



REGIONAL DISTRICT OF CENTRAL OKANAGAN
REGULAR BOARD MEETING
AGENDA

Thursday, January 16, 2025

9:30 a.m.

Woodhaven Board Room
1450 K.L.O. Road, Kelowna, BC

Pages

1. **CALL TO ORDER**

Chairperson Wooldridge to call the meeting to order.

As an open meeting, a live audio-video feed is being broadcast and recorded on rdco.com.

2. **LAND ACKNOWLEDGEMENT**

The RDCO acknowledges our presence on the traditional, ancestral, and unceded tm̓x̓wúlaʔx̓w (land) of the syilx / Okanagan people who have resided here since time immemorial. We recognize, honour, and respect the syilx / Okanagan lands upon which we live, work, and play.

3. **ADOPTION OF THE AGENDA**

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

To adopt the January 16, 2025 Regular Board Meeting agenda.

4. **ADOPTION OF MINUTES**

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

To adopt the December 12, 2024 Regular Board Meeting minutes.

4 - 8

5. PROTECTIVE SERVICES

- 5.1 **2025 Intake – UBCM – CEPF ESS Equipment and Training** 5 m 9 - 10

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

To consider Regional Board support for staff to apply for a grant under the Union of BC Municipalities (UBCM) Community Emergency Preparedness Fund (CEPF) for Emergency Support Services Equipment & Training.

- 5.2 **2024 Intake – EMCR DRIF Program – Community Hall HVAC Installations** 5 m 11 - 12

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

To consider Regional Board support for staff to submit a full proposal for installation of Heating, Ventilation and Air Conditioning (HVAC) in two community halls through the 2024 Intake of the Disaster Resilience and Innovation Funding (DRIF) program under the Ministry of Emergency Management and Climate Readiness (EMCR).

- 5.3 **2024 Intake – EMCR DrifProgram – Hazard Risk and Vulnerability Assessment** 5 m 13 - 14

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

To consider Regional Board support for staff to submit a full proposal for a Hazard Risk and Vulnerability Assessment (HRVA) through the 2024 Intake of the Disaster Resilience and Innovation Funding (DRIF) program under the Ministry of Emergency Management and Climate Readiness (EMCR).

6. CORPORATE SERVICES

- 6.1 **Exempt Salary Administration Policy Review** 15 m 15 - 27

All Directors - Unweighted Corporate Vote – Simple Majority (LGA s. 208)

To consider amending Board Policy 8.11 Excluded Salary Administration Policy.

7. FINANCIAL SERVICES

- 7.1 **Purchase Commitments over \$100k during 4Q2024 Report** 5 m 28 - 29

All Directors – Unweighted Corporate Vote – Simple Majority – LGA 208.1

To report all purchase commitments exceeding \$100,000 made during Q4 2024 in accordance with section 4.6 of the Board’s Purchasing Policy.

| | | | |
|-----|----------------------------------|------|----------|
| 7.2 | 2025-2029 Financial Plan - DRAFT | 90 m | 30 - 205 |
|-----|----------------------------------|------|----------|

All Directors – Weighted Corporate Vote – Majority (LGA s.210)

To review the Regional District of Central Okanagan's draft 2025-2029 Five-Year Financial Plan.

8. COMMITTEE AND NEW BUSINESS

| | | |
|-----|--------------------------------------------------------------|-----------|
| 8.1 | Electoral Area Services Committee Minutes - October 21, 2024 | 206 - 208 |
|-----|--------------------------------------------------------------|-----------|

| | | |
|-----|------------------------------------------------------------------------------------------------------------------------|-----------|
| 8.2 | Economic Trust of the Southern Interior Regional Advisory Committee and Fall Funding Intake Summary - December 9, 2024 | 209 - 211 |
|-----|------------------------------------------------------------------------------------------------------------------------|-----------|

9. DIRECTOR ITEMS

10. MOTION TO CLOSE THE MEETING

THAT the January 16, 2025 Regular Board meeting be closed to the public pursuant to sections 90(1) (c) of the *Community Charter* to discuss items related to:

- labour relations or other employee relations.

11. ADJOURN



Regular Board Meeting Minutes

Date: Thursday, December 12, 2024
Time: 8:30 a.m.
Location: Woodhaven Board Room
1450 K.L.O. Road, Kelowna, BC

Directors: L. Wooldridge, Chairperson (City of Kelowna)
B. Ireland, Vice-Chairperson (District of Lake Country)
K. Kraft (Central Okanagan East Electoral Area)
W. Carson (Central Okanagan West Electoral Area)
T. Dyas (City of Kelowna)
M. DeHart (City of Kelowna)
C. Hodge (City of Kelowna)
G. Milsom (City of West Kelowna)
R. Webber (City of Kelowna)
K. Thom (Alternate Director, District of Peachland)
T. Da Silva (Alternate Director, City of West Kelowna)

Directors (electronic): J. Coble* (Westbank First Nation)

Directors (absent): R. de Jong (City of West Kelowna)
P. Van Minsel (District of Peachland)
L. Stack (City of Kelowna)

Staff: S. Ginter, Chief Administrative Officer
C. Griffiths, Corporate Officer/ Deputy CAO
D. Noble-Brandt, Director of Development and Engineering Services
J. Foster, Director of Communications & Information Services
T. McCabe, Director of Financial Services
T. Kendel, Associate Director of Development & Engineering Services
M. Walroth, Director of Protective Services
D. LeBlanc, Senior Planner
S. Ballan-Brown, Executive Assistant - Corporate Services
C. Fleischmann, Deputy Corporate Officer

*denotes partial attendance

1. **CALL TO ORDER**

Chairperson Wooldridge called the meeting to order at 8:30 a.m. and noted as an open meeting, a live audio-video feed is being broadcast and recorded on rdco.com.

2. **LAND ACKNOWLEDGEMENT**

The Chair acknowledged our presence on the traditional, ancestral, and unceded tr̓nx̓w̓úlaʔx̓w̓ (land) of the syilx / Okanagan people who have resided here since time immemorial. We recognize, honour, and respect the syilx / Okanagan lands upon which we live, work, and play.

3. **ADOPTION OF THE AGENDA**

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

R2024/159

IRELAND/KRAFT

THAT the December 12, 2024 Regular Board Meeting agenda be adopted.

CARRIED

4. **ADOPTION OF MINUTES**

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

R2024/160

HODGE/IRELAND

THAT the November 28, 2024 Regular Board Meeting minutes be adopted.

CARRIED

5. **DEVELOPMENT AND ENGINEERING SERVICES**

5.1 Regional Growth Strategy Priority Projects Plan 2024-2028

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

R2024/161

MILSOM/IRELAND

THAT the Regional Board endorses the Regional Growth Strategy Priority Projects Plan 2024-2028 from the Director of Development and Engineering Services, dated December 12, 2024.

CARRIED

5.2 Dietrich Water Systems Fees and Charges Amendment Bylaw No. 1559

All Directors – Weighted Corporate Vote –Majority (LGA s.210)

R2024/162

DYAS/IRELAND

THAT Dietrich Water System Fees and Charges Amendment Bylaw No. 1559 be given first, second, and third reading;

AND THAT Dietrich Water System Fees and Charges Amendment Bylaw No. 1559 be adopted.

CARRIED

6. CORPORATE SERVICES

6.1 2025 Conference Expense Approval

All Directors – Unweighted Corporate Vote - Simple Majority (LGA s.208)

R2024/163

MILSOM/DYAS

THAT the Regional Board approve the expenses related to registration and attendance for Board directors per Board Expense Policy 7.15 for the following 2025 conferences and conventions:

Director Coble

- UBCM 2025 Convention, September 22-26, Victoria BC

Director Carson

- UBCM Electoral Area Directors Forum, February 4-5, Richmond BC
- LGLA Leadership Form, March 12-14, Richmond BC
- SILGA 2025 Convention, April 29 – May 2, Merritt BC
- FCM Annual Conference and Trade Show 2025, May 28-June 1, Ottawa ON
- UBCM 2025 Convention, September 22-26, Victoria BC

Director Dyas

- MFA 2025 Financial Forum and AGM, April 23-24, Victoria BC

Director Kraft

- UBCM 2025 Electoral Area Directors Forum, February 4-5, Richmond BC
- LGLA 2025 Leadership Forum, March 12-14, Richmond BC
- COFI 2025 Convention, April 2-4, Prince George BC

- SILGA Annual Conference, April 29 – May 2, Merritt BC
- FCM Annual Conference and Trade Show 2025, May 28-June 1, Ottawa ON
- UBCM 2025 Convention, September 22-26, Victoria BC

Chair Wooldridge

- UBCM 2025 Regional District Chair and CAO Forum, April 22-23, Victoria, BC

CARRIED

6.2 Midterm Committee Review

All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

R2024/164

DEHART/IRELAND

THAT the Regional Board approves pausing the Agricultural Advisory Committee, the Environmental & Climate Advisory Committee, and the Planning Advisory Committee, until the midterm review is completed and the subsequent recommendation(s) are presented to the Regional Board for consideration.

CARRIED

7. COMMITTEE AND NEW BUSINESS

7.1 Central Okanagan Economic Development Advisory Committee Minutes - October 23, 2024

7.2 Okanagan Basin Water Board Report - December 3, 2024

R2024/165

KRAFT/HODGE

THAT the Regional Board receive the following committee and new business for information:

- Central Okanagan Economic Development Advisory Committee Minutes – October 23, 2024; and
- Okanagan Basin Water Board Report – December 3, 2024.

CARRIED

Director Coble left the meeting at 8:52 a.m.

8. DIRECTOR ITEMS

9. **MOTION TO CLOSE THE MEETING**

R2024/166

DYAS/MILSOM

THAT the December 12, 2024 Regular Board meeting be closed to the public pursuant to sections 90(1) (a) and (c) of the *Community Charter* to discuss items related to:

- personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality; and
- labour relations or other employee relations.

CARRIED

The meeting convened to a closed session at 8:53 a.m. and reconvened to an open meeting at 9:01 a.m.

10. **ADJOURN**

The December 12, 2024 Regular Board Meeting adjourned at 9:01 a.m.

L. Wooldridge, Chairperson

C. Griffiths, Corporate Officer

/cf



Regional Board Report

Request for Decision

To: Regional Board
From: Director of Protective Services
Date: January 16, 2025
Subject: 2025 Intake – UBCM – CEPF ESS Equipment and Training

Voting Entitlement: All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)

Purpose: To consider Regional Board support for staff to apply for a grant under the Union of BC Municipalities (UBCM) Community Emergency Preparedness Fund (CEPF) for Emergency Support Services Equipment & Training.

Executive Summary:

The Community Emergency Preparedness Fund (CEPF) is a suite of funding programs to enhance the resiliency of local governments, First Nations, and communities in responding to emergencies.

Staff have prepared a regional application to request grant funding and subsequently pool funds for Emergency Support Services (ESS) equipment & training. Grant funds will be used for the purchase of equipment to bolster Muster Centres and expand group lodging capabilities in each local area, modernization of volunteer and records management and training opportunities to ensure capability and capacity of ESS volunteers.

Recommendation(s):

THAT the Regional Board supports a submission of an application under the Union of BC Municipalities - Community Emergency Preparedness Fund up to a maximum of \$240,000 under the Emergency Support Services Equipment & Training 2025 funding stream.

AND THAT the Regional Board supports staff to spend the funds when they are authorized through a successful application.

Respectfully submitted by: Laura Wilson, ESS Supervisor

Approved by: Mike Walroth, Director of Protective Services

Approved for Agenda: Sally Ginter, Chief Administrative Officer

Strategic Plan Alignment:

- | | |
|------------------------------------------------------------|--------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Emergency preparedness | <input type="checkbox"/> Truth and reconciliation |
| <input type="checkbox"/> Health and wellness | <input type="checkbox"/> Environment and climate – Regional priority only |
| <input type="checkbox"/> Regional transportation | <input type="checkbox"/> Growth and development – Electoral Area priority only |
-

Background:

In 2024, the Regional District of Central Okanagan (RDCO) received a UBCM grant, which enabled significant enhancements to the ESS program. Building upon the success of the 2024 grant, the proposed project seeks to further enhance the ESS program by focusing on the following key areas:

- Equipment: Bolster Muster Centres and expand group lodging capabilities in each local area.
- Modernization: Modernize volunteer and records management.
- Training: Provide training opportunities to ensure the capability and capacity of ESS volunteers.

This project aligns with the RDCO's strategic priority of Emergency Preparedness. It aims to strengthen the region's ability to respond effectively to emergencies, ensuring the safety and well-being of its residents.

Considerations:**Organizational/External:**

The proposed project will build emergency response capacity by increasing the knowledge of staff, local government stakeholders, First Nation partners and ESS volunteers allowing for practiced and efficient workflow during emergency events.

Financial:

Offsetting tax requisitions

Legal/Statutory Authority:

Provision of ESS services is mandatory under the Emergency and Disaster Management Act

Considerations not applicable:

- Alternate Recommendation
-



Regional Board Report

Request for Decision

To: Regional Board
From: Director of Protective Services
Date: January 16, 2025

Subject: 2024 Intake – EMCR DRIF Program – Community Hall HVAC Installations

Voting Entitlement: *All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)*

Purpose: To consider Regional Board support for staff to submit a full proposal for installation of Heating, Ventilation and Air Conditioning (HVAC) in two community halls through the 2024 Intake of the Disaster Resilience and Innovation Funding (DRIF) program under the Ministry of Emergency Management and Climate Readiness (EMCR).

Executive Summary:

The DRIF program supports projects that enhance community resilience against natural and climate-driven hazards, such as floods, droughts, and extreme temperatures. Funding from this program will enable the Regional District to complete installation of HVAC equipment and emergency generators at the Joe Rich Community Hall and the Killiney Beach Community Hall. Completion of these projects will provide the opportunity to open warming and cooling centres during emergencies including but not limited to extended duration\extreme climate events and extended power outages. Approval of this proposal will add additional capacity to ensure the safety and well-being of our communities.

Recommendation(s):

THAT the Regional Board supports submission of a full proposal for \$200,000 to complete the installation of Heating, Ventilation and Air Conditioning (HVAC) in two community halls through the 2024 Intake of the Disaster Resilience and Innovation Funding (DRIF) program under the Ministry of Emergency Management and Climate Readiness (EMCR).

AND THAT the Regional Board supports staff to spend the funds when they are authorized through a successful application.

Respectfully submitted by: Mike Walroth, Director of Protective Services

Approved for Agenda: Sally Ginter, Chief Administrative Officer

Strategic Plan Alignment:

- | | |
|------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Emergency preparedness | <input type="checkbox"/> Truth and reconciliation |
| <input checked="" type="checkbox"/> Health and wellness | <input checked="" type="checkbox"/> Environment and climate – Regional priority only |
| <input type="checkbox"/> Regional transportation | <input type="checkbox"/> Growth and development – Electoral Area priority only |
-

Considerations:

Organizational/External:

Internal collaboration between departments, increased resiliency for the Regional District and regional partners

Financial:

Offsetting local service area tax requisitions

Considerations not applicable:

- *Legal/Statutory Authority*
 - *Alternate Recommendation*
-



Regional Board Report

Request for Decision

To: Regional Board
From: Director of Protective Services
Date: January 16, 2025

Subject: 2024 Intake – EMCR Drif Program – Hazard Risk and Vulnerability Assessment

Voting Entitlement: *All Directors - Unweighted Corporate Vote - Simple Majority (LGA s.208)*

Purpose: To consider Regional Board support for staff to submit a full proposal for a Hazard Risk and Vulnerability Assessment (HRVA) through the 2024 Intake of the Disaster Resilience and Innovation Funding (DRIF) program under the Ministry of Emergency Management and Climate Readiness (EMCR).

Executive Summary:

The DRIF program supports projects that enhance community resilience against natural and climate-driven hazards, such as floods, droughts, and extreme temperatures. Funding from this program will enable the Regional District to complete a comprehensive Hazard, Risk, and Vulnerability Assessment (HRVA) for Electoral Area West, Electoral Area East and the Regional Parks. Our Emergency Management Organization partners have acknowledged that they are responsible for completing their own assessments. Completion of the HRVA is a mandatory requirement under the Emergency and Disaster Management Act (EDMA) and is crucial for identifying potential hazards, assessing risks, and developing effective mitigation strategies. Approval of this proposal will significantly bolster our emergency management capabilities and ensure the safety and well-being of our communities.

Recommendation(s):

THAT the Regional Board supports submission of a full proposal for \$125,000 to complete a Hazard Risk and Vulnerability Assessment through the 2024 Intake of the Disaster Resilience and Innovation Funding (DRIF) program under the Ministry of Emergency Management and Climate Readiness (EMCR);

AND THAT the Regional Board supports staff to spend the funds when they are authorized through a successful application.

Respectfully submitted by: Mike Walroth, Director of Protective Services

Report Approved by: Mike Walroth, Director of Protective Services

Approved for Agenda: Sally Ginter, Chief Administrative Officer

Strategic Plan Alignment:

- | | |
|------------------------------------------------------------|--------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Emergency preparedness | <input checked="" type="checkbox"/> Truth and reconciliation |
| <input checked="" type="checkbox"/> Health and wellness | <input checked="" type="checkbox"/> Environment and climate – Regional priority only |
| <input type="checkbox"/> Regional transportation | <input type="checkbox"/> Growth and development – Electoral Area priority only |
-

Considerations:

Organizational/External:

Internal collaboration between departments, external collaboration with First Nations and other regional partners

Financial:

Offsetting local service area tax requisitions

Legal/Statutory Authority:

Mandatory activity under the Emergency and Disaster Management Act

Considerations not applicable:

- *Alternate Recommendation*
-



Regional Board Report

Request for Decision

To: Regional Board
From: Corporate Officer / Deputy CAO
Date: January 16, 2025
Subject: Exempt Salary Administration Policy Review

Voting Entitlement: *All Directors - Unweighted Corporate Vote – Simple Majority (LGA s. 208)*

Purpose: To consider amending Board Policy 8.11 Excluded Salary Administration Policy.

Executive Summary:

Board Policy 8.11 Excluded Salary Administration guides salary administration for positions not covered by a union collective agreement. This policy was last reviewed and approved by the Regional Board on April 22, 2013. A minor amendment was approved by the Board in March 2024 to align the process with the calendar year. At the March 2024 meeting, staff committed to review Policy 8.11.

Staff reviewed RDCO Policy 8.11 the policies of comparator organizations and subsequently determined that the RDCO policy is an effective guideline and control for managing exempt staff compensation for the Regional District of Central Okanagan. Minor updates have been incorporated to ensure clarity.

The proposed amended policy ensures the exempt staff salary administration is clear, provides necessary controls, remains fair and is consistent with comparator organizations.

Recommendation(s):

THAT the Regional Board amends Board Policy 8.11 Excluded Staff Administration Policy as presented in the Report from the Corporate Officer / Deputy CAO dated January 16, 2025;

AND THAT the Regional Board approves renaming the policy to BP21-2025, Exempt Salary Administration Policy.

Respectfully submitted by: Jodie Reay, Manager Human Resources

Report Approved by: Corie Griffiths, Corporate Officer / Deputy CAO

Approved for Agenda: Sally Ginter, Chief Administrative Officer

Background:

Board Policy 8.11 Excluded Salary Administration establishes a framework for managing salaries for positions not covered by a union collective agreement. This policy was last reviewed and approved by the Regional Board on April 22, 2013. A minor amendment was made with Board approval in March 2024 to align the process with the calendar year. At that time, staff committed to a comprehensive review of Policy 8.11.

Compensation policies and philosophies at neighboring local governments in the region, including the City of Kelowna, City of West Kelowna, District of Lake Country, RDNO, and RDOS, were reviewed to inform the policy review. An internal analysis determined the policy is an effective guideline and control for managing Exempt staff compensation for the Regional District of Central Okanagan.

The changes to the policy are recommended to provide clarity, completeness, and organizational capacity. These updates include:

- Updated definitions,
- Consistency in language (i.e., Exempt vs Excluded),
- The comprehensive market survey is to be conducted every five years (5) as opposed to every two (2), and
- An evaluation of all exempt positions will occur every ten (10) years unless warranted.

The amended policy remains consistent with those of other local governments, provides effective guidelines for managing compensation at the RDCO and aligns with the Pay Transparency Act.

There is no erosion of the Board's authority in the amended policy.

Considerations:**Organizational/External:**

The updated policy provides clearer guidelines and tighter controls, ensuring that administration of Exempt salaries are fair, consistent, and appropriately managed across the organization. Updated processes align with comparator organizations.

Legal/Statutory Authority

The updated policy aligns with the Pay Transparency Act.

Considerations not applicable:

- Financial
 - Alternate Recommendation
-

Attachment(s):

- 1) 8.11 Excluded Salary Administration Policy, April 2013
- 2) BP21-2025 Excluded Salary Administration Policy.draft
- 3) PowerPoint Presentation



Regional District of Central Okanagan

Board Policy
Policy & Procedures Manual

Regional Board Policy BP21-2025

Exempt Salary Administration Policy

Approval Date: January 16 2025

Chapter: 8. PERSONNEL Policy No. 8.11 Human Resources
Page No. 8.11

Section: 8.11 Excluded Salary Administration Policy

Policy Date: April 22, 2013 (Approved Date)

~~The purpose of this policy is to provide a fair and consistent approach to salary administration for Regional District of Central Okanagan excluded positions not covered by a union collective agreement~~

Guiding Principle

~~The process through which employees' performance is evaluated and compensated is integral to the Regional District of Central Okanagan's (RDCO) ability to attract, retain and engage talented employees and to continue to deliver quality public service into the future. The RDCO is committed to a total compensation strategy that is fair, consistent and maintains fiscal responsibility while providing recognition for the achievement of individual goals and corporate objectives. It is the RDCO's philosophy to maintain the middle of the salaries range to the 50th percentile (P50) of the market.~~

Formatted: Font: Calibri, 11 pt, Italic

1. Definitions

~~**Job Evaluation**—a process to rank and compare excluded positions internally. The evaluation process is conducted by the Internal Job Evaluation Committee, consisting of a cross-section of excluded staff, including a representative from the Human Resources Department. The services of an external job evaluation consultant are used as required for training of staff evaluators and to provide quality assurance.~~

~~**Salary Range Band**—a salary range for a group of relatively equal excluded positions with a minimum, midpoint and maximum salary. Positions will be placed in salary bands based on job evaluation results and salary administration policy. Positions may move within a band or to another band based on job evaluation results.~~

~~**Compression**—compression occurs when the midpoint of an excluded Supervisor's salary range is lower than the annual rate of pay of their unionized employees. In such situations, compression pay will be considered. A rate of up to five percent (5%) above the unionized employee may be applied and reviewed on an annual basis following the annual excluded salary review. Concerns about compression~~

are resolved on a case by case basis after a compression analysis has been completed by the Director of Finance and Administration Services and Manager of Human Resources.

Compression – when the job rate of an exempt staff's salary range is lower than the annual rate of pay of a reporting employee.

Exempt Positions – positions which are not within the bargaining unit. The CAO, relief and student positions are not included for the purposes of this policy.

Exempt Staff – those whose terms of employment are not covered by a Collective Agreement. The CAO, relief and student staff are not included for the purpose of this Policy.

Job Evaluation – a process to rank and compare positions in an organization.

Job Rate – the midpoint of the salary range. The job rate paid to fully proficient employees with consistently solid performance.

Salary Range – defines the minimum and maximum compensation that the RDCO will pay for a position.

Salary Structure – a compensation framework that organizes comparable jobs into groups with corresponding salary ranges.

2. Job Evaluation

- Under the direction of the Chief Administrative Officer (CAO), Human Resources will ensure an effective job evaluation process is in place for exempt positions. Positions will be evaluated and placed into job grades based on the job evaluation results.
- All new and significantly changed exempt positions will be evaluated by the internal Job Evaluation Committee. A full evaluation of all exempt positions shall also be conducted approximately every ten (10) five (5)-years.
- Results of the evaluation will be presented to ~~reviewed by~~ the Chief Administrative Officer by, ~~Department Director and Manager of Human Resources,~~ in order to ensure organizational consistency. Where such review conflicts with the evaluation results, the Committee will conduct a re-evaluation. These results are final subject only to the reconsideration process.
- Incumbents who feel their position was not evaluated correctly can request reconsideration by providing a written rationale to their Department -Director. The Internal Job Evaluation Committee will only re-evaluate the position based on a recommendation from the employee's Department Director supervisor and ~~the Manager of~~ Human Resources. The results of the re-evaluation will be final.

3. Market Surveys & General Budgetary Guidelines

- Human Resources will review the Salary Structure annually to recommend adjustments based on market conditions. Comparisons of salaries from similar municipalities, unionized increases, budgetary pressures, Hay Group projected market adjustments and the general economic outlook will also be considered.
- A bi-annual comprehensive market survey will be conducted every five (5) years to ensure that the RDCO job rates align with that of organizations that employ transferable skills to the RDCO, using information from Hay Group's Pure Public Sector group.
- Recommendations will be made to the Board to adjust the ~~minimum and maximum~~ salary range 50th percentile (P50) ~~of the Pure Public Sector group~~ as required.

~~Comparisons of salaries from similar municipalities, unionized increases, budgetary pressures, Hay Group projected market adjustments and the general economic outlook will also be considered.~~

4. Placement and Movement in a Salary Range Band

Salary upon appointment to an excluded position will be recommended jointly by the Department Director hiring manager and Manager of Human Resources, in consultation with the Department Director, and approved by the CAO. The standard practice will be to make appointments at the minimum salary job rate within the band. Exceptions will be considered as follows: The following factors will be considered for placement in the range:

- Qualifications Exceed – when it is determined that the qualifications of the successful candidate far exceed the required qualifications and it is anticipated there will be a shorter learning curve upon appointment, the approval of the Department Director and Director of Finance and Administrative Services is required.
- Recruitment and Retention Challenges – when it is in the best interest of the RDCO to secure the successful candidate's acceptance of the job offer or keep a current employee, the approval of the Department Director and Director of Finance and Administrative Services is required. These will be considered when it is of the best interest of the RDCO to secure the successful candidate's acceptance of the job offer or keep a current employee.
- Promotions and re-classifications to the higher band - generally internal candidates being appointed to positions within a higher salary band will be appointed at the band minimum or receive up to 2% promotional increase over their current salary. Placement into positions of a higher pay band does not automatically result in an increase in pay. The decision regarding pay on placement into a higher band will be based on the employee's qualifications, experience and salary as compared to the qualifications and salary for the new pay band as well as the existing staff within the salary band. Decisions regarding the percentile of pay upon placement into a higher band will be based on the employee's qualifications and experience.
- Lower salary rates – salaries lower than minimum may be approved for training programs or for employees who do not meet minimum job requirements.
- Employees moved to lower bands – employees applying to move to a lower salary band or employees demoted for cause will be placed into the associated new salary band. If their current salary exceeds the band maximum, then the employee is placed at the maximum of the new salary band.
- Lateral transfers – transfers within the same salary band are not subject to a salary increase.
- Compression issues – these will be assessed on a case-by-case basis by Human Resources. Any recommendations to resolve compression issues must be approved by the CAO.

5. Annual Salary Adjustments

- Any annual salary adjustments will be based on merit. Merit increases are designed to move employees through their salary band in recognition of improved skills, knowledge, greater experience and contribution to the organization.
- Overall merit increase guidelines are recommended annually to the Chief Administrative Officer
- Individual merit increases are recommended by the Department Director based on the guidelines established and an acceptable level of performance as indicated on the Performance Review, Goal Evaluation and Development Plan and approved by the CAO, endorsed by Human Resources and the CFO and approved by the CAO based on an objective framework of goal setting and performance planning.
- All salary adjustments including merit and compression increases are effective the first pay period in January 1st and will be within the RDCO five-year financial plans as approved by the Regional Board through the financial planning process.
- Annual salary adjustments are prorated for employees who were hired or received a promotional increase in the previous year.

6. Exceptions to Policy

Any exceptions to the policy requires Board approval.

| Any exceptions to the administrative application of the policy requires approval of the Chief Administrative Officer.



Regional Board Policy BP21-2025

Exempt Salary Administration Policy

Approval Date: January 16, 2025

Guiding Principle

The process through which employees' performance is evaluated and compensated is integral to the Regional District of Central Okanagan's (RDCO) ability to attract, retain and engage talented employees and to continue to deliver quality public service into the future. The RDCO is committed to a total compensation strategy that is fair, consistent and maintains fiscal responsibility while providing recognition for the achievement of individual goals and corporate objectives. It is the RDCO's philosophy to target the middle of the salaries range to the 50th percentile (P50) of the market.

1. Definitions

Compression – when the job rate of an exempt staff's salary range is lower than the annual rate of pay of a reporting employee.

Exempt Positions – positions which are not within the bargaining unit. The CAO, relief and student positions are not included for the purposes of this policy,

Exempt Staff – those whose terms of employment are not covered by a Collective Agreement. The CAO, relief and student staff are not included for the purpose of this Policy.

Job Evaluation – a process to rank and compare positions in an organization.

Job Rate – the midpoint of the salary range.

Salary Range – defines the minimum and maximum compensation that the RDCO will pay for a position.

Salary Structure – a compensation framework that organizes comparable jobs into groups with corresponding salary ranges.

2. Job Evaluation

- a. Under the direction of the Chief Administrative Officer (CAO), Human Resources will ensure an effective job evaluation process is in place for exempt positions. Positions will be evaluated and placed into job grades based on the job evaluation results.
- b. All new and significantly changed exempt positions will be evaluated by the internal Job Evaluation Committee. A full evaluation of all exempt positions shall also be conducted approximately every ten (10) years.
- c. Results of the evaluation will be presented to the Chief Administrative Officer by Human Resources. Where such review conflicts with the evaluation results, the Committee will conduct a re-evaluation. These results are final subject only to the reconsideration process.
- d. Incumbents who feel their position was not evaluated correctly can request reconsideration by providing a written rationale to their Department Director. The Internal Job Evaluation Committee will only re-evaluate the position based on a recommendation from the employee's Department Director and Human Resources. The results of the re-evaluation will be final.

3. Market Surveys & General Budgetary Guidelines

- a. Human Resources will review the Salary Structure annually to recommend adjustments based on market conditions. Comparisons of salaries from similar municipalities, unionized increases, budgetary pressures, Hay Group projected market adjustments and the general economic outlook will also be considered.
- b. A comprehensive market survey will be conducted every five (5) years to ensure that the RDCO job rates align with that of organizations that employ transferable skills to the RDCO.
- c. Recommendations will be made to the Board to adjust the salary ranges to target the job rate at the 50th percentile (P50) as required.

4. Placement and Movement in a Salary Range Band

Salary upon appointment to an excluded position will be recommended jointly by the Department Director and Human Resources and approved by the CAO. The standard practice will be to make appointments at the job rate. The following factors will be considered for placement in the range:

- a. Qualifications – The successful candidates' qualifications will be assessed against the requirements of the role.
- b. Recruitment and Retention Challenges - These will be considered when it is of the best interest of the RDCO to secure the successful candidate's acceptance of the job offer or keep a current employee.
- c. Promotions and re-classifications to the higher band - Decisions regarding the percentile of pay upon placement into a higher band will be based on the employee's qualifications and experience.
- d. Red-circled - Incumbents who are red circled will receive no further salary increases until the maximum of the range exceeds their salary. There will be no loss of pay for incumbents in these situations.
- e. Employees moved to lower bands – Employees applying to move to a lower salary band or employees demoted for cause will be placed into the associated salary band.
- f. Compression issues – These will be assessed on a case-by-case basis by Human Resources. Any recommendations to resolve compression issues must be approved by the CAO.

5. Annual Salary Adjustments

- a. Any annual salary adjustments will be based on merit. Merit increases are designed to move employees through their salary band in recognition of improved skills, knowledge, greater experience and contribution to the organization.
- b. Individual merit increases are recommended by the Department Director, endorsed by Human Resources and the CFO and approved by the CAO based on an objective framework of goal setting and performance planning.
- c. Increases are effective the first pay period in January and will be within the RDCO five-year financial plans as approved by the Regional Board through the financial planning process.

6. Exceptions to Policy

Any exception to the policy requires Board approval.

Any exception to the administrative application of the policy requires approval of the Chief Administrative Officer.

Exempt Salary Administration Policy Review

Thursday January 16, 2025

1450 K.L.O. Road
Kelowna, BC, V1W 3Z4
rdco.com

Purpose

To consider amending Board Policy 8.11 Excluded Salary Administration Policy

Timeline / Process Overview

April 2013

Excluded Salary Policy Approved



January 2024

Amendment Made



2024

Policy Review Conducted



January 2025

Policy Presented to Regional Board



New Policy

Maintains RDCO's
Previous Philosophy and
Board Authority

Enhances language and
processes for better
administrative control

Remains Consistent with
Like Organizations

Recommendation

THAT the Regional Board amends Board Policy 8.11 Excluded Staff Administration Policy as presented in the Report from the Corporate Officer dated January 16th 2025;

AND THAT the Regional Board approves renaming the policy to BP21-2025, Exempt Staff Administration Policy.



Regional Board Report

Information

To: Regional Board
From: Director of Financial Services
Date: January 16, 2025
Subject: Purchase Commitments >\$100,000 during Q4 2024

Voting Entitlement: All Directors – Unweighted Corporate Vote – Simple Majority – LGA 208.1

Purpose: To report all purchase commitments exceeding \$100,000 made during Q4 2024 in accordance with section 4.6 of the Board’s Purchasing Policy.

Executive Summary:

Those purchase commitments exceeding \$100,000 made during Q4 2024 were as follows:

| Contract | Contract Awarded To | Contract Value (excluding taxes) | Competitive Process Followed |
|--------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| Snow Clearing Services (#R24-947) | Worx Holdings Ltd | \$249,932.90 (Estimated Total 3-Year Contract Value based on unit prices and estimated # of snowfall events) | Public Request for Proposals |
| Residential Hazardous Waste Services (#R20-530) | Matichuk Holdings Ltd | \$526,154.50 (Total Fixed 2-Year Contract Extension Price) | Execution of a 2-year extension option, which was included in a Public Request for Proposals process conducted in 2020. |
| Supply of Residential Waste Carts (2023-2025) Lots B&C – 240/360litre carts (#R23-783B) | Rehrig Pacific Company | \$115,320 (October 2024 Cart Order Total Price) | Public Request for Proposals conducted in 2023, which resulted in a 3-Year Standing Offer Contract with index-linked pricing. |
| Regional Park Turf Maintenance Services for Central & West Zones (#R24-958) | Lorwal Golf & Turf Solutions Inc | \$149,775 (Total Fixed 2-Year Contract Price) | Public Request for Proposals |
| 2025-2028 Parks Janitorial Services (#R24-956) | Master Care Janitorial and Facility Services Inc | \$426,699 (Total Fixed 3-Year Contract Price) | Public Request for Proposals |
| 6 th Extension to the 9-1-1 Call Answer Centre Service Contract (#R14-125) | E-Comm Emergency Communications for BC Inc | \$1,543,739 (2025 Total Price for 7 Regional District Partners) | 6 th Extension approved by RD Partners & RDCO Board. |

Note: details on all RDCO Purchasing public competitive processes (>\$75,000 contract value) are available at our 'Bids&Tenders' purchasing portal: <https://rdco.bidsandtenders.ca/Module/Tenders/en> (select 'All' tab)

Recommendation(s):

THAT the Regional Board, as per section 4.6 of the RDCO Purchasing Policy, receive for information the report dated January 16, 2025, on purchase commitments which exceeded \$100,000 made during the 4th quarter of 2024 (October 1st to December 31st, 2024).

Respectfully submitted by: Andy Brennan, Purchasing Consultant

Report Approved by: Tania McCabe, CPA, CA, Director of Financial Services

Approved for Agenda: Sally Ginter, Chief Administrative Officer

Strategic Plan Alignment:

- | | |
|--------------------------------------------------|--------------------------------------------------------------------------------|
| <input type="checkbox"/> Emergency preparedness | <input type="checkbox"/> Truth and reconciliation |
| <input type="checkbox"/> Health and wellness | <input type="checkbox"/> Environment and climate – Regional priority only |
| <input type="checkbox"/> Regional transportation | <input type="checkbox"/> Growth and development – Electoral Area priority only |
-



Regional Board Report

Information

To: Regional Board
From: Director of Financial Services
Date: January 16, 2025
Subject: 2025-2029 Five-Year Financial Plan – DRAFT

Voting Entitlement: *All Directors – Weighted Corporate Vote – Majority (LGA s.210)*

Purpose: To review the Regional District of Central Okanagan’s draft 2025-2029 Five-Year Financial Plan.

Executive Summary:

This Regional District of Central Okanagan’s (RDCO’s) draft 2025-2029 Five-Year Financial Plan (the Plan) ensures that the RDCO continues to deliver services for residents in an efficient and cost-conscious manner while appropriately outfitting protective services facilities and equipment, investing in critical infrastructure, and delivering on the RDCO Board of Director’s Strategic Priorities while keeping pace with growth and inflation.

Existing and planned service levels are the main drivers of costs within the Plan. These drivers are a product of the needs and wants of the community, the priorities of the Board, and regulatory requirements.

The following are examples of budget impacts, though not an exhaustive list, driven by advancing the Regional Board’s Strategic Priorities:

- Emergency Preparedness:
 - staffing to support the use of location-based technologies driven by the requirements of the Emergency and Disaster Management Act.
 - meeting operational requirements to ensure readiness to respond.
 - continuing to build reserves to replace infrastructure critical to emergency response services such as radio tower equipment and fire apparatus. The timing of the replacement of the latter is specified by the Fire Underwriters Service.
 - working towards a permanent home for Central Okanagan Search and Rescue.
- Environment & Climate
 - staffing to support development of a Soil Bylaw
 - advancing the implementation of a curbside food waste collection service
- Health & Wellness:
 - continuing the expansion of year-round accessibility to the RDCO parks system for all residents with constant investment for safe and secure spaces and trails
 - staffing to strengthen security and maintain industry standards for water & wastewater systems
- Transportation – establish a Regional Transportation Service as endorsed by the Board in 2024
- Truth & Reconciliation – continuing to build on the inclusive governance work started in 2024

The Plan also includes funding as necessary to conduct and complete Board endorsed Services Reviews to ensure the scope of work continues to deliver value and resources that are fiscally right sized.

The Plan includes \$69.9 million in operating expenditures for 2025. This represents an overall increase of \$4.0 million. The services provided to residents by the RDCO are labour intensive with remuneration costs making up one third of total expenditures. Not surprisingly, the main driver of the increase in expenditures is remuneration costs, which are projected to increase \$2.1 million. Approximately a third of this increase is driven by the increases negotiated in the new Collective Agreement. After remuneration, the next largest driver of increasing expenditures is general operating expenses which are projected to increase \$1.2 million.

The impact of the Plan, on each property owner, varies depending on the services they receive and the value of their property. For the average home in the Central Okanagan, with an assessment of \$884 thousand, the share of the total annual tax requisition for 2025 is \$624, an increase of \$53 per year over 2024.

Capital requirements within the Plan total \$24.6 million. These costs are funded predominantly through reserves, with funding from grants where available and debt when reserves are insufficient.

Overall, total reserve levels are projected to increase at the end of 2025. The goal is to continue to build these reserves in the coming years to support future asset replacement and renewal plans and to ensure there are sufficient funds to cover unplanned expenditures.

Recommendation(s):

THAT the Regional Board receive the report 2025-2029 Five-Year Financial Plan draft from the Director of Financial Services, dated January 16, 2025, for information.

 Report Approved by: Tania McCabe, CPA, CA, Director of Financial Services

Approved for Agenda: Sally Ginter, Chief Administrative Officer

Strategic Plan Alignment:

- | | |
|---------------------------|---------------------------------------------------------|
| √ Emergency preparedness | √ Truth and reconciliation |
| √ Health and wellness | √ Environment and climate – Regional priority only |
| √ Regional transportation | √ Growth and development – Electoral Area priority only |
-

Background:

1. FINANCIAL PLANNING PROCESS

Annually, the RDCO must develop a five-year financial plan inclusive of funding and expenditures for both operating and capital financial plans. The Plan is developed in alignment with legislation and, upon approval, provides authority for the operations of the RDCO for the five years of the financial plan. Final financial plan approval is required before March 31 of each year.

A draft financial plan is developed to allow service participants and local ratepayers to comment on and make recommendations to programming, funding requirements, and initiatives. The draft financial plan will be subject to changes due to final year-end adjustments, revised assessment information, and any other amendments from the Board before final approval.

The preparation of the Plan aims to fulfil four key financial planning goals (these goals are explained in more depth in the report to the Board on the Financial Planning Highlights on [December 15, 2022](#)):

- Optimization of existing resources for maximum community benefit.
 - Based on the Board's & community's priorities.
- Positioning the RDCO for current and future financial stability.
 - To allow for predictable tax requisitions over the years.
- Maintaining a transparent process.
 - Stakeholders are informed as to when and how to provide input on the financial plan.
- Creating a document that is understandable.
 - Clearly defined impacts on stakeholders.

There are also several factors that are important to consider:

- The Board's [Strategic Plan](#).
- The economic environment:
 - Inflation & interest rates – stabilized.
 - Supply chain challenges – improving.
 - Contractual requirements – mandatory and projectable.
- Existing and planned service levels:
 - The resources needed to deliver core services.
 - The impact of new initiatives.
- Infrastructure needs:
 - The advancement of capital improvements.

The Plan includes operating and capital plans, changes in reserve funds and impacts on tax requisitions and user fees.

For services funded through tax requisitions, costs are apportioned on an assessment basis. Historical growth trends vary on a participant basis. These differences will have an impact on the increases an individual resident may experience.

It's important to note that existing and planned service levels are the main drivers of the costs within the Plan. These drivers are a product of the needs and wants of the community, the priorities of the Board, and regulatory requirements. Major initiatives affecting the organization's services are addressed and coordinated through service planning.

2. 2025-2029 FIVE-YEAR FINANCIAL PLAN

The Plan advances the Regional Board's Strategic Priorities:

- Emergency Preparedness:
 - staffing to support the use of location-based technologies driven by the requirements of the Emergency and Disaster Management Act.
 - meeting operational requirements to ensure readiness to respond
 - continuing to build reserves to replace infrastructure critical to emergency response services such as radio tower equipment and fire apparatus. The timing of the replacement of the latter is specified by the Fire Underwriters Service.
 - working towards a permanent home for Central Okanagan Search and Rescue.
- Environment & Climate
 - staffing to support development of a Soil Bylaw
 - advance the implementation of a curbside food waste collection service
- Health & Wellness:
 - continuing the expansion of year-round accessibility to the RDCO parks system for all residents with constant investment for safe and secure spaces and trails
 - staffing to harden security and maintain industry standards for water & wastewater systems
- Transportation – establish a Regional Transportation Service as endorsed by the Board in 2024
- Truth & Reconciliation – continuing to build on the inclusive governance work started in 2024

3. OPERATING PLAN

The 2025 Plan includes operating expenditures of \$69.9 million, an increase of \$4.0 million (6.1%) over the 2024 Plan of \$65.9 million. Details of what is driving the increase in expenditures is provided in the section on Operational Expenditures (starting on page 6).

Appendix A - Financial Plan Summary - Comparison to Prior Year shows the year-over-year change in the Plan for each service. Appendix B - Financial Plan Summary - 2025 shows gross expenditures and revenue sources by service for 2025.

OPERATIONAL FUNDING

Sources of funding vary by service and include the following:

- sale of services (various fees),
- property tax requisitions (including parcel taxes) collected from member municipalities and electoral areas,
- reserve transfers,
- grants, and
- other revenue.

The main source of funding for services is tax requisitions (including parcel taxes) and user fees. Other sources of funding, such as external grants and service fees, are used to reduce the RDCO's reliance on these main sources of funding.

The Table 1 outlines the year-over-year change in revenue by source.

| Sources of Funding | 2025 | 2024 | Change |
|--------------------------------|----------------------|----------------------|---------------------|
| Tax requisition & parcel taxes | 33,630,500 | 31,035,271 | 2,595,229 |
| Services, rental & other | 19,803,335 | 18,902,561 | 900,775 |
| Grants | 917,161 | 882,548 | 34,613 |
| Transfers from reserves | 2,249,564 | 1,687,971 | 561,594 |
| Municipal debt | 13,316,602 | 13,441,664 | (125,062) |
| TOTAL | \$ 69,917,163 | \$ 65,950,014 | \$ 3,967,149 |

Tax Requisition

Revenue raised through tax requisition and parcel taxes totals an estimated \$33.6 million, an increase of \$2.6 million over 2024. Table 2 summarizes the change in requisition from 2024 categorized by regional, sub-regional, local, and electoral areas.

| Expenditure Type | 2025 | 2024 | Change \$ |
|---------------------|----------------------|----------------------|---------------------|
| Regional | 26,516,767 | 24,639,568 | 1,877,199 |
| Sub-regional | 1,004,519 | 1,034,992 | (30,473) |
| Local | 1,090,216 | 929,052 | 161,164 |
| Electoral Area East | 2,328,582 | 1,987,035 | 341,547 |
| Electoral Area West | 2,690,417 | 2,444,624 | 245,792 |
| TOTAL | \$ 33,630,500 | \$ 31,035,271 | \$ 2,595,229 |

The following is the impact for the average valued home within the different parts of the Central Okanagan:

Table 3 - Estimated Property Taxes for Average House

| | Average House Value | Annual Tax Per House | \$ Change per Avg House | Monthly Tax per House | Monthly \$ Change per Avg House |
|------------------------------|---------------------|----------------------|-------------------------|-----------------------|---------------------------------|
| Kelowna | \$931,014 | \$ 295 | \$ 15 | \$ 25 | \$ 1.25 |
| Peachland | 919,625 | 274 | 17 | 23 | 1.42 |
| Lake Country | 1,014,613 | 297 | 9 | 25 | 0.78 |
| West Kelowna | 974,766 | 312 | 17 | 26 | 1.39 |
| Electoral Area West * | 545,663 | 1,386 | 150 | 116 | 12.52 |
| Electoral Area East * | 915,894 | 1,177 | 112 | 98 | 9.36 |
| AVERAGE | \$883,596 | \$ 624 | \$ 53 | \$ 52 | \$ 4.45 |

* excludes local service area taxes (eg fire protection, community centers, transit)

Appendix E – Tax Requisition Comparison provides a comparison of the 2025 tax requisitions to the 2024 amounts, by participating member and service.

OPERATIONAL EXPENDITURES

Table 6 summarizes the operating expenditures of the RDCO into four key types, (operations, projects, transfers to reserve and municipal debt):

| Type | 2025 | 2024 | Change \$ | Change % |
|-----------------------|-------------------|-------------------|------------------|-------------|
| Operations | 44,430,333 | 40,904,031 | 3,526,302 | 8.6% |
| Projects | 1,818,540 | 1,585,185 | 233,355 | 14.7% |
| Transfers to reserves | 10,351,687 | 10,019,134 | 332,554 | 3.3% |
| Municipal debt | 13,316,602 | 13,441,664 | (125,062) | -0.9% |
| Total | 69,917,163 | 65,950,014 | 3,967,149 | 6.0% |

Operations

The RDCO provides a multitude of core services with annual operating expenditures ranging from \$1,000 to over \$10 million. These services are provided on a regional, sub-regional and local level and the participants for each can be different. Details on the changes for each service are provided in Appendix H – Service Summaries. For the lower cost services, a small change in dollar value can result in a significant change on a percentage basis. As a result, this report focuses on those services with significant changes. A significant change is a change greater than 5% and \$10,000.

