

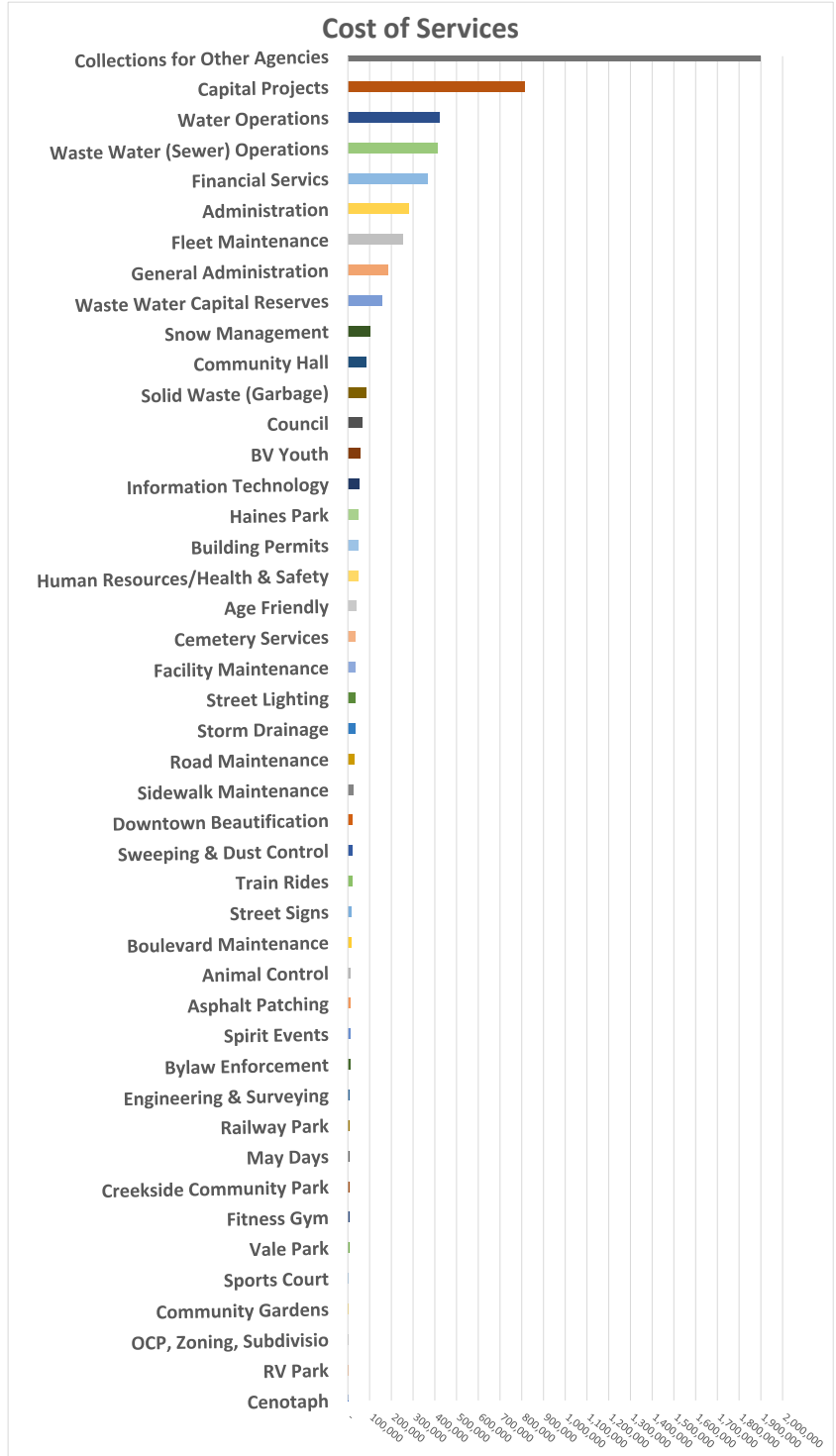


**How Do We Set Your  
Tax Rates  
2020 Budget**

# 1. Estimate Costs to Provide Services to Residents

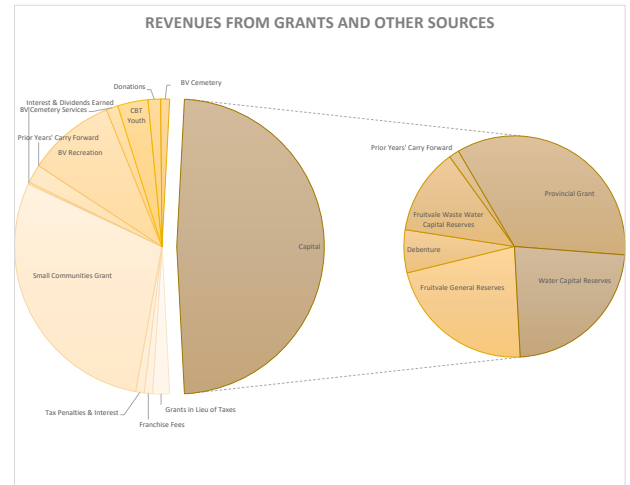
**EXPENSES**  
**Cost of**  
**Services**

<b>Collections for Other Agencies</b>	
Kootenay Boundary Regional Hospital	\$ 65,689
BC Assessment	12,167
Municipal Finance Authority	53
Regional District of Kootenay Boundary	812,375
Police	85,153
School	579,347
Regional District of Kootenay Boundary - Water Capital	342,000
<b>Council</b>	<b>68,321</b>
<b>Corporate Services</b>	
Administration	281,815
Financial Services	369,056
Information Technology	52,153
Human Resources/Health & Safety	46,725
<b>Facility Maintenance</b>	<b>36,397</b>
<b>Recreation</b>	
Community Hall	85,422
Haines Park	49,287
<b>Protective Services</b>	
Building Permits	47,030
Animal Control	13,603
Bylaw Enforcement	10,000
<b>Public Works</b>	
General Administration	186,841
Asphalt Patching	12,746
Sweeping & Dust Control	20,196
