957	\$ 217,489
Other Grant Revenue			\$ 100,000	\$ 7,581	\$ 49,622	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Rural Dividend Fund				\$ 132,554					
NDI Grant Funding for Ec. Dev. Capacity	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000
Grants in Lieu of Taxes	\$ 34,167	\$ 23,657	\$ 12,520	\$ 13,275	\$ 12,520	\$ 12,520	\$ 12,520	\$ 12,520	\$ 12,520
Grants for Economic Dev Projects	\$ 112,131	\$ 176,655	\$ 149,212	\$ 28,125	\$ 11,600	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Business Forum	\$ 34,576	\$ -	\$ 5,000	\$ 450	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 333	\$ 669							
Prior Year's Surplus	\$ 145,463	\$ 221,026	\$ 251,458	\$ 251,461	\$ 133,645				
<b>TOTAL REVENUE</b>	<b>\$ 647,682</b>	<b>\$ 664,258</b>	<b>\$ 670,107</b>	<b>\$ 585,364</b>	<b>\$ 470,813</b>	<b>\$ 398,107</b>	<b>\$ 390,207</b>	<b>\$ 398,477</b>	<b>\$ 398,009</b>
<b>EXPENDITURES</b>									
Staff Costs	\$ 237,270	\$ 272,246	\$ 270,107	\$ 249,863	\$ 278,332	\$ 280,564	\$ 288,064	\$ 290,834	\$ 295,866
Consulting Fees			\$ 6,500						
Legal			\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Grant Expenditures			\$ 100,000						
Tourism	\$ 28,899	\$ 60,477	\$ 144,780	\$ 133,542	\$ 23,443	\$ 23,443	\$ 14,943	\$ 14,943	\$ 14,943
Bulkley Nechako Directory	\$ 878	\$ 435	\$ 15,050	\$ 9,198	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Opportunities Website	\$ 1,835	\$ 1,525	\$ 5,940	\$ 2,500	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Agriculture	\$ 19,087	\$ 12,836	\$ 34,700	\$ 16,858	\$ 47,811	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000

Marketing Initiatives	\$ 2,978	\$ 4,761	\$ 6,500	\$ 1,432	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Business Forum	\$ 39,699	\$ 24	\$ 2,300	\$ 1,122	\$ 300	\$ 2,300	\$ 300	\$ 2,300	\$ 300
Entrepreneurship Contest	\$ 15,088	\$ 13	\$ 7,400	\$ 5,002	\$ 100	\$ 7,900	\$ 1,500	\$ 6,500	\$ 1,500
Other Projects (Economic Development Workshops, Etc.)	\$ 1,040	\$ 1,406	\$ 5,000	\$ 8,672	\$ 50,742	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Regional Partner Tradeshow	\$ 2,827	\$ 3,848	\$ 5,550	\$ 5,188	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Regional Skills Gap Analysis	\$ 48,927	\$ 40,866	\$ 22,550	\$ 9,589	\$ 15,186	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Action Plan	\$ 11,840	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Tradeshows (Minerals North & Roundup)	\$ 1,583	\$ 1,122	\$ 3,830	\$ 2,043	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Grant Search Engine	\$ 1,802	\$ 1,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Image Bank	\$ 11,079	\$ 4,124	\$ 4,100	\$ 2,583	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
Business Façade Program	\$ -	\$ 2,720	\$ 17,500	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Project Contingency			\$ 14,000	\$ 827	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Contribute to Reserves	\$ 1,828	\$ 3,253	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
<b>TOTAL EXPENDITURES</b>	<b>\$ 426,660</b>	<b>\$ 412,800</b>	<b>\$ 670,107</b>	<b>\$ 451,719</b>	<b>\$ 470,813</b>	<b>\$ 398,107</b>	<b>\$ 390,207</b>	<b>\$ 398,477</b>	<b>\$ 398,009</b>