The key areas where costs have increased for the Operations of all services are:

Table 5 – Operating Expenditure Changes

| Type of Cost | Reason for Change |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Remuneration (\$2.1M) | <ul style="list-style-type: none"> • Negotiated CUPE collective agreement as per the Board’s mandate • New staffing to support the achievement of Board Strategic Priorities, current service levels and population growth. • Increases in training hours for first responders to meet regulatory standards. |
| General operating expenses (\$1.2M) | <ul style="list-style-type: none"> • Investments in sophisticated contract negotiations have helped to minimize increases. |
| Operating Projects (\$0.4M) | <ul style="list-style-type: none"> • A shift of infrastructure maintenance projects from the capital to the operating plans. These are funded from operating reserves or grants. |
| Transfers to Reserves (\$0.3M) | <ul style="list-style-type: none"> • Increases are made to planned transfers to capital reserves, to proactively plan for substantial future expenditures and reduce the financial impact on the years when those projects commence. Two thirds of the increase is for the Wastewater Treatment service. |

Staffing Compliment

Appendix C - 2025 Staffing Resources shows the changes to staffing for 2025. The new positions are:

- Treatment Plant Operator Level 1 (1.0 FTE)
 - Supports scheduled maintenance identified in the Wastewater Treatment Plant (WWTP) Asset Management Plan and day to day operations. Improves coverage during leave periods, as well as supporting retention and succession planning.
 - Total loaded cost = \$104,000
- Network & Systems Analyst (1.0 FTE)
 - To support network security and Wastewater Treatment Plan (WWTP) operations, including capital planning and replacement, regularly planned software maintenance and a more rigorous security posture for the WWTP network and RDCO disaster recovery site which is housed within the WWTP. Supports the new requirements under the Emergency and Disaster Management Act (EDMA) legislation for business continuity of critical infrastructure.
 - Total loaded cost = \$107,000
- GIS Analyst (1.0 FTE)
 - To support the growth in the use of location-based technologies for analysis by member jurisdictions and provided by the GIS team (RDCO, WFN, Peachland, OBWB and SIR). This includes evacuation route mapping, Next Gen 9-1-1, apps during EOC activations and recovery, and land use mapping that enable strategic planning projects such as the Regional Employment Land Inventory, OCP updates and the Regional Growth Strategy update.
 - Total loaded cost = \$107,000
- Environmental Planner (1.0 FTE)
 - This new position is necessary to implement the RDCO Soil Deposit and Placement Bylaw, should the Board choose to advance this initiative.
 - Total loaded cost = \$120,000

The financial impact of the new positions is an additional \$437 thousand:

Table 6 - Financial Impact of Staffing Changes

| POSITIONS | Cost ('000s) | FTE | Annual Cost/ Avg House | | |
|----------------------------------|---------------|------------|------------------------|---------------------|---------------------|
| | | | Municipalities | Electoral Area East | Electoral Area West |
| <u>New</u> | | | | | |
| Treatment Plant Operator Level 1 | \$ 104 | 1.0 | N/A | N/A | N/A |
| Network & Systems Analyst | 107 | 1.0 | \$ 2.17 | \$ 6.71 | \$ 7.08 |
| GIS Analyst | 107 | 1.0 | \$ 1.34 | \$ 11.92 | \$ 20.42 |
| Environmental Planner | 119 | 1.0 | \$ 2.25 | \$ 38.35 | \$ 69.31 |
| | 437 | 4.0 | \$ 5.76 | \$ 56.98 | \$ 96.81 |
| <u>Other Changes</u> | | | | | |
| Increased seasonal hours | - | 0.7 | \$ 0.68 | \$ 0.66 | \$ 0.39 |
| | - | 0.7 | \$ 0.68 | \$ 0.66 | \$ 0.39 |
| | \$ 437 | 4.7 | \$ 6.44 | \$ 57.64 | \$ 97.20 |

Administration Overhead

The Regional District has several administration functions. The costs of providing these functions are covered through overhead rates that are included in the financial plans for each service. The allocation is determined in accordance with Board Policy 18-2023, which was adopted on November 30, 2023, after an extensive review process.

For 2025, there is an overall increase of \$0.3 million in the financial plans for the administration departments. This increase is driven in part by the annual inflationary adjustments to wages & benefits driven by the new Collective Agreement.

The impact of the increase in the Administration Overhead charge, on each of the services the Regional District provides, is dependent on the operating expenditures, staffing levels and technology usage for the service. The amount allocated to each service is provided in Appendix D – Administration Overhead Allocation as well as shown in Appendix B – Financial Plan Summary – 2025 & Appendix H – Service Summaries.

Projects

Operating projects are used to track the costs of short duration activities such as the multitude of planning projects that are included in workplans. Starting in 2024, for ease of reference and transparency, these costs are shown separately from ongoing operating costs.

Historically, irregular maintenance costs were included in the capital plan and funded from capital reserves (capital expenditures). Beginning in 2025, these maintenance costs are included with operating expenditures as they are operational in nature, (versus an improvement to assets). Where the expenditures are irregular, they are funded from operating reserves to minimize the impact on the annual tax requisition or user fees. This is consistent with the how capital projects are funded.

The planned operating projects by department, are:

Table 7 - Operating Projects by Department

| Department | 2025 | 2026 | 2027 | 2028 | 2029 |
|-----------------------------------------------|---------------------|--------------------|--------------------|--------------------|------------------|
| 0005 - Human Resources | 20,000 | - | - | - | - |
| 1200 - Corporate Services | 42,500 | 35,000 | 80,000 | - | - |
| 1220 - Engineering | 13,500 | - | - | 6,000 | - |
| 1300 - Financial Services | 32,460 | - | 4,000 | - | 5,000 |
| 1400 - Communication and Information Services | 8,000 | 45,000 | 9,000 | 45,000 | 10,000 |
| 2400 - Fire services and Protection | 123,500 | - | - | - | - |
| 2900 - Policing Liaison Services | 9,960 | - | - | - | - |
| 2940 - Bylaw Services | 99,450 | 5,150 | 2,100 | - | - |
| 4190 - Water | 271,500 | 290,250 | 59,450 | 423,000 | 300,500 |
| 4200 - Sewer | 470,000 | 451,000 | 406,000 | 157,000 | 131,000 |
| 4300 - Solid Waste | 83,500 | 40,000 | 90,000 | - | 200,000 |
| 6100 - Planning Services | 464,080 | 467,500 | 350,000 | 420,000 | 120,000 |
| 7100 - Parks Services | 180,090 | 50,000 | 45,000 | - | 25,600 |
| Grand Total | \$ 1,818,540 | \$1,383,900 | \$1,045,550 | \$1,051,000 | \$792,100 |

Transfers to Reserves

Another component of operational expenditures is transfers to reserves. Total planned transfers to reserves have increased by \$0.3 million, (\$10.3 million for 2025 versus \$10.0 million for 2024). \$8.6 million of this is being transferred to capital reserves to fund the future replacement of assets or the acquisition of new assets. Please see Section 5 - Reserves for information on how reserves are funded and used.

Municipal Debt

Municipal debt servicing is the final component of operational expenditures. All long-term capital financing by local governments is provided via the Municipal Finance Authority (MFA). As Municipalities cannot borrow directly from MFA, the RDCO borrows on their behalf. The annual servicing costs for this debt are included in the Plan and all costs are paid for by the municipality that borrowed the funds.

4. CAPITAL PLAN

CAPITAL EXPENDITURES

The capital portion of the Plan advances the Regional Board's Strategic Priorities, addresses infrastructure deficits, and enhances the RDCO parks, protective, water, and solid waste services. Total proposed spending in 2025 is \$24.6 million. This is an increase of \$3.4 million over 2024.

The 2025-2029 Capital Plan projects are provided in Appendix F - Capital Plan Expenditures. The funding sources for these projects are provided in Appendix G - Capital Plan Funding.

Capital plans are developed through the service planning and financial planning processes and capture the following factors:

- status of projects already in progress.
- condition of existing assets and infrastructure.
- regulatory, environmental, risk, and health and safety factors.
- new or renewal projects prioritized by the commissions, committees, or local service areas.

The total planned capital expenditure, by department, are:

Table 8 - Capital Plan by Department

| Department | 2025 | 2026 | 2027 | 2028 | 2029 |
|-----------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1200 - Corporate Services | 475,000 | 50,000 | 800,000 | 52,000 | 310,000 |
| 1220 - Engineering | 10,000 | - | - | - | - |
| 1300 - Financial Services | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| 1400 - Communication and Information Services | 128,500 | 135,500 | 508,500 | 155,000 | 163,000 |
| 2400 - Fire services and Protection | 5,848,293 | 1,618,928 | 2,267,885 | 2,226,856 | 1,361,793 |
| 2900 - Policing Liaison Services | - | 63,000 | - | - | - |
| 2920 - Inspection Services | - | 66,860 | - | - | - |
| 2940 - Bylaw Services | 130,518 | - | - | - | - |
| 4190 - Water | 474,000 | 350,000 | 500,000 | 13,670,467 | 19,847,100 |
| 4200 - Sewer | 4,293,996 | 6,384,415 | 5,947,698 | 5,723,895 | 4,141,047 |
| 4300 - Solid Waste | 6,980,000 | 250,000 | - | - | - |
| 7100 - Parks Services | 6,274,675 | 2,328,550 | 1,830,700 | 2,321,100 | 755,900 |
| Grand Total | 24,645,882 | 11,278,153 | 11,885,683 | 24,180,218 | 26,609,740 |

Highlights of key capital projects planned for 2025 are provided in Table 11.

Table 9 – Key Capital Plan Projects - 2025

| Department | Project | Description | Board Priority | Funding | Cost (000's) |
|-------------------------|----------------------|----------------------------------------------------------|------------------------|----------------|--------------|
| Administration Services | Building renovations | HVAC upgrades | Environment & Climate | Reserves | \$265 |
| Protective Services | Regional Rescue | Central Okanagan Search and Rescue facility construction | Emergency Preparedness | Grant | \$3,600 |
| | | Radio tower equipment upgrades | Emergency Preparedness | Reserves | \$566 |
| | Joe Rich Fire | Replacement of the Rescue/Bush truck | Emergency Preparedness | Grant/Reserves | \$315 |
| | North Westside Fire | Replacement of the pumper | Emergency Preparedness | Reserves | \$315 |
| | | Station 102 expansion | Emergency Preparedness | Reserves | \$300 |
| Parks Services | Land acquisitions | Purchases are being considered. Details will | Health & Wellness | Reserves | \$3,792 |

| | | | | | |
|----------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------|---------|
| | | be provided when appropriate | | | |
| | Mission Creek Greenway | Gerstmar pedestrian bridge | Health & Wellness | Reserves | \$335 |
| | | Streambank stabilization work along Hollywood Road. | Health & Wellness | Reserves | \$300 |
| | Grouse Complex Fire (GCF) recovery project | Assessment and recovery projects in four parks impacted by the GCF. Funding provided from the Provincial Disaster Assistance Fund | Health & Wellness | Disaster Assistance Funding | \$326 |
| Solid Waste Services | Curb Side Organics | Implementation of a curb side food waste collection service | Environment & Climate | Grant & Local Government Contributions | \$6,600 |
| Wastewater Services | Treatment Plant | Various equipment replacement projects | Environment & Climate | Reserves | \$2,160 |
| | | Replacement of the crane truck | Environment & Climate | Reserves | \$270 |

CAPITAL FUNDING

The funding profile for 2025 shows a continuation of the firm reliance on reserves for capital investment reflecting a “save now” versus “pay later” approach. There is also an increase in funding from grants, particularly the use of the Growing Communities Fund grant. The ability to use grants reduces the need to rely on reserves. The planned use of development cost charges, third-party contributions and other sources make up a small portion of total capital funding for 2025, as shown in Table 12.

Table 10 - Capital Plan Funding Profile

| Funding Sources | 2025 | 2024 | % of Total Funding | Change \$ |
|--------------------------|----------------------|----------------------|--------------------|--------------------|
| Reserves | \$ 12,023,073 | \$ 15,429,474 | 73% | \$(3,406,401) |
| Grants | 12,122,809 | 2,910,276 | 14% | 9,212,533 |
| Debt | - | 1,267,450 | 6% | (1,267,450) |
| Development Cost Charges | 500,000 | 1,234,000 | 6% | (734,000) |
| Other | - | 357,100 | 2% | (357,100) |
| TOTAL | \$ 24,645,882 | \$ 21,198,300 | 100% | \$3,447,582 |

Staff continue to seek and secure senior government funding to pay for capital projects. Where feasible, internal capacity is deployed to deliver projects at a reduced cost to external engagements. Prioritization of capital investments is done to enable business transformation and improve operations. See Appendix G - Capital Plan Funding for details on the use of each funding source by project.

5. RESERVES

Reserves are a government's way of saving for future capital activities and one-time or limited duration operating activities. There are 155 reserve accounts for the various services. There are also reserves for Development Cost Charges and future park land purchases for a total of more than 160 individual reserves.

OPERATING RESERVES

A key goal of financial planning is to enable financial stability and position each service area to absorb project and unanticipated costs. To achieve this goal, operating reserves can be used to match the duration of expenditures to the sources of funding. . When there is a large operating expenditure in a future year, operating reserves are used to fund all or a portion of the expenditure. To ensure sufficient operating reserves for this use, where these types of expenditures are planned, contributions to the operating reserve are initiated in the preceding years to appropriately build the reserve.

Operating reserves are also used to fund unplanned expenditures. To assist with the ability to fund these unplanned expenditures, year-end operating surpluses, when available, are transferred to operating reserves. Over time, the goal of this approach is to create a structurally balanced financial plan that facilitates financial sustainability in the Plan and operations.

What is considered a reasonable amount to hold in operating reserves varies from organization to organization. For the Regional District, the minimum threshold used is three months of operating expenditures, excluding operating projects, transfers to reserves and municipal debt servicing costs. This is approx. \$11.5M for the Regional District. Currently, the Regional District is just under this recommended minimum, though it is prudent to highlight that certain services have significant deficiencies.

A summary of the projected balance for each operating reserve is included in Appendix I – Projected Operating Reserves, which illustrates the health of these reserves. Those in a deficit will be reviewed each year to determine if planned transfers should be established or increased.

The projected operating reserve fund balances are also provided, by service, in Appendix H – Service Summaries.

CAPITAL RESERVES

Capital spending, by its nature, is a limited duration expenditure with each capital project being identified along with its funding sources. The key funding source for most capital projects is reserves. Because of this, regular annual contributions are made into the reserves and then the reserves are drawn from when the funding is needed. This balancing of annual contributions into a reserve against the sporadic withdrawals is how the Regional District aims to achieve stability in tax requisitions.

It is critical to set minimum thresholds for capital reserves. Financial guidelines recommend using the average planned annual spending over the next five years. However, if there is a large capital outlay expected in the future, efforts should be made to build the reserves in the intervening years to be sufficient to fund the identified project.

Based on the Plan, \$8.1 million will be transferred into the various capital reserves, in 2025, and \$12.0 million will be transferred out, which will draw down the reserves at the end of 2025. For the remaining four years of the Plan, the transfers into capital reserves are expected to exceed the transfers out for capital projects, allowing the reserves to grow over time. This will improve the RDCO's financial

sustainability, which will in turn give the RDCO the ability to fund future capital projects without being reliant on other funding sources.

A summary of the projected balance for each capital reserve is included in Appendices J & K (Capital & Equipment Reserves Summary).

6. NEXT STEPS

PUBLIC ENGAGEMENT

The Plan is available on the Regional District’s website. The public are invited to provide feedback in one of four ways:

1. RDCO’s public engagement platform – yoursay.rdco.com
2. Email to finance@rdco.com, subject line “2025-2029 Five-Year Financial Plan”
3. In person at the Committee of the Whole meeting to be held on January 30, 2025.
4. Mail: 1450 KLO Road, Kelowna, V1W 3Z4.

The deadline for submitting feedback is February 6, 2025. All feedback received will be presented to the Board, with any recommended amendments to the Plan, at the Board meeting to be held on February 20, 2025.

REVIEW AND AMENDMENTS

The timeline for the remaining steps required to adopt the 2025-2029 Five Year Financial Plan Bylaw by the March 31, 2025, deadline is:

| Date | Action |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------|
| January 31, 2025 | Opportunity for the public to provide comments on the 2025-2029 Financial Plan. |
| February 20, 2025 | Board review of the public feedback, and any proposed amendments to the draft Plan and approval of the 2025-2029 Financial Plan |
| March 20, 2025 | Board adoption of the 2025-2029 Five Year Financial Plan Bylaw |

Considerations:

Organizational/External:

Financial impacts resulting from approval of the 2025 – 2029 Five-Year Financial Plan in terms of property value taxes, parcel taxes and service contracts will affect all municipal and electoral area funding partners.

Financial:

The report and associated appendices identify the financial impacts of the draft 2025 – 2029 Five-Year Financial Plan.

Legal/Statutory Authority:

Section 374 of the *Local Government Act* requires that a regional district must adopt, by bylaw, a financial plan by March 31. Division 1 of Part 11 of the *Local Government Act* fully describes the components and requirements of this process.

Alternate Recommendation:

THAT the Regional Board direct staff that the recommended amendments from the January 17, 2025 Regional Board Meeting be incorporated into the 2025-2029 Five-Year Financial Plan and brought to the Regional Board meeting on February 20, 2025 for approval

-
- Attachment(s):
- Appendix A – Summary by Service – Comparison to Prior Year
 - Appendix B – Summary by Service – 2025
 - Appendix C – Staffing - 2025
 - Appendix D – Administration Overhead - Comparison to Prior Year
 - Appendix E – Tax Requisition – Comparison to Prior Year
 - Appendix F – Capital Plan Expenditures
 - Appendix G – Capital Plan Funding
 - Appendix H – Service Summaries
 - Appendix I – Projected Operating Reserves by Service
 - Appendix J – Projected Capital Reserves by Service
 - Appendix K – Projected Equipment Reserves by Service
 - Appendix L – Projected Other Reserves by Service
 - Draft 2025-2029 Five-Year Financial Plan -Presentation
 - EA Property Tax Estimator Tool PowerPoint
-

**2025-2029 FINANCIAL PLAN
SUMMARY BY SERVICE
2025**

| Cost Centre | Expenditures | | | | | | Funding | | | | | |
|-------------------------------------------------|-------------------|-----------------------|------------------|------------------|----------------|--------------------|---------------------|------------------|--------------------|--------------------------|-----------------|---------------------|
| | Operations | Transfers to Reserves | | Overhead | | Total Expenditures | Sale of Service | Grants | Reserves | Parcel Tax & Requisition | Other | Total Funding |
| | | Operating | Capital | Admin | Engineering | | | | | | | |
| Regional Services | | | | | | | | | | | | |
| 001 - Board | 655,238 | - | - | 89,917 | - | 745,155 | - | - | - | (745,155) | - | (745,155) |
| 011 - Regional Grants in Aid | 230,000 | - | - | 11,468 | - | 241,468 | - | - | - | (241,468) | - | (241,468) |
| 030 - Regional Rescue Service | 3,529,833 | - | 300,000 | 540,902 | - | 4,370,735 | (149,886) | (41,616) | - | (4,179,233) | - | (4,370,735) |
| 031 - 911 Emergency Number | 1,658,158 | - | - | 151,538 | - | 1,809,696 | (1,243,062) | - | 30,000 | (536,634) | - | (1,809,696) |
| 039 - Alarm Control | 204,425 | - | 5,722 | 48,647 | - | 258,794 | (258,794) | - | - | - | - | (258,794) |
| 040 - Crime Stoppers | 295,495 | - | - | 77,023 | - | 372,518 | (12,898) | - | - | (359,620) | - | (372,518) |
| 041 - Victims Services | 652,346 | - | 10,404 | 170,952 | - | 833,702 | (21,423) | (170,000) | (44,960) | (597,319) | - | (833,702) |
| 046 - Dog Control | 2,003,531 | - | 70,000 | 521,566 | - | 2,595,097 | (639,846) | - | (99,450) | (1,855,801) | - | (2,595,097) |
| 091 - Effluent/Water Disposal | 526,233 | 121,558 | 524,464 | 55,433 | 37,412 | 1,265,100 | (1,265,100) | - | - | - | - | (1,265,100) |
| 101 - Okanagan Basin Water Board | 2,504,039 | - | - | 15,000 | - | 2,519,039 | (87,216) | - | - | (2,431,823) | - | (2,519,039) |
| 110 - Regional Planning | 1,246,442 | 150,000 | - | 208,325 | - | 1,604,767 | (10,000) | (180,000) | (313,180) | (1,101,587) | - | (1,604,767) |
| 111 - Electoral Area Planning | 825,172 | - | - | 155,557 | - | 980,729 | (40,500) | - | (98,033) | (842,197) | - | (980,729) |
| 117 - Sterile Insect Release | 1,541,224 | - | - | 15,000 | - | 1,556,224 | - | - | - | (1,556,224) | - | (1,556,224) |
| 120 - Economic Development Commission | 1,117,378 | - | 1,283 | 257,657 | - | 1,376,318 | (59,276) | (40,000) | (42,500) | (1,234,542) | - | (1,376,318) |
| 142 - Regional Parks | 5,960,592 | 852,000 | 3,306,144 | 1,477,941 | - | 11,596,676 | (556,422) | (100,000) | (105,090) | (10,835,164) | - | (11,596,676) |
| Total Regional Services | 22,950,106 | 1,123,558 | 4,218,017 | 3,796,926 | 37,412 | 32,126,019 | (4,344,423) | (531,616) | (733,213) | (26,516,767) | - | (32,126,019) |
| Sub-Regional Services | | | | | | | | | | | | |
| 042 - Crime Prevention | 179,239 | - | 5,202 | 56,581 | - | 241,022 | (7,652) | - | (20,000) | (213,370) | - | (241,022) |
| 047 - Mosquito Control | 230,969 | - | - | 25,717 | 17,815 | 274,501 | (38,125) | - | (8,000) | (228,376) | - | (274,501) |
| 049 - Prohibited Animal Control | 1,408 | - | - | 232 | - | 1,640 | - | - | - | (1,640) | - | (1,640) |
| 094 - Waste Reduction | 2,043,433 | 70,000 | 7,000 | 320,349 | - | 2,440,782 | (2,335,416) | - | (60,000) | (45,366) | - | (2,440,782) |
| 102 - Air Quality | 260,000 | - | - | 12,728 | - | 272,728 | (26,995) | - | - | (245,733) | - | (272,728) |
| 115 - Insect Control | 23,015 | - | - | 5,737 | - | 28,752 | (24,509) | - | - | (4,243) | - | (28,752) |
| 116 - Weed Control | 169,828 | - | 5,000 | 53,880 | - | 228,708 | (26,010) | (14,045) | - | (188,652) | - | (228,708) |
| 118 - Starling Control | 21,000 | - | - | 1,139 | - | 22,139 | - | - | - | (22,139) | - | (22,139) |
| 131 - Winfield Recreation Centre | 55,000 | - | - | - | - | 55,000 | - | - | - | (55,000) | - | (55,000) |
| 195 - Feasibility Funds | - | - | - | - | - | - | - | - | - | - | - | - |
| 197 - Joe Rich Water system | 20,371 | 5,000 | 5,100 | 238 | - | 30,709 | - | - | (6,000) | - | (24,709) | (30,709) |
| 401 - Treatment Plant | 3,526,739 | 162,400 | 1,807,569 | 713,513 | 173,546 | 6,383,767 | (6,016,767) | (17,000) | (350,000) | - | - | (6,383,767) |
| 428 - Lakeview Trunk #605 Sewer | - | - | - | - | - | - | - | - | - | - | - | - |
| 470 - RDCO Lift Stations | 363,345 | 30,000 | 231,085 | 60,810 | 25,048 | 710,288 | (656,288) | - | (54,000) | - | - | (710,288) |
| 471 - WFN Lift Stations | 194,127 | 8,400 | - | 28,674 | 10,761 | 241,963 | (219,963) | - | (22,000) | - | - | (241,963) |
| 472 - Peachland Lift Stations | 237,931 | 17,000 | 16,912 | 38,142 | 15,326 | 325,311 | (298,311) | - | (27,000) | - | - | (325,311) |
| Total Sub-Regional Services | 7,326,405 | 292,800 | 2,077,868 | 1,317,740 | 242,497 | 11,257,310 | (9,650,037) | (31,045) | (547,000) | (1,004,519) | (24,709) | (11,257,310) |
| Total Regional and Sub-Regional Services | 30,276,511 | 1,416,358 | 6,295,885 | 5,114,666 | 279,909 | 43,383,328 | (13,994,460) | (562,661) | (1,280,213) | (27,521,285) | (24,709) | (43,383,328) |

**2025-2029 FINANCIAL PLAN
SUMMARY BY SERVICE
2025**

| Cost Centre | Expenditures | | | | | | Funding | | | | | |
|----------------------------------------------------|------------------|-----------------------|----------------|----------------|---------------|--------------------|--------------------|------------------|------------------|--------------------------|----------|--------------------|
| | Operations | Transfers to Reserves | | Overhead | | Total Expenditures | Sale of Service | Grants | Reserves | Parcel Tax & Requisition | Other | Total Funding |
| | | Operating | Capital | Admin | Engineering | | | | | | | |
| Local Services | | | | | | | | | | | | |
| 007 - Electoral Areas | 36,193 | 27,500 | - | 13,615 | - | 77,308 | - | (10,000) | - | (67,308) | - | (77,308) |
| 019 - Electoral Areas Fire Protection | 322,805 | - | 7,000 | 56,435 | - | 386,240 | - | (138,000) | - | (248,240) | - | (386,240) |
| 043 - Business Licenses | 23,037 | - | - | 4,858 | - | 27,895 | (27,895) | - | - | - | - | (27,895) |
| 044 - Building Inspection | 940,615 | - | 50,000 | 204,848 | - | 1,195,463 | (590,202) | - | (299,154) | (306,107) | - | (1,195,463) |
| 050 - Transportation Demand Management | 14,500 | - | - | - | - | 14,500 | - | - | - | (14,500) | - | (14,500) |
| 095 - Solid Waste Collection | 594,663 | - | 4,000 | 95,860 | - | 694,523 | (647,273) | - | - | (47,250) | - | (694,523) |
| 105 - Noise Abatement | 16,886 | - | - | 3,877 | - | 20,763 | - | - | (500) | (20,263) | - | (20,763) |
| 106 - Untidy Premises | 34,630 | - | - | 5,843 | - | 40,473 | (11,000) | - | - | (29,473) | - | (40,473) |
| 171 - Okanagan Regional Library | 352,074 | - | - | 5,000 | - | 357,074 | - | - | - | (357,074) | - | (357,074) |
| Total Local Services - Both Electoral Areas | 2,335,404 | 27,500 | 61,000 | 390,336 | - | 2,814,240 | (1,276,370) | (148,000) | (299,654) | (1,090,216) | - | (2,814,240) |
| 009 - Electoral Areas Central Okanagan East | 43,107 | - | - | 7,674 | - | 50,781 | - | - | (10,000) | (40,781) | - | (50,781) |
| 013 - Grants - Central Okanagan East | 4,000 | - | - | 220 | - | 4,220 | - | - | - | (4,220) | - | (4,220) |
| 020 - Lakeshore Road Fire Protection | 32,514 | - | - | 1,407 | - | 33,921 | - | - | - | (33,921) | - | (33,921) |
| 021 - Ellison Volunteer Fire Department | 592,157 | - | 274,191 | 130,342 | - | 996,690 | (45,778) | - | (10,000) | (940,912) | - | (996,690) |
| 022 - Joe Rich Volunteer Fire Department | 634,237 | - | 143,263 | 116,652 | - | 894,152 | - | (26,500) | (73,500) | (794,152) | - | (894,152) |
| 028 - June Springs Fire Dept | 18,050 | - | - | 850 | - | 18,900 | - | - | - | (18,900) | - | (18,900) |
| 051 - Lakeshore Road Improvements | 6,034 | - | - | - | - | 6,034 | - | - | - | (6,034) | - | (6,034) |
| 058 - Scotty Heights Street Lights | 19,694 | - | - | 2,242 | 1,505 | 23,441 | - | - | - | (23,441) | - | (23,441) |
| 085 - Ellison Transit Services | 37,245 | - | - | 3,575 | - | 40,820 | (9,180) | - | (6,000) | (25,640) | - | (40,820) |
| 121 - Ellison Heritage Community Centre | 168,139 | - | 8,194 | 36,181 | - | 212,514 | (19,027) | - | (30,000) | (163,487) | - | (212,514) |
| 123 - Joe Rich Community Hall | 70,857 | - | 1,171 | 6,986 | - | 79,014 | - | - | (10,000) | (69,014) | - | (79,014) |
| 144 - Eastside Community Parks | 169,329 | 10,000 | - | 34,089 | - | 213,418 | - | - | (15,000) | (198,418) | - | (213,418) |
| 303 - Falcon Ridge Water System | 95,403 | 9,420 | 13,345 | 12,722 | 5,254 | 136,144 | (115,482) | - | (11,000) | 9,662 | - | (136,144) |
| 305 - Sunset Ranch Water System | 214,541 | 38,569 | 76,475 | 27,470 | 10,173 | 367,228 | (305,728) | - | (61,500) | - | - | (367,228) |
| 499 - Ellison Sewer System | 153,568 | 25,312 | 23,794 | 17,155 | 11,200 | 231,030 | (231,030) | - | - | - | - | (231,030) |
| Total Local Services - Electoral Area East | 2,258,875 | 83,301 | 540,434 | 397,565 | 28,132 | 3,308,306 | (726,224) | (26,500) | (227,000) | (2,328,582) | - | (3,308,306) |
| 008 - Electoral Areas Central Okanagan West | 37,880 | - | - | 7,076 | - | 44,956 | - | - | (6,000) | (38,956) | - | (44,956) |
| 012 - Grants - Westside Electoral Area | 5,400 | - | - | 297 | - | 5,697 | - | - | - | (5,697) | - | (5,697) |
| 023 - North Westside rd Volunteer Fire Dept | 793,324 | - | 175,000 | 172,298 | - | 1,140,622 | - | - | (10,000) | (1,130,622) | - | (1,140,622) |
| 024 - Wilsons Landing Volunteer Fire Dept | 439,603 | - | 68,979 | 79,146 | - | 587,728 | - | - | (5,000) | (582,728) | - | (587,728) |
| 027 - Ridgeview Fire Hall | 10,967 | - | - | - | - | 10,967 | - | - | (332) | (10,635) | - | (10,967) |
| 029 - Brent Road Fire Protection | 46,929 | - | - | 2,368 | - | 49,297 | - | - | - | (49,297) | - | (49,297) |
| 092 - Westside Waste Disposal | 1,180,235 | 30,000 | 217,927 | 230,347 | 92,178 | 1,750,686 | (1,596,233) | - | (6,500) | (147,953) | - | (1,750,686) |
| 093 - Westside Sanitary Landfill | 48,221 | - | 30,000 | 4,995 | 2,701 | 85,916 | - | - | (85,916) | - | - | (85,916) |
| 124 - Westside Municipal Recreation | 57,544 | - | - | 3,240 | - | 60,784 | - | - | - | (60,784) | - | (60,784) |
| 125 - Johnson Bentley Memorial Aquatic Centre | 13,615 | - | - | 753 | - | 14,368 | - | - | - | (14,368) | - | (14,368) |
| 126 - Killiney Community Hall | 52,676 | - | - | 1,384 | - | 54,060 | - | - | - | (54,060) | - | (54,060) |
| 143 - Westside Community Parks | 272,355 | - | 26,000 | 54,081 | - | 352,436 | - | - | (20,000) | (332,436) | - | (352,436) |

**2025-2029 FINANCIAL PLAN
SUMMARY BY SERVICE
2025**

| Cost Centre | Expenditures | | | | | Funding | | | | | | |
|-----------------------------------------------------|-------------------|-----------------------|------------------|------------------|----------------|--------------------|---------------------|------------------|--------------------|--------------------------|-----------------|---------------------|
| | Operations | Transfers to Reserves | | Overhead | | Total Expenditures | Sale of Service | Grants | Reserves | Parcel Tax & Requisition | Other | Total Funding |
| | | Operating | Capital | Admin | Engineering | | | | | | | |
| 301 - Killiney Beach Water System | 324,095 | 32,783 | 264,739 | 37,899 | 14,964 | 674,480 | (584,480) | - | (90,000) | - | - | (674,480) |
| 306 - Trepanier Bench Water System | 27,954 | 5,700 | 10,433 | 4,601 | 1,850 | 50,538 | (47,549) | - | (2,989) | - | - | (50,538) |
| 307 - Westshore Water System | 293,626 | 43,700 | 417,272 | 40,523 | 15,903 | 811,024 | (726,024) | - | (85,000) | - | - | (811,024) |
| 310 - Upper Fintry Water System | 421,432 | 68,100 | 64,819 | 23,522 | 9,249 | 587,121 | (300,239) | - | (24,000) | (262,882) | - | (587,121) |
| Total Local Services - Electoral Area West | 4,025,854 | 180,283 | 1,275,168 | 662,530 | 136,844 | 6,280,679 | (3,254,525) | - | (335,737) | (2,690,417) | - | (6,280,679) |
| Total Local Services | 8,620,133 | 291,084 | 1,876,601 | 1,450,431 | 164,976 | 12,403,225 | (5,257,120) | (174,500) | (862,391) | (6,109,214) | - | (12,403,225) |
| Total All Service excl. Funding Partner Debt | 38,896,644 | 1,707,441 | 8,172,486 | 6,565,097 | 444,885 | 55,786,553 | (19,251,579) | (737,161) | (2,142,604) | (33,630,500) | (24,709) | (55,786,553) |
| Funding Partner Debt | | | | | | | | | | | | |
| 188 - Regional Library Debt- Admin building | 819,768 | - | - | - | - | 819,768 | (819,768) | - | - | - | - | (819,768) |
| 189 - Fiscal - Member Municipal | 12,496,834 | - | - | - | - | 12,496,834 | (12,496,834) | - | - | - | - | (12,496,834) |
| Total Funding Partner Debt | 13,316,602 | - | - | - | - | 13,316,602 | (13,316,602) | - | - | - | - | (13,316,602) |
| Total All Services | 52,213,246 | 1,707,441 | 8,172,486 | 6,565,097 | 444,885 | 69,103,156 | (32,568,182) | (737,161) | (2,142,604) | (33,630,500) | (24,709) | (69,103,156) |

| Overhead Departments | | | | | | | | | | | | |
|---------------------------------------------|------------------|---------------|----------------|----------------|----------|------------------|------------------|------------------|------------------|----------|--------------------|--------------------|
| 002 - Corporate Services and Administration | 1,726,727 | - | 150,000 | 139,107 | - | 2,015,834 | (34,475) | (60,000) | (42,500) | - | (1,878,860) | (2,015,834) |
| 003 - Financial Services | 1,813,530 | - | - | 121,636 | - | 1,935,167 | (216,300) | - | (28,960) | - | (1,689,907) | (1,935,167) |
| 004 - Engineering | 584,946 | - | - | 59,442 | - | 644,388 | - | (120,000) | (7,500) | - | (516,888) | (644,388) |
| 005 - Human Resources | 797,413 | - | - | 28,348 | - | 825,761 | - | - | (20,000) | - | (805,761) | (825,761) |
| 006 - Information Services | 1,675,914 | - | 276,760 | 46,773 | - | 1,999,447 | (133,000) | - | - | - | (1,866,447) | (1,999,447) |
| 070 - Communications | 753,699 | 45,000 | - | 40,228 | - | 838,927 | - | - | (8,000) | - | (830,927) | (838,927) |
| | 7,352,229 | 45,000 | 426,760 | 435,535 | - | 8,259,525 | (383,775) | (180,000) | (106,960) | - | (7,588,790) | (8,259,525) |

**2025-2029 FINANCIAL PLAN
STAFFING
2025**

| | FTE | Annual Cost/ Avg House - Municipalities | Annual Cost/ Avg House - EA East | Annual Cost/ Avg House - EA West | Service/ Program | Rationale/Impact |
|----------------------------------|--------------|-----------------------------------------------|----------------------------------------|----------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2024 FTE's | 163.4 | | | | | |
| <u>New positions</u> | | | | | | |
| Treatment Plant Operator Level 1 | 1.0 | N/A | N/A | N/A | Utilities | Supports scheduled maintenance identified in the WWTP Asset Management Plan and day to day operations. Improves coverage during leave periods, improving staff moral as well as supporting retention and succession planning |
| Network & Systems Analyst | 1.0 | \$ 2.17 | \$ 6.71 | \$ 7.08 | Information Services | Focus on network security and Wastewater Treatment Plan (WWTP) operations. Supports capital planning and replacement, regularly planned software maintenance and a more rigorous security posture for the WWTP network and RDCO disaster recovery site which is housed within the WWTP. Support the new requirements under EDMA legislation for business planning to ensure continuity of critical infrastructure. |
| GIS Analyst | 1.0 | \$1.34 | \$ 11.92 | \$ 20.42 | Information Services | Supports the growth in the use of location-based technologies for analysis by the organizations the GIS team serves (RDCO, WFN, Peachland, OBWB and SIR). This includes evacuation route mapping, Next Gen 9-1-1, apps during EOC activations and recovery, Regional Employment Land Inventory, the RDCO service request system and OCP and Regional Growth Strategy projects. |
| Environmental Planner | 1.0 | \$2.25 | \$ 38.35 | \$ 69.31 | Development Services | Necessary to support an RDCO Soil Management Bylaw |
| | 4.0 | | | | | |
| <u>Other Changes</u> | | | | | | |
| Increased seasonal hours | 0.7 | \$0.68 | \$ 0.66 | \$ 0.39 | Parks | Incremental increases over multiple positions (20+) to respond to the shortening of shoulder seasons resulting from the impact of climate change and to meet the Board's Strategic Priority to increase year round access |
| | 0.7 | | | | | |
| Net change, 2025 | 4.7 | | | | | |
| 2025 FTE's | 168.1 | | | | | |

**2025-2029 FINANCIAL PLAN
ADMINISTRATION OVERHEAD
COMPARISON TO PRIOR YEAR**

APPENDIX D

| Service | Current Year | Prior Year | Change |
|---------------------------------------------|--------------|------------|----------|
| 001 - Board | 89,917 | 89,786 | 131 |
| 007 - Electoral Areas | 13,615 | 2,704 | 10,912 |
| 008 - Electoral Areas Central Okanagan West | 7,076 | 7,444 | (368) |
| 009 - Electoral Areas Central Okanagan East | 7,674 | 7,584 | 90 |
| 011 - Regional Grants in Aid | 11,468 | 3,740 | 7,728 |
| 012 - Grants - Westside Electoral Area | 297 | 297 | - |
| 013 - Grants - Central Okanagan East | 220 | 220 | - |
| 019 - Electoral Areas Fire Protection | 56,435 | 57,512 | (1,077) |
| 020 - Lakeshore Road Fire Protection | 1,407 | 1,413 | (6) |
| 021 - Ellison Volunteer Fire Department | 130,342 | 82,273 | 48,069 |
| 022 - Joe Rich Volunteer Fire Department | 116,652 | 71,076 | 45,576 |
| 023 - North Westside rd Volunteer Fire Dept | 172,298 | 109,447 | 62,851 |
| 024 - Wilsons Landing Volunteer Fire Dept | 79,146 | 45,022 | 34,124 |
| 028 - June Springs Fire Dept | 850 | 853 | (4) |
| 029 - Brent Road Fire Protection | 2,368 | 1,725 | 644 |
| 030 - Regional Rescue Service | 393,114 | 351,177 | 41,938 |
| 031 - 911 Emergency Number | 151,538 | 151,016 | 522 |
| 039 - Alarm Control | 48,647 | 45,638 | 3,009 |
| 040 - Crime Stoppers | 77,023 | 71,484 | 5,539 |
| 041 - Victims Services | 170,952 | 168,200 | 2,752 |
| 042 - Crime Prevention | 56,581 | 50,699 | 5,882 |
| 043 - Business Licenses | 4,858 | 18,501 | (13,643) |
| 044 - Building Inspection | 204,848 | 188,749 | 16,099 |
| 046 - Dog Control | 521,566 | 469,896 | 51,669 |
| 047 - Mosquito Control | 25,717 | 25,114 | 604 |
| 049 - Prohibited Animal Control | 232 | 170 | 62 |
| 058 - Scotty Heights Street Lights | 2,242 | 2,223 | 19 |
| 085 - Ellison Transit Services | 3,575 | 2,748 | 827 |
| 091 - Effluent/Water Disposal | 55,433 | 93,432 | (37,999) |
| 092 - Westside Waste Disposal | 230,347 | 223,192 | 7,155 |
| 093 - Westside Sanitary Landfill | 4,995 | 4,816 | 179 |
| 094 - Waste Reduction | 320,349 | 315,716 | 4,633 |
| 095 - Solid Waste Collection | 95,860 | 93,864 | 1,997 |
| 101 - Okanagan Basin Water Board | 15,000 | 15,000 | - |
| 102 - Air Quality | 12,728 | 12,728 | - |
| 105 - Noise Abatement | 3,877 | 3,702 | 175 |
| 106 - Untidy Premises | 5,843 | 5,596 | 247 |
| 110 - Regional Planning | 208,325 | 175,731 | 32,593 |
| 111 - Electoral Area Planning | 155,557 | 163,050 | (7,493) |
| 115 - Insect Control | 5,737 | 5,629 | 109 |
| 116 - Weed Control | 53,880 | 37,161 | 16,719 |
| 117 - Sterile Insect Release | 15,000 | 15,000 | - |
| 118 - Starling Control | 1,139 | 1,137 | 2 |
| 120 - Economic Development Commission | 257,657 | 244,023 | 13,633 |
| 121 - Ellison Heritage Community Centre | 36,181 | 28,819 | 7,362 |
| 123 - Joe Rich Community Hall | 6,986 | 6,959 | 27 |
| 124 - Westside Municipal Recreation | 3,240 | 2,203 | 1,037 |

**2025-2029 FINANCIAL PLAN
ADMINISTRATION OVERHEAD
COMPARISON TO PRIOR YEAR**

APPENDIX D

| Service | Current Year | Prior Year | Change |
|-----------------------------------------------|------------------|------------------|----------------|
| 125 - Johnson Bentley Memorial Aquatic Centre | 753 | 765 | (12) |
| 126 - Killiney Community Hall | 1,384 | 1,529 | (145) |
| 142 - Regional Parks | 1,477,941 | 1,306,741 | 171,200 |
| 143 - Westside Community Parks | 54,081 | 53,593 | 488 |
| 144 - Eastside Community Parks | 34,089 | 45,228 | (11,138) |
| 171 - Okanagan Regional Library | 5,000 | 5,000 | - |
| 190 - Regional Rescue -Radio and Dispatch | 1,657 | 1,254 | 403 |
| 191 - Regional Rescue - Rescue | 2,749 | 2,543 | 205 |
| 192 - Regional Rescue- Emergency Operations | 143,382 | 99,119 | 44,262 |
| 197 - Fleet Operations | 119 | - | 119 |
| 199 - VehicleOperations | 40,863 | 29,306 | 11,557 |
| 301 - Killiney Beach Water System | 37,899 | 41,523 | (3,624) |
| 303 - Falcon Ridge Water System | 12,722 | 14,197 | (1,475) |
| 305 - Sunset Ranch Water System | 27,470 | 32,505 | (5,035) |
| 306 - Trepanier Bench Water System | 4,601 | 4,652 | (50) |
| 307 - Westshore Water System | 40,523 | 48,516 | (7,993) |
| 310 - Fintry Water System | 23,522 | 23,888 | (367) |
| 401 - Treatment Plant | 713,513 | 883,977 | (170,464) |
| 470 - RDCO Lift Stations | 60,810 | 67,125 | (6,314) |
| 471 - WFN Lift Stations | 28,674 | 28,785 | (111) |
| 472 - Peachland Lift Stations | 38,142 | 36,949 | 1,193 |
| 499 - Ellison Sewer System | 17,155 | 16,314 | 842 |
| Total Recovery from Operations | 6,605,842 | 6,217,976 | 387,865 |
| Capital Expenses | 137,500 | 192,500 | (55,000) |
| Total Recovery | 6,743,342 | 6,410,476 | 332,865 |

**2025-2029 FINANCIAL PLAN
2025 TAX REQUISITION
COMPARISON TO PRIOR YEAR**

CITY OF KELOWNA

| | | | | | | | Tax Impact on a home assessed at: | | |
|---------------------------------------------|-------------------|-------------------|------------------|---------------|---------------|---------------|-----------------------------------|---------------|--------------|
| | 2025 | 2024 | Change | Tax Rate | | Change | \$ 931,014 | \$ 941,369 | Change |
| | | | \$ | 2025 | 2024 | | 2025 | 2024 | \$ |
| TAXES | | | | | | | | | |
| 001 -- Regional District Board | 536,732 | 524,407 | 12,324 | 0.0065 | 0.0065 | (0.0000) | 6.02 | 6.09 | (0.07) |
| 011 -- Regional Grants in Aid | 173,928 | 152,485 | 21,443 | 0.0021 | 0.0019 | 0.0002 | 1.95 | 1.77 | 0.18 |
| 030 -- Regional Rescue Service | 2,887,764 | 2,555,277 | 332,487 | 0.0441 | 0.0397 | 0.0044 | 41.07 | 37.36 | 3.71 |
| 031 -- 911 Emergency Telephone Service | 370,803 | 348,649 | 22,154 | 0.0057 | 0.0054 | 0.0002 | 5.27 | 5.10 | 0.18 |
| 040 -- Crime Stoppers | 248,490 | 236,109 | 12,382 | 0.0038 | 0.0037 | 0.0001 | 3.53 | 3.45 | 0.08 |
| 041 -- Victims / Witness Assistance Program | 412,735 | 354,430 | 58,305 | 0.0063 | 0.0055 | 0.0008 | 5.87 | 5.18 | 0.69 |
| 046 -- Dog Control | 1,282,320 | 1,164,578 | 117,743 | 0.0196 | 0.0181 | 0.0015 | 18.24 | 17.03 | 1.21 |
| 047 -- Mosquito Control (Improvements only) | 196,468 | 190,447 | 6,022 | 0.0058 | 0.0059 | (0.0001) | 5.42 | 5.56 | (0.14) |
| 049 -- Prohibited Animal Control | 1,288 | 1,236 | 51 | 0.0000 | 0.0000 | 0.0000 | 0.01 | 0.01 | 0.00 |
| 101 -- Okanagan Basin Water Board | 1,680,340 | 1,641,512 | 38,827 | 0.0257 | 0.0255 | 0.0002 | 23.90 | 24.00 | (0.10) |
| 102 -- Air Quality Monitoring | 189,643 | 178,132 | 11,511 | 0.0023 | 0.0022 | 0.0001 | 2.13 | 2.07 | 0.06 |
| 110 -- Regional Planning | 761,174 | 534,853 | 226,321 | 0.0116 | 0.0083 | 0.0033 | 10.83 | 7.82 | 3.00 |
| 111 -- Electoral Area Planning | 309,257 | 263,233 | 46,024 | 0.0373 | 0.0325 | 0.0048 | 34.68 | 30.56 | 4.12 |
| 116 -- Weed Control | 162,634 | 211,096 | (48,462) | 0.0020 | 0.0026 | (0.0006) | 1.82 | 2.45 | (0.63) |
| 117 -- Sterile Insect Release Program | 836,297 | 810,902 | 25,395 | 0.0170 | 0.0166 | 0.0004 | 15.81 | 15.63 | 0.18 |
| 118 -- Starling Control | 19,638 | 19,333 | 305 | 0.0002 | 0.0002 | (0.0000) | 0.22 | 0.22 | (0.00) |
| 120 -- Economic Development Commission | 853,043 | 816,170 | 36,873 | 0.0130 | 0.0127 | 0.0004 | 12.13 | 11.93 | 0.20 |
| 131 - Winfield Recreation Centre | 55,000 | 55,000 | - | 0.0001 | 0.0001 | (0.0000) | 0.08 | 0.08 | (0.00) |
| 142 -- Regional Parks | 7,486,874 | 7,120,393 | 366,482 | 0.1144 | 0.1106 | 0.0038 | 106.48 | 104.12 | 2.36 |
| TOTAL TAXES | 18,464,429 | 17,178,243 | 1,286,186 | 0.3174 | 0.2979 | 0.0194 | 295.46 | 280.45 | 15.01 |