Snow Management	104,773
Street Signs	18,075
Street Lighting	35,018
Road Maintenance	30,756
Sidewalk Maintenance	26,282
Fleet Maintenance	253,450
<b>Storm Drainage</b>	<b>34,697</b>
<b>Solid Waste (Garbage)</b>	<b>82,452</b>
<b>Cemetery Services</b>	<b>36,408</b>
<b>Community Services</b>	
Age Friendly	38,827
BV Youth	55,000
Fitness Gym	5,040
Community Gardens	2,667
May Days	5,763
Train Rides	20,000
Spirit Events (Candy Cane Lane, Remembrance Day, Street Market)	10,000
<b>Planning &amp; Development</b>	
Engineering & Surveying	9,000
OCP, Zoning, Subdivision Bylaw Management	2,187
<b>Parks</b>	
Vale Park	4,714
Creekside Community Park	5,121
Downtown Beautification	22,199
Boulevard Maintenance	15,177
Cenotaph	1,692
RV Park	2,005
Sports Court	2,760
Railway Park	7,836
<b>Waste Water (Sewer) Operations</b>	<b>414,620</b>
Waste Water Capital Reserves	157,509
<b>Water Operations</b>	<b>419,406</b>
<b>Total Operating Costs of Services</b>	<b>\$ 4,999,810</b>