## Schedule 10

## ENVIRONMENTAL SERVICES

	2017		2018		2019		2019		Five Year Financial Plan:				
	Actual	Actual	Budget	Actual	Budget	Actual	2020	2021	2022	2023	2024		
<b>REVENUE</b>													
PROVINCIAL GOVERNANCE GRANT	\$ 2,527	\$ 12,328	\$ 14,000	\$ 14,278	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
TAXATION	\$ 3,099,243	\$ 3,142,752	\$ 3,349,452	\$ 3,349,463	\$ 3,683,708	\$ 4,284,527	\$ 3,633,410	\$ 5,390,626	\$ 3,980,534				
Investment Income	\$ 14,223	\$ 19,022	\$ 13,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000			
Transfer from Gas Tax Reserve		\$ 149,164											
Transfer From NCPG					\$ 345,000								
Transfer for Environmental Services Reserves	\$ 387,818	\$ 258,524	\$ -	\$ -	\$ 24,112	\$ -	\$ -	\$ -	\$ -	\$ -			
Other Grant Revenue (NCPG)			\$ 2,394,843	\$ 2,394,843	\$ -								
Grants in Lieu of Taxes	\$ 405,021	\$ 407,646	\$ 384,569	\$ 412,052	\$ 384,569	\$ 384,569	\$ 384,569	\$ 384,569	\$ 384,569	\$ 384,569			
Solid Waste Revenue	\$ 200,756	\$ 213,284	\$ 181,000	\$ 289,947	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 206,000			
Recycling Revenue (including metal salvage)	\$ 51,898	\$ 302,747	\$ 190,290	\$ 111,350	\$ 303,290	\$ 209,000	\$ 309,000	\$ 109,000	\$ 309,000				
Miscellaneous Revenue	\$ 52,634	\$ 81,799	\$ 15,000	\$ 105,000	\$ 15,000	\$ 95,000	\$ 120,000	\$ 70,000	\$ -				
Prior Year's Surplus	\$ 1,257,249	\$ 1,171,797	\$ 700,235	\$ 700,253	\$ 592,861								
<b>TOTAL REVENUE</b>	<b>\$ 6,021,534</b>	<b>\$ 6,446,806</b>	<b>\$ 7,942,389</b>	<b>\$ 8,087,186</b>	<b>\$ 6,366,539</b>	<b>\$ 5,991,096</b>	<b>\$ 5,464,979</b>	<b>\$ 6,972,195</b>	<b>\$ 5,592,103</b>				
<b>Included Transfer from Equity in TCA</b>	<b>\$ 550,165</b>	<b>\$ 687,742</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>				
<b>EXPENDITURES</b>													
Director's Remuneration and Expenses	\$ 5,030	\$ 4,227	\$ 5,658	\$ 4,656	\$ 5,658	\$ 5,658	\$ 5,658	\$ 5,658	\$ 5,658	\$ 5,658			
Environmental Service Administration Staffing Costs	\$ 594,934	\$ 607,295	\$ 716,730	\$ 714,424	\$ 885,446	\$ 900,921	\$ 913,433	\$ 930,236	\$ 945,336				
Contingency						\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				
Miscellaneous Expenses	\$ 688	\$ 14,670	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700				
Interest Expense	\$ 1,027	\$ 1,599	\$ 2,000	\$ 8,626	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				
Debenture Repayment - Principal & Interest	\$ 495,092	\$ 479,351	\$ 407,223	\$ 407,224	\$ 347,978								
Bad Debt Expense	\$ 2,879	\$ 9,426											
Total Special Projects	\$ 34,641	\$ 98,673	\$ 117,750	\$ 10,431	\$ 106,000	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250				





## Schedule 12

**RURAL GOVERNMENT****LEGISLATIVE**

	2017	2018	2019	2019 Five Year Financial Plan:					
	Actual	Actual	Budget	Actual	2020	2021	2022	2023	2024
<b>Taxation</b>	\$ 78,428	\$ 84,833	\$ 91,718	\$ 91,719	\$ 102,619	\$ 152,925	\$ 161,289	\$ 155,681	\$ 157,100
Grants Transfers and Misc Revenue	\$ 51,631	\$ 96,505	\$ 52,863	\$ 54,419	\$ 59,863	\$ 52,863	\$ 101,863	\$ 52,863	\$ 52,863
Prior Year's Surplus - Operations	\$ 56,115	\$ 53,906	\$ 57,169	\$ 57,169	\$ 47,854				
<b>TOTAL REVENUE</b>	<b>\$ 186,174</b>	<b>\$ 235,244</b>	<b>\$ 201,750</b>	<b>\$ 203,307</b>	<b>\$ 210,336</b>	<b>\$ 205,788</b>	<b>\$ 263,152</b>	<b>\$ 208,544</b>	<b>\$ 209,963</b>
Director Remuneration, Travel, Registration, Benef	\$ 116,352	\$ 143,719	\$ 181,583	\$ 142,343	\$ 189,626	\$ 192,078	\$ 200,442	\$ 194,834	\$ 196,253
Elections		\$ 19,895			\$ 7,000		\$ 49,000		
Misc Expenses and Contribution to Reserves	\$ 15,916	\$ 14,461	\$ 20,167	\$ 13,110	\$ 13,710	\$ 13,710	\$ 13,710	\$ 13,710	\$ 13,710
<b>TOTAL EXPENSES</b>	<b>\$ 132,268</b>	<b>\$ 178,075</b>	<b>\$ 201,750</b>	<b>\$ 155,453</b>	<b>\$ 210,336</b>	<b>\$ 205,788</b>	<b>\$ 263,152</b>	<b>\$ 208,544</b>	<b>\$ 209,963</b>