**2025-2029 FINANCIAL PLAN
2025 TAX REQUISITION
COMPARISON TO PRIOR YEAR**

DISTRICT OF PEACHLAND

| | | | | | | | Tax Impact on a home assessed at: | | |
|---------------------------------------------|----------------|----------------|---------------|---------------|---------------|---------------|-----------------------------------|---------------|--------------|
| | 2025 | 2024 | Change | Tax Rate | | Change | \$ 919,625 | \$ 915,961 | Change |
| | | | \$ | 2025 | 2024 | | 2025 | 2024 | \$ |
| TAXES | | | | | | | | | |
| 001 -- Regional District Board | 18,672 | 18,429 | 242 | 0.0065 | 0.0065 | (0.0000) | 5.95 | 5.92 | 0.02 |
| 011 -- Regional Grants in Aid | 6,051 | 5,359 | 692 | 0.0021 | 0.0019 | 0.0002 | 1.93 | 1.72 | 0.20 |
| 030 -- Regional Rescue Service | 121,273 | 107,884 | 13,389 | 0.0441 | 0.0397 | 0.0044 | 40.57 | 36.36 | 4.21 |
| 031 -- 911 Emergency Telephone Service | 15,572 | 14,720 | 852 | 0.0057 | 0.0054 | 0.0002 | 5.21 | 4.96 | 0.25 |
| 040 -- Crime Stoppers | 10,435 | 9,969 | 467 | 0.0038 | 0.0037 | 0.0001 | 3.49 | 3.36 | 0.13 |
| 041 -- Victims / Witness Assistance Program | 17,333 | 14,964 | 2,369 | 0.0063 | 0.0055 | 0.0008 | 5.80 | 5.04 | 0.76 |
| 042 -- Regional Crime Prevention | 19,115 | 18,300 | 814 | 0.0066 | 0.0064 | 0.0002 | 6.09 | 5.88 | 0.20 |
| 046 -- Dog Control | 53,852 | 49,169 | 4,683 | 0.0196 | 0.0181 | 0.0015 | 18.01 | 16.57 | 1.44 |
| 049 -- Prohibited Animal Control | 45 | 43 | 1 | 0.0000 | 0.0000 | 0.0000 | 0.01 | 0.01 | 0.00 |
| 101 -- Okanagan Basin Water Board | 70,567 | 69,305 | 1,262 | 0.0257 | 0.0255 | 0.0002 | 23.61 | 23.36 | 0.25 |
| 102 -- Air Quality Monitoring | 6,597 | 6,260 | 337 | 0.0023 | 0.0022 | 0.0001 | 2.10 | 2.01 | 0.09 |
| 110 -- Regional Planning | 31,966 | 22,582 | 9,384 | 0.0116 | 0.0083 | 0.0033 | 10.69 | 7.61 | 3.08 |
| 111 -- Electoral Area Planning | 4,720 | 3,957 | 763 | 0.0163 | 0.0139 | 0.0025 | 15.03 | 12.72 | 2.31 |
| 115 -- Noxious Insect Control | 853 | 802 | 51 | 0.0003 | 0.0003 | 0.0000 | 0.27 | 0.26 | 0.01 |
| 116 -- Weed Control | 5,658 | 7,419 | (1,761) | 0.0020 | 0.0026 | (0.0006) | 1.80 | 2.38 | (0.58) |
| 117 -- Sterile Insect Release Program | 27,568 | 25,995 | 1,573 | 0.0170 | 0.0166 | 0.0004 | 15.61 | 15.21 | 0.40 |
| 118 -- Starling Control | 683 | 679 | 4 | 0.0002 | 0.0002 | (0.0000) | 0.22 | 0.22 | (0.00) |
| 120 -- Economic Development Commission | 35,824 | 34,459 | 1,365 | 0.0130 | 0.0127 | 0.0004 | 11.98 | 11.61 | 0.37 |
| 142 -- Regional Parks | 314,414 | 300,624 | 13,791 | 0.1144 | 0.1106 | 0.0038 | 105.18 | 101.31 | 3.87 |
| TOTAL TAXES | 761,196 | 710,918 | 50,278 | 0.2975 | 0.2801 | 0.0174 | 273.55 | 256.52 | 17.03 |

**2025-2029 FINANCIAL PLAN
2025 TAX REQUISITION
COMPARISON TO PRIOR YEAR**

DISTRICT OF LAKE COUNTRY

| | | | | | | | Tax Impact on a home assessed at: | | |
|---------------------------------------------|------------------|------------------|---------------|---------------|---------------|---------------|-----------------------------------|---------------|-------------|
| | 2025 | 2024 | Change | Tax Rate | | Change | \$1,014,613 | \$1,039,562 | Change |
| | | | \$ | 2025 | 2024 | | 2025 | 2024 | \$ |
| TAXES | | | | | | | | | |
| 001 -- Regional District Board | 49,677 | 49,765 | (88) | 0.0065 | 0.0065 | (0.0000) | 6.56 | 6.72 | (0.16) |
| 011 -- Regional Grants in Aid | 16,098 | 14,471 | 1,627 | 0.0021 | 0.0019 | 0.0002 | 2.13 | 1.96 | 0.17 |
| 030 -- Regional Rescue Service | 316,363 | 286,025 | 30,339 | 0.0441 | 0.0397 | 0.0044 | 44.76 | 41.26 | 3.50 |
| 031 -- 911 Emergency Telephone Service | 40,623 | 39,026 | 1,597 | 0.0057 | 0.0054 | 0.0002 | 5.75 | 5.63 | 0.12 |
| 040 -- Crime Stoppers | 27,223 | 26,429 | 794 | 0.0038 | 0.0037 | 0.0001 | 3.85 | 3.81 | 0.04 |
| 041 -- Victims / Witness Assistance Program | 45,216 | 39,673 | 5,543 | 0.0063 | 0.0055 | 0.0008 | 6.40 | 5.72 | 0.67 |
| 042 -- Regional Crime Prevention | 50,856 | 49,417 | 1,439 | 0.0066 | 0.0064 | 0.0002 | 6.72 | 6.68 | 0.04 |
| 046 -- Dog Control | 140,482 | 130,357 | 10,125 | 0.0196 | 0.0181 | 0.0015 | 19.88 | 18.81 | 1.07 |
| 047 -- Mosquito Control (Improvements only) | 21,871 | 22,212 | (341) | 0.0058 | 0.0059 | (0.0001) | 5.91 | 6.14 | (0.23) |
| 101 -- Okanagan Basin Water Board | 184,086 | 183,743 | 344 | 0.0257 | 0.0255 | 0.0002 | 26.04 | 26.51 | (0.46) |
| 110 -- Regional Planning | 83,389 | 59,869 | 23,520 | 0.0116 | 0.0083 | 0.0033 | 11.80 | 8.64 | 3.16 |
| 111 -- Electoral Area Planning | 6,539 | 5,571 | 968 | 0.0085 | 0.0072 | 0.0013 | 8.63 | 7.53 | 1.11 |
| 115 -- Noxious Insect Control | 2,268 | 2,164 | 104 | 0.0003 | 0.0003 | 0.0000 | 0.30 | 0.29 | 0.01 |
| 116 -- Weed Control | 15,053 | 20,033 | (4,980) | 0.0020 | 0.0026 | (0.0006) | 1.99 | 2.71 | (0.72) |
| 117 -- Sterile Insect Release Program | 66,650 | 65,317 | 1,333 | 0.0170 | 0.0166 | 0.0004 | 17.22 | 17.26 | (0.04) |
| 118 -- Starling Control | 1,818 | 1,835 | (17) | 0.0002 | 0.0002 | (0.0000) | 0.24 | 0.25 | (0.01) |
| 120 -- Economic Development Commission | 93,453 | 91,358 | 2,096 | 0.0130 | 0.0127 | 0.0004 | 13.22 | 13.18 | 0.04 |
| 142 -- Regional Parks | 820,210 | 797,021 | 23,189 | 0.1144 | 0.1106 | 0.0038 | 116.04 | 114.98 | 1.06 |
| TOTAL TAXES | 1,981,876 | 1,884,285 | 97,592 | 0.2931 | 0.2771 | 0.0160 | 297.43 | 288.07 | 9.36 |

**2025-2029 FINANCIAL PLAN
2025 TAX REQUISITION
COMPARISON TO PRIOR YEAR**

CITY OF WEST KELOWNA

| | | | | | | | Tax Impact on a home assessed at: | | |
|---------------------------------------------|------------------|------------------|----------------|---------------|---------------|---------------|-----------------------------------|---------------|--------------|
| | 2025 | 2024 | Change | Tax Rate | | Change | \$ 974,766 | \$ 985,608 | Change |
| | | | \$ | 2025 | 2024 | | 2025 | 2024 | \$ |
| TAXES | | | | | | | | | |
| 001 -- Regional District Board | 115,513 | 112,617 | 2,896 | 0.0065 | 0.0065 | (0.0000) | 6.30 | 6.37 | (0.07) |
| 011 -- Regional Grants in Aid | 37,432 | 32,746 | 4,686 | 0.0021 | 0.0019 | 0.0002 | 2.04 | 1.85 | 0.19 |
| 030 -- Regional Rescue Service | 692,169 | 614,446 | 77,723 | 0.0441 | 0.0397 | 0.0044 | 43.00 | 39.12 | 3.88 |
| 031 -- 911 Emergency Telephone Service | 88,878 | 83,837 | 5,041 | 0.0057 | 0.0054 | 0.0002 | 5.52 | 5.34 | 0.18 |
| 040 -- Crime Stoppers | 59,561 | 56,775 | 2,786 | 0.0038 | 0.0037 | 0.0001 | 3.70 | 3.61 | 0.09 |
| 041 -- Victims / Witness Assistance Program | 98,929 | 85,227 | 13,702 | 0.0063 | 0.0055 | 0.0008 | 6.15 | 5.43 | 0.72 |
| 042 -- Regional Crime Prevention | 118,255 | 111,829 | 6,426 | 0.0066 | 0.0064 | 0.0002 | 6.45 | 6.33 | 0.12 |
| 046 -- Dog Control | 307,360 | 280,036 | 27,323 | 0.0196 | 0.0181 | 0.0015 | 19.09 | 17.83 | 1.27 |
| 047 -- Mosquito Control (Improvements only) | 3,659 | 3,713 | (54) | 0.0058 | 0.0059 | (0.0001) | 5.67 | 5.82 | (0.15) |
| 049 -- Prohibited Animal Control | 277 | 265 | 12 | 0.0000 | 0.0000 | 0.0000 | 0.02 | 0.02 | 0.00 |
| 101 -- Okanagan Basin Water Board | 402,761 | 394,721 | 8,040 | 0.0257 | 0.0255 | 0.0002 | 25.02 | 25.13 | (0.11) |
| 102 -- Air Quality Monitoring | 40,814 | 38,254 | 2,560 | 0.0023 | 0.0022 | 0.0001 | 2.23 | 2.17 | 0.06 |
| 110 -- Regional Planning | 182,446 | 128,612 | 53,834 | 0.0116 | 0.0083 | 0.0033 | 11.33 | 8.19 | 3.15 |
| 111 -- Electoral Area Planning | 63,497 | 53,232 | 10,265 | 0.0355 | 0.0306 | 0.0050 | 34.64 | 30.13 | 4.51 |
| 117 -- Sterile Insect Release Program | 161,737 | 148,064 | 13,674 | 0.0170 | 0.0166 | 0.0004 | 16.55 | 16.36 | 0.18 |
| 120 -- Economic Development Commission | 204,466 | 196,257 | 8,209 | 0.0130 | 0.0127 | 0.0004 | 12.70 | 12.50 | 0.21 |
| 142 -- Regional Parks | 1,794,531 | 1,712,181 | 82,350 | 0.1144 | 0.1106 | 0.0038 | 111.48 | 109.01 | 2.47 |
| TOTAL TAXES | 4,372,284 | 4,052,812 | 319,472 | 0.3200 | 0.2995 | 0.0205 | 311.91 | 295.21 | 16.70 |

* Note: Mosquito control taxation is for 2 small defined areas only.

**2025-2029 FINANCIAL PLAN
2025 TAX REQUISITION
COMPARISON TO PRIOR YEAR**

ELECTORAL AREA WEST

| | 2025 | 2024 | Change \$ | Tax Rate | | Change | Tax Impact on a home assessed at: | | |
|-----------------------------------------------------------|------------------|------------------|----------------|---------------|---------------|---------------|--------------------------------------|-----------------|---------------|
| | | | | 2025 | 2024 | | \$ 545,663 | \$ 563,120 | Change |
| | | | | | | | 2025 | 2024 | \$ |
| TAXES | | | | | | | | | |
| Regional & Sub-Regional Services | | | | | | | | | |
| 001 -- Regional District Board | 12,762 | 12,729 | 33 | 0.0065 | 0.0065 | (0.0000) | 3.53 | 3.64 | (0.11) |
| 011 -- Regional Grants in Aid | 4,135 | 3,701 | 434 | 0.0021 | 0.0019 | 0.0002 | 1.14 | 1.06 | 0.08 |
| 030 -- Regional Rescue Service | 84,828 | 76,123 | 8,705 | 0.0441 | 0.0397 | 0.0044 | 24.07 | 22.35 | 1.72 |
| 031 -- 911 Emergency Telephone Service | 10,892 | 10,386 | 506 | 0.0057 | 0.0054 | 0.0002 | 3.09 | 3.05 | 0.04 |
| 040 -- Crime Stoppers | 7,299 | 7,034 | 266 | 0.0038 | 0.0037 | 0.0001 | 2.07 | 2.07 | 0.01 |
| 041 -- Victims / Witness Assistance Program | 12,124 | 10,559 | 1,565 | 0.0063 | 0.0055 | 0.0008 | 3.44 | 3.10 | 0.34 |
| 042 -- Regional Crime Prevention | 13,065 | 12,640 | 425 | 0.0066 | 0.0064 | 0.0002 | 3.61 | 3.62 | (0.00) |
| 046 -- Dog Control | 37,668 | 34,693 | 2,975 | 0.0196 | 0.0181 | 0.0015 | 10.69 | 10.19 | 0.50 |
| 049 -- Prohibited Animal Control | 31 | 30 | 1 | 0.0000 | 0.0000 | 0.0000 | 0.01 | 0.01 | (0.00) |
| 101 -- Okanagan Basin Water Board | 49,360 | 48,902 | 458 | 0.0257 | 0.0255 | 0.0002 | 14.01 | 14.36 | (0.35) |
| 102 -- Air Quality Monitoring | 4,509 | 4,324 | 185 | 0.0023 | 0.0022 | 0.0001 | 1.25 | 1.24 | 0.01 |
| 110 -- Regional Planning | 22,359 | 15,934 | 6,426 | 0.0116 | 0.0083 | 0.0033 | 6.34 | 4.68 | 1.67 |
| 111 -- Electoral Area Planning | 351,977 | 295,076 | 56,900 | 1.7832 | 1.4993 | 0.2839 | 973.02 | 844.28 | 128.74 |
| 115 -- Noxious Insect Control | 583 | 554 | 29 | 0.0003 | 0.0003 | 0.0000 | 0.16 | 0.16 | 0.00 |
| 116 -- Weed Control | 5,308 | 7,081 | (1,773) | 0.0020 | 0.0026 | (0.0006) | 1.07 | 1.47 | (0.40) |
| 117 -- Sterile Insect Release Program | 16,736 | 16,010 | 726 | 0.0170 | 0.0166 | 0.0004 | 9.26 | 9.35 | (0.09) |
| 120 -- Economic Development Commission | 25,058 | 24,314 | 744 | 0.0130 | 0.0127 | 0.0004 | 7.11 | 7.14 | (0.03) |
| 142 -- Regional Parks | 219,926 | 212,121 | 7,806 | 0.1144 | 0.1106 | 0.0038 | 62.41 | 62.28 | 0.12 |
| | 878,620 | 792,210 | 86,410 | 2.0641 | 1.7652 | 0.2988 | 1,126.28 | 994.03 | 132.25 |
| Services for all Electoral Areas | | | | | | | | | |
| 007 -- Electoral Areas Only | 34,973 | 30,314 | 4,659 | 0.0177 | 0.0154 | 0.0023 | 9.67 | 8.67 | 0.99 |
| 019 -- Electoral Area Fire Prevention | 128,983 | 90,342 | 38,641 | 0.0653 | 0.0459 | 0.0194 | 35.66 | 25.85 | 9.81 |
| 044 -- Building Inspection & Bylaw Enforcement | 159,050 | 126,771 | 32,280 | 0.0806 | 0.0644 | 0.0162 | 43.97 | 36.27 | 7.70 |
| 050 -- Transportation Demand Management | 7,534 | 7,362 | 172 | 0.0038 | 0.0037 | 0.0001 | 2.08 | 2.11 | (0.02) |
| 105 -- Noise Abatement | 9,608 | 9,196 | 411 | 0.0097 | 0.0092 | 0.0006 | 5.31 | 5.16 | 0.15 |
| 106 -- Untidy Premises | 13,975 | 13,086 | 888 | 0.0141 | 0.0130 | 0.0011 | 7.72 | 7.34 | 0.38 |
| 171 -- Okanagan Regional Library | 185,532 | 182,563 | 2,970 | 0.0940 | 0.0928 | 0.0012 | 51.29 | 52.24 | (0.95) |
| | 539,655 | 459,633 | 80,022 | 0.2853 | 0.2444 | 0.0409 | 155.69 | 137.64 | 18.05 |
| Services for All of Electoral Area West Only | | | | | | | | | |
| 008 -- Electoral Area - Central Okanagan West | 38,956 | 32,484 | 6,472 | 0.0197 | 0.0165 | 0.0032 | 10.77 | 9.29 | 1.47 |
| 012 -- Electoral Area Central Okanagan West Grants in Aid | 5,697 | 5,697 | 0 | 0.0029 | 0.0029 | (0.0000) | 1.57 | 1.63 | (0.06) |
| 143 -- Westside Community Parks | 332,436 | 326,232 | 6,204 | 0.1684 | 0.1658 | 0.0027 | 91.90 | 93.34 | (1.44) |
| | 377,089 | 364,413 | 12,676 | 0.1910 | 0.1852 | 0.0059 | 104.24 | 104.27 | (0.02) |
| TOTAL TAXES | 1,795,364 | 1,616,256 | 179,108 | 2.5404 | 2.1948 | 0.3456 | 1,386.22 | 1,235.93 | 150.29 |
| LOCAL SERVICE AREAS | | | | | | | | | |
| 023 -- North Westside Road Fire Department | 1,130,622 | 972,411 | 158,211 | 0.8775 | 0.7635 | 0.1139 | 478.81 | 429.96 | 48.85 |
| 024 -- Wilson's Landing Fire Department | 582,728 | 515,581 | 67,147 | 1.6359 | 1.4086 | 0.2273 | 892.66 | 793.20 | 99.46 |
| 029 -- Brent Road Fire Protection | 49,297 | 43,740 | 5,557 | 0.6216 | 0.5319 | 0.0897 | 339.18 | 299.52 | 39.65 |
| 124 -- Westside Municipal Recreation | 60,784 | 58,320 | 2,464 | 0.1691 | 0.1691 | - | 92.27 | 95.22 | (2.95) |
| 125 -- Johnson Bentley Aquatic Centre | 14,368 | 13,661 | 707 | 0.0611 | 0.0611 | - | 33.34 | 34.41 | (1.07) |
| 126 -- Killiney Community Hall | 54,060 | 57,145 | (3,085) | 0.0424 | 0.0453 | (0.0030) | 23.12 | 25.53 | (2.41) |
| TOTAL LOCAL SERVICE AREAS | 1,891,859 | 1,660,858 | 231,001 | | | | | | |
| PARCEL TAX: | | | | | | | | | |
| 092, 094, 095 -- SWM Parcel Taxes | 155,406 | 153,548 | 1,858 | 53.09 | 52.52 | 0.5696 | 53.09 | 52.52 | 0.57 |

**2025-2029 FINANCIAL PLAN
2025 TAX REQUISITION
COMPARISON TO PRIOR YEAR**

ELECTORAL AREA EAST

| | | | | | | | Tax Impact on a home assessed at: | | |
|-----------------------------------------------------------|------------------|------------------|----------------|---------------|---------------|---------------|-----------------------------------|-----------------|---------------|
| | 2025 | 2024 | Change | Tax Rate | | Change | \$ 915,894 | \$ 945,195 | Change |
| | | | \$ | 2025 | 2024 | | 2025 | 2024 | \$ |
| TAXES | | | | | | | | | |
| Regional & Sub-Regional Services | | | | | | | | | |
| 001 -- Regional District Board | 11,799 | 11,960 | (161) | 0.0065 | 0.0065 | (0.0000) | 5.92 | 6.11 | (0.19) |
| 011 -- Regional Grants in Aid | 3,824 | 3,478 | 346 | 0.0021 | 0.0019 | 0.0002 | 1.92 | 1.78 | 0.14 |
| 030 -- Regional Rescue Service | 76,836 | 70,240 | 6,596 | 0.0441 | 0.0397 | 0.0044 | 40.40 | 37.52 | 2.89 |
| 031 -- 911 Emergency Telephone Service | 9,866 | 9,584 | 282 | 0.0057 | 0.0054 | 0.0002 | 5.19 | 5.12 | 0.07 |
| 040 -- Crime Stoppers | 6,612 | 6,490 | 122 | 0.0038 | 0.0037 | 0.0001 | 3.48 | 3.47 | 0.01 |
| 041 -- Victims / Witness Assistance Program | 10,982 | 9,743 | 1,239 | 0.0063 | 0.0055 | 0.0008 | 5.77 | 5.20 | 0.57 |
| 042 -- Regional Crime Prevention | 12,079 | 11,876 | 203 | 0.0066 | 0.0064 | 0.0002 | 6.06 | 6.07 | (0.01) |
| 046 -- Dog Control | 34,119 | 32,012 | 2,107 | 0.0196 | 0.0181 | 0.0015 | 17.94 | 17.10 | 0.84 |
| 047 -- Mosquito Control (Improvements only) | 6,378 | 6,466 | (88) | 0.0058 | 0.0059 | (0.0001) | 5.33 | 5.58 | (0.25) |
| 101 -- Okanagan Basin Water Board | 44,710 | 45,122 | (412) | 0.0257 | 0.0255 | 0.0002 | 23.51 | 24.10 | (0.59) |
| 102 -- Air Quality Monitoring | 4,169 | 4,063 | 106 | 0.0023 | 0.0022 | 0.0001 | 2.09 | 2.08 | 0.02 |
| 110 -- Regional Planning | 20,253 | 14,702 | 5,551 | 0.0116 | 0.0083 | 0.0033 | 10.65 | 7.85 | 2.80 |
| 111 -- Electoral Area Planning | 106,207 | 90,483 | 15,724 | 0.5820 | 0.4893 | 0.0927 | 533.01 | 462.48 | 70.52 |
| 115 -- Noxious Insect Control | 539 | 520 | 19 | 0.0003 | 0.0003 | 0.0000 | 0.27 | 0.27 | 0.00 |
| 117 -- Sterile Insect Release Program | 12,380 | 12,528 | (148) | 0.0170 | 0.0166 | 0.0004 | 15.55 | 15.69 | (0.14) |
| 120 -- Economic Development Commission | 22,697 | 22,435 | 262 | 0.0130 | 0.0127 | 0.0004 | 11.94 | 11.98 | (0.05) |
| 142 -- Regional Parks | 199,208 | 195,727 | 3,481 | 0.1144 | 0.1106 | 0.0038 | 104.75 | 104.54 | 0.21 |
| | 582,659 | 547,428 | 35,231 | 0.8667 | 0.7585 | 0.1082 | 793.78 | 716.95 | 76.84 |
| Services for all Electoral Areas | | | | | | | | | |
| 007 -- Electoral Areas Only | 32,335 | 28,482 | 3,853 | 0.0177 | 0.0154 | 0.0023 | 16.23 | 14.56 | 1.67 |
| 019 -- Electoral Area Fire Prevention | 119,257 | 84,885 | 34,372 | 0.0653 | 0.0459 | 0.0194 | 59.85 | 43.39 | 16.46 |
| 044 -- Building Inspection & Bylaw Enforcement | 147,057 | 119,113 | 27,944 | 0.0806 | 0.0644 | 0.0162 | 73.80 | 60.88 | 12.92 |
| 050 -- Transportation Demand Management | 6,966 | 6,918 | 48 | 0.0038 | 0.0037 | 0.0001 | 3.50 | 3.54 | (0.04) |
| 105 -- Noise Abatement | 10,655 | 10,029 | 627 | 0.0097 | 0.0092 | 0.0006 | 8.91 | 8.66 | 0.25 |
| 106 -- Untidy Premises | 15,498 | 14,271 | 1,228 | 0.0141 | 0.0130 | 0.0011 | 12.95 | 12.32 | 0.63 |
| 171 -- Okanagan Regional Library | 171,542 | 171,535 | 7 | 0.0940 | 0.0928 | 0.0012 | 86.09 | 87.68 | (1.59) |
| | 503,310 | 435,232 | 68,078 | 0.2853 | 0.2444 | 0.0409 | 261.32 | 231.02 | 30.30 |
| Services for All of Electoral Area East Only | | | | | | | | | |
| 009 -- Electoral Area - Central Okanagan East | 40,781 | 32,066 | 8,715 | 0.0223 | 0.0173 | 0.0050 | 20.47 | 16.39 | 4.08 |
| 013 -- Central Okanagan East Electoral Area Grants in Aid | 4,220 | 4,220 | 0 | 0.0023 | 0.0023 | 0.0000 | 2.12 | 2.16 | (0.04) |
| 144 -- Eastside Community Parks | 198,418 | 192,575 | 5,843 | 0.1087 | 0.1041 | 0.0046 | 99.58 | 98.43 | 1.15 |
| | 243,419 | 228,861 | 14,558 | 0.1334 | 0.1238 | 0.0096 | 122.16 | 116.98 | 5.18 |
| TOTAL TAXES | 1,329,388 | 1,211,522 | 117,867 | 1.2854 | 1.1267 | 0.1587 | 1,177.27 | 1,064.95 | 112.32 |
| LOCAL SERVICE AREAS | | | | | | | | | |
| 020 -- Lakeshore Road Fire Protection | 33,921 | 26,990 | 6,931 | 0.4436 | 0.3494 | 0.0942 | 406.28 | 330.24 | 76.04 |
| 021 -- Ellison Fire Department | 940,912 | 782,706 | 158,206 | 0.9143 | 0.7475 | 0.1668 | 837.39 | 706.55 | 130.84 |
| 022 -- Joe Rich Fire Department | 794,152 | 661,647 | 132,505 | 1.6529 | 1.3545 | 0.2984 | 1,513.88 | 1,280.23 | 233.65 |
| 028 -- June Springs Fire Protection | 18,900 | 16,301 | 2,599 | 0.4553 | 0.3833 | 0.0721 | 417.02 | 362.26 | 54.76 |
| 058 -- Scotty Heights Street Lights | 23,441 | 22,584 | 857 | 0.0614 | 0.0573 | 0.0041 | 56.26 | 54.17 | 2.09 |
| 085 -- Ellison Transit | 25,640 | 23,251 | 2,389 | 0.0549 | 0.0483 | 0.0066 | 50.29 | 45.66 | 4.63 |
| 121 -- Ellison Community Heritage Hall | 163,487 | 149,826 | 13,661 | 0.1532 | 0.1381 | 0.0151 | 140.35 | 130.55 | 9.80 |
| 123 -- Joe Rich Community Hall | 69,014 | 68,735 | 279 | 0.1405 | 0.1374 | 0.0030 | 128.65 | 129.90 | (1.24) |
| PARCEL TAX: | | | | | | | | | |
| 092, 094, 095 -- SWM Parcel Taxes | 85,163 | 84,144 | 1,018 | 53.09 | 52.46 | 0.6349 | 53.09 | 52.46 | 0.63 |

**2025-2029 FINANCIAL PLAN
2025 TAX REQUISITION
COMPARISON TO PRIOR YEAR**

| WESTBANK FIRST NATION | | | Change |
|-----------------------------------------------|------------------|------------------|----------------|
| | 2025 | 2024 | \$ |
| SALE OF SERVICES | | | |
| 030 -- Regional Rescue Service | 149,886 | 134,862 | 15,024 |
| 031 -- 911 Emergency Telephone Service | 19,246 | 18,401 | 845 |
| 040 -- Crime Stoppers | 12,898 | 12,461 | 436 |
| 041 -- Victims / Witness Assistance Program | 21,423 | 18,706 | 2,716 |
| 042 -- Crime Prevention | 7,652 | 7,418 | 235 |
| 092 -- Westside Transfer Station | 189,919 | 182,158 | 7,760 |
| 101 -- Okanagan Basin Water Board | 87,216 | 86,635 | 581 |
| 102 -- Air Quality | 9,443 | 9,013 | 430 |
| 120 -- EDC | 44,276 | 43,076 | 1,200 |
| 142 -- Regional Parks | 388,597 | 375,799 | 12,798 |
| TOTAL SERVICES | 930,555 | 888,529 | 42,026 |
| Other Contracts: | | | |
| 401 -- Westside Wastewater Treatment Plant | 1,418,643 | 1,362,858 | 55,785 |
| 470 -- RDCO Lift Stations & Collector Systems | 175,281 | 175,011 | 270 |
| 471 -- WFN Lift Stations & Collector Systems | 219,963 | 182,565 | 37,398 |
| TOTAL SEWER | 1,813,887 | 1,720,434 | 93,453 |
| 006 -- Information Systems -- GIS | 38,000 | 37,120 | 880.00 |
| TOTAL Change All Taxes and Services | 2,782,442 | 2,646,083 | 136,359 |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN EXPENDITURES**

| Department | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 1200 - Corporate Services | 002 - Corporate Services and Administration | 6500 - 002- CAPITAL ASSETS UNDER \$50K & VEHICLES | 52,000 | 50,000 | - | 52,000 | - |
| | | 6505 - 002-BUILDING RENOVATIONS | 423,000 | - | 800,000 | - | 310,000 |
| | 002 - Corporate Services and Administration Total | | 475,000 | 50,000 | 800,000 | 52,000 | 310,000 |
| 1200 - Corporate Services Total | | | 475,000 | 50,000 | 800,000 | 52,000 | 310,000 |
| 1220 - Engineering | 197 - Joe Rich Water system | 9005 - 197 - Joe Rich water distribution improvements | 10,000 | - | - | - | - |
| | | 197 - Joe Rich Water system Total | | 10,000 | - | - | - |
| 1220 - Engineering Total | | | 10,000 | - | - | - | - |
| 1300 - Financial Services | 003 - Financial Services | 6501 - 003-2021 COMPUTER & OFFICE EQUIPMENT | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| | | 003 - Financial Services Total | | 30,900 | 30,900 | 30,900 | 30,900 |
| 1300 - Financial Services Total | | | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| 1400 - Communication and Information Services | 006 - Communication and Information Services | 6502 - 006-ANNUAL CAPITAL RENEWALS | 128,500 | 135,500 | 148,000 | 155,000 | 163,000 |
| | | 6507 - 006-SERVER REFRESH | - | - | 360,500 | - | - |
| | 006 - Communication and Information Services Total | | 128,500 | 135,500 | 508,500 | 155,000 | 163,000 |
| 1400 - Communication and Information Services Total | | | 128,500 | 135,500 | 508,500 | 155,000 | 163,000 |
| 2400 - Fire services and Protection | 021 - Ellison Volunteer Fire Department | 8500 - 021-CAPITAL PROJECTS UNDER \$50K | 95,698 | - | - | - | - |
| | | 8509 - 021-VEHICLES | 105,000 | - | 378,000 | 378,000 | 446,250 |
| | | 8571 - 021 - Firehall Expansion (4th Bay) | - | 527,800 | - | - | - |
| | 021 - Ellison Volunteer Fire Department Total | | 200,698 | 527,800 | 378,000 | 378,000 | 446,250 |
| | 022 - Joe Rich Volunteer Fire Department | 8511 - 022-VEHICLES | 325,500 | 735,000 | 525,000 | 105,000 | - |
| | | 8501 - 022-CAPITAL ASSETS UNDER \$50K | 146,175 | - | 52,500 | - | - |
| | 022 - Joe Rich Volunteer Fire Department Total | | 471,675 | 735,000 | 577,500 | 105,000 | - |
| | 023 - North Westside Road Volunteer Fire Dept | 8502 - 023-CAPITAL ASSETS UNDER \$50K | 78,750 | - | - | 47,250 | - |
| | | 8512 - 023-VEHICLES | 315,000 | - | 577,500 | 824,250 | 367,500 |
| | | 8572 - 023 - Station 102 Expansion | 300,000 | - | - | - | - |
| | 023 - North Westside Road Volunteer Fire Dept Total | | 693,750 | - | 577,500 | 871,500 | 367,500 |
| | 024 - Wilsons Landing Volunteer Fire Dept | 4513 - 024 - VEHICLES | 15,750 | - | 456,750 | 456,750 | 94,500 |
| | | 8503 - 024-CAPITAL ASSETS UNDER \$50K | 116,897 | - | - | - | - |
| 024 - Wilsons Landing Volunteer Fire Dept Total | | 132,647 | - | 456,750 | 456,750 | 94,500 | |
| 030 - Regional Rescue Service | 8504 - 030-CAPITAL ASSETS UNDER \$50K | 24,273 | 159,878 | 81,885 | 113,506 | 257,293 | |
| | 8506 - 030 - RADIO INFRASTRUCTURE | 566,500 | 158,250 | 158,250 | 237,850 | 158,250 | |
| | 8508 - 030-FIRE BOAT | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | |
| | 8516 - 030 - VEHICLES | 120,750 | - | - | 26,250 | - | |
| | 8514 - 030 - COSAR Building | 3,600,000 | - | - | - | - | |
| 030 - Regional Rescue Service Total | | 4,349,523 | 356,128 | 278,135 | 415,606 | 453,543 | |
| 2400 - Fire services and Protection Total | | | 5,848,293 | 1,618,928 | 2,267,885 | 2,226,856 | 1,361,793 |
| 2900 - Policing Liaison Services | 041 - Victims Services | 5503 - 041-Vehicles | - | 63,000 | - | - | - |
| | | 041 - Victims Services Total | | - | 63,000 | - | - |
| 2900 - Policing Liaison Services Total | | | - | 63,000 | - | - | - |
| 2920 - Inspection Services | 044 - Building Inspection | 5505 - 044- VEHICLES | - | 66,860 | - | - | - |
| | | 044 - Building Inspection Total | | - | 66,860 | - | - |
| 2920 - Inspection Services Total | | | - | 66,860 | - | - | - |
| 2940 - Bylaw Services | 046 - Dog Control | 5504 - 046-CAPITAL ASSETS UNDER \$50K | 40,000 | - | - | - | - |
| | | 5510 - 046-VEHICLES | 90,518 | - | - | - | - |
| | 046 - Dog Control Total | | 130,518 | - | - | - | - |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN EXPENDITURES**

| Department | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------|------------------------------------------------------|-----------------------------------------------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| 2940 - Bylaw Services Total | | | 130,518 | - | - | - | - |
| 4190 - Water | 301 - Killiney Beach Water System | 9006 - 301- Killiney Beach Water - TREATMENT SYSTEM | 100,000 | 125,000 | 200,000 | 3,667,950 | 8,558,550 |
| | | 9024 - 301 - Killiney Beach Water - Asset Renewal (Low Risk) | - | - | - | 3,919,037 | - |
| | | 9027 - 301 - Killiney Beach Water - Valve Replacement Program | - | 100,000 | - | - | - |
| | | 9019 - 301 - Killiney Beach Water - Asset Renewal (High Risk) | - | - | - | 921,720 | - |
| | | 9023 - 301 - Killiney Beach Water - Asset Renewal (Medium Risk) | - | - | - | 323,810 | - |
| | 301 - Killiney Beach Water System Total | | 100,000 | 225,000 | 200,000 | 8,832,517 | 8,558,550 |
| | 305 - Sunset Ranch Water System | 9031 - 305 - Sunset Ranch Water - Surge Anticipation Valve | 130,000 | - | - | - | - |
| | 305 - Sunset Ranch Water System Total | | 130,000 | - | - | - | - |
| | 306 - Trepanier Bench Water System | 9003 - 306- Trepanier Water - Small Scale Capital | 4,000 | - | - | - | - |
| | 306 - Trepanier Bench Water System Total | | 4,000 | - | - | - | - |
| | 307 - Westshore Water System | 9009 - 307- Westshore Water - TREATMENT SYSTEM | 100,000 | 125,000 | 200,000 | 4,837,950 | 11,288,550 |
| | | 9028 - 307 - Westshore Water - Valve Replacement Program | - | - | 100,000 | - | - |
| | | 9032 - 307 - Westshore Water - Surge Anticipation Valve | 140,000 | - | - | - | - |
| | 307 - Westshore Water System Total | | 240,000 | 125,000 | 300,000 | 4,837,950 | 11,288,550 |
| 4190 - Water Total | | | 474,000 | 350,000 | 500,000 | 13,670,467 | 19,847,100 |
| 4200 - Sewer | 091 - Effluent/Water Disposal | 9532 - 091 - DLC Septage Facility | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| | 091 - Effluent/Water Disposal Total | | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| | 401 - Treatment Plant | 9503 - 401- WWTP - BLOWERS | - | 300,000 | - | - | - |
| | | 9507 - 401- WWTP - VEHICLES | 362,905 | 45,113 | - | - | 92,500 |
| | | 9517 - 401- WWTP - Stage 4 Upgrades | - | 250,000 | - | 2,266,000 | 2,575,000 |
| | | 9529 - 401 - WWTP - Asset Renewal (HIGH RISK) | - | 239,750 | 199,958 | 170,595 | 606,799 |
| | | 9530 - 401 - WWTP - Asset Renewal (MEDIUM RISK) | 495,297 | 503,233 | 23,543 | 1,006,624 | 178,778 |
| | | 9508 - 401- WWTP - FACILITY RENEWAL | 73,500 | - | - | - | - |
| | | 9531 - 401 - WWTP - Asset Renewal (LOW RISK) | 12,830 | 11,120 | 73,195 | 168,655 | 114,708 |
| | | 9500 - 401- WWTP - LEGACY Small Scale Capital | 50,000 | - | - | - | - |
| | | 9534 - 401 - WWTP - FPS Pumps | 200,000 | - | - | - | - |
| | | 9536 - 401 - WWTP - Control Improvements | 200,000 | 115,000 | 100,000 | - | - |
| | | 9537 - 401 - WWTP - Centrifuge VFD Panel | 200,000 | - | - | - | - |
| | | 9538 - 401 - WWTP - Electrical Replacement - Sludge Loading | 260,000 | - | - | - | - |
| | | 9539 - 401 - WWTP - Security System Capital | 75,000 | - | - | - | - |
| | | 9540 - 401-WWTP-PE Channel | 1,300,000 | - | - | - | - |
| | | 9541 - 401 - WWTP - Control System Renewal / Replacement | 40,000 | 50,000 | - | 50,000 | - |
| | 401 - Treatment Plant Total | | 3,269,532 | 1,514,217 | 396,696 | 3,661,873 | 3,567,785 |
| | 470 - RDCO Lift Stations | 9511 - 470- RDCO Sewage - ET LIFT STATION | - | 4,200,000 | 3,000,000 | - | - |
| | | 9515 - 470- RDCO Sewage - CASALOMA LIFT STATION UPGRADES | 500,000 | 130,000 | 2,000,000 | 1,500,000 | - |
| | 470 - RDCO Lift Stations Total | | 500,000 | 4,330,000 | 5,000,000 | 1,500,000 | - |
| 4200 - Sewer Total | | | 4,293,996 | 6,384,415 | 5,947,698 | 5,723,895 | 4,141,047 |
| 4300 - Solid Waste | 092 - Westside Waste Disposal | 4006 - 092- WS Transfer Station - Site Improvements and Renewal | 225,000 | 250,000 | - | - | - |
| | 092 - Westside Waste Disposal Total | | 225,000 | 250,000 | - | - | - |
| | 093 - Westside Sanitary Landfill | 4010 - 093 - Landfill Wells | 105,000 | - | - | - | - |
| | 093 - Westside Sanitary Landfill Total | | 105,000 | - | - | - | - |
| | 094 - Waste Reduction | 4008 - 094- Waste Reduction - Curbside Food Waste | 6,000,000 | - | - | - | - |
| | | 4009 - 094 - Waste Reduction - Curbside Recycling Expansion | 600,000 | - | - | - | - |
| | 094 - Waste Reduction Total | | 6,600,000 | - | - | - | - |
| | 095 - Solid Waste Collection | 4007 - 095- Waste Collection - Traders Cove Transfer Station Upgrades | 50,000 | - | - | - | - |
| | 095 - Solid Waste Collection Total | | 50,000 | - | - | - | - |
| 4300 - Solid Waste Total | | | 6,980,000 | 250,000 | - | - | - |
| 7100 - Parks Services | 121 - Ellison Heritage Community Centre | 1081 - 121-ELECTRICAL-AUDIO AND ENERGY EFFICIENCIES (SOLAR PANEL) | - | - | - | - | 51,500 |
| | | 1119 - 121-REAR ENTRANCE STAIRS REMOVE AND REPLACE | - | - | 5,150 | 77,250 | - |
| | 121 - Ellison Heritage Community Centre Total | | - | - | 5,150 | 77,250 | 51,500 |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN EXPENDITURES**

| Department | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 | |
|-----------------------|-----------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| 7100 - Parks Services | 123 - Joe Rich Community Hall - Murray | 1082 - 123-HVAC Assessment & Improvement | - | - | - | - | 51,500 | |
| | | 1161 - 123-HALL RENO - WASHROOMS | - | - | - | 25,750 | - | |
| | | 1162 - 123-HALL RENO - EXTERIOR CLADDING | - | - | 77,250 | - | - | |
| | 123 - Joe Rich Community Hall - Murray Total | | | - | - | 77,250 | 25,750 | 51,500 |
| | | 126 - Killiney Community Hall | 1206 - Killiney Hall HVAC Replacement | 100,000 | - | - | - | - |
| | 126 - Killiney Community Hall Total | | | 100,000 | - | - | - | - |
| | | 142 - Regional Parks | 1032 - 142-GELLATLY HERITAGE HOUSE RESTORATION | - | - | 103,000 | - | - |
| | | | 1048 - 142-ENTRANCE GATEWAYS | 92,700 | 92,700 | - | - | - |
| | | | 1049 - 142-STRUCTURE ASSET RENEWAL | 61,800 | 61,800 | 61,800 | 61,800 | 61,800 |
| | | | 1085 - 142-STEPHENS COYOTE PARK DEVELOPMENT (CONSTRUCTION) | - | 30,900 | 257,500 | - | - |
| | | | 1087 - 142-KOPJE PARKING UPGRADES | - | - | - | 185,400 | - |
| | | | 1099 - 142-KALAMOIR - COLLENS HILL PARKING AREA IMPROVEMENTS | - | 309,000 | - | - | - |
| | | | 1108 - 142-Kopje Irrigation System Improvements | - | - | - | 103,000 | - |
| | | | 1116 - 142-MISSION CREEK - HALL ROAD PARKING AREA DEVELOPMENT | - | - | - | - | 231,750 |
| | | | 1117 - 142-TREPANIER CREEK - MAJOR BRIDGE MAINTENANCE | - | - | - | 106,000 | - |
| | | | 1128 - 142-BERTRAM CREEK - PARK IMPROVEMENTS | - | 200,000 | - | - | - |
| | | | 1130 - 142-SHANNON LAKE - WASHROOM REPLACEMENT | - | - | - | 77,250 | - |
| | | | 1184 - 142-BRIDGES REPLACEMENT | - | - | 448,050 | - | - |
| | | | 1195 - 142-MCP SEPTIC PUMP REPLACEMENT | 25,750 | - | - | - | - |
| | | | 1059 - 142-UPPER GLEN CANYON PHASE 2 | - | 30,900 | 231,750 | - | - |
| | | | 1090 - 142-MISSION CREEK PLAYGROUND REPLACEMENT | 150,000 | - | - | - | - |
| | | | 1094 - 142-WOODHAVEN NATURE CONSERVANCEY - 979/969 RAYMER PARK DEVELOPMENT | - | 566,500 | - | 618,000 | - |
| | | | 1096 - 142-COLDHAM PARK DEVELOPMENT | - | - | - | - | 25,750 |
| | | | 1135 - 142-LAND ACQUISITION | 3,534,975 | - | - | - | - |
| | | | 1066 - 142-MISSION CREEK GREENWAY - PH 1 & 2 GRADING & RESURFACING | - | - | 113,300 | - | - |
| | | | 1173 - 142-MCP READER BOARD RE/RE | - | 77,250 | - | - | - |
| | | | 1183 - 142-BLACKMOUNTAIN - TRAIL DEVELOPMENT | - | 206,000 | - | - | - |
| | | | 1194 - 142-RH-ECCO HVAC SYSTEM REPLACEMENT | 242,700 | - | - | - | - |
| | | | 1102 - 142-MISSION CREEK - PARKING LOT REPAVING (3 PHASES) | - | 206,000 | 206,000 | - | - |
| | | | 1112 - 142-HARDY FALLS BRIDGE #1 REPLACEMENT | - | - | - | - | 77,250 |
| | | | 1113 - 142-KLO CREEK - TRAIL IMPROVEMENTS | - | 154,500 | - | - | - |
| | | | 1169 - 142-LAND ACQUISITION-SECUREMENT | 257,500 | - | - | - | - |
| | | | 1093 - 142 -TRADERS COVE - PARK IMPROVEMENTS | - | - | 30,900 | 257,500 | - |
| | | | 1138 - 142 - MISSION CREEK GREENWAY - HOLLYWOOD ROAD STREAMBANK STABILIZATION WORKS | 300,000 | - | - | - | - |
| | | | 1188 - 142-POST GROUSE COMPLEX WILDFIRE ASSESSMENT & RECOVERY PROJECTS (4 PARKS) | 326,000 | - | - | - | - |
| | | | 1197 - 142 - MISSION CREEK GREENWAY - GERSTMAR BRIDGE | 335,000 | - | - | - | - |
| | | | 1204 - 142 - Vehicles | 220,000 | 230,000 | 155,000 | 295,000 | 125,000 |
| | | | 1205 - 142 - EQUIPMENT | 160,000 | 163,000 | 141,000 | 200,000 | 85,000 |
| | | | 1196 - 142 - ACTIVE TRANSPORTATION ROUTE KALAMOIR TRAIL IMPROVEMENTS | 283,250 | - | - | - | - |
| | 142 - Regional Parks Total | | | 5,989,675 | 2,328,550 | 1,748,300 | 1,903,950 | 606,550 |
| | | 143 - Westside Community Parks | 1076 - 143-WESTSHORE ESTATES TENNIS-PICKLEBALL COURT | - | - | - | 283,250 | - |
| | | | 1124 - 143-KILLINEY WASHROOM REPLACEMENT | - | - | - | - | 46,350 |
| | 143 - Westside Community Parks Total | | | - | - | - | 283,250 | 46,350 |
| | | 144 - Eastside Community Parks | 1125 - 144-SCOTTY CREEK PLAYGROUND REPLACEMENT | 185,000 | - | - | - | - |
| | | | 1191 - 144-SCOTTY SPORT STORAGE | - | - | - | 30,900 | - |
| | 144 - Eastside Community Parks Total | | | 185,000 | - | - | 30,900 | - |
| | 7100 - Parks Services Total | | | 6,274,675 | 2,328,550 | 1,830,700 | 2,321,100 | 755,900 |
| Grand Total | | | 24,645,882 | 11,278,153 | 11,885,683 | 24,180,218 | 26,609,740 | |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN FUNDING**