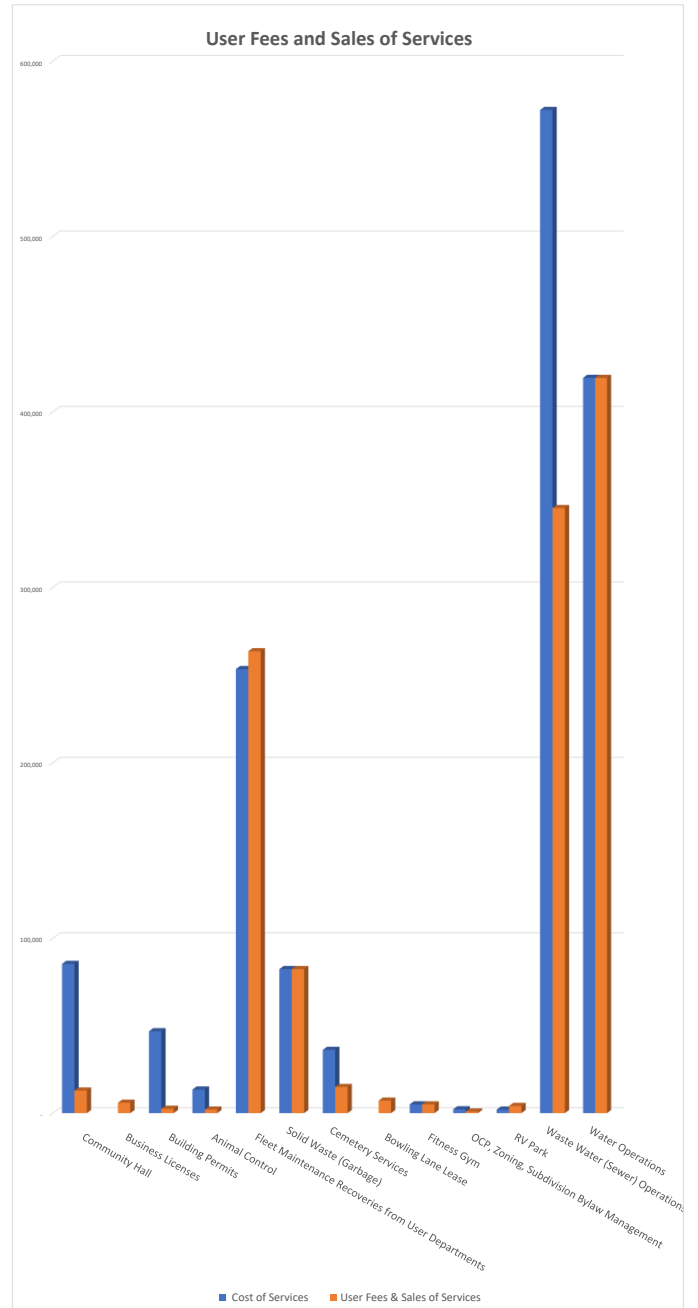
## 2. Estimate Revenues From Grants And Other Sources

	EXPENSES	FUNDING SOURCES
	Cost of Services	Grants & Other
<b>General Grants</b>		
Grants in Lieu of Taxes		\$ 30,643
Franchise Fees		14,909
Tax Penalties & Interest		15,500
Small Communities Grant		480,000
<b>Collections for Other Agencies</b>		
Kootenay Boundary Regional Hospital	\$ 65,689	
BC Assessment	12,167	
Municipal Finance Authority	53	
Regional District of Kootenay Boundary	812,375	
Police	85,153	
School	579,347	
Regional District of Kootenay Boundary - Water Capital	342,000	
<b>Council</b>	68,321	
<b>Corporate Services</b>		
Interest & Dividends Earned		3,350
Administration	281,815	
Financial Services	369,056	
Information Technology	52,153	
Human Resources/Health & Safety	46,725	20,000
<b>Facility Maintenance</b>	36,397	7,000
<b>Recreation</b>		
Community Hall	85,422	71,669
Haines Park	49,287	49,287
<b>Protective Services</b>		
Building Permits	47,030	
Animal Control	13,603	
Bylaw Enforcement	10,000	
<b>Public Works</b>		
General Administration	186,841	
Asphalt Patching	12,746	
Sweeping & Dust Control	20,196	
Snow Management	104,773	
Street Signs	18,075	
Street Lighting	35,018	
Road Maintenance	30,756	
Sidewalk Maintenance	26,282	
Fleet Maintenance	253,450	
<b>Storm Drainage</b>	34,697	
<b>Solid Waste (Garbage)</b>	82,452	
<b>Cemetery Services</b>	36,408	21,340
<b>Community Services</b>		
Age Friendly	38,827	37,855
BV Youth	55,000	55,000
Fitness Gym	5,040	
Community Gardens	2,667	425
May Days	5,763	250
Train Rides	20,000	20,000
Spirit Events (Candy Cane Lane, Remembrance Day, Street Markets)	10,000	2,000
<b>Planning &amp; Development</b>		
Engineering & Surveying	9,000	7,000
OCP, Zoning, Subdivision Bylaw Management	2,187	
<b>Parks</b>		
Vale Park	4,714	
Creekside Community Park	5,121	
Downtown Beautification	22,199	
Boulevard Maintenance	15,177	
Cenotaph	1,692	
RV Park	2,005	
Sports Court	2,760	
Railway Park	7,836	
<b>Waste Water (Sewer) Operations</b>	414,620	
Waste Water Capital Reserves	157,509	
<b>Water Operations</b>	419,406	
<b>Total Revenues from Grants and Other Sources</b>	<b>\$ 4,999,810</b>	<b>\$ 836,228</b>