**RURAL GOVERNMENT  
ADMINISTRATIVE**

	2017	2018	2019	Year end	Five Year Financial Plan:					
	Actual	Actual	Budget	Estimate	2020	2021	2022	2023	2024	
<b>Taxation</b>	\$ 63,072	\$ 85,481	\$ 63,259	\$ 63,249	\$ 23,658	\$ 60,643	\$ 60,643	\$ 60,643	\$ 60,643	
Transfer From Federal Gas Tax Reserve	\$ 999,052	\$ 574,628	\$ 700,000		\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	
Federal Gas Tax Revenue	\$ 892,392	\$ 922,804	\$ 922,804	\$ 1,780,558	\$ 922,804	\$ 922,804	\$ 922,804	\$ 922,804	\$ 922,804	
Misc Small Grants and Revenue	\$ 47,868	\$ 53,736	\$ 46,241	\$ 47,301	\$ 46,241	\$ 46,241	\$ 46,241	\$ 46,241	\$ 46,241	
Prior Year's Surplus - Operations	\$ 3,780	\$ 9,981	\$ 37,252	\$ 37,251	\$ 36,985					
	<b>\$ 2,006,164</b>	<b>\$ 1,646,630</b>	<b>\$ 1,769,556</b>	<b>\$ 1,928,359</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	
Allocation of staff costs from General Govt.	\$ 95,777	\$ 95,777	\$ 95,777	\$ 95,777	\$ 95,777	\$ 95,777	\$ 95,777	\$ 95,777	\$ 95,777	
Federal Gas Tax Expenditures	\$ 999,052	\$ 576,739	\$ 700,000		\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	
Liability Insurance and Misc Expenses	\$ 8,962	\$ 14,058	\$ 50,975	\$ 15,039	\$ 11,107	\$ 11,107	\$ 11,107	\$ 11,107	\$ 11,107	
Contribution to Gas Tax Reserve	\$ 892,392	\$ 922,804	\$ 922,804	\$ 1,780,558	\$ 922,804	\$ 922,804	\$ 922,804	\$ 922,804	\$ 922,804	
	<b>\$ 1,996,183</b>	<b>\$ 1,609,378</b>	<b>\$ 1,769,556</b>	<b>\$ 1,891,374</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	<b>\$ 1,729,688</b>	