| Object Display Name | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------|----------------|------------------|------------------|------------------|
| PROCEEDS OF SALE | 021 - Ellison Volunteer Fire Department | 8509 - 021-VEHICLES | - | - | 378,000 | 378,000 | - |
| | 021 - Ellison Volunteer Fire Department Total | | - | - | 378,000 | 378,000 | - |
| PROCEEDS OF SALE Total | | | - | - | 378,000 | 378,000 | - |
| DEBT | 002 - Corporate Services and Administration | 6505 - 002-BUILDING RENOVATIONS | - | - | 800,000 | - | - |
| | 002 - Corporate Services and Administration Total | | - | - | 800,000 | - | - |
| | 022 - Joe Rich Volunteer Fire Department | 8511 - 022-VEHICLES | - | 735,000 | 420,000 | - | - |
| | 022 - Joe Rich Volunteer Fire Department Total | | - | 735,000 | 420,000 | - | - |
| | 023 - North Westside Road Volunteer Fire Dept | 8512 - 023-VEHICLES | - | - | - | 350,000 | 350,000 |
| | 023 - North Westside Road Volunteer Fire Dept Total | | - | - | - | 350,000 | 350,000 |
| | 024 - Wilsons Landing Volunteer Fire Dept | 4513 - 024 - VEHICLES | - | - | 143,250 | 456,750 | - |
| | 024 - Wilsons Landing Volunteer Fire Dept Total | | - | - | 143,250 | 456,750 | - |
| | 301 - Killiney Beach Water System | 9006 - 301- Killiney Beach Water - TREATMENT SYSTEM | - | - | - | 1,222,650 | 2,852,850 |
| | 301 - Killiney Beach Water System Total | | - | - | - | 1,222,650 | 2,852,850 |
| | 307 - Westshore Water System | 9009 - 307- Westshore Water - TREATMENT SYSTEM | - | - | - | 1,612,650 | 3,762,850 |
| | 307 - Westshore Water System Total | | - | - | - | 1,612,650 | 3,762,850 |
| DEBT Total | | | - | 735,000 | 1,363,250 | 3,642,050 | 6,965,700 |
| OTHER GRANTS | 021 - Ellison Volunteer Fire Department | 8500 - 021-CAPITAL PROJECTS UNDER \$50K | 30,490 | - | - | - | - |
| | 021 - Ellison Volunteer Fire Department Total | | 30,490 | - | - | - | - |
| | 022 - Joe Rich Volunteer Fire Department | 8511 - 022-VEHICLES | 215,545 | - | - | - | - |
| | | 8501 - 022-CAPITAL ASSETS UNDER \$50K | 36,000 | - | - | - | - |
| | 022 - Joe Rich Volunteer Fire Department Total | | 251,545 | - | - | - | - |
| | 023 - North Westside Road Volunteer Fire Dept | 8502 - 023-CAPITAL ASSETS UNDER \$50K | 22,400 | - | - | - | - |
| | | 8512 - 023-VEHICLES | - | - | 217,000 | 149,720 | - |
| | 023 - North Westside Road Volunteer Fire Dept Total | | 22,400 | - | 217,000 | 149,720 | - |
| | 024 - Wilsons Landing Volunteer Fire Dept | 8503 - 024-CAPITAL ASSETS UNDER \$50K | 15,000 | - | - | - | - |
| | 024 - Wilsons Landing Volunteer Fire Dept Total | | 15,000 | - | - | - | - |
| | 030 - Regional Rescue Service | 8506 - 030 - RADIO INFRASTRUCTURE | 212,170 | - | - | - | - |
| | | 8514 - 030 - COSAR Building | 3,600,000 | - | - | - | - |
| | 030 - Regional Rescue Service Total | | 3,812,170 | - | - | - | - |
| | 094 - Waste Reduction | 4008 - 094- Waste Reduction - Curbside Food Waste | 6,000,000 | - | - | - | - |
| | | 4009 - 094 - Waste Reduction - Curbside Recycling Expansion | 600,000 | - | - | - | - |
| | 094 - Waste Reduction Total | | 6,600,000 | - | - | - | - |
| | 126 - Killiney Community Hall | 1206 - Killiney Hall HVAC Replacement | 100,000 | - | - | - | - |
| | 126 - Killiney Community Hall Total | | 100,000 | - | - | - | - |
| | 142 - Regional Parks | 1090 - 142-MISSION CREEK PLAYGROUND REPLACEMENT | 150,000 | - | - | - | - |
| | | 1194 - 142-RH-ECCO HVAC SYSTEM REPLACEMENT | 168,150 | - | - | - | - |
| | | 1188 - 142-POST GROUSE COMPLEX WILDFIRE ASSESSMENT & RECOVERY PROJECTS (4 PARKS) | 326,000 | - | - | - | - |
| | 142 - Regional Parks Total | | 644,150 | - | - | - | - |
| | 301 - Killiney Beach Water System | 9024 - 301 - Killiney Beach Water - Asset Renewal (Low Risk) | - | - | - | 3,919,037 | - |
| | | 9023 - 301 - Killiney Beach Water - Asset Renewal (Medium Risk) | - | - | - | 160,000 | - |
| | 301 - Killiney Beach Water System Total | | - | - | - | 4,079,037 | - |
| | 401 - Treatment Plant | 9503 - 401- WWTP - BLOWERS | - | 45,000 | - | - | - |
| | | 9530 - 401 - WWTP - Asset Renewal (MEDIUM RISK) | 247,648 | 251,617 | 11,771 | 503,312 | 89,389 |
| | | 9508 - 401- WWTP - FACILITY RENEWAL | 70,000 | - | - | - | - |
| | | 9531 - 401 - WWTP - Asset Renewal (LOW RISK) | 10,906 | 9,452 | 62,216 | 143,357 | 97,501 |
| | 401 - Treatment Plant Total | | 328,554 | 306,069 | 73,987 | 646,669 | 186,891 |
| OTHER GRANTS Total | | | 11,804,309 | 306,069 | 290,987 | 4,875,426 | 186,891 |
| FEDERAL GOVERNMENT GRANT | 144 - Eastside Community Parks | 1125 - 144-SCOTTY CREEK PLAYGROUND REPLACEMENT | 125,000 | - | - | - | - |
| | 144 - Eastside Community Parks Total | | 125,000 | - | - | - | - |
| FEDERAL GOVERNMENT GRANT Total | | | 125,000 | - | - | - | - |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN FUNDING**

| Object Display Name | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------|------------------|------------------|------------------|-------------------|------------------|
| INFRASTRUCTURE GRANT | 301 - Killiney Beach Water System | 9006 - 301- Killiney Beach Water - TREATMENT SYSTEM | - | - | - | 2,445,300 | 5,705,700 |
| | 301 - Killiney Beach Water System Total | | - | - | - | 2,445,300 | 5,705,700 |
| | 307 - Westshore Water System | 9009 - 307- Westshore Water - TREATMENT SYSTEM | - | - | - | 3,225,300 | 7,525,700 |
| | 307 - Westshore Water System Total | | - | - | - | 3,225,300 | 7,525,700 |
| INFRASTRUCTURE GRANT Total | | | | | 5,670,600 | 13,231,400 | |
| FROM EQUIPMENT RESERVE | 003 - Financial Services | 6501 - 003-2021 COMPUTER & OFFICE EQUIPMENT | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| | 003 - Financial Services Total | | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| | 006 - Communication and Information Services | 6502 - 006-ANNUAL CAPITAL RENEWALS | 128,500 | 135,500 | 148,000 | 155,000 | 163,000 |
| | | 6507 - 006-SERVER REFRESH | - | - | 360,500 | - | - |
| | 006 - Communication and Information Services Total | | 128,500 | 135,500 | 508,500 | 155,000 | 163,000 |
| | 021 - Ellison Volunteer Fire Department | 8500 - 021-CAPITAL PROJECTS UNDER \$50K | 20,652 | - | - | - | - |
| | | 8509 - 021-VEHICLES | 105,000 | - | - | - | 446,250 |
| | 021 - Ellison Volunteer Fire Department Total | | 125,652 | - | - | - | 446,250 |
| | 022 - Joe Rich Volunteer Fire Department | 8511 - 022-VEHICLES | 109,955 | - | 105,000 | 105,000 | - |
| | | 8501 - 022-CAPITAL ASSETS UNDER \$50K | 83,500 | - | - | - | - |
| | 022 - Joe Rich Volunteer Fire Department Total | | 193,455 | - | 105,000 | 105,000 | - |
| | 023 - North Westside Road Volunteer Fire Dept | 8502 - 023-CAPITAL ASSETS UNDER \$50K | 2,000 | - | - | - | - |
| | | 8512 - 023-VEHICLES | 315,000 | - | 360,500 | 324,530 | 17,500 |
| | 023 - North Westside Road Volunteer Fire Dept Total | | 317,000 | - | 360,500 | 324,530 | 17,500 |
| | 024 - Wilsons Landing Volunteer Fire Dept | 4513 - 024 - VEHICLES | 15,750 | - | 313,500 | - | 94,500 |
| | | 8503 - 024-CAPITAL ASSETS UNDER \$50K | 9,944 | - | - | - | - |
| | 024 - Wilsons Landing Volunteer Fire Dept Total | | 25,694 | - | 313,500 | - | 94,500 |
| | 030 - Regional Rescue Service | 8504 - 030-CAPITAL ASSETS UNDER \$50K | 24,273 | 159,878 | 81,885 | 113,506 | 257,293 |
| | | 8506 - 030 - RADIO INFRASTRUCTURE | 354,330 | 158,250 | 158,250 | 237,850 | 158,250 |
| | | 8508 - 030-FIRE BOAT | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| | | 8516 - 030 - VEHICLES | 120,750 | - | - | 26,250 | - |
| | 030 - Regional Rescue Service Total | | 537,353 | 356,128 | 278,135 | 415,606 | 453,543 |
| | 041 - Victims Services | 5503 - 041-Vehicles | - | 63,000 | - | - | - |
| | 041 - Victims Services Total | | - | 63,000 | - | - | - |
| | 044 - Building Inspection | 5505 - 044- VEHICLES | - | 66,860 | - | - | - |
| | 044 - Building Inspection Total | | - | 66,860 | - | - | - |
| | 046 - Dog Control | 5510 - 046-VEHICLES | 90,518 | - | - | - | - |
| | 046 - Dog Control Total | | 90,518 | - | - | - | - |
| | 095 - Solid Waste Collection | 4007 - 095- Waste Collection - Traders Cove Transfer Station Upgrades | 50,000 | - | - | - | - |
| | 095 - Solid Waste Collection Total | | 50,000 | - | - | - | - |
| | 142 - Regional Parks | 1204 - 142 - Vehicles | 220,000 | 230,000 | 155,000 | 295,000 | 125,000 |
| | | 1205 - 142 - EQUIPMENT | 160,000 | 163,000 | 141,000 | 200,000 | 85,000 |
| | 142 - Regional Parks Total | | 380,000 | 393,000 | 296,000 | 495,000 | 210,000 |
| 401 - Treatment Plant | 9507 - 401- WWTP - VEHICLES | 362,905 | 45,113 | - | - | 92,500 | |
| | 9508 - 401- WWTP - FACILITY RENEWAL | 3,500 | - | - | - | - | |
| 401 - Treatment Plant Total | | 366,405 | 45,113 | - | - | 92,500 | |
| FROM EQUIPMENT RESERVE Total | | 2,245,477 | 1,090,501 | 1,892,535 | 1,526,036 | 1,508,193 | |
| FROM D.C.C. RESERVE | 401 - Treatment Plant | 9517 - 401- WWTP - Stage 4 Upgrades | - | 247,500 | - | 206,000 | 515,000 |
| | 401 - Treatment Plant Total | | - | 247,500 | - | 206,000 | 515,000 |
| | 470 - RDCO Lift Stations | 9511 - 470- RDCO Sewage - ET LIFT STATION | - | 4,200,000 | 3,000,000 | - | - |
| | | 9515 - 470- RDCO Sewage - CASALOMA LIFT STATION UPGRADES | 500,000 | 130,000 | 2,000,000 | 1,500,000 | - |
| 470 - RDCO Lift Stations Total | | 500,000 | 4,330,000 | 5,000,000 | 1,500,000 | - | |
| FROM D.C.C. RESERVE Total | | 500,000 | 4,577,500 | 5,000,000 | 1,706,000 | 515,000 | |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN FUNDING**

| Object Display Name | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| FROM CAPITAL RESERVE | 002 - Corporate Services and Administration | 6500 - 002- CAPITAL ASSETS UNDER \$50K & VEHICLES | 52,000 | 50,000 | - | 52,000 | - |
| | | 6505 - 002-BUILDING RENOVATIONS | 423,000 | - | - | - | 310,000 |
| | 002 - Corporate Services and Administration Total | | 475,000 | 50,000 | - | 52,000 | 310,000 |
| | 021 - Ellison Volunteer Fire Department | 8500 - 021-CAPITAL PROJECTS UNDER \$50K | 4,556 | - | - | - | - |
| | | 8571 - 021 - Firehall Expansion (4th Bay) | - | 527,800 | - | - | - |
| | 021 - Ellison Volunteer Fire Department Total | | 4,556 | 527,800 | - | - | - |
| | 022 - Joe Rich Volunteer Fire Department | 8501 - 022-CAPITAL ASSETS UNDER \$50K | 13,175 | - | 52,500 | - | - |
| | 022 - Joe Rich Volunteer Fire Department Total | | 13,175 | - | 52,500 | - | - |
| | 023 - North Westside Road Volunteer Fire Dept | 8502 - 023-CAPITAL ASSETS UNDER \$50K | 14,350 | - | - | 47,250 | - |
| | | 8572 - 023 - Station 102 Expansion | 300,000 | - | - | - | - |
| | 023 - North Westside Road Volunteer Fire Dept Total | | 314,350 | - | - | 47,250 | - |
| | 024 - Wilsons Landing Volunteer Fire Dept | 8503 - 024-CAPITAL ASSETS UNDER \$50K | 51,953 | - | - | - | - |
| | 024 - Wilsons Landing Volunteer Fire Dept Total | | 51,953 | - | - | - | - |
| | 046 - Dog Control | 5504 - 046-CAPITAL ASSETS UNDER \$50K | 40,000 | - | - | - | - |
| | 046 - Dog Control Total | | 40,000 | - | - | - | - |
| | 091 - Effluent/Water Disposal | 9532 - 091 - DLC Septage Facility | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| | 091 - Effluent/Water Disposal Total | | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| | 092 - Westside Waste Disposal | 4006 - 092- WS Transfer Station - Site Improvements and Renewal | 225,000 | 250,000 | - | - | - |
| | 092 - Westside Waste Disposal Total | | 225,000 | 250,000 | - | - | - |
| | 121 - Ellison Heritage Community Centre | 1081 - 121-ELECTRICAL-AUDIO AND ENERGY EFFICIENCIES (SOLAR PANEL) | - | - | - | - | 1,500 |
| | | 1119 - 121-REAR ENTRANCE STAIRS REMOVE AND REPLACE | - | - | 150 | 2,250 | - |
| | 121 - Ellison Heritage Community Centre Total | | - | - | 150 | 2,250 | 1,500 |
| | 123 - Joe Rich Community Hall - Murray | 1082 - 123-HVAC Assessment & Improvement | - | - | - | - | 1,500 |
| | | 1161 - 123-HALL RENO - WASHROOMS | - | - | - | 750 | - |
| | | 1162 - 123-HALL RENO - EXTERIOR CLADDING | - | - | 2,250 | - | - |
| | 123 - Joe Rich Community Hall - Murray Total | | - | - | 2,250 | 750 | 1,500 |
| | 142 - Regional Parks | 1032 - 142-GELLATLY HERITAGE HOUSE RESTORATION | - | - | 103,000 | - | - |
| | | 1048 - 142-ENTRANCE GATEWAYS | 92,700 | 92,700 | - | - | - |
| | | 1049 - 142-STRUCTURE ASSET RENEWAL | 61,800 | 61,800 | 61,800 | 61,800 | 61,800 |
| | | 1085 - 142-STEPHENS COYOTE PARK DEVELOPMENT (CONSTRUCTION) | - | 30,900 | 257,500 | - | - |
| | | 1087 - 142-KOPJE PARKING UPGRADES | - | - | - | 185,400 | - |
| | | 1099 - 142-KALAMOIR - COLLENS HILL PARKING AREA IMPROVEMENTS | - | 309,000 | - | - | - |
| | | 1108 - 142-Kopje Irrigation System Improvements | - | - | - | 103,000 | - |
| | | 1116 - 142-MISSION CREEK - HALL ROAD PARKING AREA DEVELOPMENT | - | - | - | - | 231,750 |
| | | 1117 - 142-TREPANIER CREEK - MAJOR BRIDGE MAINTENANCE | - | - | - | 106,000 | - |
| | | 1128 - 142-BERTRAM CREEK - PARK IMPROVEMENTS | - | 200,000 | - | - | - |
| | | 1130 - 142-SHANNON LAKE - WASHROOM REPLACEMENT | - | - | - | 77,250 | - |
| | | 1184 - 142-BRIDGES REPLACEMENT | - | - | 448,050 | - | - |
| | | 1195 - 142-MCP SEPTIC PUMP REPLACEMENT | 25,750 | - | - | - | - |
| | | 1059 - 142-UPPER GLEN CANYON PHASE 2 | - | 30,900 | 231,750 | - | - |
| | | 1094 - 142-WOODHAVEN NATURE CONSERVANCEY - 979/969 RAYMER PARK DEVELOPMENT | - | 566,500 | - | 618,000 | - |
| | | 1096 - 142-COLDHAM PARK DEVELOPMENT | - | - | - | - | 25,750 |
| | 1135 - 142-LAND ACQUISITION | 3,534,975 | - | - | - | - | |
| | 1066 - 142-MISSION CREEK GREENWAY - PH 1 & 2 GRADING & RESURFACING | - | - | 113,300 | - | - | |
| | 1173 - 142-MCP READER BOARD RE/RE | - | 77,250 | - | - | - | |
| | 1183 - 142-BLACKMOUNTAIN - TRAIL DEVELOPMENT | - | 206,000 | - | - | - | |
| | 1194 - 142-RH-ECCO HVAC SYSTEM REPLACEMENT | 74,550 | - | - | - | - | |
| | 1102 - 142-MISSION CREEK - PARKING LOT REPAVING (3 PHASES) | - | 206,000 | 206,000 | - | - | |
| | 1112 - 142-HARDY FALLS BRIDGE #1 REPLACEMENT | - | - | - | - | 77,250 | |
| | 1113 - 142-KLO CREEK - TRAIL IMPROVEMENTS | - | 154,500 | - | - | - | |
| | 1169 - 142-LAND ACQUISITION-SECUREMENT | 257,500 | - | - | - | - | |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN FUNDING**

| Object Display Name | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 |
|-------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|----------------|
| FROM CAPITAL RESERVE | 142 - Regional Parks | 1093 - 142 -TRADERS COVE - PARK IMPROVEMENTS | - | - | 30,900 | 257,500 | - |
| | | 1138 - 142 - MISSION CREEK GREENWAY - HOLLYWOOD ROAD STREAMBANK STABILIZATION WORKS | 300,000 | - | - | - | - |
| | | 1197 - 142 - MISSION CREEK GREENWAY - GERSTMAR BRIDGE | 335,000 | - | - | - | - |
| | | 1196 - 142 - ACTIVE TRANSPORTATION ROUTE KALAMOI TRAIL IMPROVEMENTS | 283,250 | - | - | - | - |
| | | 142 - Regional Parks Total | 4,965,525 | 1,935,550 | 1,452,300 | 1,408,950 | 396,550 |
| | 143 - Westside Community Parks | 1076 - 143-WESTSHORE ESTATES TENNIS-PICKLEBALL COURT | - | - | - | 8,250 | - |
| | | 1124 - 143-KILLINEY WASHROOM REPLACEMENT | - | - | - | - | 46,350 |
| | 143 - Westside Community Parks Total | - | - | - | 8,250 | 46,350 | |
| | 144 - Eastside Community Parks | 1191 - 144-SCOTTY SPORT STORAGE | - | - | - | 30,900 | - |
| | 144 - Eastside Community Parks Total | - | - | - | 30,900 | - | |
| | 197 - Joe Rich Water system | 9005 - 197 - Joe Rich water distribution improvements | 10,000 | - | - | - | - |
| | 197 - Joe Rich Water system Total | 10,000 | - | - | - | - | |
| | 301 - Killiney Beach Water System | 9006 - 301- Killiney Beach Water - TREATMENT SYSTEM | 100,000 | 125,000 | 200,000 | - | - |
| | | 9027 - 301 - Killiney Beach Water - Valve Replacement Program | - | 100,000 | - | - | - |
| | | 9019 - 301 - Killiney Beach Water - Asset Renewal (High Risk) | - | - | - | 921,720 | - |
| | | 9023 - 301 - Killiney Beach Water - Asset Renewal (Medium Risk) | - | - | - | 163,810 | - |
| | 301 - Killiney Beach Water System Total | 100,000 | 225,000 | 200,000 | 1,085,530 | - | |
| | 305 - Sunset Ranch Water System | 9031 - 305 - Sunset Ranch Water - Surge Anticipation Valve | 130,000 | - | - | - | - |
| | 305 - Sunset Ranch Water System Total | 130,000 | - | - | - | - | |
| | 306 - Trepanier Bench Water System | 9003 - 306- Trepanier Water - Small Scale Capital | 4,000 | - | - | - | - |
| | 306 - Trepanier Bench Water System Total | 4,000 | - | - | - | - | |
| | 307 - Westshore Water System | 9009 - 307- Westshore Water - TREATMENT SYSTEM | 100,000 | 125,000 | 200,000 | - | - |
| | | 9028 - 307 - Westshore Water - Valve Replacement Program | - | - | 100,000 | - | - |
| | | 9032 - 307 - Westshore Water - Surge Anticipation Valve | 140,000 | - | - | - | - |
| | 307 - Westshore Water System Total | 240,000 | 125,000 | 300,000 | - | - | |
| | 401 - Treatment Plant | 9503 - 401- WWTP - BLOWERS | - | 255,000 | - | - | - |
| | | 9517 - 401- WWTP - Stage 4 Upgrades | - | 2,500 | - | 2,060,000 | 2,060,000 |
| 9529 - 401 - WWTP - Asset Renewal (HIGH RISK) | | - | 239,750 | 199,958 | 170,595 | 606,799 | |
| 9530 - 401 - WWTP - Asset Renewal (MEDIUM RISK) | | 247,648 | 251,617 | 11,771 | 503,312 | 89,389 | |
| 9531 - 401 - WWTP - Asset Renewal (LOW RISK) | | 1,925 | 1,668 | 10,979 | 25,298 | 17,206 | |
| 9500 - 401- WWTP - LEGACY Small Scale Capital | | 50,000 | - | - | - | - | |
| 9534 - 401 - WWTP - FPS Pumps | | 200,000 | - | - | - | - | |
| 9536 - 401 - WWTP - Control Improvements | | 200,000 | 115,000 | 100,000 | - | - | |
| 9537 - 401 - WWTP - Centrifuge VFD Panel | | 200,000 | - | - | - | - | |
| 9538 - 401 - WWTP - Electrical Replacement - Sludge Loading | | 260,000 | - | - | - | - | |
| 9539 - 401 - WWTP - Security System Capital | | 75,000 | - | - | - | - | |
| 9540 - 401-WWTP-PE Channel | 1,300,000 | - | - | - | - | | |
| 9541 - 401 - WWTP - Control System Renewal / Replacement | 40,000 | 50,000 | - | 50,000 | - | | |
| 401 - Treatment Plant Total | 2,574,573 | 915,535 | 322,708 | 2,809,205 | 2,773,394 | | |
| FROM CAPITAL RESERVE Total | | 9,672,596 | 4,569,083 | 2,880,910 | 6,007,107 | 4,102,556 | |
| FROM CWF RESERVE | 121 - Ellison Heritage Community Centre | 1081 - 121-ELECTRICAL-AUDIO AND ENERGY EFFICIENCIES (SOLAR PANEL) | - | - | - | - | 50,000 |
| | | 1119 - 121-REAR ENTRANCE STAIRS REMOVE AND REPLACE | - | - | 5,000 | 75,000 | - |
| | 121 - Ellison Heritage Community Centre Total | - | - | 5,000 | 75,000 | 50,000 | |
| | 123 - Joe Rich Community Hall - Murray | 1082 - 123-HVAC Assessment & Improvement | - | - | - | - | 50,000 |
| | | 1161 - 123-HALL RENO - WASHROOMS | - | - | - | 25,000 | - |
| 1162 - 123-HALL RENO - EXTERIOR CLADDING | | - | - | 75,000 | - | - | |
| 123 - Joe Rich Community Hall - Murray Total | - | - | 75,000 | 25,000 | 50,000 | | |

**2025-2029 FINANCIAL PLAN
CAPITAL PLAN FUNDING**

| Object Display Name | Costing Center | Project Name | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FROM CWF RESERVE | 143 - Westside Community Parks | 1076 - 143-WESTSHORE ESTATES TENNIS-PICKLEBALL COURT | - | - | - | 275,000 | - |
| | 143 - Westside Community Parks Total | | - | - | - | 275,000 | - |
| | 144 - Eastside Community Parks | 1125 - 144-SCOTTY CREEK PLAYGROUND REPLACEMENT | 60,000 | - | - | - | - |
| | 144 - Eastside Community Parks Total | | 60,000 | - | - | - | - |
| FROM CWF RESERVE Total | | | 60,000 | - | 80,000 | 375,000 | 100,000 |
| 1-5910-388 - UBCM GRANT | 021 - Ellison Volunteer Fire Department | 8500 - 021-CAPITAL PROJECTS UNDER \$50K | 40,000 | - | - | - | - |
| | 021 - Ellison Volunteer Fire Department Total | | 40,000 | - | - | - | - |
| | 022 - Joe Rich Volunteer Fire Department | 8501 - 022-CAPITAL ASSETS UNDER \$50K | 13,500 | - | - | - | - |
| | 022 - Joe Rich Volunteer Fire Department Total | | 13,500 | - | - | - | - |
| | 023 - North Westside Road Volunteer Fire Dept | 8502 - 023-CAPITAL ASSETS UNDER \$50K | 40,000 | - | - | - | - |
| | 023 - North Westside Road Volunteer Fire Dept Total | | 40,000 | - | - | - | - |
| | 024 - Wilsons Landing Volunteer Fire Dept | 8503 - 024-CAPITAL ASSETS UNDER \$50K | 40,000 | - | - | - | - |
| | 024 - Wilsons Landing Volunteer Fire Dept Total | | 40,000 | - | - | - | - |
| 1-5910-388 - UBCM GRANT Total | | | 133,500 | - | - | - | - |
| 1-9210-718 - FROM LANDFILL CLOSURE FUND | 093 - Westside Sanitary Landfill | 4010 - 093 - Landfill Wells | 105,000 | - | - | - | - |
| | 093 - Westside Sanitary Landfill Total | | 105,000 | - | - | - | - |
| 1-9210-718 - FROM LANDFILL CLOSURE FUND Total | | | 105,000 | - | - | - | - |
| Grand Total | | | 24,645,882 | 11,278,153 | 11,885,683 | 24,180,218 | 26,609,740 |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 001 - Board | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN |
| | PLAN | ACTUAL | | | | | |
| OPERATING COSTS | | | | | | | |
| Operations | 640,122 | 549,973 | 655,238 | 681,782 | 709,417 | 738,190 | 768,147 |
| TOTAL OPERATING COSTS | 640,122 | 549,973 | 655,238 | 681,782 | 709,417 | 738,190 | 768,147 |
| *Percentage Increase over prior year | 4.0% | -10.0% | 2.4% | 4.1% | 4.1% | 4.1% | 4.1% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 640,122 | 549,973 | 655,238 | 681,782 | 709,417 | 738,190 | 768,147 |
| *Percentage Increase over prior year | 4.0% | -22.5% | 2.4% | 4.1% | 4.1% | 4.1% | 4.1% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | 89,786 | 89,786 | 89,917 | 94,413 | 99,133 | 104,090 | 109,295 |
| TOTAL REVENUE | 89,786 | 89,786 | 89,917 | 94,413 | 99,133 | 104,090 | 109,295 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (11,494) | (11,906) | (11,799) | (12,291) | (12,803) | (13,337) | (13,894) |
| TAX REQ - CEN OK WEST | (12,345) | (12,621) | (12,762) | (13,293) | (13,848) | (14,425) | (15,027) |
| TAX REQ - KELOWNA | (532,273) | (524,592) | (536,732) | (559,089) | (582,395) | (606,690) | (632,017) |
| TAX REQ - PEACHLAND | (17,665) | (18,426) | (18,672) | (19,449) | (20,260) | (21,105) | (21,986) |
| TAX REQ - LAKE COUNTRY | (48,134) | (49,751) | (49,677) | (51,746) | (53,904) | (56,152) | (58,496) |
| TAX REQ - WEST KELOWNA | (107,996) | (112,612) | (115,513) | (120,325) | (125,341) | (130,570) | (136,020) |
| TOTAL REQUISITION | (729,908) | (729,908) | (745,155) | (776,195) | (808,551) | (842,280) | (877,442) |
| *Percentage increase over prior year Requisition | -8.0% | -8.0% | 2.1% | 4.2% | 4.2% | 4.2% | 4.2% |
| TOTAL FUNDING | (640,122) | (640,122) | (655,238) | (681,782) | (709,417) | (738,190) | (768,147) |
| Surplus/(Deficit)* | - | (90,149) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN |
| | PLAN | ACTUAL | | | | | |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 639 | 639 | 677 | 697 | 718 | 740 | 762 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 38 | 19 | 20 | 21 | 22 | 22 | 23 |
| Ending Balance | 677 | 658 | 697 | 718 | 740 | 762 | 785 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 123,585 | 123,585 | 124,436 | 128,169 | 132,014 | 135,974 | 140,054 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 927 | 3,708 | 3,733 | 3,845 | 3,960 | 4,079 | 4,202 |
| Ending Balance | 124,436 | 127,292 | 128,169 | 132,014 | 135,974 | 140,054 | 144,255 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 294,780 | 294,780 | 295,601 | 304,469 | 313,603 | 323,011 | 332,701 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 98,723 | - | - | - | - | - | - |
| Interest | 11,792 | 8,843 | 8,868 | 9,134 | 9,408 | 9,690 | 9,981 |
| Ending Balance | 295,601 | 303,624 | 304,469 | 313,603 | 323,011 | 332,701 | 342,682 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 002 - Corporate Services and Administration | | | | | | | |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 1,679,383 | 1,664,595 | 1,684,227 | 1,752,282 | 1,816,554 | 1,991,627 | 2,060,509 |
| TOTAL OPERATING COSTS | 1,679,383 | 1,664,595 | 1,684,227 | 1,752,282 | 1,816,554 | 1,991,627 | 2,060,509 |
| *Percentage Increase over prior year | -7.7% | 14.1% | 0.3% | 4.0% | 3.7% | 9.6% | 3.5% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Capital Facilities Reserve | 150,000 | 150,000 | 150,000 | 175,000 | 200,000 | 115,000 | 140,000 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 150,000 | 150,000 | 150,000 | 175,000 | 200,000 | 115,000 | 140,000 |
| TOTAL COSTS | 1,829,383 | 1,814,595 | 1,834,227 | 1,927,282 | 2,016,554 | 2,106,627 | 2,200,509 |
| *Percentage Increase over prior year | 0.5% | 2.6% | 0.3% | 5.1% | 4.6% | 4.5% | 4.5% |
| Projects | | | | | | | |
| Costs | 100,000 | - | 42,500 | - | - | - | - |
| Funding (excl tax req) | (100,000) | - | (42,500) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 1,929,383 | 1,814,595 | 1,876,727 | 1,927,282 | 2,016,554 | 2,106,627 | 2,200,509 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Office Rentals | (33,799) | (35,738) | (34,475) | (35,509) | (36,574) | (37,671) | (38,802) |
| Administrative Recovery | (1,895,031) | (1,887,221) | (1,878,860) | (1,987,836) | (2,093,346) | (2,189,990) | (2,290,793) |
| Administration Overhead Charge | 135,401 | 135,401 | 139,107 | 146,063 | 153,366 | 161,034 | 169,086 |
| Other | (85,955) | (110,123) | (60,000) | (50,000) | (40,000) | (40,000) | (40,000) |
| TOTAL REVENUE | (1,879,383) | (1,897,681) | (1,834,227) | (1,927,282) | (2,016,554) | (2,106,627) | (2,200,509) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (50,000) | - | (42,500) | - | - | - | - |
| TOTAL FUNDING | (1,929,383) | (1,897,681) | (1,876,727) | (1,927,282) | (2,016,554) | (2,106,627) | (2,200,509) |
| Surplus/(Deficit)* | - | 83,085 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 6500 - Capital Assets Under \$50K | 58,000 | - | 52,000 | 50,000 | - | 52,000 | - |
| 6505 - Building Renovations | 623,458 | 72,161 | 423,000 | - | 800,000 | - | 310,000 |
| 6506 - Records Management Software | 103,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 784,458 | 72,161 | 475,000 | 50,000 | 800,000 | 52,000 | 310,000 |
| FUNDING SOURCES | | | | | | | |
| Proceeds of Sale | (18,000) | - | - | - | - | - | - |
| Debt Proceeds | - | - | - | - | (800,000) | - | - |
| Transfer From Capital Facilities Reserve | (766,458) | - | (475,000) | (50,000) | - | (52,000) | (310,000) |
| TOTAL FUNDING | (784,458) | - | (475,000) | (50,000) | (800,000) | (52,000) | (310,000) |
| Check | - | 72,161 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 973,456 | 973,456 | 364,299 | 50,228 | 176,734 | 382,036 | 456,498 |
| Uses (transfer from) | (766,458) | - | (475,000) | (50,000) | - | (52,000) | (310,000) |
| Funding (transfer to) | 150,000 | 150,000 | 150,000 | 175,000 | 200,000 | 115,000 | 140,000 |
| Interest | 7,301 | 29,204 | 10,929 | 1,507 | 5,302 | 11,461 | 13,695 |
| Ending Balance | 364,299 | 1,152,659 | 50,228 | 176,734 | 382,036 | 456,498 | 300,192 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 408,622 | 408,622 | 359,319 | 327,599 | 337,427 | 347,550 | 357,976 |
| Uses (transfer from) | (50,000) | - | (42,500) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 697 | 12,259 | 10,780 | 9,828 | 10,123 | 10,426 | 10,739 |
| Ending Balance | 359,319 | 420,881 | 327,599 | 337,427 | 347,550 | 357,976 | 368,715 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 003 - Financial Services | | | | | | | |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 1,712,957 | 1,386,127 | 1,746,070 | 1,778,543 | 1,849,196 | 1,920,130 | 1,991,637 |
| Temporary Borrowing Interest | 35,000 | 33,881 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| TOTAL OPERATING COSTS | 1,747,957 | 1,420,008 | 1,781,070 | 1,813,543 | 1,884,196 | 1,955,130 | 2,026,637 |
| *Percentage Increase over prior year | 9.9% | -2.6% | 1.9% | 1.8% | 3.9% | 3.8% | 3.7% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 1,747,957 | 1,420,008 | 1,781,070 | 1,813,543 | 1,884,196 | 1,955,130 | 2,026,637 |
| *Percentage Increase over prior year | 9.9% | -12.5% | 1.9% | 1.8% | 3.9% | 3.8% | 3.7% |
| <u>Projects</u> | | | | | | | |
| Costs | 126,673 | 63,337 | 32,460 | - | 4,000 | - | 5,000 |
| Funding (excl tax req) | (126,673) | - | (28,960) | - | (4,000) | - | (5,000) |
| Net Project Costs (Funded From Tax Req) | - | - | 3,500 | - | - | - | - |
| TOTAL Cost Center Expenditures | 1,874,630 | 1,483,344 | 1,813,530 | 1,813,543 | 1,888,196 | 1,955,130 | 2,031,637 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Services - OBWB and SIR | (211,300) | (168,300) | (213,300) | (215,300) | (218,300) | (220,300) | (133,300) |
| Administrative Recovery | (1,628,419) | (1,404,691) | (1,689,907) | (1,722,961) | (1,797,000) | (1,872,639) | (2,038,187) |
| Administration Overhead Charge | 94,761 | - | 121,636 | 127,718 | 134,104 | 140,809 | 147,850 |
| Other | (3,000) | (49,284) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| TOTAL REVENUE | (1,747,957) | (1,622,276) | (1,784,570) | (1,813,543) | (1,884,196) | (1,955,130) | (2,026,637) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (126,673) | - | (28,960) | - | (4,000) | - | (5,000) |
| TOTAL FUNDING | (1,874,630) | (1,622,276) | (1,813,530) | (1,813,543) | (1,888,196) | (1,955,130) | (2,031,637) |
| Surplus/(Deficit)* | - | 138,931 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 6501 - Capital Assets Under \$50K | 30,900 | - | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| TOTAL EXPENDITURES | 30,900 | - | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Equipment Replacement | (30,900) | - | (30,900) | (30,900) | (30,900) | (30,900) | (30,900) |
| TOTAL FUNDING | (30,900) | - | (30,900) | (30,900) | (30,900) | (30,900) | (30,900) |
| Check | - | - | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 243,963 | 243,963 | 214,893 | 190,440 | 165,253 | 139,310 | 112,590 |
| Uses (transfer from) | (30,900) | - | (30,900) | (30,900) | (30,900) | (30,900) | (30,900) |
| Interest | 1,830 | 7,319 | 6,447 | 5,713 | 4,958 | 4,179 | 3,378 |
| Ending Balance | 214,893 | 251,282 | 190,440 | 165,253 | 139,310 | 112,590 | 85,067 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 341,309 | 341,309 | 217,196 | 194,752 | 200,594 | 202,612 | 208,691 |
| Uses (transfer from) | (126,673) | - | (28,960) | - | (4,000.00) | - | (5,000.00) |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2,560 | 10,239 | 6,516 | 5,843 | 6,018 | 6,078 | 6,261 |
| Ending Balance | 217,196 | 351,549 | 194,752 | 200,594 | 202,612 | 208,691 | 209,951 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 004 - Engineering | | | | | | | |
|------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 476,348 | 439,020 | 577,446 | 602,752 | 625,943 | 650,052 | 675,118 |
| TOTAL OPERATING COSTS | 476,348 | 439,020 | 577,446 | 602,752 | 625,943 | 650,052 | 675,118 |
| *Percentage Increase over prior year | 22.8% | -7.6% | 21.2% | 4.4% | 3.8% | 3.9% | 3.9% |
| TOTAL COSTS | 476,348 | 439,020 | 577,446 | 602,752 | 625,943 | 650,052 | 675,118 |
| *Percentage Increase over prior year | 22.8% | -7.6% | 21.2% | 4.4% | 3.8% | 3.9% | 3.9% |
| <u>Projects</u> | | | | | | | |
| Costs | 35,000 | - | 7,500 | - | - | - | - |
| Funding (excl tax req) | (35,000) | - | (7,500) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 511,348 | 439,020 | 584,946 | 602,752 | 625,943 | 650,052 | 675,118 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | - | (2,750) | - | - | - | - | - |
| Administration Overhead Charge | 53,051 | 53,051 | 59,442 | 62,414 | 65,535 | 68,811 | 72,252 |
| Engineering Administration Overhead Recovery | (429,399) | (415,150) | (516,888) | (545,166) | (571,477) | (598,864) | (627,370) |
| Other Grants | (100,000) | (142,153) | (120,000) | (120,000) | (120,000) | (120,000) | (120,000) |
| TOTAL REVENUE | (476,348) | (507,002) | (577,446) | (602,752) | (625,943) | (650,052) | (675,118) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (35,000) | - | (7,500) | - | - | - | - |
| TOTAL FUNDING | (511,348) | (507,002) | (584,946) | (602,752) | (625,943) | (650,052) | (675,118) |
| Surplus/(Deficit)* | - | 67,982 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 4000 - Capital Assets Under \$50K | 10,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 10,000 | - | - | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | - | - | - | - | - | - | - |
| Transfer From Equipment Replacement Reserve | (10,000) | - | - | - | - | - | - |
| TOTAL FUNDING | (10,000) | - | - | - | - | - | - |
| Check | - | - | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EQUIPMENT RESERVE</u> | | | | | | | |
| Beginning Balance | 92,352 | 92,352 | 82,872 | 85,358 | 87,919 | 90,557 | 93,273 |
| Uses (transfer from) | (10,000) | - | - | - | - | - | - |
| Interest | 520 | 2,771 | 2,486 | 2,561 | 2,638 | 2,717 | 2,798 |
| Ending Balance | 82,872 | 95,123 | 85,358 | 87,919 | 90,557 | 93,273 | 96,072 |
| <u>OPERATING RESERVE</u> | | | | | | | |
| Beginning Balance | 142,541 | 142,541 | 108,610 | 104,368 | 107,499 | 110,724 | 114,046 |
| Uses (transfer from) | (35,000) | - | (7,500) | - | - | - | - |
| Interest | 1,069 | 4,276 | 3,258 | 3,131 | 3,225 | 3,322 | 3,421 |
| Ending Balance | 108,610 | 146,817 | 104,368 | 107,499 | 110,724 | 114,046 | 117,468 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 005 - Human Resources | | | | | | | |
|------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 616,733 | 626,768 | 777,413 | 793,415 | 823,056 | 853,839 | 885,808 |
| TOTAL OPERATING COSTS | 616,733 | 626,768 | 777,413 | 793,415 | 823,056 | 853,839 | 885,808 |
| *Percentage Increase over prior year | 26.7% | 33.8% | 26.1% | 2.1% | 3.7% | 3.7% | 3.7% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 616,733 | 626,768 | 777,413 | 793,415 | 823,056 | 853,839 | 885,808 |
| *Percentage Increase over prior year | 26.7% | 18.7% | 26.1% | 2.1% | 3.7% | 3.7% | 3.7% |
| Projects | | | | | | | |
| Costs | 72,500 | 6,384 | 20,000 | - | - | - | - |
| Funding (excl tax req) | (72,500) | - | (20,000) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | 6,384 | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 689,233 | 633,152 | 797,413 | 793,415 | 823,056 | 853,839 | 885,808 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | (635,937) | (635,937) | (805,761) | (823,180) | (854,310) | (886,655) | (920,265) |
| Administration Overhead Charge | 19,204 | 19,204 | 28,348 | 29,766 | 31,254 | 32,817 | 34,457 |
| Other | - | (115) | - | - | - | - | - |
| TOTAL REVENUE | (616,733) | (616,848) | (777,413) | (793,415) | (823,056) | (853,839) | (885,808) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (72,500) | - | (20,000) | - | - | - | - |
| TOTAL FUNDING | (689,233) | (616,848) | (797,413) | (793,415) | (823,056) | (853,839) | (885,808) |
| Surplus/(Deficit)* | - | (16,304) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 6,565 | 6,565 | 6,612 | 6,810 | 7,014 | 7,225 | 7,441 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 47 | 197 | 198 | 204 | 210 | 217 | 223 |
| Ending Balance | 6,612 | 6,762 | 6,810 | 7,014 | 7,225 | 7,441 | 7,665 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 113,129 | 113,129 | 41,478 | 22,722 | 23,404 | 24,106 | 24,829 |
| Uses (transfer from) | (72,500) | - | (20,000) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 848 | 3,394 | 1,244 | 682 | 702 | 723 | 745 |
| Ending Balance | 41,478 | 116,523 | 22,722 | 23,404 | 24,106 | 24,829 | 25,574 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 006 - Information Services | | | | | | | |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 1,419,219 | 1,236,255 | 1,675,914 | 1,750,525 | 1,823,801 | 1,902,970 | 1,981,519 |
| TOTAL OPERATING COSTS | 1,419,219 | 1,236,255 | 1,675,914 | 1,750,525 | 1,823,801 | 1,902,970 | 1,981,519 |
| *Percentage Increase over prior year | 17.5% | -0.7% | 18.1% | 4.5% | 4.2% | 4.3% | 4.1% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 264,775 | 264,775 | 276,760 | 288,040 | 299,403 | 324,502 | 336,133 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 264,775 | 264,775 | 276,760 | 288,040 | 299,403 | 324,502 | 336,133 |
| TOTAL COSTS | 1,683,994 | 1,501,030 | 1,952,674 | 2,038,565 | 2,123,204 | 2,227,472 | 2,317,652 |
| *Percentage Increase over prior year | 12.9% | -1.2% | 16.0% | 4.4% | 4.2% | 4.9% | 4.0% |
| <u>Projects</u> | | | | | | | |
| Costs | 25,000 | 12,000 | - | - | - | - | - |
| Funding (excl tax req) | (25,000) | - | - | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 1,708,994 | 1,513,030 | 1,952,674 | 2,038,565 | 2,123,204 | 2,227,472 | 2,317,652 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (90,525) | (83,543) | (95,000) | (95,000) | (95,000) | (95,000) | (95,000) |
| Administrative Recovery | (1,590,881) | (1,590,881) | (1,866,447) | (1,954,677) | (2,041,771) | (2,148,617) | (2,241,504) |
| Administration Overhead Charge | 34,532 | 34,532 | 46,773 | 49,142 | 51,567 | 54,146 | 56,853 |
| Other | (37,120) | (39,147) | (38,000) | (38,030) | (38,000) | (38,000) | (38,000) |
| TOTAL REVENUE | (1,683,994) | (1,679,039) | (1,952,674) | (2,038,565) | (2,123,204) | (2,227,472) | (2,317,652) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (25,000) | - | - | - | - | - | - |
| TOTAL FUNDING | (1,708,994) | (1,679,039) | (1,952,674) | (2,038,565) | (2,123,204) | (2,227,472) | (2,317,652) |
| Surplus/(Deficit)* | - | 166,009 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 6502 - Annual Replacements | 121,500 | 89,241 | 128,500 | 135,500 | 148,000 | 155,000 | 163,000 |
| 6507 - Server Refresh | - | - | - | - | 360,500 | - | - |
| 6508 - Core Network Refresh | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 173,150 | 148,944 | 128,500 | 135,500 | 508,500 | 155,000 | 163,000 |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (5,000) | (6,095) | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (168,150) | - | (128,500) | (135,500) | (508,500) | (155,000) | (163,000) |
| TOTAL FUNDING | (173,150) | (6,095) | (128,500) | (135,500) | (508,500) | (155,000) | (163,000) |
| Check | - | 142,849 | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 006 - Information Services | | | | | | | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 77,237 | 77,237 | 174,441 | 327,935 | 490,313 | 295,925 | 474,305 |
| Uses (transfer from) | (168,150) | - | (128,500) | (135,500) | (508,500) | (155,000) | (163,000) |
| Funding (transfer to) | 264,775 | 264,775 | 276,760 | 288,040 | 299,403 | 324,502 | 336,133 |
| Interest | 579 | 2,317 | 5,233 | 9,838 | 14,709 | 8,878 | 14,229 |
| Ending Balance | 174,441 | 344,329 | 327,935 | 490,313 | 295,925 | 474,305 | 661,667 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 390,901 | 390,901 | 368,833 | 379,898 | 391,295 | 403,034 | 415,125 |
| Uses (transfer from) | (25,000) | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2,932 | 11,727 | 11,065 | 11,397 | 11,739 | 12,091 | 12,454 |
| Ending Balance | 368,833 | 402,628 | 379,898 | 391,295 | 403,034 | 415,125 | 427,579 |
| NOTES | | | | | | | |