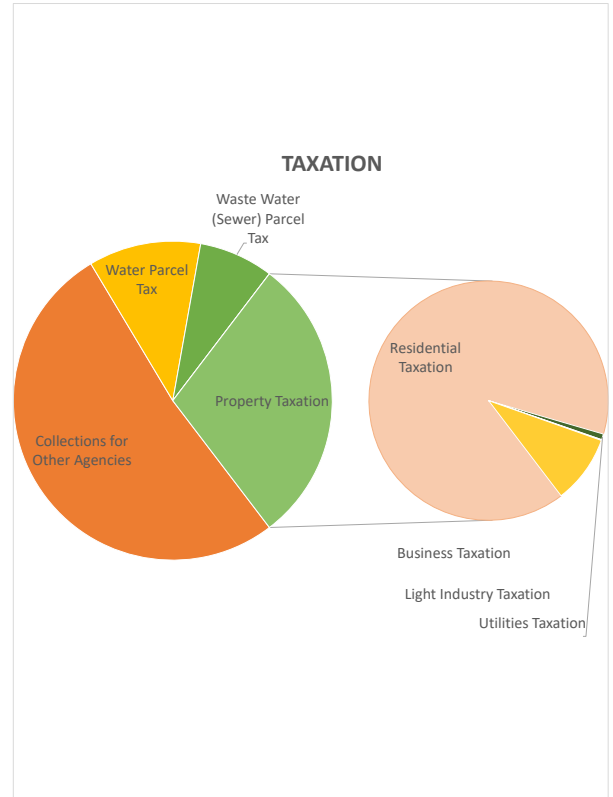
### 3. Calculate User Fees and Sales of Services

	EXPENSES	FUNDING SOURCES	
		Grants & Other	User Fees & Sales of Services
<b>General Grants</b>	Cost of Services		
Grants in Lieu of Taxes		\$ 30,643	
Franchise Fees		14,909	
Tax Penalties & Interest		15,500	
Small Communities Grant		480,000	
<b>Collections for Other Agencies</b>			
Kootenay Boundary Regional Hospital	\$ 65,689		
BC Assessment	12,167		
Municipal Finance Authority	53		
Regional District of Kootenay Boundary	812,375		
Police	85,153		
School	579,347		
Regional District of Kootenay Boundary - Water Capital	342,000		
<b>Council</b>	68,321		
<b>Corporate Services</b>			
Interest & Dividends Earned		3,350	
Administration	281,815		
Financial Services	369,056		
Information Technology	52,153		
Human Resources/Health & Safety	46,725	20,000	
<b>Facility Maintenance</b>	36,397	7,000	
<b>Recreation</b>			
Community Hall	85,422	71,669	13,000
Haines Park	49,287	49,287	
<b>Protective Services</b>			
Business Licenses			5,975
Building Permits	47,030		2,500
Animal Control	13,603		2,030
Bylaw Enforcement	10,000		
<b>Public Works</b>			
General Administration	186,841		
Asphalt Patching	12,746		
Sweeping & Dust Control	20,196		
Snow Management	104,773		
Street Signs	18,075		
Street Lighting	35,018		
Road Maintenance	30,756		
Sidewalk Maintenance	26,282		
Fleet Maintenance Recoveries from User Departments	253,450		263,624
<b>Storm Drainage</b>	34,697		
<b>Solid Waste (Garbage)</b>	82,452		82,456
<b>Cemetery Services</b>	36,408	21,340	15,069
<b>Community Services</b>			
Bowling Lane Lease			7,200
Age Friendly	38,827	37,855	
BV Youth	55,000	55,000	
Fitness Gym	5,040		5,040
Community Gardens	2,667	425	
May Days	5,763	250	
Train Rides	20,000	20,000	
Spirit Events (Candy Cane Lane, Remembrance Day, Street Markets)	10,000	2,000	
<b>Planning &amp; Development</b>			
Engineering & Surveying	9,000	7,000	
OCP, Zoning, Subdivision Bylaw Management	2,187		900
<b>Parks</b>			
Vale Park	4,714		
Creekside Community Park	5,121		
Downtown Beautification	22,199		
Boulevard Maintenance	15,177		
Cenotaph	1,692		
RV Park	2,005		4,125
Sports Court	2,760		
Railway Park	7,836		
<b>Waste Water (Sewer) Operations</b>	414,620		345,229
Waste Water Capital Reserves	157,509		
<b>Water Operations</b>	419,406		419,406
<b>Total Revenues from User Fees and Sales of Services</b>	<b>4,999,810</b>	<b>836,228</b>	<b>1,166,554</b>