## Schedule 13

**PROTECTIVE SERVICES**

REVENUE	Five Year Financial Plan:									
	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2020	2021	2022	2023	2024	
Taxation	\$ 159,672	\$ 198,834	\$ 265,030	\$ 265,035	\$ 337,475	\$ 460,184	\$ 452,622	\$ 464,459	\$ 483,008	
Transfer from Own Reserves	\$ 16,417	\$ -	\$ 20,948	\$ -	\$ 1,002,000	\$ -	\$ -	\$ 11,000	\$ 11,000	
Donation Revenue	\$ 8,445	\$ 6,829	\$ 40,000	\$ 50,901	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
UBCM Grant	\$ -	\$ 120,679	\$ 77,998	\$ 77,998	\$ 212,486	\$ -	\$ -	\$ -	\$ -	
Grants in Lieu of Taxes	\$ 39,033	\$ 48,289	\$ 56,013	\$ 60,256	\$ 56,013	\$ 56,013	\$ 56,013	\$ 56,013	\$ 56,013	
Emergency Mgmt BC Expense Reimbursement	\$ 66,707	\$ 1,396,651	\$ 600,000	\$ 230,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	
Northern Capital and Planning Grant (2019)	\$ -	\$ 807	\$ 1,325,000	\$ 1,325,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Prior Year's Surplus	\$ 51,251	\$ 74,795	\$ 42,345	\$ 42,344	\$ 55,157					
<b>TOTAL REVENUE</b>	<b>\$ 345,405</b>	<b>\$ 1,850,764</b>	<b>\$ 2,431,334</b>	<b>\$ 2,055,534</b>	<b>\$ 2,307,131</b>	<b>\$ 1,120,197</b>	<b>\$ 1,112,635</b>	<b>\$ 1,135,472</b>	<b>\$ 1,154,021</b>	
<b>Transfer from Equity in Tangible Capital Assets</b>	<b>\$ 3,880</b>	<b>\$ 3,880</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	
<b>EXPENDITURE</b>										
Directors Remuneration and Expenses	\$ -	\$ 3,715	\$ 200	\$ -	\$ 200	\$ 3,200	\$ 200	\$ 3,200	\$ 200	
Staff Costs	\$ 252,440	\$ 569,604	\$ 393,191	\$ 391,895	\$ 459,109	\$ 476,081	\$ 481,519	\$ 490,356	\$ 501,905	
Consulting Fees	\$ -	\$ 96,455	\$ 29,545	\$ 24,689	\$ -	\$ -	\$ -	\$ -	\$ -	
Emergency Response Expenses	\$ 20,053	\$ 1,151,973	\$ 600,000	\$ 180,449	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	
Exercises	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 10,000	\$ -	\$ -	\$ 10,000	
Emergency Volunteer Program	\$ 8,453	\$ 16,564	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
NESST Program	\$ 10,428	\$ 6,829	\$ 40,000	\$ 50,920	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
Public Education	\$ 190	\$ 1,275	\$ 7,000	\$ 2,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	
Legal Fees	\$ 277	\$ 4,349	\$ 6,000	\$ 5,230	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
HRVA, Firesmart, etc. Programs	\$ -	\$ 576	\$ 50,000	\$ 50,000	\$ 329,860	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	



## Schedule 14

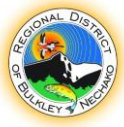
**ELECTORAL AREA GRANT IN AID**

	\$\$/\$1000	TAXATION	ALCAN GIL	TOTAL
AREA A	\$ -	\$ -		
AREA B	\$ 0.0332	\$ 10,289		\$ 10,289
AREA C	\$ 0.0239	\$ 15,000		\$ 15,000
AREA D	\$ 0.0195	\$ 5,420	\$ 7,400	\$ 12,820
AREA E	\$ 0.0556	\$ 12,310	\$ 16,800	\$ 29,110
AREA F	\$ 0.0678	\$ 39,000		\$ 39,000
AREA G	\$ 0.0634	\$ 9,500		\$ 9,500
<b>TOTAL GRANT IN AID</b>		<b>\$ 91,519</b>		<b>\$150,719</b>



## Schedule 15

BUILDING INSPECTION	2017 Actual	2018 Actual	2019 Budget	2019 Actual	Five Year Financial Plan:				
					2020	2021	2022	2023	2024
<b>REVENUE</b>									
TAXATION	\$ 197,523	\$ 131,367	\$ 200,486	\$ 200,486	\$ 210,355	\$ 254,078	\$ 261,655	\$ 271,383	\$ 277,266
Transfer From Vehicle Reserve						\$ 33,000		\$ 66,000	
Building Permit Fees (Rural)	\$ 87,267	\$ 81,581	\$ 60,000	\$ 88,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Cost Sharing by Municipalities	\$ 125,272	\$ 157,991	\$ 171,812	\$ 171,812	\$ 171,812	\$ 171,812	\$ 171,812	\$ 171,812	\$ 171,812
Miscellaneous Revenue	\$ 647	\$ 565		\$ 864					
Transfer from Equity in TCA	\$ 9,485	\$ 9,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485
Prior Year's Surplus	\$ 21,319	\$ 73,431	\$ 41,234	\$ 41,233	\$ 37,855				
<b>TOTAL REVENUE</b>	<b>\$ 441,513</b>	<b>\$ 454,420</b>	<b>\$ 486,017</b>	<b>\$ 514,880</b>	<b>\$ 502,507</b>	<b>\$ 541,375</b>	<b>\$ 515,952</b>	<b>\$ 591,680</b>	<b>\$ 531,563</b>
Staff Costs	\$ 320,851	\$ 365,465	\$ 405,961	\$ 411,470	\$ 425,026	\$ 430,894	\$ 438,471	\$ 448,199	\$ 454,082
Advertising			\$ 1,000		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Legal	\$ 2,369	\$ 417	\$ 15,000	\$ 2,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Title Searches and Document Filing	\$ 500	\$ 438	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Liability Insurance - MIA	\$ 22,924	\$ 25,428	\$ 28,410	\$ 28,409	\$ 25,835	\$ 25,835	\$ 25,835	\$ 25,835	\$ 25,835
Capital Expenditures						\$ 33,000		\$ 66,000	
Amortization Expense	\$ 9,485	\$ 9,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485	\$ 12,485
Contribute to Vehicle Reserve	\$ 9,000	\$ 9,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Contribute to Insurance Reserve	\$ 2,953	\$ 2,953	\$ 4,161	\$ 4,161	\$ 4,161	\$ 4,161	\$ 4,161	\$ 4,161	\$ 4,161
<b>TOTAL EXPENDITURE:.....</b>	<b>\$ 368,082</b>	<b>\$ 413,186</b>	<b>\$ 486,017</b>	<b>\$ 477,025</b>	<b>\$ 502,507</b>	<b>\$ 541,375</b>	<b>\$ 515,952</b>	<b>\$ 591,680</b>	<b>\$ 531,563</b>