DRAFT

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 007 - Electoral Areas | | | | | | | |
|-------------------------------------------------------------------------------------|------------------|-----------------|-----------------|------------------|------------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 31,092 | 8,502 | 36,193 | 37,577 | 39,016 | 40,513 | 42,069 |
| TOTAL OPERATING COSTS | 31,092 | 8,502 | 36,193 | 37,577 | 39,016 | 40,513 | 42,069 |
| *Percentage Increase over prior year | 687.6% | 223.8% | 16.4% | 3.8% | 3.8% | 3.8% | 3.8% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | 25,000 | 25,000 | 27,500 | 30,000 | 32,500 | 35,000 | 37,500 |
| TOTAL TRANSFERS | 25,000 | 25,000 | 27,500 | 30,000 | 32,500 | 35,000 | 37,500 |
| TOTAL COSTS | 56,092 | 33,502 | 63,693 | 67,577 | 71,516 | 75,513 | 79,569 |
| *Percentage Increase over prior year | 93.8% | 15.7% | 13.6% | 6.1% | 5.8% | 5.6% | 5.4% |
| Projects | | | | | | | |
| Costs | 70,000 | 71,758 | - | 35,000 | 80,000 | - | - |
| Funding (excl tax req) | (70,000) | - | - | (35,000) | (80,000) | - | - |
| Net Project Costs (Funded From Tax Req) | - | (71,758) | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 126,092 | 105,260 | 63,693 | 102,577 | 151,516 | 75,513 | 79,569 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 2,704 | 2,704 | 13,615 | 14,296 | 15,011 | 15,761 | 16,549 |
| Grants | - | (11,600) | (10,000) | (20,000) | (30,000) | (30,000) | (30,000) |
| TOTAL REVENUE | 2,704 | (8,896) | 3,615 | (5,704) | (14,989) | (14,239) | (13,451) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (70,000) | - | - | (35,000) | (80,000) | - | - |
| TAX REQ - CEN OK EAST | (28,348) | (28,510) | (32,336) | (29,724) | (27,156) | (29,436) | (31,764) |
| TAX REQ - CEN OK WEST | (30,448) | (30,286) | (34,973) | (32,149) | (29,371) | (31,837) | (34,354) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (58,796) | (58,796) | (67,308) | (61,873) | (56,527) | (61,274) | (66,118) |
| *Percentage increase over prior year Requisition | 1323.4% | 2267.8% | 14.5% | -8.1% | -8.6% | 8.4% | 7.9% |
| TOTAL FUNDING | (126,092) | (67,692) | (63,693) | (102,577) | (151,516) | (75,513) | (79,569) |
| Surplus/(Deficit)* | - | (37,568) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 131,676 | 131,676 | 132,664 | 136,644 | 140,743 | 144,965 | 149,314 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 988 | 3,950 | 3,980 | 4,099 | 4,222 | 4,349 | 4,479 |
| Ending Balance | 132,664 | 135,626 | 136,644 | 140,743 | 144,965 | 149,314 | 153,794 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 99,439 | 99,439 | 55,185 | 84,340 | 81,870 | 36,826 | 72,931 |
| Uses (transfer from) | (70,000) | - | - | (35,000) | (80,000) | - | - |
| Funding (transfer to) | 25,000 | 25,000 | 27,500 | 30,000 | 32,500 | 35,000 | 37,500 |
| Interest | 746 | 2,983 | 1,656 | 2,530 | 2,456 | 1,105 | 2,188 |
| Ending Balance | 55,185 | 127,422 | 84,340 | 81,870 | 36,826 | 72,931 | 112,619 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$2.5K) | | | | | | | |
| 2. Admin OH increase resulting from 2024 budget increase (\$10K) | | | | | | | |
| 3. Transfers to reserves for irregular projects (ortho photos & elections) (\$2.5K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 008 - Electoral Areas Central Okanagan West | | | | | | | |
|-----------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 34,040 | 35,962 | 37,880 | 39,251 | 40,673 | 42,148 | 43,678 |
| Other Operating Expenses | - | - | - | - | - | - | - |
| TOTAL OPERATING COSTS | 34,040 | 35,962 | 37,880 | 39,251 | 40,673 | 42,148 | 43,678 |
| *Percentage Increase over prior year | 44.8% | 59.1% | 11.3% | 3.6% | 3.6% | 3.6% | 3.6% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 34,040 | 35,962 | 37,880 | 39,251 | 40,673 | 42,148 | 43,678 |
| *Percentage Increase over prior year | 44.8% | 52.6% | 11.3% | 3.6% | 3.6% | 3.6% | 3.6% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 7,444 | 7,444 | 7,076 | 7,430 | 7,801 | 8,191 | 8,601 |
| Other | - | (71) | - | - | - | - | - |
| TOTAL REVENUE | 7,444 | 7,373 | 7,076 | 7,430 | 7,801 | 8,191 | 8,601 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (9,000) | - | (6,000) | (3,000) | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (32,484) | (32,484) | (38,956) | (43,681) | (48,474) | (50,339) | (52,278) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (32,484) | (32,484) | (38,956) | (43,681) | (48,474) | (50,339) | (52,278) |
| *Percentage increase over prior year Requisition | 18.5% | 18.5% | 19.9% | 12.1% | 11.0% | 3.8% | 3.9% |
| TOTAL FUNDING | (34,040) | (25,111) | (37,880) | (39,251) | (40,673) | (42,148) | (43,678) |
| Surplus/(Deficit)* | - | (10,851) | - | - | - | - | - |
| RESERVES | | | | | | | |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 33,116 | 33,116 | 24,365 | 19,096 | 16,669 | 17,169 | 17,684 |
| Uses (transfer from) | (9,000) | - | (6,000) | (3,000) | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 248 | 993 | 731 | 573 | 500 | 515 | 531 |
| Ending Balance | 24,365 | 34,110 | 19,096 | 16,669 | 17,169 | 17,684 | 18,214 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary remuneration adjustments (\$1,500) | | | | | | | |
| 2. Conference & travel costs adjusted to reflect increasing costs (\$1,500) | | | | | | | |
| 3. Operating reserves used to spread requisition increase over three years | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 009 - Electoral Areas Central Okanagan East | | | | | | | |
|-----------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 39,482 | 36,162 | 43,107 | 44,644 | 46,237 | 47,890 | 49,602 |
| TOTAL OPERATING COSTS | 39,482 | 36,162 | 43,107 | 44,644 | 46,237 | 47,890 | 49,602 |
| *Percentage Increase over prior year | 59.4% | 75.8% | 9.2% | 3.6% | 3.6% | 3.6% | 3.6% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 39,482 | 36,162 | 43,107 | 44,644 | 46,237 | 47,890 | 49,602 |
| *Percentage Increase over prior year | 59.4% | 67.3% | 9.2% | 3.6% | 3.6% | 3.6% | 3.6% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | - | - | - | - | - | - | - |
| Administration Overhead Recovery | 7,584 | 7,584 | 7,674 | 8,058 | 8,461 | 8,884 | 9,328 |
| Other | - | (95) | - | - | - | - | - |
| TOTAL REVENUE | 7,584 | 7,489 | 7,674 | 8,058 | 8,461 | 8,884 | 9,328 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (15,000) | - | (10,000) | (5,000) | - | - | - |
| TAX REQ - CEN OK EAST | (32,066) | (32,066) | (40,781) | (47,702) | (54,698) | (56,773) | (58,930) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (32,066) | (32,066) | (40,781) | (47,702) | (54,698) | (56,773) | (58,930) |
| *Percentage increase over prior year Requisition | -8.2% | 14.5% | 27.2% | 17.0% | 14.7% | 3.8% | 3.8% |
| TOTAL FUNDING | (39,482) | (24,577) | (43,107) | (44,644) | (46,237) | (47,890) | (49,602) |
| Surplus/(Deficit)* | - | (11,585) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 41,593 | 41,593 | 26,905 | 17,713 | 13,244 | 13,641 | 14,050 |
| Uses (transfer from) | (15,000) | - | (10,000) | (5,000) | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 312 | 1,248 | 807 | 531 | 397 | 409 | 422 |
| Ending Balance | 26,905 | 42,841 | 17,713 | 13,244 | 13,641 | 14,050 | 14,472 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary remuneration adjustments (\$1,500) | | | | | | | |
| 2. Conference & travel costs adjusted to reflect increasing costs (\$1,500) | | | | | | | |
| 3. Operating reserves used to spread requisition increase over three years | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 011 - Regional Grants in Aid | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 208,500 | 208,500 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| TOTAL OPERATING COSTS | 208,500 | 208,500 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| *Percentage Increase over prior year | 206.6% | 206.6% | 10.3% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL COSTS | 208,500 | 208,500 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| *Percentage Increase over prior year | 206.6% | 206.6% | 10.3% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL Cost Center Expenditures | 208,500 | 208,500 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | 3,740 | 3,740 | 11,468 | 12,041 | 12,643 | 13,276 | 13,939 |
| TOTAL REVENUE | 3,740 | 3,740 | 11,468 | 12,041 | 12,643 | 13,276 | 13,939 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (3,342) | (3,473) | (3,824) | (3,833) | (3,842) | (3,852) | (3,863) |
| TAX REQ - CEN OK WEST | (3,590) | (3,692) | (4,135) | (4,145) | (4,156) | (4,166) | (4,178) |
| TAX REQ - KELOWNA | (154,772) | (152,502) | (173,928) | (174,341) | (174,775) | (175,230) | (175,708) |
| TAX REQ - PEACHLAND | (5,137) | (5,359) | (6,051) | (6,065) | (6,080) | (6,096) | (6,112) |
| TAX REQ - LAKE COUNTRY | (13,996) | (14,469) | (16,098) | (16,136) | (16,176) | (16,218) | (16,263) |
| TAX REQ - WEST KELOWNA | (31,403) | (32,746) | (37,432) | (37,521) | (37,614) | (37,712) | (37,815) |
| TOTAL REQUISITION | (212,240) | (212,241) | (241,468) | (242,041) | (242,643) | (243,276) | (243,939) |
| *Percentage increase over prior year Requisition | 203.0% | 203.0% | 13.8% | 0.2% | 0.2% | 0.3% | 0.3% |
| TOTAL FUNDING | (208,500) | (208,501) | (230,000) | (230,000) | (230,000) | (230,000) | (230,000) |
| Surplus/(Deficit)* | - | 1 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 1,668 | 1,668 | 1,680 | 1,731 | 1,783 | 1,836 | 1,891 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 13 | 50 | 50 | 52 | 53 | 55 | 57 |
| Ending Balance | 1,680 | 1,718 | 1,731 | 1,783 | 1,836 | 1,891 | 1,948 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Okanagan Film Commission requested increase of \$15,000. Total grant-in-aid \$155,000 plus \$10,000 in-kind. | | | | | | | |
| 2. Central Okanagan Community Gardens requested increase of \$6,000. Total grant-in-aid \$35,000. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 012 - Grants - Westside Electoral Area | | | | | | | |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 5,400 | 3,400 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| TOTAL OPERATING COSTS | 5,400 | 3,400 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| *Percentage Increase over prior year | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 5,400 | 3,400 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| *Percentage Increase over prior year | 0.0% | -37.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | 297 | 297 | 297 | 312 | 327 | 344 | 361 |
| TOTAL REVENUE | 297 | 297 | 297 | 312 | 327 | 344 | 361 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (5,697) | (5,697) | (5,697) | (5,712) | (5,727) | (5,744) | (5,761) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (5,697) | (5,697) | (5,697) | (5,712) | (5,727) | (5,744) | (5,761) |
| *Percentage increase over prior year Requisition | -1.9% | -1.9% | 0.0% | 0.3% | 0.3% | 0.3% | 0.3% |
| TOTAL FUNDING | (5,400) | (5,400) | (5,400) | (5,400) | (5,400) | (5,400) | (5,400) |
| Surplus/(Deficit)* | - | 2,000 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 7,061 | 7,061 | 7,114 | 7,327 | 7,547 | 7,774 | 8,007 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 53 | 212 | 213 | 220 | 226 | 233 | 240 |
| Ending Balance | 7,114 | 7,273 | 7,327 | 7,547 | 7,774 | 8,007 | 8,247 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 013 - Grants - Central Okanagan East | | | | | | | |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| TOTAL OPERATING COSTS | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| *Percentage Increase over prior year | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| *Percentage Increase over prior year | 0.0% | -100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | 220 | 220 | 220 | 231 | 243 | 255 | 267 |
| TOTAL REVENUE | 220 | 220 | 220 | 231 | 243 | 255 | 267 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (4,220) | (4,220) | (4,220) | (4,231) | (4,243) | (4,255) | (4,267) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (4,220) | (4,220) | (4,220) | (4,231) | (4,243) | (4,255) | (4,267) |
| *Percentage increase over prior year Requisition | -1.9% | -1.9% | 0.0% | 0.3% | 0.3% | 0.3% | 0.3% |
| TOTAL FUNDING | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| Surplus/(Deficit)* | - | 4,000 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 7,006 | 7,006 | 7,058 | 7,270 | 7,488 | 7,713 | 7,944 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 53 | 210 | 212 | 218 | 225 | 231 | 238 |
| Ending Balance | 7,058 | 7,216 | 7,270 | 7,488 | 7,713 | 7,944 | 8,182 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 019 - Electoral Areas Fire Protection | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 210,093 | 172,485 | 290,805 | 305,951 | 314,427 | 323,230 | 332,373 |
| TOTAL OPERATING COSTS | 210,093 | 172,485 | 290,805 | 305,951 | 314,427 | 323,230 | 332,373 |
| *Percentage Increase over prior year | -12.2% | 14.6% | 38.4% | 5.2% | 2.8% | 2.8% | 2.8% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| TOTAL TRANSFERS | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| TOTAL COSTS | 217,093 | 179,485 | 297,805 | 312,951 | 321,427 | 330,230 | 339,373 |
| *Percentage Increase over prior year | -11.9% | 17.7% | 37.2% | 5.1% | 2.7% | 2.7% | 2.8% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 32,000 | - | - | - | - |
| Funding (excl tax req) | - | - | (32,000) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 217,093 | 179,485 | 329,805 | 312,951 | 321,427 | 330,230 | 339,373 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administration Overhead Recovery | 57,512 | 57,512 | 56,435 | 59,257 | 62,220 | 65,331 | 68,597 |
| Grants | (99,378) | (81,627) | (138,000) | (125,711) | (130,739) | (135,969) | (141,408) |
| TOTAL REVENUE | (41,866) | (24,115) | (81,565) | (66,454) | (68,520) | (70,638) | (72,811) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (84,485) | (85,040) | (119,257) | (118,419) | (121,499) | (124,710) | (128,059) |
| TAX REQ - CEN OK WEST | (90,742) | (90,187) | (128,983) | (128,077) | (131,408) | (134,882) | (138,503) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (175,227) | (175,227) | (248,240) | (246,497) | (252,907) | (259,592) | (266,563) |
| *Percentage increase over prior year Requisition | -15.3% | -15.3% | 41.7% | -0.7% | 2.6% | 2.6% | 2.7% |
| TOTAL FUNDING | (217,093) | (199,342) | (329,805) | (312,951) | (321,427) | (330,230) | (339,373) |
| Surplus/(Deficit)* | - | 19,857 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9535 - Vehicles | 143,850 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 143,850 | - | - | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (2,500) | - | - | - | - | - | - |
| Debt | (141,350) | - | - | - | - | - | - |
| TOTAL FUNDING | (143,850) | - | - | - | - | - | - |
| Check | - | - | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| RESERVES | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 23,693 | 23,693 | 30,870 | 38,797 | 46,960 | 55,369 | 64,030 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Interest | 178 | 711 | 926 | 1,164 | 1,409 | 1,661 | 1,921 |
| Ending Balance | 30,870 | 31,403 | 38,797 | 46,960 | 55,369 | 64,030 | 72,951 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 1,000 | 1,000 | 1,008 | 1,038 | 1,069 | 1,101 | 1,134 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 8 | 30 | 30 | 31 | 32 | 33 | 34 |
| Ending Balance | 1,008 | 1,030 | 1,038 | 1,069 | 1,101 | 1,134 | 1,168 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary adjustments to wages (\$10K) | | | | | | | |
| 2. Debt servicing costs for vehicle replacement (\$34K) | | | | | | | |
| 3. Increased budget for FireSmart activities - rebates and development of Community Wildfire Resiliency Plan (\$65K) - funded from CRI FireSmart Grant | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 020 - Lakeshore Road Fire Protection | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 25,577 | 31,168 | 32,514 | 33,814 | 35,165 | 36,571 | 38,032 |
| TOTAL OPERATING COSTS | 25,577 | 31,168 | 32,514 | 33,814 | 35,165 | 36,571 | 38,032 |
| *Percentage Increase over prior year | -0.4% | 24.2% | 27.1% | 4.0% | 4.0% | 4.0% | 4.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 1,413 | 1,413 | 1,407 | 1,477 | 1,551 | 1,629 | 1,710 |
| TOTAL REVENUE | 1,413 | 1,413 | 1,407 | 1,477 | 1,551 | 1,629 | 1,710 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (26,990) | (26,990) | (33,921) | (35,291) | (36,716) | (38,199) | (39,743) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (26,990) | (26,990) | (33,921) | (35,291) | (36,716) | (38,199) | (39,743) |
| *Percentage increase over prior year Requisition | -2.2% | -2.2% | 25.7% | 4.0% | 4.0% | 4.0% | 4.0% |
| TOTAL FUNDING | (25,577) | (25,577) | (32,514) | (33,814) | (35,165) | (36,571) | (38,032) |
| Surplus/(Deficit)* | - | (5,591) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 1,225 | 1,225 | 1,235 | 1,272 | 1,310 | 1,349 | 1,390 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 9 | 37 | 37 | 38 | 39 | 40 | 42 |
| Ending Balance | 1,235 | 1,262 | 1,272 | 1,310 | 1,349 | 1,390 | 1,431 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Increase in contracted services (\$7K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 021 - Ellison Volunteer Fire Department | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 484,253 | 453,673 | 582,157 | 590,852 | 610,495 | 630,854 | 649,952 |
| TOTAL OPERATING COSTS | 484,253 | 453,673 | 582,157 | 590,852 | 610,495 | 630,854 | 649,952 |
| *Percentage Increase over prior year | 16.9% | -4.9% | 20.2% | 1.5% | 3.3% | 3.3% | 3.0% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 156,060 | 156,060 | 122,191 | 124,995 | 127,854 | 130,771 | 135,436 |
| Transfer to Capital Facilities Reserve | 150,000 | 150,000 | 152,000 | 154,040 | 156,121 | 158,243 | 162,991 |
| TOTAL TRANSFERS | 306,060 | 306,060 | 274,191 | 279,035 | 283,975 | 289,014 | 298,427 |
| TOTAL COSTS | 790,313 | 759,733 | 856,348 | 869,887 | 894,470 | 919,868 | 948,379 |
| *Percentage Increase over prior year | 39.4% | 13.4% | 8.4% | 1.6% | 2.8% | 2.8% | 3.1% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 10,000 | - | - | - | - |
| Funding (excl tax req) | - | - | (10,000) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 790,313 | 759,733 | 866,348 | 869,887 | 894,470 | 919,868 | 948,379 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (44,880) | (71,650) | (45,778) | (46,693) | (47,627) | (49,056) | (50,528) |
| Administrative Recovery | 82,273 | 82,273 | 130,342 | 136,859 | 143,702 | 150,887 | 158,432 |
| UBCM Grant | - | (14,434) | - | - | - | - | - |
| TOTAL REVENUE | 37,393 | (3,812) | 84,564 | 90,166 | 96,075 | 101,831 | 107,904 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (45,000) | - | (10,000) | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (782,706) | (782,706) | (940,912) | (960,053) | (990,545) | (1,021,700) | (1,056,283) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (782,706) | (782,706) | (940,912) | (960,053) | (990,545) | (1,021,700) | (1,056,283) |
| *Percentage increase over prior year Requisition | 45.2% | 45.2% | 20.2% | 2.0% | 3.2% | 3.1% | 3.4% |
| TOTAL FUNDING | (790,313) | (786,518) | (866,348) | (869,887) | (894,470) | (919,868) | (948,379) |
| Surplus/(Deficit)* | - | 26,785 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 8500 - Capital Assets Under \$50K | 155,614 | 43,303 | 95,698 | - | - | - | - |
| 8509 - Unit 29052 Replacement | 781,100 | - | 105,000 | - | 378,000 | 378,000 | 446,250 |
| 8571 - Firehall Expansion (4th Bay) | - | - | - | 527,800 | - | - | - |
| TOTAL EXPENDITURES | 936,714 | 43,303 | 200,698 | 527,800 | 378,000 | 378,000 | 446,250 |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (10,000) | - | - | - | (378,000) | (378,000) | - |
| UBCM Grant | (29,937) | - | (40,000) | - | - | - | - |
| Other Grant | - | - | (30,490) | - | - | - | - |
| Transfer From Equipment Replacement Fund | (88,202) | - | (125,652) | - | - | - | (446,250) |
| Transfer From Capital Facilities Fund | (808,575) | - | (4,556) | (527,800) | - | - | - |
| TOTAL FUNDING | (936,714) | - | (200,698) | (527,800) | (378,000) | (378,000) | (446,250) |
| Check | - | 43,303 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 021 - Ellison Volunteer Fire Department | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 106,386 | 106,386 | 175,551 | 177,357 | 307,672 | 444,757 | 588,870 |
| Uses (transfer from) | (88,202) | - | (125,652) | - | - | - | (446,250) |
| Funding (transfer to) | 156,060 | 156,060 | 122,191 | 124,995 | 127,854 | 130,771 | 135,436 |
| Interest | 1,307 | 3,192 | 5,267 | 5,321 | 9,230 | 13,343 | 17,666 |
| Ending Balance | 175,551 | 265,638 | 177,357 | 307,672 | 444,757 | 588,870 | 295,722 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 987,893 | 987,893 | 336,727 | 494,273 | 135,341 | 295,523 | 462,631 |
| Uses (transfer from) | (808,575) | - | (4,556) | (527,800) | - | - | - |
| Funding (transfer to) | 150,000 | 150,000 | 152,000 | 154,040 | 156,121 | 158,243 | 162,991 |
| Interest | 7,409 | 29,637 | 10,102 | 14,828 | 4,060 | 8,866 | 13,879 |
| Ending Balance | 336,727 | 1,167,530 | 494,273 | 135,341 | 295,523 | 462,631 | 639,501 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 307,206 | 307,206 | 264,510 | 262,445 | 270,319 | 278,428 | 286,781 |
| Uses (transfer from) | (45,000) | - | (10,000) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2,304 | 9,216 | 7,935 | 7,873 | 8,110 | 8,353 | 8,603 |
| Ending Balance | 264,510 | 316,422 | 262,445 | 270,319 | 278,428 | 286,781 | 295,384 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Increased training hours for Paid on Call firefighters to train to the current Office of the Fire Commissioner training standards (\$47K) | | | | | | | |
| 2. Inflationary wage adjustments (\$8K) | | | | | | | |
| 3. Increase in operations budget from the shift of small capital purchases from the capital plan to the operating plan (\$37K). | | | | | | | |
| 4. Reduction in transfers to reserves for small capital projects shifted to the operating budget (\$34K) | | | | | | | |
| 5. Software licensing costs for new software (\$4K) | | | | | | | |
| 6. Admin OH increase resulting from 2024 budget increase (\$48K) | | | | | | | |
| CAPITAL: | | | | | | | |
| 8500 - Capital Assets Under \$50K - various equipment used for fire suppression, partial grant funding obtained from UBCM, as well as upgrades to the HVAC system funded through a Fortis grant. | | | | | | | |
| 8509 - Unit 29052 Replacement - replacement of the truck used for transporting firefighters and equipment to incidents | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 022 - Joe Rich Volunteer Fire Department | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 504,117 | 480,710 | 567,737 | 584,848 | 631,584 | 735,091 | 754,088 |
| TOTAL OPERATING COSTS | 504,117 | 480,710 | 567,737 | 584,848 | 631,584 | 735,091 | 754,088 |
| *Percentage Increase over prior year | 30.7% | -0.3% | 12.6% | 3.0% | 8.0% | 16.4% | 2.6% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 140,454 | 140,454 | 143,263 | 146,128 | 149,051 | 153,523 | 158,128 |
| TOTAL TRANSFERS | 140,454 | 140,454 | 143,263 | 146,128 | 149,051 | 153,523 | 158,128 |
| TOTAL COSTS | 644,571 | 621,164 | 711,000 | 730,976 | 780,635 | 888,613 | 912,217 |
| *Percentage Increase over prior year | 23.1% | -6.6% | 10.3% | 2.8% | 6.8% | 13.8% | 2.7% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 66,500 | - | - | - | - |
| Funding (excl tax req) | - | - | (66,500) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 644,571 | 621,164 | 777,500 | 730,976 | 780,635 | 888,613 | 912,217 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administrative Recovery | 71,076 | 71,076 | 116,652 | 122,485 | 128,609 | 135,039 | 141,791 |
| UBCM Grant | - | (14,434) | (26,500) | - | - | - | - |
| Provincial Emergency Program | - | (14,801) | - | - | - | - | - |
| TOTAL REVENUE | 71,076 | 41,841 | 90,152 | 122,485 | 128,609 | 135,039 | 141,791 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (54,000) | - | (73,500) | (23,500) | (5,500) | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (661,647) | (661,647) | (794,152) | (829,960) | (903,744) | (1,023,652) | (1,054,008) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (661,647) | (661,647) | (794,152) | (829,960) | (903,744) | (1,023,652) | (1,054,008) |
| *Percentage increase over prior year Requisition | 16.0% | 15.9% | 20.0% | 4.5% | 8.9% | 13.3% | 3.0% |
| TOTAL FUNDING | (644,571) | (619,806) | (777,500) | (730,976) | (780,635) | (888,613) | (912,217) |
| Surplus/(Deficit)* | - | (1,358) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 8501 - Capital Assets Under \$50K | 71,100 | 57,602 | 146,175 | - | 52,500 | - | - |
| 8511 - Vehicle | 682,500 | 103,276 | 325,500 | 735,000 | 525,000 | 105,000 | - |
| TOTAL EXPENDITURES | 753,600 | 160,878 | 471,675 | 735,000 | 577,500 | 105,000 | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (10,500) | - | - | - | - | - | - |
| Debt Proceeds | (672,000) | - | - | (735,000) | (420,000) | - | - |
| UBCM Grant | (28,800) | - | (13,500) | - | - | - | - |
| Other Grants | - | - | (251,545) | - | - | - | - |
| Transfer From Equipment Replacement Fund | - | - | (193,455) | - | (105,000) | (105,000) | - |
| Transfer From Capital Replacement Fund | (42,300) | - | (13,175) | - | (52,500) | - | - |
| TOTAL FUNDING | (753,600) | - | (471,675) | (735,000) | (577,500) | (105,000) | - |
| <i>Check</i> | - | 160,878 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 022 - Joe Rich Volunteer Fire Department | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 68,295 | 68,295 | 68,807 | 20,679 | 167,427 | 216,501 | 271,519 |
| Uses (transfer from) | - | - | (193,455) | - | (105,000) | (105,000) | - |
| Funding (transfer to) | - | 140,454 | 143,263 | 146,128 | 149,051 | 153,523 | 158,128 |
| Interest | 512 | 2,049 | 2,064 | 620 | 5,023 | 6,495 | 8,146 |
| Ending Balance | 68,807 | 210,797 | 20,679 | 167,427 | 216,501 | 271,519 | 437,793 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 353,319 | 353,319 | 313,669 | 309,904 | 319,201 | 276,277 | 284,565 |
| Uses (transfer from) | (42,300) | - | (13,175) | - | (52,500) | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2,650 | 10,600 | 9,410 | 9,297 | 9,576 | 8,288 | 8,537 |
| Ending Balance | 313,669 | 363,918 | 309,904 | 319,201 | 276,277 | 284,565 | 293,102 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 197,011 | 197,011 | 144,489 | 75,323 | 54,083 | 50,206 | 51,712 |
| Uses (transfer from) | (54,000) | - | (73,500) | (23,500) | (5,500) | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,478 | 5,910 | 4,335 | 2,260 | 1,622 | 1,506 | 1,551 |
| Ending Balance | 144,489 | 202,921 | 75,323 | 54,083 | 50,206 | 51,712 | 53,263 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Increased training hours for Paid on Call firefighters to train to the current Office of the Fire Commissioner training standards (\$27K) | | | | | | | |
| 2. Licensing fees for new software (\$4K) | | | | | | | |
| 3. Increase in building & repair costs (\$15K) | | | | | | | |
| 4. Reduction in training costs (\$10K) | | | | | | | |
| 5. Debt servicing costs (\$25K) - CWF funds used to reduce costs by \$28K | | | | | | | |
| 6. Admin OH increase resulting from 2024 budget increase (\$45K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| 8511 - Vehicle - 2025 - Rescue/Bush truck (\$315K) - funded from Growing Communities Fund (\$215K) and reserves | | | | | | | |
| 8511 - Vehicle - 2026 - Tender (\$315) - funded with debt - servicing costs est. \$30K/year | | | | | | | |
| 8511 - Vehicle - 2026/2027 - Pumper (\$840K) - funded with debt - servicing costs est. \$85K/year | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 023 - North Westside Volunteer Fire Dept | | | | | | | |
|--------------------------------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 712,964 | 487,836 | 783,324 | 816,309 | 843,790 | 872,215 | 901,617 |
| TOTAL OPERATING COSTS | 712,964 | 487,836 | 783,324 | 816,309 | 843,790 | 872,215 | 901,617 |
| *Percentage Increase over prior year | 26.5% | -32.5% | 9.9% | 4.2% | 3.4% | 3.4% | 3.4% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Equipment Replacement Reserve | 150,000 | 150,000 | 175,000 | 200,000 | 225,000 | 250,000 | 275,000 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 150,000 | 150,000 | 175,000 | 200,000 | 225,000 | 250,000 | 275,000 |
| TOTAL COSTS | 862,964 | 637,836 | 958,324 | 1,016,309 | 1,068,790 | 1,122,215 | 1,176,617 |
| *Percentage Increase over prior year | 40.6% | -29.8% | 11.1% | 6.1% | 5.2% | 5.0% | 4.8% |
| Projects | | | | | | | |
| Costs | - | - | 10,000 | - | - | - | - |
| Funding (excl tax req) | - | - | (10,000) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 862,964 | 637,836 | 968,324 | 1,016,309 | 1,068,790 | 1,122,215 | 1,176,617 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | 109,447 | 109,447 | 172,298 | 180,913 | 189,959 | 199,456 | 209,429 |
| UBCM Grant | - | (41,824) | - | - | - | - | - |
| TOTAL REVENUE | 109,447 | 67,623 | 172,298 | 180,913 | 189,959 | 199,456 | 209,429 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | (10,000) | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (972,411) | (972,411) | (1,130,622) | (1,197,222) | (1,258,749) | (1,321,672) | (1,386,046) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (972,411) | (972,411) | (1,130,622) | (1,197,222) | (1,258,749) | (1,321,672) | (1,386,046) |
| *Percentage increase over prior year Requisition | 28.5% | 28.5% | 16.3% | 5.9% | 5.1% | 5.0% | 4.9% |
| TOTAL FUNDING | (862,964) | (904,788) | (968,324) | (1,016,309) | (1,068,790) | (1,122,215) | (1,176,617) |
| Surplus/(Deficit)* | - | 266,952 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 8502 - Capital Assets Under \$50K | 119,917 | 59,075 | 78,750 | - | - | 47,250 | - |
| 8512 - Vehicles | - | - | 315,000 | - | 577,500 | 824,250 | 367,500 |
| 8572 - Station 102 Expansion | - | - | 300,000 | - | - | - | - |
| TOTAL EXPENDITURES | 119,917 | 59,075 | 693,750 | - | 577,500 | 871,500 | 367,500 |
| FUNDING SOURCES | | | | | | | |
| UBCM Grant | (26,739) | - | (40,000) | - | - | - | - |
| Other Grant | - | - | (22,400) | - | (217,000) | (149,720) | - |
| Debt Proceeds | - | - | - | - | - | (350,000) | (350,000) |
| Transfer From Equipment Replacement Fund | (41,678) | - | (317,000) | - | (360,500) | (324,530) | (17,500) |
| Transfer From Capital Replacement Fund | (51,500) | - | (314,350) | - | - | (47,250) | - |
| TOTAL FUNDING | (119,917) | - | (693,750) | - | (577,500) | (871,500) | (367,500) |
| Check | - | 59,075 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 023 - North Westside Volunteer Fire Dept | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 100,000 | 100,000 | 209,072 | 73,344 | 275,544 | 148,311 | 78,230 |
| Uses (transfer from) | (41,678) | - | (317,000) | - | (360,500) | (324,530) | (17,500) |
| Funding (transfer to) | 150,000 | 150,000 | 175,000 | 200,000 | 225,000 | 250,000 | 275,000 |
| Interest | 750 | 3,000 | 6,272 | 2,200 | 8,266 | 4,449 | 2,347 |
| Ending Balance | 209,072 | 253,000 | 73,344 | 275,544 | 148,311 | 78,230 | 338,077 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 579,919 | 579,919 | 532,768 | 234,401 | 241,433 | 248,676 | 208,886 |
| Uses (transfer from) | (51,500) | - | (314,350) | - | - | (47,250) | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 4,349 | 17,398 | 15,983 | 7,032 | 7,243 | 7,460 | 6,267 |
| Ending Balance | 532,768 | 597,316 | 234,401 | 241,433 | 248,676 | 208,886 | 215,153 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 86,841 | 86,841 | 87,492 | 80,117 | 82,520 | 84,996 | 87,546 |
| Uses (transfer from) | - | - | (10,000) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 651 | 2,605 | 2,625 | 2,404 | 2,476 | 2,550 | 2,626 |
| Ending Balance | 87,492 | 89,446 | 80,117 | 82,520 | 84,996 | 87,546 | 90,172 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Increased training hours for Paid on Call firefighters to train to the current Office of the Fire Commissioner training standards (\$43K) | | | | | | | |
| 2. Inflationary adjustments to wages (\$19K) | | | | | | | |
| 3. Transfers to equipment replacement reserve increased to build reserve for future replacement of fire apparatus (\$25K) | | | | | | | |
| 4. Licensing fees for new software (\$4K) | | | | | | | |
| 5. Admin OH increase resulting from 2024 budget increase (\$63K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| 8512 - Vehicle - 2025 - R101 Pumper (\$315K) - funded from reserves | | | | | | | |
| 8512 - Vehicle - 2027 - T101 Tender (\$735K) - funded from reserves (\$447K) and Growing Community Funds (\$288K) | | | | | | | |
| 8512 - Vehicle - 2027 - M103 Tender (\$210K) - funded from reserves (\$131K) and Growing Community Fund (\$79K) | | | | | | | |
| 8512 - Vehicle - 2028/2029 - T102 Tender (\$735K) - funded from reserves (\$35K) and debt (\$700K). Servicing costs starting in 2030, to be determined then. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 024 - Wilsons Landing Volunteer Fire Dept | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 410,559 | 183,590 | 434,603 | 447,550 | 460,916 | 474,713 | 488,957 |
| TOTAL OPERATING COSTS | 410,559 | 183,590 | 434,603 | 447,550 | 460,916 | 474,713 | 488,957 |
| *Percentage Increase over prior year | 47.9% | -50.0% | 5.9% | 3.0% | 3.0% | 3.0% | 3.0% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 60,000 | 60,000 | 68,979 | 71,048 | 73,179 | 75,375 | 77,636 |
| TOTAL TRANSFERS | 60,000 | 60,000 | 68,979 | 71,048 | 73,179 | 75,375 | 77,636 |
| TOTAL COSTS | 470,559 | 243,590 | 503,582 | 518,598 | 534,095 | 550,088 | 566,593 |
| *Percentage Increase over prior year | 48.2% | -51.1% | 7.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 5,000 | - | - | - | - |
| Funding (excl tax req) | - | - | (5,000) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 470,559 | 243,590 | 508,582 | 518,598 | 534,095 | 550,088 | 566,593 |
| | 48.2% | -51.1% | 8.1% | 2.0% | 3.0% | 3.0% | 3.0% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administrative Recovery | 45,022 | 45,022 | 79,146 | 83,103 | 87,258 | 91,621 | 96,202 |
| UBCM Grant | - | (14,434) | - | - | - | - | - |
| TOTAL REVENUE | 45,022 | 30,588 | 79,146 | 83,103 | 87,258 | 91,621 | 96,202 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (5,000) | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (515,581) | (515,581) | (582,728) | (601,701) | (621,354) | (641,709) | (662,796) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (515,581) | (515,581) | (582,728) | (601,701) | (621,354) | (641,709) | (662,796) |
| *Percentage increase over prior year Requisition | 50.4% | 50.4% | 13.0% | 3.3% | 3.3% | 3.3% | 3.3% |
| TOTAL FUNDING | (470,559) | (484,993) | (508,582) | (518,598) | (534,095) | (550,088) | (566,593) |
| Surplus/(Deficit)* | - | 241,403 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 4513 - Vehicles | 23,100 | - | 15,750 | - | 456,750 | 456,750 | 94,500 |
| 8503 - Capital Assets Under \$50K | 67,420 | 42,915 | 116,897 | - | - | - | - |
| TOTAL EXPENDITURES | 90,520 | 42,915 | 132,647 | - | 456,750 | 456,750 | 94,500 |
| <u>FUNDING SOURCES</u> | | | | | | | |
| UBCM Grant | (43,670) | - | (40,000) | - | - | - | - |
| Other Grant | - | - | (15,000) | - | - | - | - |
| Transfer From Equipment Replacement Fund | (36,670) | - | (25,694) | - | (313,500) | - | (94,500) |
| Transfer From Capital Replacement Fund | (10,180) | - | (51,953) | - | - | - | - |
| Debt | - | - | - | - | (143,250) | (456,750) | - |
| TOTAL FUNDING | (90,520) | - | (132,647) | - | (456,750) | (456,750) | (94,500) |
| Check | - | 42,915 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 024 - Wilsons Landing Volunteer Fire Dept | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 121,600 | 121,600 | 145,842 | 193,502 | 270,355 | 38,145 | 114,664 |
| Uses (transfer from) | (36,670) | - | (25,694) | - | (313,500) | - | (94,500) |
| Funding (transfer to) | 60,000 | 60,000 | 68,979 | 71,048 | 73,179 | 75,375 | 77,636 |
| Interest | 912 | 3,648 | 4,375 | 5,805 | 8,111 | 1,144 | 3,440 |
| Ending Balance | 145,842 | 185,248 | 193,502 | 270,355 | 38,145 | 114,664 | 101,239 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 270,886 | 270,886 | 262,737 | 218,666 | 225,226 | 231,983 | 238,943 |
| Uses (transfer from) | (10,180) | - | (51,953) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2,032 | 8,127 | 7,882 | 6,560 | 6,757 | 6,959 | 7,168 |
| Ending Balance | 262,737 | 279,012 | 218,666 | 225,226 | 231,983 | 238,943 | 246,111 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 105,131 | 105,131 | 105,311 | 103,470 | 106,574 | 109,771 | 113,064 |
| Uses (transfer from) | - | - | (5,000) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 180 | 3,154 | 3,159 | 3,104 | 3,197 | 3,293 | 3,392 |
| Ending Balance | 105,311 | 108,285 | 103,470 | 106,574 | 109,771 | 113,064 | 116,456 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Inflationary wage adjustments (\$5K) | | | | | | | |
| 2. Increase in volunteer stipend to reflect increasing response costs (\$4K) | | | | | | | |
| 3. Decrease in uniform budget to remove replacement costs from GCF (\$18K) | | | | | | | |
| 4. Decrease in snow removal costs to reflect historical spending (\$5K) | | | | | | | |
| 5. Increase in building maintenance costs to allow for proper maintenance of building (\$15K) | | | | | | | |
| 6. Increase in costs for maintaining equipment and apparatus to reflect shift of small capital projects from the capital budget (\$10K) | | | | | | | |
| 7. Increase in costs for maintaining equipment and apparatus to reflect increasing costs (\$6K) | | | | | | | |
| 8. New software licensing costs (\$4K) | | | | | | | |
| 9. Admin OH increase resulting from 2024 budget increase (\$34K) | | | | | | | |
| 10. Transfers to reserves increased to build reserves for future capital replacements (\$19K) | | | | | | | |
| 11. Reduction in transfers to reserves needed for small capital (\$10K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Various small building maintenance and fire prop projects, under \$30K each | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 027 - Ridgeview Fire Hall | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 10,967 | 10,967 | 10,967 | - | - | - | - |
| TOTAL OPERATING COSTS | 10,967 | 10,967 | 10,967 | - | - | - | - |
| *Percentage Increase over prior year | 0.0% | 0.0% | 0.0% | -100.0% | - | - | - |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 10,967 | 10,967 | 10,967 | - | - | - | - |
| *Percentage Increase over prior year | 0.0% | -1.0% | 0.0% | -100.0% | - | - | - |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | - | - | - | - | - | - | - |
| TOTAL REVENUE | - | - | - | - | - | - | - |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | (332) | - | - | - | - |
| PARCEL TAX | (10,967) | (10,967) | (10,635) | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (10,967) | (10,967) | (10,635) | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | -3.0% | -100.0% | - | - | - |
| TOTAL FUNDING | (10,967) | (10,967) | (10,967) | - | - | - | - |
| Surplus/(Deficit)* | - | - | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 322 | 322 | 322 | - | - | - | - |
| Uses (transfer from) | - | - | (332) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | - | 10 | 10 | - | - | - | - |
| Ending Balance | 322 | 332 | - | - | - | - | - |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. MFA loan fully paid in 2025. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 028 - June Springs Fire Dept | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 15,448 | 17,416 | 18,050 | 18,952 | 19,898 | 20,892 | 21,935 |
| TOTAL OPERATING COSTS | 15,448 | 17,416 | 18,050 | 18,952 | 19,898 | 20,892 | 21,935 |
| *Percentage Increase over prior year | -0.4% | 17.1% | 16.8% | 5.0% | 5.0% | 5.0% | 5.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 15,448 | 17,416 | 18,050 | 18,952 | 19,898 | 20,892 | 21,935 |
| *Percentage Increase over prior year | -0.4% | 12.2% | 16.8% | 5.0% | 5.0% | 5.0% | 5.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | 853 | 853 | 850 | 893 | 937 | 984 | 1,033 |
| TOTAL REVENUE | 853 | 853 | 850 | 893 | 937 | 984 | 1,033 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (16,301) | (16,301) | (18,900) | (19,844) | (20,835) | (21,876) | (22,969) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (16,301) | (16,301) | (18,900) | (19,844) | (20,835) | (21,876) | (22,969) |
| *Percentage increase over prior year Requisition | -2.2% | -2.2% | 15.9% | 5.0% | 5.0% | 5.0% | 5.0% |
| TOTAL FUNDING | (15,448) | (15,448) | (18,050) | (18,952) | (19,898) | (20,892) | (21,935) |
| Surplus/(Deficit)* | - | (1,968) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 2,378 | 2,378 | 2,396 | 2,468 | 2,542 | 2,618 | 2,696 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 18 | 71 | 72 | 74 | 76 | 79 | 81 |
| Ending Balance | 2,396 | 2,449 | 2,468 | 2,542 | 2,618 | 2,696 | 2,777 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Increase in contracted services (\$3K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 029 - Brent Road Fire Protection | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 38,751 | 3,113 | 46,929 | 55,059 | 56,194 | 57,334 | 58,980 |
| TOTAL OPERATING COSTS | 38,751 | 3,113 | 46,929 | 55,059 | 56,194 | 57,334 | 58,980 |
| *Percentage Increase over prior year | 40.3% | -90.6% | 21.1% | 17.3% | 2.1% | 2.0% | 2.9% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Capital Facilities Reserve | 3,264 | 3,264 | - | - | - | - | - |
| TOTAL TRANSFERS | 3,264 | 3,264 | - | - | - | - | - |
| TOTAL COSTS | 42,015 | 6,377 | 46,929 | 55,059 | 56,194 | 57,334 | 58,980 |
| *Percentage Increase over prior year | 36.0% | -82.5% | 11.7% | 17.3% | 2.1% | 2.0% | 2.9% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | 1,725 | 1,725 | 2,368 | 2,486 | 2,611 | 2,741 | 2,878 |
| TOTAL REVENUE | 1,725 | 1,725 | 2,368 | 2,486 | 2,611 | 2,741 | 2,878 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (43,740) | (43,740) | (49,297) | (57,545) | (58,805) | (60,076) | (61,858) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (43,740) | (43,740) | (49,297) | (57,545) | (58,805) | (60,076) | (61,858) |
| *Percentage increase over prior year Requisition | 32.8% | 32.8% | 12.7% | 16.7% | 2.2% | 2.2% | 3.0% |
| TOTAL FUNDING | (42,015) | (42,015) | (46,929) | (55,059) | (56,194) | (57,334) | (58,980) |
| Surplus/(Deficit)* | - | 35,638 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 204 | 204 | 205 | 211 | 218 | 224 | 231 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2 | 6 | 6 | 6 | 7 | 7 | 7 |
| Ending Balance | 205 | 210 | 211 | 218 | 224 | 231 | 238 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 40,950 | 40,950 | 44,545 | 45,882 | 47,258 | 48,676 | 50,136 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 3,264 | 3,264 | - | - | - | - | - |
| Interest | 332 | 1,228 | 1,336 | 1,376 | 1,418 | 1,460 | 1,504 |
| Ending Balance | 44,545 | 45,442 | 45,882 | 47,258 | 48,676 | 50,136 | 51,640 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 3,120 | 3,120 | 3,143 | 3,237 | 3,335 | 3,435 | 3,538 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 23 | 94 | 94 | 97 | 100 | 103 | 106 |
| Ending Balance | 3,143 | 3,213 | 3,237 | 3,335 | 3,435 | 3,538 | 3,644 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Cost estimates provided by District of Peachland. Increases to cover contributions to capital reserves to build a new firehall. (\$8K) | | | | | | | |
| 2. Transfers to reserves not required (\$3) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 030 - Regional Rescue Service | | | | | | | |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 2,956,192 | 3,103,524 | 3,529,833 | 3,549,580 | 3,630,968 | 3,714,560 | 3,800,428 |
| TOTAL OPERATING COSTS | 2,956,192 | 3,103,524 | 3,529,833 | 3,549,580 | 3,630,968 | 3,714,560 | 3,800,428 |
| *Percentage Increase over prior year | 0.9% | -32.0% | 19.4% | 0.6% | 2.3% | 2.3% | 2.3% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 150,000 | 150,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 150,000 | 150,000.00 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| TOTAL COSTS | 3,106,192 | 3,253,524 | 3,829,833 | 3,849,580 | 3,930,968 | 4,014,560 | 4,100,428 |
| *Percentage Increase over prior year | 0.8% | -32.3% | 23.3% | 0.5% | 2.1% | 2.1% | 2.1% |
| <u>Projects</u> | | | | | | | |
| Costs | 530,372 | 65,000 | - | - | - | - | - |
| Funding (excl tax req) | (530,372) | (65,000) | - | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 3,636,564 | 3,318,524 | 3,829,833 | 3,849,580 | 3,930,968 | 4,014,560 | 4,100,428 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations and Previous Years Surplus / Deficit | (134,428) | (142,283) | (149,886) | (154,383) | (159,014) | (163,784) | (168,698) |
| Administrative Recovery | 454,094 | 454,094 | 540,902 | 567,947 | 596,344 | 626,162 | 657,470 |
| Grant | (40,800) | (147,704) | (41,616) | (42,448) | (43,297) | (44,596) | (45,934) |
| TOTAL REVENUE | 278,866 | 164,107 | 349,400 | 371,116 | 394,033 | 417,781 | 442,838 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (205,000) | (65,000) | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (70,259) | (70,103) | (76,836) | (77,599) | (79,516) | (81,490) | (83,529) |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (76,849) | (76,114) | (84,828) | (85,669) | (87,787) | (89,965) | (92,217) |
| TAX REQ - KELOWNA | (2,555,317) | (2,555,844) | (2,887,764) | (2,916,414) | (2,988,486) | (3,062,656) | (3,139,303) |
| TAX REQ - PEACHLAND | (107,599) | (107,837) | (121,273) | (122,476) | (125,503) | (128,617) | (131,836) |
| TAX REQ - LAKE COUNTRY | (287,350) | (285,883) | (316,363) | (319,502) | (327,398) | (335,523) | (343,920) |
| TAX REQ - WEST KELOWNA | (613,057) | (614,243) | (692,169) | (699,036) | (716,311) | (734,089) | (752,460) |
| TOTAL REQUISITION | (3,710,430) | (3,710,024) | (4,179,233) | (4,220,696) | (4,325,001) | (4,432,341) | (4,543,266) |
| *Percentage increase over prior year Requisition | 11.6% | 11.8% | 12.6% | 1.0% | 2.5% | 2.5% | 2.5% |
| TOTAL FUNDING | (3,636,564) | (3,610,917) | (3,829,833) | (3,849,580) | (3,930,968) | (4,014,560) | (4,100,428) |
| Surplus/(Deficit)* | - | 292,393 | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 030 - Regional Rescue Service | | | | | | | |
|------------------------------------------------------------------------------------------------------|--------------------|-----------------|--------------------|------------------|------------------|------------------|------------------|
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 8504 - Capital Assets Under \$50K | 85,425 | 18,403 | 24,273 | 159,878 | 81,885 | 113,506 | 257,293 |
| 8506 - Radio Infrastructure | 432,300 | - | 566,500 | 158,250 | 158,250 | 237,850 | 158,250 |
| 8508 - Fire Boat | 454,100 | 423,306 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| 8514 - COSAR Building | 400,000 | - | 3,600,000 | - | - | - | - |
| 8516 - Vehicles | - | - | 120,750 | - | - | 26,250 | - |
| TOTAL EXPENDITURES | 1,371,825 | 441,709 | 4,349,523 | 356,128 | 278,135 | 415,606 | 453,543 |
| FUNDING SOURCES | | | | | | | |
| Borrowing | (454,100) | - | - | - | - | - | - |
| Proceeds of sale | - | (23,194) | - | - | - | - | - |
| Other Grant | (400,000) | - | (3,812,170) | - | - | - | - |
| Transfer From Equipment Replacement Fund | (517,725) | - | (537,353) | (356,128) | (278,135) | (415,606) | (453,543) |
| TOTAL FUNDING | (1,371,825) | (23,194) | (4,349,523) | (356,128) | (278,135) | (415,606) | (453,543) |
| Check | - | 418,514 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 351,160 | 351,160 | 511,695 | 289,693 | 242,256 | 271,388 | 163,924 |
| Uses (transfer from) | (517,725) | - | (537,353) | (356,128) | (278,135) | (415,606) | (453,543) |
| Funding (transfer to) | 150,000 | 150,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Interest | - | 10,535 | 15,351 | 8,691 | 7,268 | 8,142 | 4,918 |
| Ending Balance | (16,565) | 511,695 | 289,693 | 242,256 | 271,388 | 163,924 | 15,299 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 622,529 | 622,529 | 576,823 | 594,128 | 611,952 | 630,310 | 649,220 |
| Uses (transfer from) | (50,000) | (65,000) | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 4,294 | 18,676 | 17,305 | 17,824 | 18,359 | 18,909 | 19,477 |
| Ending Balance | 576,823 | 576,205 | 594,128 | 611,952 | 630,310 | 649,220 | 668,696 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$40K) | | | | | | | |
| 2. Increasing radio maintenance costs (\$16K) | | | | | | | |
| 3. Increases for Emergency Social Services - training and stipends (\$11K) | | | | | | | |
| 4. Increases in training costs for fire rescue (\$57K) | | | | | | | |
| 5. Increase in fees for program administration (\$84K) | | | | | | | |
| 6. Increasing costs for fuel and maintenance of marine rescue units (\$27K) | | | | | | | |
| 7. Budget added for marine surveyor (\$15K) | | | | | | | |
| 8. Administration overhead fees increased to reflect increasing budgets (\$87K) | | | | | | | |
| CAPITAL: | | | | | | | |
| 8506: Repairs to the Blue Grouse repeater (\$250K - \$212K funded through EAF) | | | | | | | |
| 8506: Upgrades to the Blue Grouse, Little White & Spionkopje repeater sites (\$950K over five years) | | | | | | | |
| 8514: New building for COSAR - funded from Growing Community Funds (\$3.6M) | | | | | | | |
| 8516: Passenger van for ESS (\$121K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 031 - 911 Emergency Number | | | | | | | |
|---------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 1,519,790 | 1,530,121 | 1,658,158 | 1,708,450 | 1,792,719 | 1,881,160 | 1,973,981 |
| TOTAL OPERATING COSTS | 1,519,790 | 1,530,121 | 1,658,158 | 1,708,450 | 1,792,719 | 1,881,160 | 1,973,981 |
| *Percentage Increase over prior year | 3.1% | 3.1% | 9.1% | 3.0% | 4.9% | 4.9% | 4.9% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 1,519,790 | 1,530,121 | 1,658,158 | 1,708,450 | 1,792,719 | 1,881,160 | 1,973,981 |
| *Percentage Increase over prior year | 3.1% | 3.1% | 9.1% | 3.0% | 4.9% | 4.9% | 4.9% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (1,128,826) | (1,164,624) | (1,243,062) | (1,331,476) | (1,394,169) | (1,462,552) | (1,534,310) |
| Administration Overhead Recovery | 151,016 | 151,016 | 151,538 | 159,115 | 167,071 | 175,424 | 184,195 |
| Other | - | (25,810) | - | - | - | - | - |
| TOTAL REVENUE | (977,810) | (1,039,418) | (1,091,524) | (1,172,361) | (1,227,098) | (1,287,127) | (1,350,114) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (30,000) | - | - | - | - |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (10,263) | (9,565) | (9,866) | (9,856) | (10,399) | (10,921) | (11,470) |
| TAX REQ - CEN OK WEST | (11,225) | (10,385) | (10,892) | (10,881) | (11,481) | (12,057) | (12,663) |
| TAX REQ - KELOWNA | (373,254) | (348,727) | (370,803) | (370,426) | (390,832) | (410,464) | (431,079) |
| TAX REQ - PEACHLAND | (15,717) | (14,714) | (15,572) | (15,556) | (16,413) | (17,238) | (18,103) |
| TAX REQ - LAKE COUNTRY | (41,973) | (39,007) | (40,623) | (40,581) | (42,817) | (44,968) | (47,226) |
| TAX REQ - WEST KELOWNA | (89,549) | (83,809) | (88,878) | (88,788) | (93,679) | (98,384) | (103,325) |
| TOTAL REQUISITION | (541,980) | (506,207) | (536,634) | (536,089) | (565,620) | (594,032) | (623,867) |
| *Percentage increase over prior year Requisition | 19.5% | 5.8% | -1.0% | -0.1% | 5.5% | 5.0% | 5.0% |
| TOTAL FUNDING | (1,519,790) | (1,545,625) | (1,658,158) | (1,708,450) | (1,792,719) | (1,881,160) | (1,973,981) |
| Surplus/(Deficit)* | - | 15,504 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 6,392 | 6,392 | 6,440 | 6,633 | 6,832 | 7,037 | 7,248 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 48 | 192 | 193 | 199 | 205 | 211 | 217 |
| Ending Balance | 6,440 | 6,584 | 6,633 | 6,832 | 7,037 | 7,248 | 7,466 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 262,662 | 262,662 | 264,632 | 242,571 | 249,848 | 257,343 | 265,064 |
| Uses (transfer from) | - | - | (30,000) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,970 | 7,880 | 7,939 | 7,277 | 7,495 | 7,720 | 7,952 |
| Ending Balance | 264,632 | 270,542 | 242,571 | 249,848 | 257,343 | 265,064 | 273,015 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Increase in Ecomm contract costs (\$94K) | | | | | | | |
| 2. Operating project costs for the legal review of the NG911 contract in 2025 (\$30K) | | | | | | | |
| 3. Inflationary adjustments for wages (\$16K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 039 - Alarm Control | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 193,199 | 169,856 | 204,425 | 211,948 | 219,753 | 227,850 | 236,250 |
| TOTAL OPERATING COSTS | 193,199 | 169,856 | 204,425 | 211,948 | 219,753 | 227,850 | 236,250 |
| *Percentage Increase over prior year | 2.9% | -39.8% | 5.8% | 3.7% | 3.7% | 3.7% | 3.7% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Equipment Replacement Reserve | 5,610 | 5,610 | 5,722 | 5,894 | 6,071 | 6,253 | 6,440 |
| TOTAL TRANSFERS | 5,610 | 5,610 | 5,722 | 5,894 | 6,071 | 6,253 | 6,440 |
| TOTAL COSTS | 198,809 | 175,466 | 210,147 | 217,842 | 225,824 | 234,102 | 242,690 |
| *Percentage Increase over prior year | -30.9% | -11.7% | 5.7% | 3.7% | 3.7% | 3.7% | 3.7% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (244,447) | (614,865) | (258,794) | (268,921) | (279,457) | (290,417) | (301,821) |
| Administration Overhead Recovery | 45,638 | 45,638 | 48,647 | 51,079 | 53,633 | 56,315 | 59,131 |
| TOTAL REVENUE | (198,809) | (569,227) | (210,147) | (217,842) | (225,824) | (234,102) | (242,690) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (198,809) | (569,227) | (210,147) | (217,842) | (225,824) | (234,102) | (242,690) |
| Surplus/(Deficit)* | - | 393,761 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 30,755 | 30,755 | 36,596 | 43,416 | 50,612 | 58,201 | 66,200 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 5,610 | 5,610 | 5,722 | 5,894 | 6,071 | 6,253 | 6,440 |
| Interest | 231 | 923 | 1,098 | 1,302 | 1,518 | 1,746 | 1,986 |
| Ending Balance | 36,596 | 37,288 | 43,416 | 50,612 | 58,201 | 66,200 | 74,627 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$11K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 040 - Crime Stoppers | | | | | | | |
|-------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 261,852 | 231,525 | 295,495 | 303,828 | 315,603 | 327,838 | 340,550 |
| TOTAL OPERATING COSTS | 261,852 | 231,525 | 295,495 | 303,828 | 315,603 | 327,838 | 340,550 |
| *Percentage Increase over prior year | 4.7% | -5.9% | 12.8% | 2.8% | 3.9% | 3.9% | 3.9% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | 21,930 | 21,930 | - | - | - | - | - |
| TOTAL TRANSFERS | 21,930 | 21,930 | - | - | - | - | - |
| TOTAL COSTS | 283,782 | 253,455 | 295,495 | 303,828 | 315,603 | 327,838 | 340,550 |
| *Percentage Increase over prior year | 4.3% | -6.8% | 4.1% | 2.8% | 3.9% | 3.9% | 3.9% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (12,421) | (12,476) | (12,898) | (13,285) | (13,683) | (14,094) | (14,517) |
| Administration Overhead Recovery | 71,484 | 71,484 | 77,023 | 80,874 | 84,918 | 89,164 | 93,622 |
| TOTAL REVENUE | 59,063 | 59,008 | 64,125 | 67,589 | 71,234 | 75,070 | 79,105 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (6,492) | (6,477) | (6,612) | (6,829) | (7,112) | (7,408) | (7,715) |
| TAX REQ - CEN OK WEST | (7,101) | (7,033) | (7,299) | (7,539) | (7,852) | (8,178) | (8,518) |
| TAX REQ - KELOWNA | (236,112) | (236,162) | (248,490) | (256,641) | (267,296) | (278,401) | (289,973) |
| TAX REQ - PEACHLAND | (9,942) | (9,964) | (10,435) | (10,778) | (11,225) | (11,692) | (12,178) |
| TAX REQ - LAKE COUNTRY | (26,551) | (26,415) | (27,223) | (28,116) | (29,283) | (30,500) | (31,767) |
| TAX REQ - WEST KELOWNA | (56,647) | (56,756) | (59,561) | (61,514) | (64,068) | (66,730) | (69,504) |
| TOTAL REQUISITION | (342,845) | (342,807) | (359,620) | (371,417) | (386,837) | (402,907) | (419,655) |
| *Percentage increase over prior year Requisition | 8.8% | 8.8% | 4.9% | 3.3% | 4.2% | 4.2% | 4.2% |
| TOTAL FUNDING | (283,782) | (283,799) | (295,495) | (303,828) | (315,603) | (327,838) | (340,550) |
| Surplus/(Deficit)* | - | 30,344 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 47,985 | 47,985 | 48,345 | 49,795 | 51,289 | 52,828 | 54,413 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 360 | 1,440 | 1,450 | 1,494 | 1,539 | 1,585 | 1,632 |
| Ending Balance | 48,345 | 49,425 | 49,795 | 51,289 | 52,828 | 54,413 | 56,045 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 150,167 | 150,167 | 173,223 | 178,419 | 183,772 | 189,285 | 194,964 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 21,930 | 21,930 | 0 | 0 | 0 | 0 | 0 |
| Interest | 1,126 | 4,505 | 5,197 | 5,353 | 5,513 | 5,679 | 5,849 |
| Ending Balance | 173,223 | 176,601 | 178,419 | 183,772 | 189,285 | 194,964 | 200,813 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$31K) | | | | | | | |
| 2. Removal of transfer to operating reserves. The reserve is at an optimal level. (\$22K) | | | | | | | |
| 3. Increase in Admin OH charges (\$5K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 041 - Victims Services | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 550,755 | 456,087 | 642,386 | 659,181 | 685,000 | 711,840 | 739,743 |
| TOTAL OPERATING COSTS | 550,755 | 456,087 | 642,386 | 659,181 | 685,000 | 711,840 | 739,743 |
| *Percentage Increase over prior year | 16.9% | -7.9% | 16.6% | 2.6% | 3.9% | 3.9% | 3.9% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 10,200 | 10,200 | 10,404 | 10,716 | 11,038 | 11,369 | 11,710 |
| TOTAL TRANSFERS | 10,200 | 10,200 | 10,404 | 10,716 | 11,038 | 11,369 | 11,710 |
| TOTAL COSTS | 560,955 | 466,287 | 652,790 | 669,898 | 696,037 | 723,209 | 751,453 |
| *Percentage Increase over prior year | 16.6% | -7.8% | 16.4% | 2.6% | 3.9% | 3.9% | 3.9% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 9,960 | - | - | - | - |
| Funding (excl tax req) | - | - | (9,960) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 560,955 | 466,287 | 662,750 | 669,898 | 696,037 | 723,209 | 751,453 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (18,646) | (18,721) | (21,423) | (22,066) | (22,728) | (23,409) | (24,112) |
| Administration Overhead Recovery | 168,200 | 168,200 | 170,952 | 179,500 | 188,475 | 197,898 | 207,793 |
| Other | (158,374) | (235,304) | (170,000) | (173,400) | (176,868) | (180,405) | (184,013) |
| TOTAL REVENUE | (8,820) | (85,825) | (20,471) | (15,966) | (11,121) | (5,917) | (332) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (35,000) | - | (44,960) | - | - | - | - |
| TAX REQ - CEN OK EAST | (9,792) | (9,726) | (10,982) | (12,023) | (12,592) | (13,188) | (13,810) |
| TAX REQ - CEN OK WEST | (10,711) | (10,558) | (12,124) | (13,273) | (13,902) | (14,559) | (15,246) |
| TAX REQ - KELOWNA | (356,143) | (354,498) | (412,735) | (451,853) | (473,263) | (495,634) | (519,009) |
| TAX REQ - PEACHLAND | (14,996) | (14,958) | (17,333) | (18,976) | (19,875) | (20,814) | (21,796) |
| TAX REQ - LAKE COUNTRY | (40,049) | (39,656) | (45,216) | (49,502) | (51,847) | (54,298) | (56,859) |
| TAX REQ - WEST KELOWNA | (85,444) | (85,203) | (98,929) | (108,305) | (113,437) | (118,799) | (124,401) |
| TOTAL REQUISITION | (517,136) | (514,599) | (597,319) | (653,931) | (684,916) | (717,292) | (751,121) |
| *Percentage increase over prior year Requisition | 30.3% | 29.7% | 15.5% | 9.5% | 4.7% | 4.7% | 4.7% |
| TOTAL FUNDING | (560,955) | (600,424) | (662,750) | (669,898) | (696,037) | (723,209) | (751,453) |
| Surplus/(Deficit)* | - | 134,136 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 5503 - Capital Assets Under \$50K | 60,150 | - | - | 63,000 | - | - | - |
| TOTAL EXPENDITURES | 60,150 | - | - | 63,000 | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (18,000) | - | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (42,150) | - | - | (63,000) | - | - | - |
| TOTAL FUNDING | (60,150) | - | - | (63,000) | - | - | - |
| <i>Check</i> | - | - | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| RESERVES | | | | | | | |
|-----------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 67,525 | 67,525 | 79,751 | 91,238 | 41,691 | 53,979 | 66,967 |
| Uses (transfer from) | (42,150) | - | - | (63,000) | - | - | - |
| Funding (transfer to) | 10,200 | 10,200 | 10,404 | 10,716 | 11,038 | 11,369 | 11,710 |
| Interest | 506 | 2,026 | 1,082 | 2,737 | 1,251 | 1,619 | 2,009 |
| Ending Balance | 36,082 | 79,751 | 91,238 | 41,691 | 53,979 | 66,967 | 80,686 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 183,329 | 183,329 | 149,704 | 109,235 | 112,512 | 115,887 | 119,364 |
| Uses (transfer from) | (35,000) | - | (44,960) | - | - | - | - |
| Interest | 1,375 | 5,500 | 4,491 | 3,277 | 3,375 | 3,477 | 3,581 |
| Ending Balance | 149,704 | 188,829 | 109,235 | 112,512 | 115,887 | 119,364 | 122,945 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$56K) | | | | | | | |
| 2. Budget for standby wages added to reflect historical spending (\$28K) | | | | | | | |
| 3. Budget for relief and overtime wages increased to reflect historical spending (\$7K) | | | | | | | |