**4. Remaining Balance Funded Through Taxation**

	EXPENSES Cost of Services	FUNDING SOURCES		TAXATION		
		Grants & Other	User Fees & Sales of Services	Village Taxation	Village Parcel Tax	Taxation for Others
<b>General Grants</b>						
Grants in Lieu of Taxes		30,643		- 30,643		
Franchise Fees		14,909		- 14,909		
Tax Penalties & Interest		9,750		- 9,750		
Small Communities Grant		480,000		- 480,000		
<b>Collections for Other Agencies</b>						
Kootenay Boundary Regional Hospital	65,689					65,689
BC Assessment	12,167					12,167
Municipal Finance Authority	53					53
Regional District of Kootenay Boundary	812,375					812,375
Police	85,153					85,153
School	579,347					579,347
Regional District of Kootenay Boundary - Water Capital	342,000					342,000
<b>Council</b>	68,321			68,321		
<b>Corporate Services</b>						
Interest & Dividends Earned		3,350		- 3,350		
Administration	281,815			281,815		
Financial Services	369,056			369,056		
Information Technology	52,153			52,153		
Human Resources/Health & Safety	46,725	20,000		26,725		
<b>Facility Maintenance</b>	36,397	7,000		29,397		
<b>Recreation</b>						
Community Hall	85,422	71,669	13,000	753		
Haines Park	49,287	49,287				
<b>Protective Services</b>						
Business Licenses			5,975	- 5,975		
Building Permits	47,030		2,500	44,530		
Animal Control	13,603		2,030	11,573		
Bylaw Enforcement	10,000			10,000		
<b>Public Works</b>						
General Administration	186,841			186,841		
Asphalt Patching	12,746			12,746		
Sweeping & Dust Control	20,196			20,196		
Snow Management	104,773			104,773		
Street Signs	18,075			18,075		
Street Lighting	35,018			35,018		
Road Maintenance	30,756			30,756		
Sidewalk Maintenance	26,282			26,282		
Fleet Maintenance Recoveries from User Departments	253,450	263,624		- 10,174		
<b>Storm Drainage</b>	34,697			34,697		
<b>Solid Waste (Garbage)</b>	82,452		82,456	- 4		
<b>Cemetery Services</b>	36,408	21,340	15,069	- 1		
<b>Community Services</b>						
Bowling Lane Lease			7,200	- 7,200		
Age Friendly	38,827	37,855		972		
BV Youth	55,000	55,000		-		
Fitness Gym	5,040		5,040	-		
Community Gardens	2,667	425		2,242		
May Days	5,763	250		5,513		
Train Rides	20,000	20,000				
Spirit Events (Candy Cane Lane, Street Markets, etc)	10,000	2,000		8,000		
<b>Planning &amp; Development</b>						
Engineering & Surveying	9,000	7,000		2,000		
OCF, Zoning, Subdivision Bylaw Management	2,187		900	1,287		
<b>Parks</b>						
Vale Park	4,714			4,714		
Creekside Community Park	5,121			5,121		
Downtown Beautification	22,199			22,199		
Boulevard Maintenance	15,177			15,177		
Cenotaph	1,692			1,692		
RV Park	2,005		4,125	- 2,120		
Sports Court	2,760			2,760		
Railway Park	7,836			7,836		
<b>Waste Water (Sewer) Operations</b>	414,620		345,229	69,391		
Waste Water Capital Reserves	157,509			157,509		
<b>Water Operations</b>	419,406		419,406			
<b>Total Taxation</b>	<b>4,999,810</b>	<b>830,478</b>	<b>1,166,554</b>	<b>879,094</b>	<b>226,900</b>	<b>1,896,784</b>



Revenue Sources	% of Total Revenue	Dollar Value
Property Taxes	48.53%	2,821,426
Parcel Taxes	3.90%	226,900
User Fees and charges	7.36%	427,760
Transfer from Reserves	5.81%	337,946
Other sources	1.44%	83,597
Accumulated surplus and Own Sources	4.53%	263,624
Proceeds from Long-Term Borrowing	0.86%	50,000
Government grants	27.56%	1,601,976
<b>Total</b>	<b>100.00%</b>	<b>5,813,229</b>