## Regional District of Bulkley-Nechako

**To:** Board of Directors  
**From:** John Illes, Chief Financial Officer  
**Date:** January 23, 2020  
**Re:** 2020 Budget Presentation

---

### **Recommendation** (All/Directors/Majority):

“That the surplus for Financial Administration, Electoral Area Planning, Development Services, 911 Service and Building Inspection be appropriated to Operational Reserves.”

This budget note is provided primarily to obtain feedback and direction from the Board moving forward.

### **Discussion:**

The Regional District is slowly moving forward on the transition from budgeting using “unappropriated surplus” from previous years budgets to reduce taxation in the current year to “appropriated surplus” into operational reserves. This has many advantages for both staff and for directors. Advantages include:

- Taxation is predictable and generally consistent from year to year
- Operational reserves can be built up over time and utilized for emergencies or special projects
- Budgets tend to more accurately predict yearly expenditures
- Directors can review actual to budgets analysis to review project performance.
- Senior staff are more accountable for budget performance
- Directors can explain changes in taxes more easily to their constituents.

This transition must be completed over time to avoid large tax increases. In 2019 the transition was completed for the Regional Public Transit Service. This year the transition is recommended for Financial Administration, Electoral Area Planning, Development Services, the 911 Service, and Building Inspection. Half of the remaining services would transition in the 2021 and the remaining in 2022.

### **Budget 2020:**

Throughout this memo taxation is explained in terms of a \$200,000 residential property. In 2020, the average residential property in the Regional District is \$187,350 so that a \$200,000 residence can be considered as representative of the average home owner.



This budget as initially presented increases the tax paid for a \$200,000 home from \$221.14 to \$244.32 in the Electoral Areas. This is an increase of \$23.19 per household. This is an increase of 10.5%.

In municipalities, the tax paid for a \$200,000 home increases from \$188.88 to \$204.00. This is an increase of \$15.10 per household. This is an increase of 8.0%

Schedule 1 attached to this memo shows the taxation amounts for each region-wide service for a \$200,000 residential property.

The actual amounts for 2019 in Schedules 2 to 15 are estimated and are still being revised as year end adjustments are being made.

### ***Budget 2019 Summary:***

In the previous year, the Board requested that staff reduce contingencies so that actual expenditures would be more closely aligned with the approved budget. This will result in a reduction in any surplus to reduce taxes for 2020. The board direction at that time was to move surplus into operational reserves to “start fresh” or have no surplus carried over year to year. To facilitate this transition the Board adopted several operational reserve bylaws to “hold” these amounts.

Completing the transition will allow the budget process to start in early fall every year and to be completed by December.

Several departments have come in substantially on budget (that is without a large surplus). These are the 911 Service, the Financial Administrative service, Electoral Area Planning and Development Services.

Overall the Regional District decreased its surplus by \$234,171 in the 2019 year. This means that there is this much less taxation collected from previous years to reduce this year's taxation. This makes up 1/3 of this year's proposed budget increase.