DRAFT

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 042 - Crime Prevention | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 175,681 | 148,147 | 179,239 | 187,275 | 194,267 | 201,523 | 209,054 |
| TOTAL OPERATING COSTS | 175,681 | 148,147 | 179,239 | 187,275 | 194,267 | 201,523 | 209,054 |
| *Percentage Increase over prior year | 3.9% | -4.5% | 2.0% | 4.5% | 3.7% | 3.7% | 3.7% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 5,100 | 5,100 | 5,202 | 5,358 | 5,519 | 5,684 | 5,855 |
| TOTAL TRANSFERS | 5,100 | 5,100 | 5,202 | 5,358 | 5,519 | 5,684 | 5,855 |
| TOTAL COSTS | 180,781 | 153,247 | 184,441 | 192,633 | 199,786 | 207,207 | 214,909 |
| *Percentage Increase over prior year | 3.8% | -26.0% | 2.0% | 4.4% | 3.7% | 3.7% | 3.7% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (7,394) | (7,425) | (7,652) | (7,882) | (8,118) | (8,362) | (8,612) |
| Administration Overhead Recovery | 50,699 | 50,699 | 56,581 | 59,410 | 62,381 | 65,500 | 68,775 |
| TOTAL REVENUE | 43,305 | 43,274 | 48,929 | 51,528 | 54,263 | 57,138 | 60,162 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (20,000) | - | (20,000) | (15,000) | (10,000) | (5,000) | - |
| TAX REQ - CEN OK EAST | (11,869) | (11,840) | (12,079) | (12,973) | (13,816) | (14,682) | (15,573) |
| TAX REQ - CEN OK WEST | (12,748) | (12,560) | (13,065) | (14,032) | (14,943) | (15,880) | (16,843) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | (18,242) | (18,312) | (19,115) | (20,530) | (21,863) | (23,234) | (24,642) |
| TAX REQ - LAKE COUNTRY | (49,705) | (49,442) | (50,856) | (54,620) | (58,168) | (61,814) | (65,562) |
| TAX REQ - WEST KELOWNA | (111,521) | (111,910) | (118,255) | (127,007) | (135,257) | (143,736) | (152,451) |
| TOTAL REQUISITION | (204,086) | (204,064) | (213,370) | (229,162) | (244,048) | (259,345) | (275,071) |
| *Percentage increase over prior year Requisition | 5.3% | 5.3% | 4.5% | 7.4% | 6.5% | 6.3% | 6.1% |
| TOTAL FUNDING | (180,781) | (160,790) | (184,441) | (192,633) | (199,786) | (207,207) | (214,909) |
| Surplus/(Deficit)* | - | 7,543 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | - | - | 5,100 | 10,455 | 16,127 | 22,129 | 28,478 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 5,100 | 5,100 | 5,202 | 5,358 | 5,519 | 5,684 | 5,855 |
| Interest | - | - | 153 | 314 | 484 | 664 | 854 |
| Ending Balance | 5,100 | 5,100 | 10,455 | 16,127 | 22,129 | 28,478 | 35,187 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 181,380 | 181,380 | 162,740 | 147,622 | 137,051 | 131,162 | 130,097 |
| Uses (transfer from) | (20,000) | - | (20,000) | (15,000) | (10,000) | (5,000) | - |
| Interest | 1,360 | 5,441 | 4,882 | 4,429 | 4,112 | 3,935 | 3,903 |
| Ending Balance | 162,740 | 186,821 | 147,622 | 137,051 | 131,162 | 130,097 | 134,000 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 043 - Business Licenses | | | | | | | |
|-------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 20,720 | 17,120 | 23,037 | 23,861 | 24,715 | 25,599 | 26,517 |
| TOTAL OPERATING COSTS | 20,720 | 17,120 | 23,037 | 23,861 | 24,715 | 25,599 | 26,517 |
| *Percentage Increase over prior year | -66.6% | -34.9% | 11.2% | 3.6% | 3.6% | 3.6% | 3.6% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 20,720 | 17,120 | 23,037 | 23,861 | 24,715 | 25,599 | 26,517 |
| *Percentage Increase over prior year | -66.6% | -44.9% | 11.2% | 3.6% | 3.6% | 3.6% | 3.6% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (39,221) | 22,693 | (27,895) | (28,962) | (30,071) | (31,223) | (32,422) |
| Administration Overhead Recovery | 18,501 | 18,501 | 4,858 | 5,101 | 5,356 | 5,624 | 5,905 |
| TOTAL REVENUE | (20,720) | 41,194 | (23,037) | (23,861) | (24,715) | (25,599) | (26,517) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | | | | | | | |
| TOTAL FUNDING | (20,720) | 41,194 | (23,037) | (23,861) | (24,715) | (25,599) | (26,517) |
| Surplus/(Deficit)* | - | (58,313) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 36,111 | 36,111 | 36,381 | 37,473 | 38,597 | 39,755 | 40,948 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 271 | 1,083 | 1,091 | 1,124 | 1,158 | 1,193 | 1,228 |
| Ending Balance | 36,381 | 37,194 | 37,473 | 38,597 | 39,755 | 40,948 | 42,176 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 26,731 | 26,731 | 26,931 | 27,739 | 28,571 | 29,428 | 30,311 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 200 | 802 | 808 | 832 | 857 | 883 | 909 |
| Ending Balance | 26,931 | 27,533 | 27,739 | 28,571 | 29,428 | 30,311 | 31,221 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary adjustment for wages (\$1K) | | | | | | | |
| 2. Increase in overtime budget to reflect historical spending (\$1K) | | | | | | | |
| 3. Admin OH reduced to reflect decrease in operational budget in 2024 (\$13K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 044 - Building Inspection | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|--------------------|--------------------|---------------------|---------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 900,282 | 597,102 | 940,615 | 970,952 | 1,008,652 | 1,047,831 | 1,088,548 |
| TOTAL OPERATING COSTS | 900,282 | 597,102 | 940,615 | 970,952 | 1,008,652 | 1,047,831 | 1,088,548 |
| *Percentage Increase over prior year | 35.6% | -6.0% | 4.5% | 3.2% | 3.9% | 3.9% | 3.9% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| TOTAL TRANSFERS | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| TOTAL COSTS | 950,282 | 647,102 | 990,615 | 1,020,952 | 1,058,652 | 1,097,831 | 1,138,548 |
| *Percentage Increase over prior year | 43.2% | -6.1% | 4.2% | 3.1% | 3.7% | 3.7% | 3.7% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (485,000) | (757,302) | (585,000) | (602,550) | (620,627) | (639,245) | (658,423) |
| Administration Overhead Recovery | 188,749 | 188,749 | 204,848 | 215,090 | 225,845 | 237,137 | 248,994 |
| Other | (6,000) | (3,110) | (5,202) | (5,306) | (5,412) | (5,520) | (5,686) |
| TOTAL REVENUE | (302,251) | (571,663) | (385,354) | (392,766) | (400,194) | (407,629) | (415,115) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (402,147) | - | (299,154) | (236,079) | (169,762) | (100,000) | (75,000) |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (118,552) | (119,259) | (147,057) | (188,372) | (234,774) | (283,539) | (311,513) |
| TAX REQ - CEN OK WEST | (127,332) | (126,625) | (159,050) | (203,735) | (253,922) | (306,664) | (336,920) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (245,884) | (245,884) | (306,107) | (392,107) | (488,696) | (590,202.76) | (648,433.14) |
| *Percentage increase over prior year Requisition | 347.1% | 348.8% | 24.5% | 28.1% | 24.6% | 20.8% | 9.9% |
| TOTAL FUNDING | (950,282) | (817,547) | (990,615) | (1,020,952) | (1,058,652) | (1,097,831) | (1,138,548) |
| Surplus/(Deficit)* | - | 170,445 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 5505 - Vehicle | 68,171 | 101,771 | - | 66,860 | - | - | - |
| TOTAL EXPENDITURES | 68,171 | 101,771 | - | 66,860 | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (5,000) | - | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (63,171) | - | - | (66,860) | - | - | - |
| TOTAL FUNDING | (68,171) | - | - | (66,860) | - | - | - |
| Check | - | 101,771 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 044 - Building Inspection | | | | | | | |
|----------------------------------------------------------------------|----------------|------------------|----------------|----------------|----------------|----------------|-----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 52,117 | 52,117 | 39,337 | 90,517 | 76,373 | 128,664 | 182,524 |
| Uses (transfer from) | (63,171) | - | - | (66,860) | - | - | - |
| Funding (transfer to) | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Interest | 391 | 1,564 | 1,180 | 2,716 | 2,291 | 3,860 | 5,476 |
| Ending Balance | 39,337 | 103,680 | 90,517 | 76,373 | 128,664 | 182,524 | 238,000 |
| BUILDING INSPECTION OPERATING RESERVE | | | | | | | |
| Beginning Balance | 1,195,380 | 1,195,380 | 802,198 | 527,110 | 306,844 | 146,287 | 50,676 |
| Uses (transfer from) | (402,147) | - | (299,154) | (236,079) | (169,762) | (100,000) | (75,000) |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 8,965 | 35,861 | 24,066 | 15,813 | 9,205 | 4,389 | 1,520 |
| Ending Balance | 802,198 | 1,231,241 | 527,110 | 306,844 | 146,287 | 50,676 | (22,804) |
| BYLAW ENFORCEMENT OPERATING RESERVE | | | | | | | |
| Beginning Balance | 5,840 | 5,840 | 5,884 | 6,060 | 6,242 | 6,430 | 6,622 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 44 | 175 | 177 | 182 | 187 | 193 | 199 |
| Ending Balance | 5,884 | 6,015 | 6,060 | 6,242 | 6,430 | 6,622 | 6,821 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage increases (\$75K) | | | | | | | |
| 2. Increase in training & education budgets for new employees (\$3K) | | | | | | | |
| 3. Increase in legal fees (\$2K) | | | | | | | |
| 4. Admin OH increase related to new FTEs (\$16K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 046 - Dog Control | | | | | | | |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 1,783,249 | 1,501,024 | 1,904,081 | 1,956,947 | 2,017,803 | 2,087,292 | 2,163,263 |
| TOTAL OPERATING COSTS | 1,783,249 | 1,501,024 | 1,904,081 | 1,956,947 | 2,017,803 | 2,087,292 | 2,163,263 |
| *Percentage Increase over prior year | 15.0% | 0.7% | 6.8% | 2.8% | 3.1% | 3.4% | 3.6% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Transfer to Capital Facilities Reserve | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| TOTAL TRANSFERS | 70,000 | 70,000 | 70,000 | 86,000 | 86,000 | 86,000 | 86,000 |
| TOTAL COSTS | 1,853,249 | 1,571,024 | 1,974,081 | 2,042,947 | 2,103,803 | 2,173,292 | 2,249,263 |
| *Percentage Increase over prior year | 14.3% | -1.9% | 6.5% | 3.5% | 3.0% | 3.3% | 3.5% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 99,450 | 5,150 | 2,100 | - | - |
| Funding (excl tax req) | - | - | (99,450) | (5,150) | (2,100) | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 1,853,249 | 1,571,024 | 2,073,531 | 2,048,097 | 2,105,903 | 2,173,292 | 2,249,263 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (627,300) | (499,201) | (639,846) | (659,041) | (678,813) | (699,177) | (720,152) |
| Administration Overhead Recovery | 469,896 | 469,896 | 521,566 | 547,644 | 575,027 | 603,778 | 633,967 |
| TOTAL REVENUE | (157,404) | (29,305) | (118,280) | (111,397) | (103,786) | (95,399) | (86,186) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (5,000) | - | (99,450) | (5,150) | (2,100) | - | - |
| TAX REQ - CEN OK EAST | (32,017) | (31,958) | (34,119) | (35,512) | (36,771) | (38,203) | (39,769) |
| TAX REQ - CEN OK WEST | (35,020) | (34,690) | (37,668) | (39,206) | (40,595) | (42,176) | (43,905) |
| TAX REQ - KELOWNA | (1,164,460) | (1,164,793) | (1,282,320) | (1,334,661) | (1,381,970) | (1,435,781) | (1,494,642) |
| TAX REQ - PEACHLAND | (49,033) | (49,150) | (53,852) | (56,050) | (58,036) | (60,296) | (62,768) |
| TAX REQ - LAKE COUNTRY | (130,945) | (130,299) | (140,482) | (146,216) | (151,399) | (157,294) | (163,743) |
| TAX REQ - WEST KELOWNA | (279,370) | (279,954) | (307,360) | (319,905) | (331,245) | (344,143) | (358,251) |
| TOTAL REQUISITION | (1,690,845) | (1,690,844) | (1,855,801) | (1,931,550) | (2,000,017) | (2,077,893) | (2,163,077) |
| *Percentage increase over prior year Requisition | 29.2% | 29.2% | 9.8% | 4.1% | 3.5% | 3.9% | 4.1% |
| TOTAL FUNDING | (1,853,249) | (1,720,149) | (2,073,531) | (2,048,097) | (2,105,903) | (2,173,292) | (2,249,263) |
| Surplus/(Deficit)* | - | 149,124 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 5504 - Capital Assets Under \$50K | 18,695 | - | 40,000 | - | - | - | - |
| 5509 - HVAC Replacement | 84,087 | 108,057 | - | - | - | - | - |
| 5510 - Vehicles | 79,800 | 131,259 | 90,518 | - | - | - | - |
| TOTAL EXPENDITURES | 182,582 | 239,316 | 130,518 | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | - | (93) | - | - | - | - | - |
| Miscellaneous Grant | - | (82,500) | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (79,800) | - | (90,518) | - | - | - | - |
| Transfer From Capital Facilities Reserve | (102,782) | - | (40,000) | - | - | - | - |
| TOTAL FUNDING | (182,582) | (82,593) | (130,518) | - | - | - | - |
| Check | - | (156,723) | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 046 - Dog Control | | | | | | | |
|--------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 158,891 | 158,891 | 115,307 | 63,248 | 100,145 | 138,150 | 177,294 |
| Uses (transfer from) | (79,800) | - | (90,518) | - | - | - | - |
| Funding (transfer to) | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Interest | 1,216 | 4,767 | 3,459 | 1,897 | 3,004 | 4,144 | 5,319 |
| Ending Balance | 115,307 | 198,658 | 63,248 | 100,145 | 138,150 | 177,294 | 217,613 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 269,288 | 269,288 | 203,526 | 204,632 | 245,771 | 288,144 | 331,788 |
| Uses (transfer from) | (102,782) | - | (40,000) | - | - | - | - |
| Funding (transfer to) | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Interest | 2,020 | 8,079 | 6,106 | 6,139 | 7,373 | 8,644 | 9,954 |
| Ending Balance | 203,526 | 312,367 | 204,632 | 245,771 | 288,144 | 331,788 | 376,742 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 486,066 | 486,066 | 484,712 | 399,803 | 422,647 | 449,227 | 478,703 |
| Uses (transfer from) | (5,000) | - | (99,450) | (5,150) | (2,100) | - | - |
| Funding (transfer to) | - | - | - | 16,000 | 16,000 | 16,000 | 16,000 |
| Interest | 3,645 | 14,582 | 14,541 | 11,994 | 12,679 | 13,477 | 14,361 |
| Ending Balance | 484,712 | 500,648 | 399,803 | 422,647 | 449,227 | 478,703 | 509,065 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$70K) | | | | | | | |
| 2. Budget for standby wages added to reflect historical spending (\$28K) | | | | | | | |
| 3. Inflationary adjustments for ongoing contracts (\$9K) | | | | | | | |
| 4. Increases to maintenance and equipment budgets to reflect increasing costs (\$9K) | | | | | | | |
| 5. Operating project for a service review (\$80K) | | | | | | | |
| 6. Operating projects for radio replacements and security system upgrades (\$19K) | | | | | | | |
| 6. Admin OH increase resulting from 2024 budget increase (\$52K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 047 - Mosquito Control | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 228,402 | 204,753 | 230,969 | 237,958 | 245,159 | 252,578 | 260,223 |
| TOTAL OPERATING COSTS | 228,402 | 204,753 | 230,969 | 237,958 | 245,159 | 252,578 | 260,223 |
| *Percentage Increase over prior year | 2.1% | 1.9% | 1.1% | 3.0% | 3.0% | 3.0% | 3.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 228,402 | 204,753 | 230,969 | 237,958 | 245,159 | 252,578 | 260,223 |
| *Percentage Increase over prior year | 2.1% | -6.4% | 1.1% | 3.0% | 3.0% | 3.0% | 3.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (37,978) | - | (38,125) | (38,276) | (38,429) | (38,619) | (39,778) |
| Administration Overhead Recovery | 25,114 | 25,114 | 25,717 | 27,003 | 28,353 | 29,771 | 31,259 |
| Engineering Administration Overhead Recovery | 12,301 | 12,301 | 17,815 | 18,706 | 19,641 | 20,623 | 21,655 |
| TOTAL REVENUE | (564) | 37,415 | 5,407 | 7,433 | 9,566 | 11,775 | 13,136 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (5,000) | - | (8,000) | (10,000) | - | - | - |
| TAX REQ - CEN OK EAST | (5,775) | (6,450) | (6,378) | (6,574) | (7,114) | (7,383) | (7,634) |
| TAX REQ - KELOWNA | (193,913) | (190,505) | (196,468) | (202,504) | (219,136) | (227,419) | (235,166) |
| TAX REQ - LAKE COUNTRY | (19,826) | (22,179) | (21,871) | (22,543) | (24,394) | (25,316) | (26,179) |
| TAX REQ - WEST KELOWNA | (3,326) | (3,705) | (3,659) | (3,771) | (4,081) | (4,235) | (4,379) |
| TOTAL REQUISITION | (222,838) | (222,839) | (228,376) | (235,391) | (254,724) | (264,353) | (273,359) |
| *Percentage increase over prior year Requisition | -0.3% | -0.3% | 2.5% | 3.1% | 8.2% | 3.8% | 3.4% |
| TOTAL FUNDING | (228,402) | (185,424) | (230,969) | (237,958) | (245,159) | (252,578) | (260,223) |
| Surplus/(Deficit)* | - | (19,329) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 43,056 | 43,056 | 43,379 | 44,680 | 46,020 | 47,401 | 48,823 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 323 | 1,292 | 1,301 | 1,340 | 1,381 | 1,422 | 1,465 |
| Ending Balance | 43,379 | 44,347 | 44,680 | 46,020 | 47,401 | 48,823 | 50,288 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 89,256 | 89,256 | 84,925 | 79,473 | 71,857 | 74,013 | 76,234 |
| Uses (transfer from) | (5,000) | - | (8,000) | (10,000) | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 669 | 2,678 | 2,548 | 2,384 | 2,156 | 2,220 | 2,287 |
| Ending Balance | 84,925 | 91,934 | 79,473 | 71,857 | 74,013 | 76,234 | 78,521 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 049 - Prohibited Animal Control | | | | | | | |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 1,405 | 13 | 1,408 | 788 | 812 | 836 | 861 |
| TOTAL OPERATING COSTS | 1,405 | 13 | 1,408 | 788 | 812 | 836 | 861 |
| *Percentage Increase over prior year | 36.5% | -43.2% | 0.2% | -44.0% | 3.0% | 3.0% | 3.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 1,405 | 13 | 1,408 | 788 | 812 | 836 | 861 |
| *Percentage Increase over prior year | 36.5% | -98.8% | 0.2% | -44.0% | 3.0% | 3.0% | 3.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 170 | 170 | 232 | 244 | 256 | 269 | 282 |
| TOTAL REVENUE | 170 | 170 | 232 | 244 | 256 | 269 | 282 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (29) | (30) | (31) | (19) | (20) | (21) | (21) |
| TAX REQ - KELOWNA | (1,251) | (1,236) | (1,288) | (810) | (838) | (867) | (897) |
| TAX REQ - PEACHLAND | (42) | (43) | (45) | (28) | (29) | (30) | (31) |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | (254) | (266) | (277) | (174) | (180) | (187) | (193) |
| TOTAL REQUISITION | (1,575) | (1,575) | (1,640) | (1,032) | (1,067) | (1,105) | (1,143) |
| *Percentage increase over prior year Requisition | 25.5% | 25.5% | 4.1% | -37.1% | 3.5% | 3.5% | 3.5% |
| TOTAL FUNDING | (1,405) | (1,405) | (1,408) | (788) | (812) | (836) | (861) |
| Surplus/(Deficit)* | - | 1,393 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 2,405 | 2,405 | 2,423 | 2,495 | 2,570 | 2,647 | 2,727 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 18 | 72 | 73 | 75 | 77 | 79 | 82 |
| Ending Balance | 2,423 | 2,477 | 2,495 | 2,570 | 2,647 | 2,727 | 2,808 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 050 - Transportation Demand Management | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN |
| | PLAN | ACTUAL | | | | | |
| OPERATING COSTS | | | | | | | |
| Operations | 14,280 | 5,808 | 14,500 | 14,935 | 15,383 | 15,845 | 16,320 |
| TOTAL OPERATING COSTS | 14,280 | 5,808 | 14,500 | 14,935 | 15,383 | 15,845 | 16,320 |
| *Percentage Increase over prior year | 0.0% | -24.1% | 1.5% | 3.0% | 3.0% | 3.0% | 3.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 14,280 | 5,808 | 14,500 | 14,935 | 15,383 | 15,845 | 16,320 |
| *Percentage Increase over prior year | 0.0% | -59.3% | 1.5% | 3.0% | 3.0% | 3.0% | 3.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | - | - | - | - | - | - | - |
| TOTAL REVENUE | - | - | - | - | - | - | - |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (6,885) | (6,928) | (6,966) | (7,175) | (7,390) | (7,612) | (7,840) |
| TAX REQ - CEN OK WEST | (7,395) | (7,352) | (7,534) | (7,760) | (7,993) | (8,233) | (8,480) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (14,280) | (14,280) | (14,500) | (14,935) | (15,383) | (15,845) | (16,320) |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 1.5% | 3.0% | 3.0% | 3.0% | 3.0% |
| TOTAL FUNDING | (14,280) | (14,280) | (14,500) | (14,935) | (15,383) | (15,845) | (16,320) |
| Surplus/(Deficit)* | - | 8,472 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN |
| | PLAN | ACTUAL | | | | | |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 39,914 | 39,914 | 40,213 | 41,420 | 42,662 | 43,942 | 45,260 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 299 | 1,197 | 1,206 | 1,243 | 1,280 | 1,318 | 1,358 |
| Ending Balance | 40,213 | 41,111 | 41,420 | 42,662 | 43,942 | 45,260 | 46,618 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 051 - Lakeshore Road Improvements | | | | | | | |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN |
| | PLAN | ACTUAL | | | | | |
| OPERATING COSTS | | | | | | | |
| Operations | 6,134 | 6,134 | 6,034 | 6,034 | 4,678 | - | - |
| TOTAL OPERATING COSTS | 6,134 | 6,134 | 6,034 | 6,034 | 4,678 | - | - |
| *Percentage Increase over prior year | 36.7% | 2.2% | -1.6% | 0.0% | -22.5% | - | - |
| TOTAL COSTS | | | | | | | |
| | 6,134 | 6,134 | 6,034 | 6,034 | 4,678 | - | - |
| *Percentage Increase over prior year | 36.7% | 2.2% | -1.6% | 0.0% | -22.5% | - | - |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Other | - | (39) | - | - | - | - | - |
| TOTAL REVENUE | - | (39) | - | - | - | - | - |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| PARCEL TAX | (6,134) | (6,134) | (6,034) | (6,034) | (4,678) | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (6,134) | (6,134) | (6,034) | (6,034) | (4,678) | - | - |
| *Percentage increase over prior year Requisition | 36.7% | 36.7% | -1.6% | 0.0% | -22.5% | - | - |
| TOTAL FUNDING | (6,134) | (6,173) | (6,034) | (6,034) | (4,678) | - | - |
| Surplus/(Deficit)* | - | 39 | - | - | - | - | - |
| Check | - | - | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN |
| | PLAN | ACTUAL | | | | | |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 82,373 | 82,373 | 82,958 | 85,447 | 88,011 | 90,651 | 93,370 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 585 | 2,471 | 2,489 | 2,563 | 2,640 | 2,720 | 2,801 |
| Ending Balance | 82,958 | 84,845 | 85,447 | 88,011 | 90,651 | 93,370 | 96,172 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Ending Balance | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 058 - Scotty Heights Street Lights | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 19,301 | 13,574 | 19,694 | 20,297 | 20,918 | 21,558 | 22,219 |
| TOTAL OPERATING COSTS | 19,301 | 13,574 | 19,694 | 20,297 | 20,918 | 21,558 | 22,219 |
| *Percentage Increase over prior year | 0.1% | -14.1% | 2.0% | 3.1% | 3.1% | 3.1% | 3.1% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 19,301 | 13,574 | 19,694 | 20,297 | 20,918 | 21,558 | 22,219 |
| *Percentage Increase over prior year | 0.1% | -29.6% | 2.0% | 3.1% | 3.1% | 3.1% | 3.1% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 2,223 | 2,223 | 2,242 | 2,354 | 2,472 | 2,595 | 2,725 |
| Engineering Administration Overhead Recovery | 1,060 | 1,060 | 1,505 | 1,581 | 1,660 | 1,743 | 1,830 |
| TOTAL REVENUE | 3,283 | 3,283 | 3,747 | 3,935 | 4,132 | 4,338 | 4,555 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERVICE AREA | (22,584) | (22,584) | (23,441) | (24,231) | (25,049) | (25,896) | (26,774) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (22,584) | (22,584) | (23,441) | (24,231) | (25,049) | (25,896) | (26,774) |
| *Percentage increase over prior year Requisition | -1.6% | -1.6% | 3.8% | 3.4% | 3.4% | 3.4% | 3.4% |
| TOTAL FUNDING | (19,301) | (22,584) | (23,441) | (24,231) | (25,049) | (25,896) | (26,774) |
| Surplus/(Deficit)* | - | 5,727 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 9,596 | 9,596 | 9,668 | 9,958 | 10,257 | 10,565 | 10,882 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 72 | 288 | 290 | 299 | 308 | 317 | 326 |
| Ending Balance | 9,668 | 9,884 | 9,958 | 10,257 | 10,565 | 10,882 | 11,208 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 070 - Communications | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 659,471 | 509,036 | 745,699 | 775,747 | 806,421 | 835,758 | 865,696 |
| TOTAL OPERATING COSTS | 659,471 | 509,036 | 745,699 | 775,747 | 806,421 | 835,758 | 865,696 |
| *Percentage Increase over prior year | 10.6% | 6.5% | 13.1% | 4.0% | 4.0% | 3.6% | 3.6% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| TOTAL TRANSFERS | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| TOTAL COSTS | 704,471 | 554,036 | 790,699 | 820,747 | 851,421 | 880,758 | 910,696 |
| *Percentage Increase over prior year | 43.1% | -21.4% | 12.2% | 3.8% | 3.7% | 3.4% | 3.4% |
| Projects | | | | | | | |
| Costs | 108,000 | 65,000 | 8,000 | 45,000 | 9,000 | 45,000 | 10,000 |
| Funding (excl tax req) | - | (95,000) | (8,000) | (45,000) | (9,000) | (45,000) | (10,000) |
| Net Project Costs (Funded From Tax Req) | 108,000 | (30,000) | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 812,471 | 619,036 | 798,699 | 865,747 | 860,421 | 925,758 | 920,696 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administrative Recovery | (853,219) | (853,219) | (830,927) | (862,987) | (895,773) | (927,327) | (959,594) |
| Administration Overhead Charge | 40,748 | 40,748 | 40,228 | 42,240 | 44,352 | 46,569 | 48,898 |
| Grant | - | (95,000) | - | - | - | - | - |
| TOTAL REVENUE | (812,471) | (907,471) | (790,699) | (820,747) | (851,421) | (880,758) | (910,696) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | (8,000) | (45,000) | (9,000) | (45,000) | (10,000) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (812,471) | (907,471) | (798,699) | (865,747) | (860,421) | (925,758) | (920,696) |
| Surplus/(Deficit)* | - | 288,435 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 300,547 | 300,547 | 347,801 | 395,235 | 407,092 | 455,305 | 468,964 |
| Uses (transfer from) | - | - | (8,000) | (45,000) | (9,000) | (45,000) | (10,000) |
| Funding (transfer to) | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Interest | 2,254 | 9,016 | 10,434 | 11,857 | 12,213 | 13,659 | 14,069 |
| Ending Balance | 347,801 | 354,563 | 395,235 | 407,092 | 455,305 | 468,964 | 518,033 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 085 - Ellison Transit Services | | | | | | | |
|------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 32,503 | 28,230 | 37,245 | 39,107 | 41,063 | 43,116 | 45,272 |
| TOTAL OPERATING COSTS | 32,503 | 28,230 | 37,245 | 39,107 | 41,063 | 43,116 | 45,272 |
| *Percentage Increase over prior year | 113.4% | -13.1% | 14.6% | 5.0% | 5.0% | 5.0% | 5.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 32,503 | 28,230 | 37,245 | 39,107 | 41,063 | 43,116 | 45,272 |
| *Percentage Increase over prior year | 113.4% | -13.1% | 14.6% | 5.0% | 5.0% | 5.0% | 5.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (9,000) | (8,320) | (9,180) | (9,364) | (9,551) | (9,742) | (10,034) |
| Administration Overhead Recovery | 2,748 | 2,748 | 3,575 | 3,754 | 3,941 | 4,139 | 4,345 |
| TOTAL REVENUE | (6,252) | (5,572) | (5,605) | (5,610) | (5,609) | (5,603) | (5,689) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (3,000) | - | (6,000) | (5,000) | (4,000) | (3,000) | (2,000) |
| TAX REQ -LOCAL SERV AREA | (23,251) | (23,251) | (25,640) | (28,497) | (31,453) | (34,512) | (37,583) |
| TAX REQ -CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (23,251) | (23,251) | (25,640) | (28,497) | (31,453) | (34,512) | (37,583) |
| *Percentage increase over prior year Requisition | 4.8% | 4.8% | 10.3% | 11.1% | 10.4% | 9.7% | 8.9% |
| TOTAL FUNDING | (32,503) | (28,823) | (37,245) | (39,107) | (41,063) | (43,116) | (45,272) |
| Surplus/(Deficit)* | - | 593 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 66,998 | 66,998 | 64,501 | 60,436 | 57,249 | 54,967 | 53,616 |
| Uses (transfer from) | (3,000) | - | (6,000) | (5,000) | (4,000) | (3,000) | (2,000) |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 502 | 2,010 | 1,935 | 1,813 | 1,717 | 1,649 | 1,608 |
| Ending Balance | 64,501 | 69,008 | 60,436 | 57,249 | 54,967 | 53,616 | 53,224 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Budget provided by BC Transit (\$5K). Operating reserves used to spread increase over five years. | | | | | | | |
| 2. Planned use of operating reserves to smooth increases over multiple years. | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 091 - Effluent/Water Disposal | | | | | | | |
|--------------------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 479,645 | 451,595 | 526,233 | 540,414 | 551,874 | 563,597 | 575,590 |
| TOTAL OPERATING COSTS | 479,645 | 451,595 | 526,233 | 540,414 | 551,874 | 563,597 | 575,590 |
| *Percentage Increase over prior year | -42.6% | -57.6% | 9.7% | 2.7% | 2.1% | 2.1% | 2.1% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 509,631 | 509,631 | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| Transfer to Operating Reserve | 119,553 | 119,553 | 121,558 | 123,927 | 122,829 | 121,529 | 95,100 |
| TOTAL TRANSFERS | 629,184 | 629,184 | 646,022 | 664,125 | 673,831 | 683,551 | 668,362 |
| TOTAL COSTS | 1,108,829 | 1,080,779 | 1,172,255 | 1,204,539 | 1,225,706 | 1,247,149 | 1,243,952 |
| *Percentage Increase over prior year | 20.0% | 1.4% | 5.7% | 2.8% | 1.8% | 1.7% | -0.3% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (1,248,200) | (1,050,116) | (1,265,100) | (1,302,027) | (1,328,068) | (1,354,629) | (1,356,806) |
| Administration Overhead Recovery | 93,432 | 93,432 | 55,433 | 58,205 | 61,115 | 64,171 | 67,379 |
| Engineering Administration Overhead Recovery | 45,939 | 45,939 | 37,412 | 39,283 | 41,247 | 43,309 | 45,475 |
| TOTAL REVENUE | (1,108,829) | (910,745) | (1,172,255) | (1,204,539) | (1,225,706) | (1,247,149) | (1,243,952) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (1,108,829) | (910,745) | (1,172,255) | (1,204,539) | (1,225,706) | (1,247,149) | (1,243,952) |
| Surplus/(Deficit)* | - | (170,034) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9532 - DLC Septage Facility | 509,631 | - | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| TOTAL EXPENDITURES | 509,631 | - | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Capital Facilities Reserve | (509,631) | - | (524,464) | (540,198) | (551,002) | (562,022) | (573,362) |
| TOTAL FUNDING | (509,631) | - | (524,464) | (540,198) | (551,002) | (562,022) | (573,362) |
| Check | - | - | - | - | - | - | (100) |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| RESERVES | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 5,979 | 5,979 | 6,024 | 6,205 | 6,391 | 6,583 | 6,780 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 45 | 179 | 181 | 186 | 192 | 197 | 203 |
| Ending Balance | 6,024 | 6,159 | 6,205 | 6,391 | 6,583 | 6,780 | 6,984 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 318,724 | 318,724 | 321,114 | 330,747 | 340,670 | 350,890 | 361,417 |
| Uses (transfer from) | (509,631) | - | (524,464) | (540,198) | (551,002) | (562,022) | (573,362) |
| Funding (transfer to) | 509,631 | 509,631 | 524,464 | 540,198 | 551,002 | 562,022 | 573,262 |
| Interest | 2,390 | 9,562 | 9,633 | 9,922 | 10,220 | 10,527 | 10,842 |
| Ending Balance | 321,114 | 837,916 | 330,747 | 340,670 | 350,890 | 361,417 | 372,159 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 54,041 | 54,041 | 174,000 | 300,777 | 433,728 | 569,569 | 708,185 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 119,553 | 119,553 | 121,558 | 123,927 | 122,829 | 121,529 | 95,100 |
| Interest | 405 | 1,621 | 5,220 | 9,023 | 13,012 | 17,087 | 21,246 |
| Ending Balance | 174,000 | 175,216 | 300,777 | 433,728 | 569,569 | 708,185 | 824,531 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$20K) | | | | | | | |
| 2. Contract services costs increased due to increasing septic disposal volumes (\$20K) | | | | | | | |
| 3. Online payments started in 2023. Budget increased to reflect actual costs (\$7K) | | | | | | | |
| 4. Annual increase in transfers to reserves (\$17K) | | | | | | | |
| 5. Funds collected for facility upgrades and transferred to Lake Country were shifted to the capital plan in 2024 resulting in a decrease in the operating plan and a resulting decrease in Admin OH fees for 2025. (\$38K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 092 - Westside Waste Disposal | | | | | | | |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 1,181,764 | 1,086,171 | 1,173,735 | 1,211,418 | 1,254,940 | 1,300,373 | 1,347,777 |
| TOTAL OPERATING COSTS | 1,181,764 | 1,086,171 | 1,173,735 | 1,211,418 | 1,254,940 | 1,300,373 | 1,347,777 |
| *Percentage Increase over prior year | -4.6% | 3.5% | -0.7% | 3.2% | 3.6% | 3.6% | 3.6% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to 093 Westside Sanitary Landfill | 22,000 | 22,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Transfer to Capital Facilities Reserve | 188,830 | 188,830 | 217,927 | 216,268 | 208,184 | 199,225 | 214,861 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 210,830 | 210,830 | 247,927 | 246,268 | 238,184 | 229,225 | 244,861 |
| TOTAL COSTS | 1,392,594 | 1,297,001 | 1,421,662 | 1,457,685 | 1,493,124 | 1,529,598 | 1,592,638 |
| *Percentage Increase over prior year | 1.8% | -9.1% | 2.1% | 2.5% | 2.4% | 2.4% | 4.1% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 6,500 | - | - | - | 200,000 |
| Funding (excl tax req) | - | - | (6,500) | - | - | - | (200,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 1,392,594 | 1,297,001 | 1,428,162 | 1,457,685 | 1,493,124 | 1,529,598 | 1,792,638 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (1,541,991) | (1,391,134) | (1,596,233) | (1,643,509) | (1,691,036) | (1,740,248) | (1,812,726) |
| Administration Overhead Recovery | 223,192 | 223,192 | 230,347 | 241,864 | 253,958 | 266,655 | 279,988 |
| Engineering Administration Overhead Recovery | 68,113 | 68,113 | 92,178 | 96,786 | 101,626 | 106,707 | 112,042 |
| TOTAL REVENUE | (1,250,686) | (1,099,829) | (1,273,708) | (1,304,858) | (1,335,453) | (1,366,885) | (1,420,695) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (6,500) | - | - | - | (200,000) |
| TAX REQ - PARCEL TAX | (141,908) | (141,908) | (147,953) | (152,827) | (157,672) | (162,713) | (171,942) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (141,908) | (141,908) | (147,953) | (152,827) | (157,672) | (162,713) | (171,942) |
| *Percentage increase over prior year Requisition | 3.1% | 3.1% | 4.3% | 3.3% | 3.2% | 3.2% | 5.7% |
| TOTAL FUNDING | (1,392,594) | (1,241,737) | (1,428,162) | (1,457,685) | (1,493,124) | (1,529,598) | (1,792,638) |
| Surplus/(Deficit)* | - | (55,264) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 4003 - Capital Assets Under \$50K | 101,365 | - | - | - | - | - | - |
| 4006 - Staff Toilet and Scale House | 340,000 | - | 225,000 | 250,000 | - | - | - |
| TOTAL EXPENDITURES | 441,365 | - | 225,000 | 250,000 | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Capital Facilities Reserve | (441,365) | - | (225,000) | (250,000) | - | - | - |
| TOTAL FUNDING | (441,365) | - | (225,000) | (250,000) | - | - | - |
| Check | - | - | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 092 - Westside Waste Disposal | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 361,811 | 361,811 | 111,989 | 108,276 | 77,792 | 288,310 | 496,184 |
| Uses (transfer from) | (441,365) | - | (225,000) | (250,000) | - | - | - |
| Funding (transfer to) | 188,830 | 188,830 | 217,927 | 216,268 | 208,184 | 199,225 | 214,861 |
| Interest | 2,714 | 10,854 | 3,360 | 3,248 | 2,334 | 8,649 | 14,886 |
| Ending Balance | 111,989 | 561,495 | 108,276 | 77,792 | 288,310 | 496,184 | 725,930 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 981,867 | 981,867 | 989,231 | 1,012,408 | 1,042,781 | 1,074,064 | 1,106,286 |
| Uses (transfer from) | - | - | (6,500) | - | - | - | (200,000) |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 7,364 | 29,456 | 29,677 | 30,372 | 31,283 | 32,222 | 33,189 |
| Ending Balance | 989,231 | 1,011,323 | 1,012,408 | 1,042,781 | 1,074,064 | 1,106,286 | 939,475 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Inflationary wage adjustments (\$10K) | | | | | | | |