2020 PROPERTY ASSESSMENT BASE						Class Multiplier	General Tax Rate	General Tax Collections
PROPERTY CLASS	2020 Assessment			Mill /1000				
	Land	Improvement	Total					
CLASS 1 Residential	54,625,700	175,135,800	229,761,500	229,762	1.0000	3.1646	\$ 727,103	
CLASS 2 Utilities	160,795	174,005	334,800	335	6.0000	18.9876	\$ 6,357	
CLASS 5 Light Industry	28,100	87,400	115,500	116	2.4000	7.5950	\$ 877	
CLASS 6 Business & Other	3,651,000	6,191,500	9,842,500	9,843	2.4000	7.5950	\$ 74,754	
<b>TOTAL GENERAL COLLECTIONS</b>	<b>58,465,595</b>	<b>181,588,705</b>	<b>240,054,300</b>	<b>240,054</b>			<b>\$ 809,092</b>	
PROPERTY CLASS	2020 Assessment			Mill /1000	Class Multiplier	Debt Tax Rate	Debt Collections	
	Land	Improvement	Total					
CLASS 1 Residential	54,625,700	175,135,800	229,761,500	229,762	1.0000	0.2738	\$ 62,909	
CLASS 2 Utilities	160,795	174,005	334,800	335	6.0000	1.6428	\$ 550	
CLASS 5 Light Industry	28,100	87,400	115,500	116	2.4000	0.6571	\$ 76	
CLASS 6 Business & Other	3,651,000	6,191,500	9,842,500	9,843	2.4000	0.6571	\$ 6,468	
<b>TOTAL DEBT COLLECTIONS</b>	<b>58,465,595</b>	<b>181,588,705</b>	<b>240,054,300</b>	<b>240,054</b>			<b>\$ 70,002</b>	
<b>TOTAL TAX COLLECTIONS</b>							<b>\$ 879,094</b>	

## 5. Prioritize and Fund Capital Projects

	EXPENSES Cost of Services	FUNDING SOURCES					
		Grants & Other	Reserves (Parcel Tax, General Revenue)	Prior Year's Deferred Revenue	Debtenture	Land	In-Kind Labour
<b>Capital Projects</b>							
Cemetery Landscaping	16,000	5,000		11,000			
Middle School Masterplan	5,400		5,400				
Mountain Street Road Replacement	60,000		60,000				
Pine Avenue Paving Phase 1	50,000		50,000				
Kootenay Avenue Storm Drainage Phase 1	60,000		60,000				
Waste Water SCADA Main Lift/Sewer Treatment Plant	50,000				50,000		
Waste Water Lift Station, Pondweed, Outlet Piping	377,000	276,454	100,546				
Waste Water Condition Assessment (I&I)	12,000			12,000			
Water Chlorine Analyzer Fruitvale Tank	20,000	20,000					
Water Reservoir Upgrades	60,000	60,000					
Water Balancing Tank Piping	20,000	20,000					
Water Hydrant Flushing Program	40,000	40,000					
Water Cole Street Line Replacement Landscaping	3,000	3,000					
Water General Capital	40,000	40,000					
<b>Total Budgeted Capital Spending</b>	<b>\$ 813,400</b>	<b>\$ 464,454</b>	<b>\$ 275,946</b>	<b>\$ 23,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Projects Approved Through Other Taxing Authorities &amp; Grants</b>							
Cemetery Fencing	75,000	75,000					
Cemetery Landscaping	15,000	15,000					
Fruitvale Memorial Hall Roof Repairs	10,000	10,000					
Haines Park Ballfield Enhancements	17,000	17,000					
Haines Park Storage Facilities	21,000	21,000					
Haines Park Cover Structure	60,000	60,000					
Harvest Market Community Garden	83,300	25,000			49,300	9,000	
Economic Development Workplan and Community Rebranding	138,000	112,500				25,500	
Rain Garden Public Art	31,600	28,600				3,000	
<b>Total Capital Projects</b>	<b>\$ 1,264,300</b>	<b>\$ 364,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,300</b>	<b>\$ 37,500</b>
<b>Total Capital Projects</b>	<b>\$ 1,264,300</b>	<b>\$ 828,554</b>	<b>\$ 275,946</b>	<b>\$ 23,000</b>	<b>\$ 50,000</b>	<b>\$ 49,300</b>	<b>\$ 37,500</b>