In 2019, the Regional Public Transit Service was to have its surplus moved to its operational reserve for 2020. The review of this budget will be discussed first.

### ***Budget 2020***

#### ***Regional Public Transit Service – Schedule 2***

The transit budget shown on the attached schedule shows a modest increase of \$3,068. As this budget is collected based on population, the chart below shows the requisition amount per municipality. The future provincial and local government cost sharing agreement is currently being negotiated. The outcome of this negotiation will drive future budget discussions.



Smithers	\$	18,293
Telkwa	\$	4,448
Houston	\$	10,567
Burns Lake	\$	6,039
Fraser Lake	\$	3,946
Vanderhoof	\$	15,159
Granisle	\$	206
Fort St James	\$	1,176
	\$	59,834

### **General Government – Schedule 3,4, and 5**

The Legislative budget for 2019 showed an actual to budget ratio of 92%. Costs associated with Director's remuneration, benefits and expenses are expected to decline slightly as many of the associated costs with newly elected directors (training, cell phones, computers, etc) have been completed in 2019. The Regional Grant in Aid is increased this year by \$25,000 as a special circumstance for the Telkwa overpass and will be discussed in a separate memo. This amount is offset by a reduction of \$25,000 in General Government – Administration.

The budget has increased by 2.6% this year; however, taxation is changing by approximately \$75,000 as a result of less surplus moving forward into 2020.

The General government administration shows slow but steady increase in staffing costs. Last year with the change in senior staff, staffing costs were under budget by \$100,000 and this is recognized in the 2020 surplus. Taxation is decreasing by \$144,228 this year largely as a result of this surplus.

The special projects this year is made up of (the \* items are completely are or partially funded from the NCPG):

Northwest Resource Benefit Alliance	\$250,000 *
Records Management/ Agenda Software	40,000
Parks and Trails	50,000 *
Internet Connectivity	<u>85,000</u> *
	\$425,000

Capital items in the budget this year are:

General Building Capital Repairs	\$10,000
New Server & Licenses	30,000 *
DCC Controls/HVAC Improvements	19,000
Vehicle	<u>11,000</u>
	\$70,000



The general government financial administration shows an increase in staffing costs as staffing was budgeted as being fully staffed. Costs also include a one time increase in training costs associated with staff transitioning to new positions. Other costs are expected to be maintained. There was \$322 in surplus from the 2019 budget and it is proposed that this amount be directed to administrative operational reserves to move the Finance budget towards the new budgeting model. With no surplus available in 2020 (2019 was \$84,000), taxation will increase from \$329,804 to \$480,517.

The overall increase in taxation from 2019 for General Government was \$80,950 or from approximately \$43.43 to \$44.15 for a \$200,000 residential home. This is an increase in taxation of \$0.72 for a \$200,000 residential household.

### ***Agriculture -Schedule 6***

With the expiration of the NDIT grant for the agricultural pilot, more of the revenue for the agricultural program will come through taxation. For 2021 budget and beyond, taxation is expected to be in the \$140,000 range. Most of the special projects are to be funded by grants with \$100,000 coming from the Northern Capital and Planning Grant. Costs are moving to \$2.96 for a \$200,000 residential household.

### ***Regional Economic Development – Schedule 7***

While this year's Economic Development budget decreases from \$670,107 to \$470,813, the taxation for this program increases from \$93,917 to \$200,426 due to the change in surplus carried forward. Last year's budget was much more accurate than those of the previous few years resulting in less surplus.

Taxation for this program for 2020 is \$6.44 per \$200,000 household.

### ***Electoral Area Planning and Development Services – Schedules 8 and 9***

Similar to Financial Services, these two services have very high 2019 budget to actuals and therefore the surplus is recommended to be moved to operational reserves to aid in the transition of the whole Regional District budget to the new budget process.

Staff costs have increased for both of these departments, as more staff is now allocated towards these two programs. This is the result of less staff transition (similar to the Finance Department), the hiring of the Protective Services Director resulted in less Planning staff being allocated to Protective Services and allowing more staff time to be dedicated to planning. Overall Rural Planning and Development Services budget costs are \$20.82 per \$200,000 home.