| 2. Inflationary adjustments to tipping fee costs (\$13K) | | | | | | | |
| 3. Decrease in hauling contract costs (\$16K) | | | | | | | |
| 4. Decrease in security service costs from new provider (\$10K) | | | | | | | |
| 5. Increases in transfers to capital reserves (\$29K) | | | | | | | |
| 6. Increase in transfers to the landfill reserve for extension to closure period (\$8K) | | | | | | | |
| 4. Engineering OH rate increase resulting from decrease on expenditure pool costs are allocated over (\$24K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Project 4006 - site prep, replacement of scale house building, new building to house office, bathroom, small equipment. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 093 - Westside Sanitary Landfill | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 34,623 | 48,582 | 31,221 | 31,778 | 32,357 | 32,963 | 33,589 |
| TOTAL OPERATING COSTS | 34,623 | 48,582 | 31,221 | 31,778 | 32,357 | 32,963 | 33,589 |
| *Percentage Increase over prior year | -35.1% | -11.4% | -9.8% | 1.8% | 1.8% | 1.9% | 1.9% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Closure Reserve Fund | 22,000 | 22,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| TOTAL TRANSFERS | 22,000 | 22,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| TOTAL COSTS | 56,623 | 70,582 | 61,221 | 61,778 | 62,357 | 62,963 | 63,589 |
| *Percentage Increase over prior year | -24.8% | -8.1% | 8.1% | 0.9% | 0.9% | 1.0% | 1.0% |
| Projects | | | | | | | |
| Costs | - | - | 17,000 | - | - | - | - |
| Funding (excl tax req) | - | - | - | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | 17,000 | - | - | - | - |
| TOTAL Cost Center Expenditures | 56,623 | 70,582 | 78,221 | 61,778 | 62,357 | 62,963 | 63,589 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 4,816 | 4,816 | 4,995 | 5,245 | 5,507 | 5,782 | 6,071 |
| Other | 1,612 | 1,612 | 2,701 | 2,836 | 2,977 | 3,126 | 3,283 |
| TOTAL REVENUE | 6,428 | 6,428 | 7,696 | 8,080 | 8,484 | 8,909 | 9,354 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Landfill Closure Fund | (41,051) | - | (55,916) | (39,858) | (40,842) | (41,871) | (42,943) |
| From 092 Westside Transfer Station | (22,000) | (22,000) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| TOTAL TRANSFERS | (63,051) | (22,000) | (85,916) | (69,858) | (70,842) | (71,871) | (72,943) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ -LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ -CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (63,051) | (15,572) | (85,916) | (69,858) | (70,842) | (71,871) | (72,943) |
| Surplus/(Deficit)* | - | (55,010) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 4010 - Landfill Wells | - | - | 105,000 | - | - | - | - |
| TOTAL EXPENDITURES | - | - | 105,000 | - | - | - | - |
| FUNDING SOURCES | | | | | | | |
| Transfer from Landfill Closure Fund | - | - | (105,000) | - | - | - | - |
| TOTAL FUNDING | - | - | (105,000) | - | - | - | - |
| <i>Check</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| RESERVES | | | | | | | |
|--------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 4,145 | 4,145 | 4,176 | 4,301 | 4,430 | 4,563 | 4,700 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 31 | 124 | 125 | 129 | 133 | 137 | 141 |
| Ending Balance | 4,176 | 4,269 | 4,301 | 4,430 | 4,563 | 4,700 | 4,841 |
| CLOSURE RESERVE | | | | | | | |
| Beginning Balance | 326,420 | 326,420 | 309,817 | 188,196 | 183,983 | 178,661 | 172,149 |
| Uses (transfer from) | (41,051) | - | (160,916) | (39,858) | (40,842) | (41,871) | (42,943) |
| Funding (transfer to) | 22,000 | 22,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Interest | 2,448 | 9,793 | 9,295 | 5,646 | 5,519 | 5,360 | 5,164 |
| Ending Balance | 309,817 | 358,213 | 188,196 | 183,983 | 178,661 | 172,149 | 164,371 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | - | - | - | - | - | - | - |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Ending Balance | - | - | - | - | - | - | - |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Increase to transfer to Landfill Reserve to reflect increasing costs (\$8K) | | | | | | | |
| 2. One-time sampling costs in 2024 removed (\$2.5K) | | | | | | | |
| 3. Operating project - new gas monitoring equipment (\$17K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Project 4010 - Construction of new monitoring wells onsite | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 094 - Waste Reduction | | | | | | | |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 2,090,808 | 1,455,315 | 1,983,433 | 1,847,285 | 1,895,444 | 1,945,963 | 2,038,811 |
| TOTAL OPERATING COSTS | 2,090,808 | 1,455,315 | 1,983,433 | 1,847,285 | 1,895,444 | 1,945,963 | 2,038,811 |
| *Percentage Increase over prior year | -2.3% | -10.0% | -5.1% | -6.9% | 2.6% | 2.7% | 4.8% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Transfer to Operating Reserve | 65,000 | 65,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| TOTAL TRANSFERS | 72,000 | 72,000 | 77,000 | 77,000 | 77,000 | 77,000 | 77,000 |
| TOTAL COSTS | 2,162,808 | 1,527,315 | 2,060,433 | 1,924,285 | 1,972,444 | 2,022,963 | 2,115,811 |
| *Percentage Increase over prior year | -1.1% | -8.3% | -4.7% | -6.6% | 2.5% | 2.6% | 4.6% |
| <u>Projects</u> | | | | | | | |
| Costs | 75,000 | 36,950 | 60,000 | 40,000 | 90,000 | - | - |
| Funding (excl tax req) | (75,000) | - | (60,000) | (40,000) | (90,000) | - | - |
| Net Project Costs (Funded From Tax Req) | - | 36,950 | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 2,237,808 | 1,564,265 | 2,120,433 | 1,964,285 | 2,062,444 | 2,022,963 | 2,115,811 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (1,387,990) | (790,936) | (1,298,416) | (1,514,637) | (1,665,285) | (1,721,475) | (1,819,401) |
| Administration Overhead Recovery | 315,716 | 315,716 | 320,349 | 336,366 | 353,185 | 370,844 | 389,386 |
| Other | (1,042,000) | (477,028) | (1,037,000) | (693,000) | (602,000) | (612,000) | (622,000) |
| TOTAL REVENUE | (2,114,274) | (952,248) | (2,015,067) | (1,871,270) | (1,914,100) | (1,962,631) | (2,052,015) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (75,000) | - | (60,000) | (40,000) | (90,000) | - | - |
| TAX REQ - PARCEL TAX | (48,534) | (48,534) | (45,366) | (53,015) | (58,344) | (60,332) | (63,796) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (48,534) | (48,534) | (45,366) | (53,015) | (58,344) | (60,332) | (63,796) |
| *Percentage increase over prior year Requisition | -8.2% | -8.2% | -6.5% | 16.9% | 10.1% | 3.4% | 5.7% |
| TOTAL FUNDING | (2,237,808) | (1,000,782) | (2,120,433) | (1,964,285) | (2,062,444) | (2,022,963) | (2,115,811) |
| Surplus/(Deficit)* | - | (563,483) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 4005 - Capital Projects | 5,150 | - | - | - | - | - | - |
| 4008 - Curbside Organics | 450,000 | - | 6,000,000 | - | - | - | - |
| 4009 -Curbside Waste Reduction | 600,000 | - | 600,000 | - | - | - | - |
| 9528 - Vehicle Renewal Unit 2939 | 62,000 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 1,117,150 | - | 6,600,000 | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (18,000) | - | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (49,150) | - | - | - | - | - | - |
| Other Grants | (1,050,000) | - | (6,600,000) | - | - | - | - |
| TOTAL FUNDING | (1,117,150) | - | (6,600,000) | - | - | - | - |
| Check | - | - | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 094 - Waste Reduction | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 41,139 | 41,139 | (702) | 6,277 | 13,465 | 20,869 | 28,495 |
| Uses (transfer from) | (49,150) | - | - | - | - | - | - |
| Funding (transfer to) | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Interest | 309 | 1,234 | (21) | 188 | 404 | 626 | 855 |
| Ending Balance | (702) | 49,374 | 6,277 | 13,465 | 20,869 | 28,495 | 36,350 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 229,389 | 229,389 | 221,109 | 237,742 | 274,875 | 263,121 | 341,015 |
| Uses (transfer from) | (75,000) | - | (60,000) | (40,000) | (90,000) | - | - |
| Funding (transfer to) | 65,000 | 65,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Interest | 1,720 | 6,882 | 6,633 | 7,132 | 8,246 | 7,894 | 10,230 |
| Ending Balance | 221,109 | 301,270 | 237,742 | 274,875 | 263,121 | 341,015 | 421,245 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Inflationary wage adjustments (\$85K) | | | | | | | |
| 2. Expansion of the Wildsafe education program (\$60K) | | | | | | | |
| 3. Reduced focus on organics specific marketing (\$80K) | | | | | | | |
| 4. Discontinuace of the composter subsidy program (\$35K) | | | | | | | |
| 5. Discontinuance of the recycling communicaiton program (\$46K) | | | | | | | |
| 6. Discontinuance of the commercial recycling education programs (\$10K) | | | | | | | |
| 7. Discontinuance of additional contracted staff at the Westside & Glenmore Recycle BC depots (\$25K) | | | | | | | |
| 8. Reduction in the AI program for contamination reduction in recycling (\$50K). Now an operating project and funded from operating reserves | | | | | | | |
| 9. Expected increases in freight/postage costs (\$5K) | | | | | | | |
| 10. Increase in book recycling program costs (\$10K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| 4008 - Organics collection - project costs included in the financial plan, but only spent if approved by municipalities. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 095 - Solid Waste Collection | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 550,158 | 514,791 | 594,663 | 616,000 | 634,862 | 652,455 | 668,789 |
| TOTAL OPERATING COSTS | 550,158 | 514,791 | 594,663 | 616,000 | 634,862 | 652,455 | 668,789 |
| *Percentage Increase over prior year | 2.3% | -1.3% | 8.1% | 3.6% | 3.1% | 2.8% | 2.5% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Capital Facilities Reserve | 19,221 | 19,221 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 19,221 | 19,221 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| TOTAL COSTS | 569,379 | 534,012 | 598,663 | 620,120 | 639,105 | 656,826 | 673,291 |
| *Percentage Increase over prior year | 1.4% | -5.0% | 5.1% | 3.6% | 3.1% | 2.8% | 2.5% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (615,993) | (584,996) | (647,273) | (673,523) | (697,541) | (720,546) | (742,559) |
| Administration Overhead Recovery | 93,864 | 93,864 | 95,860 | 100,653 | 105,686 | 110,970 | 116,518 |
| TOTAL REVENUE | (522,129) | (491,132) | (551,413) | (572,870) | (591,855) | (609,576) | (626,041) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - PARCEL TAX | (47,250) | (47,250) | (47,250) | (47,250) | (47,250) | (47,250) | (47,250) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (47,250) | (47,250) | (47,250) | (47,250) | (47,250) | (47,250) | (47,250) |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (569,379) | (538,382) | (598,663) | (620,120) | (639,105) | (656,826) | (673,291) |
| Surplus/(Deficit)* | - | 4,370 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 4004 - Capital Projects | 12,915 | - | - | - | - | - | - |
| 4007 - Northwestside Transfer Station | 135,000 | - | 50,000 | - | - | - | - |
| TOTAL EXPENDITURES | 147,915 | - | 50,000 | - | - | - | - |
| FUNDING SOURCES | | | | | | | |
| Transfer From Equipment Replacement Fund | (135,000) | - | (50,000) | - | - | - | - |
| Transfer From Capital Facilities Reserve | (12,915) | - | - | - | - | - | - |
| TOTAL FUNDING | (147,915) | - | (50,000) | - | - | - | - |
| <i>Check</i> | - | - | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 095 - Solid Waste Collection | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 224,484 | 224,484 | 226,168 | 182,953 | 188,441 | 194,095 | 199,917 |
| Uses (transfer from) | - | - | (50,000) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,684 | 6,735 | 6,785 | 5,489 | 5,653 | 5,823 | 5,998 |
| Ending Balance | 226,168 | 231,219 | 182,953 | 188,441 | 194,095 | 199,917 | 205,915 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 20,377 | 20,377 | 26,836 | 31,641 | 36,711 | 42,056 | 47,688 |
| Uses (transfer from) | (12,915) | - | - | - | - | - | - |
| Funding (transfer to) | 19,221 | 19,221 | 4,000 | 4,120 | 4,244 | 4,371 | 4,502 |
| Interest | 153 | 611 | 805 | 949 | 1,101 | 1,262 | 1,431 |
| Ending Balance | 26,836 | 40,210 | 31,641 | 36,711 | 42,056 | 47,688 | 53,621 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 377,040 | 377,040 | 379,868 | 391,264 | 403,002 | 415,092 | 427,544 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2,828 | 11,311 | 11,396 | 11,738 | 12,090 | 12,453 | 12,826 |
| Ending Balance | 379,868 | 388,351 | 391,264 | 403,002 | 415,092 | 427,544 | 440,371 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Increase tipping fee costs (\$16K) | | | | | | | |
| 2. Increase in costs for transfer sites - contracts and maintenance | | | | | | | |
| 2. Garbage cart purchased moved from capital to operating (\$12K). Transfer to capital reserves reduced to reflect change. | | | | | | | |
| 2. Transfer to capital reserves reduced to reflect garbage cart purchased moved from capital to operating | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Project 4007 - Upgrades to replace fence, accommodate vehicles and improve site safety | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 101 - Okanagan Basin Water Board | | | | | | | |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Transfer to O.B.W.B. | 2,454,940 | 2,454,940 | 2,504,039 | 2,554,120 | 2,605,202 | 2,657,306 | 2,737,025 |
| TOTAL COSTS | 2,454,940 | 2,454,940 | 2,504,039 | 2,554,120 | 2,605,202 | 2,657,306 | 2,737,025 |
| *Percentage Increase over prior year | 2.5% | 2.5% | 2.0% | 2.0% | 2.0% | 2.0% | 3.0% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (86,357) | (86,739) | (87,216) | (89,832) | (92,527) | (95,303) | (98,162) |
| Administration Overhead Recovery | 15,000 | 15,000 | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| TOTAL REVENUE | (71,357) | (71,739) | (72,216) | (74,382) | (76,614) | (78,912) | (81,280) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (45,134) | (45,027) | (44,710) | (45,591) | (46,489) | (47,405) | (48,827) |
| TAX REQ - CEN OK WEST | (49,367.92) | (48,895) | (49,360) | (50,332) | (51,324) | (52,335) | (53,905) |
| TAX REQ - KELOWNA | (1,641,537.49) | (1,641,908) | (1,680,339) | (1,713,447) | (1,747,202) | (1,781,617) | (1,835,065) |
| TAX REQ - PEACHLAND | (69,121.73) | (69,272) | (70,567) | (71,957) | (73,374) | (74,820) | (77,064) |
| TAX REQ - LAKE COUNTRY | (184,593.56) | (183,643) | (184,086) | (187,713) | (191,411) | (195,182) | (201,037) |
| TAX REQ - WEST KELOWNA | (393,828) | (394,579) | (402,761) | (410,697) | (418,787) | (427,036) | (439,847) |
| TOTAL REQUISITION | (2,383,583) | (2,383,324) | (2,431,823) | (2,479,737) | (2,528,588) | (2,578,394) | (2,655,745) |
| *Percentage increase over prior year Requisition | 2.6% | 2.6% | 2.0% | 2.0% | 2.0% | 2.0% | 3.0% |
| TOTAL FUNDING | (2,454,940) | (2,455,063) | (2,504,039) | (2,554,120) | (2,605,202) | (2,657,306) | (2,737,025) |
| Surplus/(Deficit)* | - | 123 | - | - | - | - | - |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 102 - Air Quality | | | | | | | |
|------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 244,222 | - | 260,000 | 267,800 | 275,834 | 284,109 | 292,632 |
| TOTAL OPERATING COSTS | 244,222 | - | 260,000 | 267,800 | 275,834 | 284,109 | 292,632 |
| *Percentage Increase over prior year | 5.5% | -100.0% | 6.5% | 3.0% | 3.0% | 3.0% | 3.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 244,222 | - | 260,000 | 267,800 | 275,834 | 284,109 | 292,632 |
| *Percentage Increase over prior year | 5.5% | -100.0% | 6.5% | 3.0% | 3.0% | 3.0% | 3.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (25,336) | (9,025) | (26,995) | (27,805) | (28,639) | (29,498) | (30,383) |
| Administration Overhead Recovery | 12,728 | 12,728 | 12,728 | 13,364 | 14,033 | 14,734 | 15,471 |
| Grant | - | - | - | - | - | - | - |
| TOTAL REVENUE | (12,608) | 3,703 | (14,267) | (14,440) | (14,606) | (14,764) | (14,912) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (3,905) | (4,045) | (4,169) | (4,298) | (4,432) | (4,570) | (4,712) |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (4,194) | (4,289) | (4,509) | (4,649) | (4,793) | (4,942) | (5,096) |
| TAX REQ - KELOWNA | (180,825) | (178,193) | (189,643) | (195,529) | (201,601) | (207,866) | (214,329) |
| TAX REQ - PEACHLAND | (6,001) | (6,259) | (6,597) | (6,802) | (7,013) | (7,231) | (7,456) |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | (36,689) | (38,253) | (40,814) | (42,081) | (43,388) | (44,736) | (46,127) |
| TOTAL REQUISITION | (231,614) | (231,039) | (245,733) | (253,360) | (261,228) | (269,345) | (277,720) |
| *Percentage increase over prior year Requisition | -1.9% | -2.1% | 6.1% | 3.1% | 3.1% | 3.1% | 3.1% |
| TOTAL FUNDING | (244,222) | (227,336) | (260,000) | (267,800) | (275,834) | (284,109) | (292,632) |
| Surplus/(Deficit)* | - | 227,336 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 52,983 | 52,983 | 53,017 | 54,608 | 56,246 | 57,933 | 59,671 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 35 | 1,589 | 1,591 | 1,638 | 1,687 | 1,738 | 1,790 |
| Ending Balance | 53,017 | 54,572 | 54,608 | 56,246 | 57,933 | 59,671 | 61,462 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Increase in baseline program costs. Confirmed by COK. (\$29K) | | | | | | | |
| 2. Completion of radon project, budget removed (\$13K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 105 - Noise Abatement | | | | | | | |
|--------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 16,523 | 15,693 | 16,886 | 17,542 | 18,224 | 18,933 | 19,670 |
| TOTAL OPERATING COSTS | 16,523 | 15,693 | 16,886 | 17,542 | 18,224 | 18,933 | 19,670 |
| *Percentage Increase over prior year | 6.8% | 34.0% | 2.2% | 3.9% | 3.9% | 3.9% | 3.9% |
| TOTAL COSTS | 16,523 | 15,693 | 16,886 | 17,542 | 18,224 | 18,933 | 19,670 |
| *Percentage Increase over prior year | 6.8% | 1.5% | 2.2% | 3.9% | 3.9% | 3.9% | 3.9% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 3,702 | 3,702 | 3,877 | 4,071 | 4,274 | 4,488 | 4,713 |
| TOTAL REVENUE | 3,702 | 3,702 | 3,877 | 4,071 | 4,274 | 4,488 | 4,713 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (1,000) | - | (500) | (500) | - | - | - |
| TAX REQ - CEN OK EAST | (9,924) | (10,064) | (10,655) | (11,102) | (11,831) | (12,316) | (12,822) |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (9,301) | (9,161) | (9,607) | (10,011) | (10,668) | (11,105) | (11,561) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (19,225) | (19,225) | (20,263) | (21,113) | (22,499) | (23,421) | (24,383) |
| *Percentage increase over prior year Requisition | 5.3% | 5.3% | 5.4% | 4.2% | 6.6% | 4.1% | 4.1% |
| TOTAL FUNDING | (16,523) | (15,523) | (16,886) | (17,542) | (18,224) | (18,933) | (19,670) |
| Surplus/(Deficit)* | - | (170) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 125 | 125 | 126 | 127 | 128 | 129 | 130 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1 | 4 | 1 | 1 | 1 | 1 | 1 |
| Ending Balance | 126 | 129 | 127 | 128 | 129 | 130 | 131 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 14,081 | 14,081 | 13,187 | 13,082 | 12,975 | 13,364 | 13,765 |
| Uses (transfer from) | (1,000) | - | (500) | (500) | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 106 | 422 | 396 | 392 | 389 | 401 | 413 |
| Ending Balance | 13,187 | 14,503 | 13,082 | 12,975 | 13,364 | 13,765 | 14,178 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Use of operating reserves to smooth tax requisition increase over multiple years. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 106 - Untidy Premises | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 25,821 | 34,575 | 34,630 | 35,606 | 36,620 | 37,671 | 38,763 |
| TOTAL OPERATING COSTS | 25,821 | 34,575 | 34,630 | 35,606 | 36,620 | 37,671 | 38,763 |
| *Percentage Increase over prior year | 6.1% | 94.2% | 34.1% | 2.8% | 2.8% | 2.9% | 2.9% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 25,821 | 34,575 | 34,630 | 35,606 | 36,620 | 37,671 | 38,763 |
| *Percentage Increase over prior year | 6.1% | 62.5% | 34.1% | 2.8% | 2.8% | 2.9% | 2.9% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (3,060) | (1,369) | (11,000) | (11,075) | (11,152) | (11,232) | (11,314) |
| Administration Overhead Recovery | 5,596 | 5,596 | 5,843 | 6,135 | 6,442 | 6,764 | 7,102 |
| TOTAL REVENUE | 2,536 | 4,227 | (5,157) | (4,940) | (4,710) | (4,468) | (4,212) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (1,000) | - | - | - | - | - | - |
| TAX REQ -CEN OK EAST | (14,122) | (14,321) | (15,499) | (16,126) | (16,780) | (17,460) | (18,169) |
| TAX REQ -LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (13,235) | (13,036) | (13,975) | (14,540) | (15,130) | (15,743) | (16,382) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (27,357) | (27,357) | (29,473) | (30,667) | (31,909) | (33,203) | (34,551) |
| *Percentage increase over prior year Requisition | 6.0% | 6.0% | 7.7% | 4.0% | 4.1% | 4.1% | 4.1% |
| TOTAL FUNDING | (25,821) | (23,130) | (34,630) | (35,606) | (36,620) | (37,671) | (38,763) |
| Surplus/(Deficit)* | - | (11,445) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 574 | 574 | 578 | 595 | 613 | 631 | 650 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 4 | 17 | 17 | 18 | 18 | 19 | 20 |
| Ending Balance | 578 | 591 | 595 | 613 | 631 | 650 | 670 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 28,821 | 28,821 | 28,879 | 29,745 | 30,637 | 31,556 | 32,503 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 58 | 865 | 866 | 892 | 919 | 947 | 975 |
| Ending Balance | 28,879 | 29,686 | 29,745 | 30,637 | 31,556 | 32,503 | 33,478 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Increase for anticipated clean up costs from the Grouse Complex Fire. Cost recovered from property owners when incurred (\$8K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 110 - Regional Planning | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 611,914 | 571,391 | 802,362 | 831,242 | 861,259 | 892,374 | 924,720 |
| TOTAL OPERATING COSTS | 611,914 | 571,391 | 802,362 | 831,242 | 861,259 | 892,374 | 924,720 |
| *Percentage Increase over prior year | 33.4% | -4.2% | 31.1% | 3.6% | 3.6% | 3.6% | 3.6% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Operating Reserve | - | - | 150,000 | 200,000 | 225,000 | 250,000 | 275,000 |
| TOTAL TRANSFERS | - | - | 150,000 | 200,000 | 225,000 | 250,000 | 275,000 |
| TOTAL OPERATING COSTS | 611,914 | 571,391 | 952,362 | 1,031,242 | 1,086,259 | 1,142,374 | 1,199,720 |
| *Percentage Increase over prior year | 31.1% | -13.2% | 55.6% | 8.3% | 5.3% | 5.2% | 5.0% |
| <u>Projects</u> | | | | | | | |
| Costs | 429,640 | 105,716 | 444,080 | 362,500 | 240,000 | 280,000 | - |
| Funding (excl tax req) | (344,600) | (114,100) | (444,080) | (362,500) | (240,000) | (280,000) | - |
| Net Project Costs (Funded From Tax Req) | 85,040 | (8,384) | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 1,041,554 | 677,107 | 1,396,442 | 1,393,742 | 1,326,259 | 1,422,374 | 1,199,720 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (20,000) | (120,100) | (10,000) | (25,000) | - | - | - |
| Administration Overhead Recovery | 175,731 | 175,731 | 208,325 | 218,741 | 229,678 | 241,162 | 253,220 |
| Grants | (174,636) | - | (180,000) | (110,000) | - | - | - |
| TOTAL REVENUE | (18,905) | 55,631 | 18,325 | 83,741 | 229,678 | 241,162 | 253,220 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (246,099) | - | (313,180) | (268,500) | (261,400) | (280,000) | - |
| TAX REQ - CEN OK EAST | (14,704) | (14,675) | (20,253) | (22,228) | (23,800) | (25,437) | (26,713) |
| TAX REQ - CEN OK WEST | (16,084) | (15,932) | (22,359) | (24,539) | (26,276) | (28,082) | (29,491) |
| TAX REQ - KELOWNA | (534,798) | (534,960) | (761,174) | (835,383) | (894,499) | (955,995) | (1,003,952) |
| TAX REQ - PEACHLAND | (22,519) | (22,572) | (31,966) | (35,082) | (37,565) | (40,147) | (42,161) |
| TAX REQ - LAKE COUNTRY | (60,139) | (59,841) | (83,389) | (91,519) | (97,995) | (104,732) | (109,986) |
| TAX REQ - WEST KELOWNA | (128,306) | (128,571) | (182,446) | (200,233) | (214,403) | (229,143) | (240,637) |
| TOTAL REQUISITION | (776,550) | (776,551) | (1,101,587) | (1,208,984) | (1,294,537) | (1,383,536) | (1,452,940) |
| *Percentage increase over prior year Requisition | 19.5% | 19.5% | 41.9% | 9.7% | 7.1% | 6.9% | 5.0% |
| TOTAL FUNDING | (1,041,554) | (720,920) | (1,396,442) | (1,393,742) | (1,326,259) | (1,422,374) | (1,199,720) |
| Surplus/(Deficit)* | - | 43,812 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 27,275 | 27,275 | 27,479 | 28,304 | 29,153 | 30,027 | 30,928 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 205 | 818 | 824 | 849 | 875 | 901 | 928 |
| Ending Balance | 27,479 | 28,093 | 28,304 | 29,153 | 30,027 | 30,928 | 31,856 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 323,125 | 323,125 | 332,819 | 171,953 | 108,612 | 75,470 | 47,734 |
| Uses (transfer from) | (246,099) | - | (313,180) | (268,500) | (261,400) | (280,000) | - |
| Funding (transfer to) | - | - | 150,000 | 200,000 | 225,000 | 250,000 | 275,000 |
| Interest | 124 | 9,694 | 2,314 | 5,159 | 3,258 | 2,264 | 1,432 |
| Ending Balance | 77,149 | 332,819 | 171,953 | 108,612 | 75,470 | 47,734 | 324,166 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$35K) | | | | | | | |
| 2. New FTEs added for 2025 - GIS Analyst & Environmental Planner. Cost shared with other services. Total cost for 110 = \$78K) | | | | | | | |
| 3. New transfer to operating reserves for future planning projects (\$150K) | | | | | | | |
| 4. Increase in Admin OH charges related to year-over-year budget changes (\$34K) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 111 - Electoral Area Planning | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 675,137 | 517,200 | 805,172 | 834,408 | 869,656 | 906,060 | 943,564 |
| TOTAL OPERATING COSTS | 675,137 | 517,200 | 805,172 | 834,408 | 869,656 | 906,060 | 943,564 |
| *Percentage Increase over prior year | 4.4% | 57.2% | 19.3% | 3.6% | 4.2% | 4.2% | 4.1% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | 25,000 | 50,000 | 75,000 | 100,000 |
| TOTAL TRANSFERS | - | - | - | 25,000 | 50,000 | 75,000 | 100,000 |
| TOTAL OPERATING COSTS | 675,137 | 517,200 | 805,172 | 859,408 | 919,656 | 981,060 | 1,043,564 |
| *Percentage Increase over prior year | 4.4% | 29.7% | 19.3% | 6.7% | 7.0% | 6.7% | 6.4% |
| Projects | | | | | | | |
| Costs | 13,000 | 19,400 | 20,000 | 105,000 | 105,000 | 130,000 | 105,000 |
| Funding (excl tax req) | (13,000) | - | (20,000) | (105,000) | (105,000) | (130,000) | (105,000) |
| Net Project Costs (Funded From Tax Req) | - | 19,400 | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 688,137 | 536,600 | 825,172 | 964,408 | 1,024,656 | 1,111,060 | 1,148,564 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (30,499) | (46,566) | (40,500) | (41,715) | (42,966) | (44,255) | (45,583) |
| Administration Overhead Recovery | 163,050 | 163,050 | 155,557 | 163,335 | 171,502 | 180,077 | 189,081 |
| Grants | (39,636) | - | - | - | - | - | - |
| TOTAL REVENUE | 92,915 | 116,484 | 115,057 | 121,620 | 128,535 | 135,821 | 143,497 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | (69,499) | - | (98,033) | (157,022) | (136,011) | (140,000) | (120,000) |
| TAX REQ - CEN OK EAST | (90,056) | (90,602) | (106,207) | (117,155) | (128,274) | (139,586) | (147,806) |
| TAX REQ - CEN OK WEST | (296,382) | (294,712) | (351,977) | (388,257) | (425,107) | (462,595) | (489,836) |
| TAX REQ - KELOWNA | (262,126) | (263,541) | (309,257) | (341,133) | (373,511) | (406,449) | (430,383) |
| TAX REQ - PEACHLAND | (3,975) | (3,952) | (4,720) | (5,207) | (5,701) | (6,204) | (6,569) |
| TAX REQ - LAKE COUNTRY | (5,545) | (5,578) | (6,539) | (7,213) | (7,898) | (8,594) | (9,100) |
| TAX REQ - WEST KELOWNA | (53,468) | (53,166) | (63,497) | (70,042) | (76,690) | (83,453) | (88,367) |
| TOTAL REQUISITION | (711,552) | (711,551) | (842,197) | (929,006) | (1,017,180) | (1,106,881) | (1,172,061) |
| *Percentage increase over prior year Requisition | 17.5% | 17.5% | 18.4% | 10.3% | 9.5% | 8.8% | 5.9% |
| TOTAL FUNDING | (688,137) | (595,067) | (825,172) | (964,408) | (1,024,656) | (1,111,060) | (1,148,564) |
| Surplus/(Deficit)* | - | 58,467 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 53,764 | 53,764 | 54,168 | 55,793 | 57,466 | 59,190 | 60,966 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 403 | 1,613 | 1,625 | 1,674 | 1,724 | 1,776 | 1,829 |
| Ending Balance | 54,168 | 55,377 | 55,793 | 57,466 | 59,190 | 60,966 | 62,795 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 445,921 | 445,921 | 379,766 | 293,126 | 169,898 | 88,984 | 26,654 |
| Uses (transfer from) | (69,499) | - | (98,033) | (157,022) | (136,011) | (140,000) | (120,000) |
| Funding (transfer to) | - | - | - | 25,000 | 50,000 | 75,000 | 100,000 |
| Interest | 3,344 | 13,378 | 11,393 | 8,794 | 5,097 | 2,670 | 800 |
| Ending Balance | 379,766 | 459,299 | 293,126 | 169,898 | 88,984 | 26,654 | 7,453 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$41K) | | | | | | | |
| 1. New FTEs - GIS Analyst & Environmental Planner. The latter is required to establish a soil bylaw. Cost shared with other services. Total cost for 111 = \$77K | | | | | | | |
| 2. New transfer to operating reserves to fund planning projects that occur on an irregular cycle (eg. OCP) (2025 = \$25K, increasing \$25K each year) | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 115 - Insect Control | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 21,219 | 11,175 | 23,015 | 23,272 | 24,175 | 25,113 | 26,088 |
| TOTAL OPERATING COSTS | 21,219 | 11,175 | 23,015 | 23,272 | 24,175 | 25,113 | 26,088 |
| *Percentage Increase over prior year | -21.7% | 13.7% | 8.5% | 1.1% | 3.9% | 3.9% | 3.9% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 21,219 | 11,175 | 23,015 | 23,272 | 24,175 | 25,113 | 26,088 |
| *Percentage Increase over prior year | -21.7% | -10.9% | 8.5% | 1.1% | 3.9% | 3.9% | 3.9% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (22,978) | (12,719) | (24,509) | (25,244) | (26,002) | (26,782) | (27,585) |
| Administration Overhead Recovery | 5,629 | 5,629 | 5,737 | 6,024 | 6,325 | 6,641 | 6,973 |
| TOTAL REVENUE | (17,349) | (7,090) | (18,772) | (19,220) | (19,677) | (20,140) | (20,612) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (496) | (518) | (539) | (515) | (571) | (632) | (696) |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (533) | (548) | (583) | (556) | (618) | (683) | (752) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | (763) | (801) | (853) | (814) | (904) | (999) | (1,101) |
| TAX REQ - LAKE COUNTRY | (2,078) | (2,164) | (2,269) | (2,166) | (2,405) | (2,659) | (2,928) |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (3,870) | (4,031) | (4,243) | (4,051) | (4,498) | (4,973) | (5,477) |
| *Percentage increase over prior year Requisition | -22.6% | -19.4% | 9.6% | -4.5% | 11.0% | 10.5% | 10.1% |
| TOTAL FUNDING | (21,219) | (11,121) | (23,015) | (23,272) | (24,175) | (25,113) | (26,088) |
| Surplus/(Deficit)* | - | (55) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 9524 - Capital Projctcs Under \$50K | 13,033 | 10,548 | - | - | - | - | - |
| TOTAL EXPENDITURES | 13,033 | 10,548 | - | - | - | - | - |
| FUNDING SOURCES | | | | | | | |
| Transfer From Equipment Replacement Fund | (13,033) | - | - | - | - | - | - |
| TOTAL FUNDING | (13,033) | - | - | - | - | - | - |
| Check | - | 10,548 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 18,084 | 18,084 | 5,186 | 5,342 | 5,502 | 5,667 | 5,837 |
| Uses (transfer from) | (13,033) | - | - | - | - | - | - |
| Interest | 136 | 543 | 156 | 160 | 165 | 170 | 175 |
| Ending Balance | 5,186 | 18,626 | 5,342 | 5,502 | 5,667 | 5,837 | 6,013 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 15,097 | 15,097 | 15,210 | 15,667 | 16,137 | 16,621 | 17,121 |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 113 | 453 | 456 | 470 | 484 | 499 | 514 |
| Ending Balance | 15,210 | 15,550 | 15,667 | 16,137 | 16,621 | 17,121 | 17,635 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 116 - Weed Control | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 242,737 | 102,357 | 169,828 | 175,119 | 181,434 | 187,982 | 194,769 |
| TOTAL OPERATING COSTS | 242,737 | 102,357 | 169,828 | 175,119 | 181,434 | 187,982 | 194,769 |
| *Percentage Increase over prior year | 37.6% | 20.4% | -30.0% | 3.1% | 3.6% | 3.6% | 3.6% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| TOTAL COSTS | 247,737 | 107,357 | 174,828 | 180,119 | 186,434 | 192,982 | 199,769 |
| *Percentage Increase over prior year | 36.6% | -35.1% | -29.4% | 3.0% | 3.5% | 3.5% | 3.5% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations and Previous Years Surplus / Deficit | (25,500) | (18,163) | (26,010) | (26,530) | (27,061) | (27,873) | (28,709) |
| Grants | (13,770) | (5,743) | (14,045) | (14,326) | (14,613) | (15,051) | (15,503) |
| Administration Overhead Recovery | 37,161 | 37,161 | 53,880 | 56,574 | 59,403 | 62,373 | 65,491 |
| TOTAL REVENUE | (2,109) | 13,255 | 13,825 | 15,717 | 17,729 | 19,449 | 21,280 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (6,800) | (7,048) | (5,308) | (5,510) | (5,744) | (5,977) | (6,219) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | (212,552) | (211,135) | (162,634) | (168,828) | (176,006) | (183,133) | (190,563) |
| TAX REQ - PEACHLAND | (7,054) | (7,417) | (5,658) | (5,873) | (6,123) | (6,371) | (6,629) |
| TAX REQ - LAKE COUNTRY | (19,221) | (20,028) | (15,053) | (15,626) | (16,290) | (16,950) | (17,638) |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (245,628) | (245,628) | (188,652) | (195,837) | (204,163) | (212,431) | (221,049) |
| *Percentage increase over prior year Requisition | 40.2% | 40.2% | -23.2% | 3.8% | 4.3% | 4.0% | 4.1% |
| TOTAL FUNDING | (247,737) | (232,373) | (174,828) | (180,119) | (186,434) | (192,982) | (199,769) |
| Surplus/(Deficit)* | - | 125,016 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9525 - 116 Vehicles | 52,130 | 42,190 | - | - | - | - | - |
| TOTAL EXPENDITURES | 52,130 | 42,190 | - | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sale | (8,000) | - | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (44,130) | - | - | - | - | - | - |
| TOTAL FUNDING | (52,130) | - | - | - | - | - | - |
| Check | - | 42,190 | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| RESERVES | | | | | | | |
|--------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 74,367 | 74,367 | 35,794 | 41,868 | 48,124 | 54,568 | 61,205 |
| Uses (transfer from) | (44,130) | - | - | - | - | - | - |
| Funding (transfer to) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Interest | 558 | 2,231 | 1,074 | 1,256 | 1,444 | 1,637 | 1,836 |
| Ending Balance | 35,794 | 81,598 | 41,868 | 48,124 | 54,568 | 61,205 | 68,041 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 138,062 | 138,062 | 139,097 | 143,270 | 147,568 | 151,995 | 156,555 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,035 | 4,142 | 4,173 | 4,298 | 4,427 | 4,560 | 4,697 |
| Ending Balance | 139,097 | 142,204 | 143,270 | 147,568 | 151,995 | 156,555 | 161,252 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Additional budget for support in 2024 removed | | | | | | | |
| 2. Inflationary wage increases (\$6K) | | | | | | | |
| 3. Admin OH increase because of 2024 budget increase (\$16K) | | | | | | | |