### ***Environmental Services – Schedule 10***

The Budget for Environmental Services is approximately \$6,430,000 with \$3,759,963 being funded from taxation. Surplus has steadily declined as budgets were made more accurate over the last several years. The surplus balance over the last three years and what is calculated to be for this year is as follows:

2017	1,257,249
2018	1,171,797
2019	700,235
2020	592,861

As surplus declined as a funding source, taxation is increased to compensate.

Taxation for Environmental Services is the largest service that the Regional District provides. This year taxation will be \$120.80 for a \$200,000 residential household.

The capital items proposed this year (\$345,000 is funded from NCPG with funds spread over the marked \* projects) are:

Clearview landfill expansion:	\$ 50,000
Knockholdt Engineering	\$ 15,000
Houston Recycling	\$260,000*
Burns Lake Recycling/TS	\$195,000*
Area D TS	\$ 5,000
Granisle TS	\$ 24,500
Vanderhoof Recycling/TS	\$165,000*
Fort St. James Recycling/TS	\$155,000*
Southside TS	\$ 25,000
West haul Trailers rebuild	\$ 80,000
Bobcat	<u>\$ 75,000*</u>
	\$1,049,500

### ***911 Services – Schedule 11***

The budget for 911 is decreasing this year as funds are no longer required in the capital reserve as the reserve is now considered fully funded. The surplus for this service is only \$493 and this amount is recommended to be placed in operational reserves to help transition the Regional District to the new budget process.

This service costs \$8.19 for a \$200,000 residence.

### ***Rural Government Services – Schedule 12***

Overall these two services (legislative and administration) have a combined reduction in taxation of \$28,701. This is due to some of the one-time costs that this program had



last year being transferred to Protective Services. Total Cost for Rural Administration for the Electoral Area taxpayers are \$8.20 for a \$200,000 household.

### ***Protective Services – Schedule 13***

Emergency Services program has an increased budget this year. The total cost for a \$200,000 residence in a rural area is \$27.78. In the past, a portion of these costs were paid by grant-in-aid from Area B, E, F and G for Rural Fire (approximately equal to \$1.10 per \$200,000 residence) and from the road rescue bylaws (approximately equal to \$2.27 per \$200,000 residence).

The draft budget is highlighted to show that the larger programs are predominately grant funded.

### ***Rural Grant in Aid – Schedule 14***

These amounts are set at the discretion of the Electoral Area Directors. If any directors would like to change these amounts, please contact the Finance Department. The maximum amount that can be taxed is \$0.10 per \$1,000 of assessed value per electoral area.

### ***Building Inspection – Schedule 15***

The Building Inspection department is taxed based on a service area including only portions of Electoral Areas. Municipalities contribute on a contract basis.

Staff costs are increasing slowly as staff members become more experienced and with the associated training costs for staff to become certified.

As the actuals to the budget was approximately the same as previous years, this year's taxation remains similar to the amount last year.

For those electoral area residences within the building inspection area, the amount paid on a \$200,000 household decreases from last year (due to an increase in net assessments) from \$21.71 to \$21.52.

It is recommended that the surplus in Building Inspection be appropriated to operational reserves to aid in the budget transition process.

### **Possible Taxation Mitigative Measures for 2020**

The following are three options to reduce taxation in 2020:

- Gas Tax funds can be utilized by Environmental Services to offset taxation related to capital expenses. Up to \$704,500 of capital expenses funded through



taxation could be offset with Gas Tax funds negating nearly any tax increase in 2020.

- Capital purchases could be delayed to future years or special projects could be delayed or cancelled.
- As with other local governments, the majority of budgeted costs are associated with staff salary and benefits. Senior staff have been discussing staffing options for 2020 and these will be discussed later in the in camera meeting.

### **Other Taxation Pressures for 2020**

During the discussion of the Northern Capital and Planning Grant allocation, Environmental Services requested that funds be utilized for new waste haul trailers with an initial estimate of costs of \$600,000. It was suggested during the discussion, that this cost should be included in the 2020 budget. These costs are not included in the budget and instead the replacement of the floors of two of the trailers for a cost of \$80,000 is included. The replacement of the floors will provide additional life for the trailers; however, the trailers will require replacement within the next few years.

The Regional District has an unfunded landfill liability closure of nearly \$2.8 million. Every effort should be made to contribute funds into a reserve for this liability. There is no contribution being recommended in 2020 so as to limit the taxation increase. With the repayment of environmental services long terms loans in 2020, next year will be an opportune time to utilize the funds that were once used to repay the loan to build up the landfill closure reserve.