DRAFT

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 117 - Sterile Insect Release | | | | | | | |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| TRANSFER TO S.I.R. PROGRAM | 1,063,816 | 1,063,816 | 1,106,369 | 1,150,623 | 1,196,648 | 1,244,514 | 1,281,850 |
| TRANSFER TO S.I.R. - PARCEL TAX | 420,674 | 420,674 | 434,856 | 443,553 | 452,424 | 461,472 | 475,316 |
| TOTAL COSTS | 1,484,490 | 1,484,490 | 1,541,224 | 1,594,176 | 1,649,072 | 1,705,986 | 1,757,166 |
| *Percentage Increase over prior year | 1.6% | 1.6% | 3.8% | 3.4% | 3.4% | 3.5% | 3.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 15,000 | 15,000 | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| TOTAL REVENUE | 15,000 | 15,000 | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| PARCEL TAX | (48,359) | (49,857) | (49,326) | (50,313) | (51,319) | (52,345) | (53,916) |
| PARCEL TAX - KELOWNA | (274,968) | (267,596) | (280,467) | (286,077) | (291,798) | (297,634) | (306,563) |
| PARCEL TAX - LAKE COUNTRY | (88,893) | (88,560) | (90,671) | (92,484) | (94,334) | (96,221) | (99,107) |
| PARCEL TAX - PEACHLAND | (917) | (942) | (935.34) | (954.05) | (973.13) | (992.59) | (1,022) |
| PARCEL TAX - WEST KELOWNA | (13,192) | (13,720) | (13,456) | (13,725) | (13,999) | (14,279) | (14,708) |
| TAX REQ - CEN OK EAST | (12,484) | (12,427) | (12,380) | (12,874) | (13,387) | (13,920) | (14,338) |
| TAX REQ - CEN OK WEST | (15,868) | (15,929) | (16,736) | (17,403) | (18,097) | (18,819) | (19,383) |
| TAX REQ - KELOWNA | (806,776) | (810,896) | (836,297) | (869,637) | (904,307) | (940,361) | (968,572) |
| TAX REQ - LAKE COUNTRY | (25,706) | (26,015) | (27,568) | (28,667) | (29,810) | (30,998) | (31,928) |
| TAX REQ - PEACHLAND | (65,834) | (65,352) | (66,650) | (69,307) | (72,071) | (74,944) | (77,192) |
| TAX REQ - WEST KELOWNA | (146,495) | (148,198) | (161,737) | (168,185) | (174,890) | (181,863) | (187,319) |
| TOTAL REQUISITION | (1,499,490) | (1,499,492) | (1,556,224) | (1,609,626) | (1,664,986) | (1,722,377) | (1,774,049) |
| *Percentage increase over prior year Requisition | 1.5% | 1.5% | 3.8% | 3.4% | 3.4% | 3.4% | 3.0% |
| TOTAL FUNDING | (1,484,490) | (1,484,492) | (1,541,224) | (1,594,176) | (1,649,072) | (1,705,986) | (1,757,166) |
| Surplus/(Deficit)* | - | 2 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 70 | 70 | 71 | 71 | 72 | 72 | 73 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1 | 2 | 1 | 1 | 1 | 1 | 1 |
| Ending Balance | 71 | 72 | 71 | 72 | 72 | 73 | 73 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 118 - Starling Control | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 20,710 | 20,710 | 21,000 | 21,630 | 22,279 | 22,947 | 23,636 |
| TOTAL OPERATING COSTS | 20,710 | 20,710 | 21,000 | 21,630 | 22,279 | 22,947 | 23,636 |
| *Percentage Increase over prior year | 0.2% | 0.2% | 1.4% | 3.0% | 3.0% | 3.0% | 3.0% |
| TOTAL COSTS | | | | | | | |
| | 20,710 | 20,710 | 21,000 | 21,630 | 22,279 | 22,947 | 23,636 |
| *Percentage Increase over prior year | 0.2% | 0.2% | 1.4% | 3.0% | 3.0% | 3.0% | 3.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 1,137 | 1,137 | 1,139 | 1,196 | 1,256 | 1,319 | 1,384 |
| TOTAL REVENUE | 1,137 | 1,137 | 1,139 | 1,196 | 1,256 | 1,319 | 1,384 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | (19,443) | (19,336) | (19,638) | (20,248) | (20,876) | (21,525) | (22,194) |
| TAX REQ - PEACHLAND | (645) | (679) | (683) | (704) | (726) | (749) | (772) |
| TAX REQ - LAKE COUNTRY | (1,758) | (1,834) | (1,818) | (1,874) | (1,932) | (1,992) | (2,054) |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (21,847) | (21,849) | (22,139) | (22,826) | (23,535) | (24,266) | (25,020) |
| *Percentage increase over prior year Requisition | -1.6% | -1.6% | 1.3% | 3.1% | 3.1% | 3.1% | 3.1% |
| TOTAL FUNDING | (20,710) | (20,712) | (21,000) | (21,630) | (22,279) | (22,947) | (23,636) |
| Surplus/(Deficit)* | - | 2 | - | - | - | - | - |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 120 - Economic Development Commission | | | | | | | |
|------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 1,046,906 | 810,366 | 1,117,378 | 1,158,016 | 1,200,157 | 1,243,859 | 1,289,179 |
| TOTAL OPERATING COSTS | 1,046,906 | 810,366 | 1,117,378 | 1,158,016 | 1,200,157 | 1,243,859 | 1,289,179 |
| *Percentage Increase over prior year | -8.3% | -22.1% | 6.7% | 3.6% | 3.6% | 3.6% | 3.6% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Equipment Replacement Reserve | 7,140 | 7,140 | 1,283 | 1,321 | 1,361 | 1,402 | 1,444 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 7,140 | 7,140 | 1,283 | 1,321 | 1,361 | 1,402 | 1,444 |
| TOTAL Cost Center Expenditures | 1,054,046 | 817,506 | 1,118,661 | 1,159,337 | 1,201,518 | 1,245,260 | 1,290,623 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Grants | (70,000) | (50,500) | (40,000) | - | - | - | - |
| Administration Overhead Recovery | 244,023 | 244,023 | 257,657 | 270,540 | 284,067 | 298,270 | 313,184 |
| Other | (42,937) | (120,719) | (59,276) | (61,202) | (62,588) | (64,015) | (65,486) |
| TOTAL REVENUE | 131,086 | 72,804 | 158,381 | 209,338 | 221,479 | 234,255 | 247,698 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | (42,500) | (70,000) | (60,000) | (50,000) | (40,000) |
| TAX REQ - CEN OK EAST | (22,441) | (22,382) | (22,697) | (23,877) | (25,059) | (26,282) | (27,547) |
| TAX REQ - CEN OK WEST | (24,546) | (24,311) | (25,058) | (26,360) | (27,665) | (29,016) | (30,412) |
| TAX REQ - KELOWNA | (816,182) | (816,390) | (853,043) | (897,358) | (941,803) | (987,765) | (1,035,309) |
| TAX REQ - PEACHLAND | (34,368) | (34,440) | (35,824) | (37,685) | (39,551) | (41,482) | (43,478) |
| TAX REQ - LAKE COUNTRY | (91,781) | (91,303) | (93,453) | (98,308) | (103,177) | (108,213) | (113,421) |
| TAX REQ - WEST KELOWNA | (195,814) | (196,178) | (204,466) | (215,088) | (225,741) | (236,758) | (248,153) |
| TOTAL REQUISITION | (1,185,132) | (1,185,004) | (1,234,542) | (1,298,675) | (1,362,997) | (1,429,515) | (1,498,321) |
| *Percentage increase over prior year Requisition | -9.9% | -9.6% | 4.3% | 5.2% | 5.0% | 4.9% | 4.8% |
| TOTAL FUNDING | (1,054,046) | (1,112,200) | (1,118,661) | (1,159,337) | (1,201,518) | (1,245,260) | (1,290,623) |
| Surplus/(Deficit)* | - | 294,693 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 34,798 | 34,798 | 42,199 | 43,798 | 45,448 | 47,150 | 48,905 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 7,140 | 7,140 | 1,283 | 1,321 | 1,361 | 1,402 | 1,444 |
| Interest | 261 | 1,044 | 316 | 328 | 341 | 354 | 367 |
| Ending Balance | 42,199 | 42,982 | 43,798 | 45,448 | 47,150 | 48,905 | 50,716 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 312,763 | 312,763 | 315,109 | 282,062 | 220,524 | 167,139 | 122,154 |
| Uses (transfer from) | - | - | (42,500) | (70,000) | (60,000) | (50,000) | (40,000) |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 2,346 | 9,383 | 9,453 | 8,462 | 6,616 | 5,014 | 3,665 |
| Ending Balance | 315,109 | 322,146 | 282,062 | 220,524 | 167,139 | 122,154 | 85,818 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$70K) | | | | | | | |
| 2. Equipment reserve is sufficient, transfers to it reduced (\$6K) | | | | | | | |
| 3. Increases in Admin OH allocations for additional FTE and IT devices (\$10K) | | | | | | | |
| 4. Use of operating reserves to smooth the impact of budget increases over multiple years (2025 = \$42.5K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 121 - Ellison Heritage Community Centre | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 131,371 | 109,533 | 138,139 | 142,339 | 146,899 | 151,620 | 157,107 |
| TOTAL OPERATING COSTS | 131,371 | 109,533 | 138,139 | 142,339 | 146,899 | 151,620 | 157,107 |
| *Percentage Increase over prior year | -10.5% | -26.2% | 5.2% | 3.0% | 3.2% | 3.2% | 3.6% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 7,804 | 7,804 | 8,194 | 8,604 | 9,034 | 9,486 | 10,000 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 7,804 | 7,804 | 8,194 | 8,604 | 9,034 | 9,486 | 10,000 |
| TOTAL COSTS | 139,175 | 117,337 | 146,333 | 150,943 | 155,933 | 161,106 | 167,107 |
| *Percentage Increase over prior year | -10.3% | -37.9% | 5.1% | 3.2% | 3.3% | 3.3% | 3.7% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 30,000 | 30,000 | - | - | - |
| Funding (excl tax req) | - | - | (30,000) | (30,000) | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 139,175 | 117,337 | 176,333 | 180,943 | 155,933 | 161,106 | 167,107 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (18,168) | (19,314) | (19,027) | (19,903) | (20,798) | (21,713) | (22,686) |
| Administration Overhead Recovery | 28,819 | 28,819 | 36,181 | 37,990 | 39,890 | 41,884 | 43,978 |
| TOTAL REVENUE | 10,651 | 9,505 | 17,154 | 18,087 | 19,092 | 20,171 | 21,292 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (30,000) | (30,000) | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (149,826) | (149,826) | (163,487) | (169,030) | (175,025) | (181,277) | (188,399) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (149,826) | (149,826) | (163,487) | (169,030) | (175,025) | (181,277) | (188,399) |
| *Percentage increase over prior year Requisition | 1.2% | 1.2% | 9.1% | 3.4% | 3.5% | 3.6% | 3.9% |
| TOTAL FUNDING | (139,175) | (140,321) | (176,333) | (180,943) | (155,933) | (161,106) | (167,107) |
| Surplus/(Deficit)* | - | 22,984 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 1080 - Kitchen Renovation | 35,000 | 15,362 | - | - | - | - | - |
| 1081 - Energy Efficiency Upgrades | 12,360 | 9,720 | - | - | - | - | 51,500 |
| 1118 - Hvac System Upgrades | 125,000 | 7,530 | - | - | - | - | - |
| 1119 - Rear Entrance Stairs Replacement | - | - | - | - | 5,150 | 77,250 | - |
| TOTAL EXPENDITURES | 172,360 | 32,612 | - | - | 5,150 | 77,250 | 51,500 |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Capital Facilities Reserve | (160,360) | - | - | - | (150) | (2,250) | (1,500) |
| Transfer From CWF Cap Fac Reserve | (12,000) | - | - | - | (5,000) | (75,000) | (50,000) |
| TOTAL FUNDING | (172,360) | - | - | - | (5,150) | (77,250) | (51,500) |
| Check | - | 32,612 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 121 - Ellison Heritage Community Centre | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 68,249 | 68,249 | 68,761 | 70,824 | 72,949 | 75,137 | 77,391 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 512 | 2,047 | 2,063 | 2,125 | 2,188 | 2,254 | 2,322 |
| Ending Balance | 68,761 | 70,297 | 70,824 | 72,949 | 75,137 | 77,391 | 79,713 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 428,453 | 428,453 | 279,110 | 295,677 | 313,152 | 331,430 | 348,609 |
| Uses (transfer from) | (160,360) | - | - | - | (150) | (2,250) | (1,500) |
| Funding (transfer to) | 7,804 | 7,804 | 8,194 | 8,604 | 9,034 | 9,486 | 10,000 |
| Interest | 3,213 | 12,854 | 8,373 | 8,870 | 9,395 | 9,943 | 10,458 |
| Ending Balance | 279,110 | 449,110 | 295,677 | 313,152 | 331,430 | 348,609 | 367,567 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 150,135 | 150,135 | 151,261 | 155,799 | 160,473 | 165,287 | 170,246 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,126 | 4,504 | 4,538 | 4,674 | 4,814 | 4,959 | 5,107 |
| Ending Balance | 151,261 | 154,639 | 155,799 | 160,473 | 165,287 | 170,246 | 175,353 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Inflationary adjustment to wages (\$5K) | | | | | | | |
| 2. Admin OH increased to reflect network server being supported (\$9K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Project 1119 - to replace external stairs - planned funding from Community Works Funds (\$80K) and reserves | | | | | | | |
| Project 1081 - upgrades to improve energy efficiency and reduce operating costs - planned funding Community Works Funds (\$50K) and reserves | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 123 - Joe Rich Community Hall | | | | | | | |
|--------------------------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 57,454 | 50,471 | 60,857 | 62,138 | 63,453 | 64,802 | 66,269 |
| TOTAL OPERATING COSTS | 57,454 | 50,471 | 60,857 | 62,138 | 63,453 | 64,802 | 66,269 |
| *Percentage Increase over prior year | -0.5% | -0.6% | 5.9% | 2.1% | 2.1% | 2.1% | 2.3% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Capital Facilities Reserve | 4,322 | 4,322 | 1,171 | 3,619 | 3,222 | 2,793 | 3,000 |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | 4,322 | 4,322 | 1,171 | 3,619 | 3,222 | 2,793 | 3,000 |
| TOTAL COSTS | 61,776 | 54,793 | 62,028 | 65,757 | 66,675 | 67,595 | 69,269 |
| *Percentage Increase over prior year | -0.5% | -11.7% | 0.4% | 6.0% | 1.4% | 1.4% | 2.5% |
| Projects | | | | | | | |
| Costs | - | - | 10,000 | - | - | - | 600 |
| Funding (excl tax req) | - | - | (10,000) | - | - | - | (600) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 61,776 | 54,793 | 72,028 | 65,757 | 66,675 | 67,595 | 69,869 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 6,959 | 6,959 | 6,986 | 7,335 | 7,702 | 8,087 | 8,492 |
| TOTAL REVENUE | 6,959 | 6,959 | 6,986 | 7,335 | 7,702 | 8,087 | 8,492 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | (10,000) | - | - | - | (600) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (68,735) | (68,735) | (69,014) | (73,092) | (74,377) | (75,682) | (77,761) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (68,735) | (68,735) | (69,014) | (73,092) | (74,377) | (75,682) | (77,761) |
| *Percentage increase over prior year Requisition | -1.4% | -1.4% | 0.4% | 5.9% | 1.8% | 1.8% | 2.7% |
| TOTAL FUNDING | (61,776) | (61,776) | (72,028) | (65,757) | (66,675) | (67,595) | (69,869) |
| Surplus/(Deficit)* | - | 6,983 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 1082 - Kitchen Renovation | - | - | - | - | - | - | 51,500 |
| 1120 - Parking Area Paving | 103,000 | - | - | - | - | - | - |
| 1160 - Community Hall Storage | 10,300 | 8,475 | - | - | - | - | - |
| 1161 - Hall Washroom Reno | - | - | - | - | - | 25,750 | - |
| 1162 - Hall Exterior Doors | - | - | - | - | 77,250 | - | - |
| TOTAL EXPENDITURES | 113,300 | 8,475 | - | - | 77,250 | 25,750 | 51,500 |
| FUNDING SOURCES | | | | | | | |
| Transfer From Capital Facilities Reserve | (3,300) | - | - | - | (2,250) | (750) | (1,500) |
| Transfer From CWF Cap Fac Reserve | (110,000) | - | - | - | (75,000) | (25,000) | (50,000) |
| TOTAL FUNDING | (113,300) | - | - | - | (77,250) | (25,750) | (51,500) |
| Check | - | 8,475 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 123 - Joe Rich Community Hall | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 54,041 | 54,041 | 55,468 | 58,303 | 63,671 | 66,553 | 70,593 |
| Uses (transfer from) | (3,300) | - | - | - | (2,250) | (750) | (1,500) |
| Funding (transfer to) | 4,322 | 4,322 | 1,171 | 3,619 | 3,222 | 2,793 | 3,000 |
| Interest | 405 | 1,621 | 1,664 | 1,749 | 1,910 | 1,997 | 2,118 |
| Ending Balance | 55,468 | 59,984 | 58,303 | 63,671 | 66,553 | 70,593 | 74,211 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 15,661 | 15,661 | 15,778 | 16,251 | 16,739 | 17,241 | 17,758 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 117 | 470 | 473 | 488 | 502 | 517 | 533 |
| Ending Balance | 15,778 | 16,130 | 16,251 | 16,739 | 17,241 | 17,758 | 18,291 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Increase in maintenance costs to reflect actuals (\$1K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Various projects to improve energy efficiency of the facilities - intended funding from Community Works Fund (\$150K) and reserves | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 124 - Westside Municipal Recreation | | | | | | | |
|---------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Transfer to District of West Kelowna | 58,914 | 58,320 | 57,544 | 59,270 | 61,048 | 62,880 | 64,766 |
| TOTAL OPERATING COSTS | 58,914 | 58,320 | 57,544 | 59,270 | 61,048 | 62,880 | 64,766 |
| *Percentage Increase over prior year | 47.1% | 35.4% | -2.3% | 3.0% | 3.0% | 3.0% | 3.0% |
| TOTAL COSTS | 58,914 | 58,320 | 57,544 | 59,270 | 61,048 | 62,880 | 64,766 |
| *Percentage Increase over prior year | 47.1% | 35.4% | -2.3% | 3.0% | 3.0% | 3.0% | 3.0% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administration Overhead Recovery | 2,203 | 2,203 | 3,240 | 3,402 | 3,572 | 3,751 | 3,938 |
| TOTAL REVENUE | 2,203 | 2,203 | 3,240 | 3,402 | 3,572 | 3,751 | 3,938 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (61,117) | (60,523) | (60,784) | (62,672) | (64,621) | (66,631) | (68,705) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (61,117) | (60,523) | (60,784) | (62,672) | (64,621) | (66,631) | (68,705) |
| *Percentage increase over prior year Requisition | 41.9% | 40.5% | -0.5% | 3.1% | 3.1% | 3.1% | 3.1% |
| TOTAL FUNDING | (58,914) | (58,320) | (57,544) | (59,270) | (61,048) | (62,880) | (64,766) |
| Surplus/(Deficit)* | - | - | - | - | - | - | - |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Budget estimated until City of West Kelowna sets their 2025 tax rates. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 125 - Johnson Bentley Memorial Aquatic Centre | | | | | | | |
|---------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Transfer to District of West Kelowna | 13,697 | 13,661 | 13,615 | 14,023 | 14,444 | 14,877 | 15,324 |
| TOTAL OPERATING COSTS | 13,697 | 13,661 | 13,615 | 14,023 | 14,444 | 14,877 | 15,324 |
| *Percentage Increase over prior year | -1.5% | -9.1% | -0.6% | 3.0% | 3.0% | 3.0% | 3.0% |
| TOTAL COSTS | 13,697 | 13,661 | 13,615 | 14,023 | 14,444 | 14,877 | 15,324 |
| *Percentage Increase over prior year | -1.5% | -9.1% | -0.6% | 3.0% | 3.0% | 3.0% | 3.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 765 | 765 | 753 | 791 | 830 | 872 | 915 |
| TOTAL REVENUE | 765 | 765 | 753 | 791 | 830 | 872 | 915 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | (14,462) | (14,426) | (14,368) | (14,814) | (15,274) | (15,749) | (16,239) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (14,462) | (14,426) | (14,368) | (14,814) | (15,274) | (15,749) | (16,239) |
| *Percentage increase over prior year Requisition | -3.8% | -4.0% | -0.6% | 3.1% | 3.1% | 3.1% | 3.1% |
| TOTAL FUNDING | (13,697) | (13,661) | (13,615) | (14,023) | (14,444) | (14,877) | (15,324) |
| Surplus/(Deficit)* | - | - | - | - | - | - | - |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Budget estimated until City of West Kelowna sets their 2025 tax rates. | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 126 - Killiney Community Hall | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 55,616 | 55,236 | 52,676 | 52,838 | 53,006 | 53,180 | 53,359 |
| TOTAL OPERATING COSTS | 55,616 | 55,236 | 52,676 | 52,838 | 53,006 | 53,180 | 53,359 |
| *Percentage Increase over prior year | 40.6% | 46.9% | -5.3% | 0.3% | 0.3% | 0.3% | 0.3% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Operating Reserve | - | - | - | - | - | - | - |
| TOTAL TRANSFERS | - | - | - | - | - | - | - |
| TOTAL COSTS | 55,616 | 55,236 | 52,676 | 52,838 | 53,006 | 53,180 | 53,359 |
| *Percentage Increase over prior year | 40.6% | 39.6% | -5.3% | 0.3% | 0.3% | 0.3% | 0.3% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 1,529 | 1,529 | 1,384 | 1,453 | 1,526 | 1,602 | 1,682 |
| TOTAL REVENUE | 1,529 | 1,529 | 1,384 | 1,453 | 1,526 | 1,602 | 1,682 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ -CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ -LOCAL SERV AREA | (57,145) | (57,145) | (54,060) | (54,291) | (54,532) | (54,782) | (55,042) |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (57,145) | (57,145) | (54,060) | (54,291) | (54,532) | (54,782) | (55,042) |
| *Percentage increase over prior year Requisition | 39.3% | 39.3% | -5.4% | 0.4% | 0.4% | 0.5% | 0.5% |
| TOTAL FUNDING | (55,616) | (55,616) | (52,676) | (52,838) | (53,006) | (53,180) | (53,359) |
| Surplus/(Deficit)* | - | 380 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 2,871 | 2,871 | 2,893 | 2,980 | 3,069 | 3,161 | 3,256 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 22 | 86 | 87 | 89 | 92 | 95 | 98 |
| Ending Balance | 2,893 | 2,958 | 2,980 | 3,069 | 3,161 | 3,256 | 3,354 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 131 - Winfield Recreation Centre | | | | | | | |
|--------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Transfer to District of Lake Country | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| TOTAL COSTS | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000.00 |
| *Percentage Increase over prior year | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) |
| Surplus/(Deficit)* | - | - | - | - | - | - | - |
| NOTES | | | | | | | |

2024-2028 FINANCIAL PLAN
SERVICE SUMMARY

| 142 - Regional Parks | | | | | | | |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 5,203,318 | 4,500,909 | 5,855,502 | 6,025,536 | 6,214,127 | 6,415,523 | 6,622,624 |
| TOTAL OPERATING COSTS | 5,203,318 | 4,500,909 | 5,855,502 | 6,025,536 | 6,214,127 | 6,415,523 | 6,622,624 |
| *Percentage Increase over prior year | 10.3% | -12.9% | 12.5% | 2.9% | 3.1% | 3.2% | 3.2% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Equipment Replacement Reserve | 448,167 | 448,167 | 459,131 | 470,373 | 481,902 | 493,726 | 518,412 |
| Transfer to Capital Facilities Reserve | 3,108,750 | 3,108,750 | 2,847,013 | 2,943,073 | 3,042,015 | 3,143,926 | 3,318,872 |
| Transfer to Parkland Reserve - Regional | 852,000 | - | 852,000 | 852,000 | 852,000 | 852,000 | 894,600 |
| TOTAL TRANSFERS | 4,408,917 | 3,556,917 | 4,158,144 | 4,265,446 | 4,375,917 | 4,489,651 | 4,731,884 |
| TOTAL COSTS | 9,612,235 | 8,057,826 | 10,013,645 | 10,290,982 | 10,590,044 | 10,905,174 | 11,354,508 |
| *Percentage Increase over prior year | 5.7% | -18.7% | 4.2% | 2.8% | 2.9% | 3.0% | 4.1% |
| Projects | | | | | | | |
| Costs | - | - | 105,090 | - | - | - | - |
| Funding (excl tax req) | - | - | (105,090) | - | - | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 9,612,235 | 8,057,826 | 10,118,735 | 10,290,982 | 10,590,044 | 10,905,174 | 11,354,508 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (481,100) | (531,270) | (556,422) | (568,800) | (581,033) | (593,630) | (606,603) |
| Administration Overhead Recovery | 1,306,741 | 1,306,741 | 1,477,941 | 1,551,838 | 1,629,430 | 1,710,901 | 1,796,447 |
| Grants | - | (23,390) | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| TOTAL REVENUE | 725,641 | 775,471 | 821,519 | 883,038 | 948,397 | 1,017,271 | 1,089,843 |
| | 50.8% | -331.9% | 13.2% | 7.5% | 7.4% | 7.3% | 7.1% |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | (105,090) | - | - | - | - |
| TAX REQ - CEN OK EAST | (195,753) | (195,328) | (199,208) | (205,438) | (212,138) | (219,198) | (228,793) |
| TAX REQ - CEN OK WEST | (214,114) | (212,094) | (219,926) | (226,804) | (234,201) | (241,995) | (252,589) |
| TAX REQ - KELOWNA | (7,119,539) | (7,122,023) | (7,486,874) | (7,721,017) | (7,972,825) | (8,238,164) | (8,598,790) |
| TAX REQ - PEACHLAND | (299,789) | (300,490) | (314,414) | (324,247) | (334,822) | (345,965) | (361,110) |
| TAX REQ - LAKE COUNTRY | (800,604) | (796,612) | (820,210) | (845,861) | (873,448) | (902,516) | (942,024) |
| TAX REQ - WEST KELOWNA | (1,708,078) | (1,711,595) | (1,794,531) | (1,850,652) | (1,911,008) | (1,974,607) | (2,061,046) |
| TOTAL REQUISITION | (10,337,876) | (10,338,142) | (10,835,164) | (11,174,019) | (11,538,441) | (11,922,446) | (12,444,351) |
| *Percentage increase over prior year Requisition | 8.0% | 8.0% | 4.8% | 3.1% | 3.3% | 3.3% | 4.4% |
| TOTAL FUNDING | (9,612,235) | (9,562,671) | (10,118,735) | (10,290,982) | (10,590,044) | (10,905,174) | (11,354,508) |
| Surplus/(Deficit)* | - | (1,504,845) | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 142 - Regional Parks | | | | | | | |
|-----------------------------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| CAPITAL | | | | | | | |
| EXPENDITURES | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| 1031 - Woodhaven Phase 1 | 79,300 | 31,017 | - | - | - | - | - |
| 1032 - Gellatly Heritage House Restoration | - | - | - | - | 103,000 | - | - |
| 1045 - Regional Parks Trails | 51,500 | 40,565 | - | - | - | - | - |
| 1046 - Interpretation and Wayfinding Signage | 103,000 | 38,650 | - | - | - | - | - |
| 1047 - Garbage Can Upgrade | 20,300 | - | - | - | - | - | - |
| 1048 - Entrance Gateways | 92,700 | 6,771 | 92,700 | 92,700 | - | - | - |
| 1049 - Structure Asset Renewal | 61,800 | 11,913 | 61,800 | 61,800 | 61,800 | 61,800 | 61,800 |
| 1050 - Park Benches | 25,750 | 5,824 | - | - | - | - | - |
| 1051 - Trail Counters | 10,300 | 7,235 | - | - | - | - | - |
| 1052 - Truck Accessories | 10,300 | 1,296 | - | - | - | - | - |
| 1054 - Equipment | 25,750 | 16,502 | - | - | - | - | - |
| 1055 - 1/2 Tons w Dump Box | 103,000 | - | - | - | - | - | - |
| 1059 - Upper Glen Canyon Phase 2 | - | - | - | 30,900 | 231,750 | - | - |
| 1066 - Mission Creek Parking Lot | 61,800 | - | - | - | 113,300 | - | - |
| 1069 - Scenic Canyon Cabin Removal | 154,000 | - | - | - | - | - | - |
| 1072 - Hardy Falls Park Entrance | 136,500 | 392 | - | - | - | - | - |
| 1074 - Black Mountain/SNTSK'IL'NTEC ICIP Project | 55,781 | 66,778 | - | - | - | - | - |
| 1085 - Stephens Coyote Park Development | - | - | - | 30,900 | 257,500 | - | - |
| 1086 - Kaloya Washroom | 159,650 | 1,350 | - | - | - | - | - |
| 1087 - Kopje Parking Upgrades | - | - | - | - | - | 185,400 | - |
| 1089 - Mission Creek Greenway Truswell Trailhead Washroom | 185,400 | 473 | - | - | - | - | - |
| 1090 - Mission Creek Playground Replacement | 195,700 | - | 150,000 | - | - | - | - |
| 1091 - Mission Creek Kokanee Bridge Handrail Replacement | 51,500 | 42,500 | - | - | - | - | - |
| 1092 - Mission Creek Plaza | 149,000 | 74,435 | - | - | - | - | - |
| 1093 - Traders Cove Park Improvements | - | - | - | - | 30,900 | 257,500 | - |
| 1094 - Woodhaven Nature Conservatory | - | - | - | 566,500 | - | 618,000 | - |
| 1096 - Coldham Park Development | - | - | - | - | - | - | 25,750 |
| 1097 - Black Mountain/SNTSK'IL'NTEC Park Development | 139,000 | 5,272 | - | - | - | - | - |
| 1098 - John's Family Bridge Replacement | 103,000 | - | - | - | - | - | - |
| 1099 - Collens Hill Parking Area Improvement | - | - | - | 309,000 | - | - | - |
| 1100 - Kaloya Washroom | 77,250 | 450 | - | - | - | - | - |
| 1102 - Mission Creek Parking Lot Repaving | - | - | - | 206,000 | 206,000 | - | - |
| 1103 - Mission Creek Scenic Switchback Replacements | 154,500 | 3,600 | - | - | - | - | - |
| 1108 - Kopje Irrigation System Upgrades | - | - | - | - | - | 103,000 | - |
| 1112 - Hardy Falls Bridge Replacement #1 | - | - | - | - | - | - | 77,250 |
| 1113 - KLO Trail Improvements | - | - | - | 154,500 | - | - | - |
| 1116 - Hall Road Parking Development | - | - | - | - | - | - | 231,750 |
| 1117 - Trepanier Creek Bridge Replacement | - | - | - | - | - | 106,000 | - |
| 1128 - Bertram Creek Park Improvements | 203,000 | 33,700 | - | 200,000 | - | - | - |
| 1130 - Shannon Lake Washroom Replacement | - | - | - | - | - | 77,250 | - |
| 1138 - Mission Creek Greenway Streambank Stabilization | 309,000 | 45,601 | 300,000 | - | - | - | - |
| 1166 - Crane Replacement | 30,900 | - | - | - | - | - | - |
| 1167 - Parks Supervisor Truck | 139,000 | 50,837 | - | - | - | - | - |
| 1168 - Park Security Gate | 154,500 | 92,377 | - | - | - | - | - |
| 1169 - Land Acquisition Securement | 257,500 | - | 257,500 | - | - | - | - |
| 1172 - Truck Replacements | 185,400 | 155,596 | - | - | - | - | - |
| 1173 - Mission Creek Park Reader Board | - | - | - | 77,250 | - | - | - |
| 1183 - Black Mountain Trail Development | - | - | - | 206,000 | - | - | - |
| 1184 - Bridge Replacements | - | - | - | - | 448,050 | - | - |
| 1186 - Regional Parks Accessibility | 392,700 | - | - | - | - | - | - |
| 1188 - Post Grouse Complex Fire | 772,250 | 79,800 | 326,000 | - | - | - | - |
| 1189 - Equipment | 103,000 | 88,468 | - | - | - | - | - |
| 1190 - Equipment | 164,800 | 132,385 | - | - | - | - | - |
| 1194 - ECCO HVAC System Replacement | - | - | 242,700 | - | - | - | - |
| 1195 - Misson Creek Park Septic Pump Replacement | 5,150 | - | 25,750 | - | - | - | - |
| 1196 - Active Transportation Route Kalamoir Trail | 311,000 | 38,647 | 283,250 | - | - | - | - |
| 1197 - Gerstmar Bridge | 165,000 | - | 335,000 | - | - | - | - |
| 1204 - Vehicles | - | - | 220,000 | 230,000 | 155,000 | 295,000 | 125,000 |
| 1205 - Equipment | - | - | 160,000 | 163,000 | 141,000 | 200,000 | 85,000 |
| 1135 - Land Acquisition | 3,534,975 | 292,229 | 3,534,975 | - | - | - | - |
| CAPITAL EXPENDITURES | 8,934,956 | 1,364,662 | 5,989,675 | 2,328,550 | 1,748,300 | 1,903,950 | 606,550 |
| FUNDING SOURCES | | | | | | | |
| Donations | (25,000) | (281,000) | - | - | - | - | - |
| Proceeds of Sale | - | (8,025) | - | - | - | - | - |
| Proceeds of Insurance | - | (174,512) | - | - | - | - | - |
| Canada / BC Infrastructure / Federal Government Grant | (40,905) | (31,805) | - | - | - | - | - |
| Other Grants | (772,250) | - | (644,150) | - | - | - | - |
| Transfer From Equipment Replacement Fund | (885,450) | - | (380,000) | (393,000) | (296,000) | (495,000) | (210,000) |
| Transfer From Capital Facilities Reserve | (7,211,350) | - | (4,965,525) | (1,935,550) | (1,452,300) | (1,408,950) | (396,550) |
| TOTAL FUNDING | (8,934,956) | (495,343) | (5,989,675) | (2,328,550) | (1,748,300) | (1,903,950) | (606,550) |
| <i>Check</i> | - | 869,320 | - | - | - | - | - |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 142 - Regional Parks | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 503,752 | 503,752 | 70,247 | 151,485 | 233,403 | 426,307 | 437,822 |
| Uses (transfer from) | (885,450) | - | (380,000) | (393,000) | (296,000) | (495,000) | (210,000) |
| Funding (transfer to) | 448,167 | 448,167 | 459,131 | 470,373 | 481,902 | 493,726 | 518,412 |
| Interest | 3,778 | 15,113 | 2,107 | 4,545 | 7,002 | 12,789 | 13,135 |
| Ending Balance | 70,247 | 967,031 | 151,485 | 233,403 | 426,307 | 437,822 | 759,369 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 14,831,681 | 14,831,681 | 10,840,318 | 9,047,015 | 10,325,948 | 12,225,442 | 14,327,181 |
| Uses (transfer from) | (7,211,350) | - | (4,965,525) | (1,935,550) | (1,452,300) | (1,408,950) | (396,550) |
| Funding (transfer to) | 3,108,750 | 3,108,750 | 2,847,013 | 2,943,073 | 3,042,015 | 3,143,926 | 3,318,872 |
| Interest | 111,238 | 444,950 | 325,210 | 271,410 | 309,778 | 366,763 | 429,815 |
| Ending Balance | 10,840,318 | 18,385,381 | 9,047,015 | 10,325,948 | 12,225,442 | 14,327,181 | 17,679,318 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 1,248,930 | 1,248,930 | 1,258,297 | 1,190,955 | 1,226,684 | 1,263,484 | 1,301,389 |
| Uses (transfer from) | - | - | (105,090) | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 9,367 | 37,468 | 37,749 | 35,729 | 36,801 | 37,905 | 39,042 |
| Ending Balance | 1,258,297 | 1,286,397 | 1,190,955 | 1,226,684 | 1,263,484 | 1,301,389 | 1,340,430 |
| DCC RESERVE | | | | | | | |
| Beginning Balance | - | - | - | - | - | - | - |
| Uses | - | - | - | - | - | - | - |
| Funding | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - |
| Ending Balance | - | - | - | - | - | - | - |
| PARK LAND RESERVE | | | | | | | |
| Beginning Balance | 1,399,048 | 1,399,048 | 1,409,541 | 1,451,827 | 1,495,382 | 1,540,243 | 1,586,450 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 10,493 | 41,971 | 42,286 | 43,555 | 44,861 | 46,207 | 47,594 |
| Ending Balance | 1,409,541 | 1,441,019 | 1,451,827 | 1,495,382 | 1,540,243 | 1,586,450 | 1,634,044 |
| PARKS LEGACY RESERVE | | | | | | | |
| Beginning Balance | 882,414 | 882,414 | 1,741,032 | 2,645,263 | 3,576,621 | 4,535,919 | 5,523,997 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 852,000 | - | 852,000 | 852,000 | 852,000 | 852,000 | 894,600 |
| Interest | 6,618 | 26,472 | 52,231 | 79,358 | 107,299 | 136,078 | 165,720 |
| Ending Balance | 1,741,032 | 908,886 | 2,645,263 | 3,576,621 | 4,535,919 | 5,523,997 | 6,584,317 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustment (\$487K) | | | | | | | |
| 2. Transfer of regular asset maintenance costs from capital - trail maintenance, park benches, small equipment, wayfinding & interpretive signage (\$155K) | | | | | | | |
| 3. Reduction in transfers to reserves for regular asset maintenance costs moved from capital to operating (\$155K) | | | | | | | |
| 3. Reduction in transfers to reserves to reflect planned capital spending (\$200K) | | | | | | | |
| 4. Annual incremental increase in transfers to reserves for future capital projects (\$105K) | | | | | | | |
| 5. Transfer of irregular asset maintenance costs from capital - security systems, new park benches, Betram swim raft replacement (\$105K) | | | | | | | |
| 6. Increase in Admin OH charges related to information systems support and human resources (\$171K) | | | | | | | |
| 7. Additional residential properties rented. Rental revenue increased (\$95K) | | | | | | | |
| CAPITAL: | | | | | | | |
| Twelve (12) park development and improvement projects (\$3.9M = 31% of total planned project costs) | | | | | | | |
| Fourteen (14) major infrastructure maintenance/replacement projects in eleven (11) parks (\$2.8M = 23% of total planned project costs) | | | | | | | |
| Land acquisition projects (\$3.8M = 30% of total planned project costs) | | | | | | | |
| Replacement/new equipment (\$1.9M = 16% of total planned project costs) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 143 - Westside Community Parks | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 246,639 | 191,979 | 252,355 | 264,546 | 277,011 | 284,759 | 297,803 |
| TOTAL OPERATING COSTS | 246,639 | 191,979 | 252,355 | 264,546 | 277,011 | 284,759 | 297,803 |
| *Percentage Increase over prior year | 15.8% | 7.0% | 2.3% | 4.8% | 4.7% | 2.8% | 4.6% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| Transfer to Operating Reserve | - | - | - | 10,000 | 15,000 | 15,000 | 15,000 |
| TOTAL TRANSFERS | 26,000 | 26,000 | 26,000 | 36,000 | 41,000 | 41,000 | 41,000 |
| TOTAL COSTS | 272,639 | 217,979 | 278,355 | 300,546 | 318,011 | 325,759 | 338,803 |
| *Percentage Increase over prior year | 14.1% | -8.8% | 2.1% | 8.0% | 5.8% | 2.4% | 4.0% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 20,000 | 20,000 | 25,000 | - | - |
| Funding (excl tax req) | - | - | (20,000) | (20,000) | (25,000) | - | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 272,639 | 217,979 | 298,355 | 320,546 | 343,011 | 325,759 | 338,803 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administration Overhead Recovery | 53,593 | 53,593 | 54,081 | 56,785 | 59,624 | 62,606 | 65,736 |
| TOTAL REVENUE | 53,593 | 53,593 | 54,081 | 56,785 | 59,624 | 62,606 | 65,736 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (20,000) | (20,000) | (25,000) | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | (326,232) | (326,232) | (332,436) | (357,331) | (377,635) | (388,365) | (404,539) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (326,232) | (326,232) | (332,436) | (357,331) | (377,635) | (388,365) | (404,539) |
| *Percentage increase over prior year Requisition | 12.9% | 12.9% | 1.9% | 7.5% | 5.7% | 2.8% | 4.2% |
| TOTAL FUNDING | (272,639) | (272,639) | (298,355) | (320,546) | (343,011) | (325,759) | (338,803) |
| Surplus/(Deficit)* | - | 54,660 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 1075 - Kiliney Bank Protection | 15,750 | - | - | - | - | - | - |
| 1076 - Westshores Estates Tennis Courts | - | - | - | - | - | 283,250 | - |
| 1124 - Killiney Washroom Replacement | - | - | - | - | - | - | 46,350 |
| TOTAL EXPENDITURES | 15,750 | - | - | - | - | 283,250 | 46,350 |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Capital Facilities Reserve | (15,750) | - | - | - | - | (8,250) | (46,350) |
| Transfer From CWF Cap Fac Reserve | - | - | - | - | - | (275,000) | - |
| TOTAL FUNDING | (15,750) | - | - | - | - | (283,250) | (46,350) |
| Check | - | - | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 143 - Westside Community Parks | | | | | | | |
|---------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 52,422 | 52,422 | 52,815 | 54,400 | 56,032 | 57,713 | 59,444 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 393 | 1,573 | 1,584 | 1,632 | 1,681 | 1,731 | 1,783 |
| Ending Balance | 52,815 | 53,995 | 54,400 | 56,032 | 57,713 | 59,444 | 61,228 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 405,733 | 405,733 | 419,026 | 457,597 | 497,325 | 538,244 | 572,142 |
| Uses (transfer from) | (15,750) | - | - | - | - | (8,250) | (46,350) |
| Funding (transfer to) | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| Interest | 3,043 | 12,172 | 12,571 | 13,728 | 14,920 | 16,147 | 17,164 |
| Ending Balance | 419,026 | 443,905 | 457,597 | 497,325 | 538,244 | 572,142 | 568,956 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 60,763 | 60,763 | 61,219 | 43,055 | 34,347 | 25,377 | 41,139 |
| Uses (transfer from) | - | - | (20,000) | (20,000) | (25,000) | - | - |
| Funding (transfer to) | - | - | - | 10,000 | 15,000 | 15,000 | 15,000 |
| Interest | 456 | 1,823 | 1,837 | 1,292 | 1,030 | 761 | 1,234 |
| Ending Balance | 61,219 | 62,586 | 43,055 | 34,347 | 25,377 | 41,139 | 57,373 |
| PARK LAND RESERVE | | | | | | | |
| Beginning Balance | 197,730 | 197,730 | 199,213 | 205,190 | 211,345 | 217,686 | 224,216 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,483 | 5,932 | 5,976 | 6,156 | 6,340 | 6,531 | 6,726 |
| Ending Balance | 199,213 | 203,662 | 205,190 | 211,345 | 217,686 | 224,216 | 230,943 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Inflationary adjustments for wages (\$12K) | | | | | | | |
| 2. 2024 increase in contracted services more than required. Reduced for 2025 (\$10K) | | | | | | | |
| 3. Increase in budget for removal of danger trees from wildfires, etc. (\$2K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Project 1076 - New sports court. Planned funding from Community Works Funds (\$275K) and reserves | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 144 - Eastside Community Parks | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 147,347 | 110,649 | 154,329 | 159,930 | 165,926 | 172,162 | 178,704 |
| TOTAL OPERATING COSTS | 147,347 | 110,649 | 154,329 | 159,930 | 165,926 | 172,162 | 178,704 |
| *Percentage Increase over prior year | 2.6% | -9.2% | 4.7% | 3.6% | 3.7% | 3.8% | 3.8% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Operating Reserve | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL TRANSFERS | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL COSTS | 147,347 | 110,649 | 164,329 | 169,930 | 175,926 | 182,162 | 188,704 |
| *Percentage Increase over prior year | 2.6% | -23.0% | 11.5% | 3.4% | 3.5% | 3.5% | 3.6% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 15,000 | - | 20,000 | - | 25,000 |
| Funding (excl tax req) | - | - | (15,000) | - | (20,000) | - | (25,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 147,347 | 110,649 | 179,329 | 169,930 | 195,926 | 182,162 | 213,704 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | - | (18) | - | - | - | - | - |
| Administration Overhead Recovery | 45,228 | 45,228 | 34,089 | 35,793 | 37,583 | 39,462 | 41,435 |
| TOTAL REVENUE | 45,228 | 45,211 | 34,089 | 35,793 | 37,583 | 39,462 | 41,435 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (15,000) | - | (20,000) | - | (25,000) |
| TAX REQ - CEN OK EAST | (192,575) | (192,575) | (198,418) | (205,723) | (213,509) | (221,625) | (230,139) |
| TAX REQ - LOCAL SERV AREA | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (192,575) | (192,575) | (198,418) | (205,723) | (213,509) | (221,625) | (230,139) |
| *Percentage increase over prior year Requisition | 14.1% | 14.1% | 3.0% | 3.7% | 3.8% | 3.8% | 3.8% |
| TOTAL FUNDING | (147,347) | (147,365) | (179,329) | (169,930) | (195,926) | (182,162) | (213,704) |
| Surplus/(Deficit)* | - | 36,715 | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 1125 - Scotty Creek Playground | 103,000 | 76,629 | 185,000 | - | - | - | - |
| 1191 - Scotty Sport Storage | - | - | - | - | - | 30,900 | - |
| TOTAL EXPENDITURES | 103,000 | 76,629 | 185,000 | - | - | 30,900 | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Grant | - | - | (125,000) | - | - | - | - |
| Transfer From Capital Facilities Reserve | (3,000) | - | - | - | - | (30,900) | - |
| Transfer From CWF Cap Fac Reserve | (100,000) | - | (60,000) | - | - | - | - |
| TOTAL FUNDING | (103,000) | - | (185,000) | - | - | (30,900) | - |
| Check | - | 76,629 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 144 - Eastside Community Parks | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 57,323 | 57,323 | 57,752 | 59,485 | 61,270 | 63,108 | 65,001 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 430 | 1,720 | 1,733 | 1,785 | 1,838 | 1,893 | 1,950 |
| Ending Balance | 57,752 | 59,042 | 59,485 | 61,270 | 63,108 | 65,001 | 66,951 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 172,462 | 172,462 | 170,756 | 175,879 | 181,155 | 186,590 | 161,287 |
| Uses (transfer from) | (3,000) | - | - | - | - | (30,900) | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,293 | 5,174 | 5,123 | 5,276 | 5,435 | 5,598 | 4,839 |
| Ending Balance | 170,756 | 177,636 | 175,879 | 181,155 | 186,590 | 161,287 | 166,126 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 25,011 | 25,011 | 25,199 | 25,955 | 26,733 | 27,535 | 28,361 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 188 | 750 | 756 | 779 | 802 | 826 | 851 |
| Ending Balance | 25,199 | 25,761 | 25,955 | 26,733 | 27,535 | 28,361 | 29,212 |
| PARK LAND RESERVE | | | | | | | |
| Beginning Balance | 71,449 | 71,449 | 71,985 | 74,145 | 76,369 | 78,660 | 81,020 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 536 | 2,143 | 2,160 | 2,224 | 2,291 | 2,360 | 2,431 |
| Ending Balance | 71,985 | 73,593 | 74,145 | 76,369 | 78,660 | 81,020 | 83,451 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Inflationary adjustments for wages (\$9K) | | | | | | | |
| 2. Reduction to vehicle cost budget to reflect actual costs (\$1K) | | | | | | | |
| 3. Transfers to operating reserves introduced. To build up reserves for small capital type projects (\$10K) | | | | | | | |
| 4. Reduction in Admin OH costs for reduction in IT devices supported (\$11K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |
| Project 1125 - Replacement of playground (\$288K) . Funded from Community Works Fund (\$160K) and the Enabling Accessibility Fund (\$125K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 171 - Okanagan Regional Library | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | | | | | |
| OPERATING COSTS | | | | | | | |
| Operations | - | - | - | - | - | - | - |
| TOTAL OPERATING COSTS | - | - | - | - | - | - | - |
| *Percentage Increase over prior year | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Library Board | 336,033 | 349,098 | 352,074 | 369,678 | 388,162 | 407,570 | 427,948 |
| TOTAL TRANSFERS | 336,033 | 349,098 | 352,074 | 369,678 | 388,162 | 407,570 | 427,948 |
| TOTAL COSTS | 336,033 | 349,098 | 352,074 | 369,678 | 388,162 | 407,570 | 427,948 |
| *Percentage Increase over prior year | 0.0% | 3.9% | 4.8% | 5.0% | 5.0% | 5.0% | 5.0% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | 5,000 | 5,000 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| TOTAL REVENUE | 5,000 | 5,000 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | (164,428) | (172,199) | (171,542) | (180,071) | (189,025) | (198,425) | (208,294) |
| TAX REQ - CEN OK WEST | (176,605) | (183,389) | (185,532) | (194,757) | (204,441) | (214,608) | (225,282) |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | (341,033) | (355,588) | (357,074) | (374,828) | (393,466) | (413,033) | (433,576) |
| *Percentage increase over prior year Requisition | 0.0% | 4.3% | 4.7% | 5.0% | 5.0% | 5.0% | 5.0% |
| TOTAL FUNDING | (336,033) | (350,588) | (352,074) | (369,678) | (388,162) | (407,570) | (427,948) |
| Surplus/(Deficit)* | - | 1,490 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | | | | | |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 3,628 | 3,628 | 3,655 | 3,765 | 3,878 | 3,994 | 4,114 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 27 | 109 | 110 | 113 | 116 | 120 | 123 |
| Ending Balance | 3,655 | 3,737 | 3,765 | 3,878 | 3,994 | 4,114 | 4,237 |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 188 - Regional Library Debt | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| M.F.A. INTEREST | 494,500 | 494,500 | 494,500 | 494,500 | 494,500 | 494,500 | 494,500 |
| M.F.A. PRINCIPAL | 325,268 | 325,268 | 325,268 | 325,268 | 325,268 | 325,268 | 325,268 |
| TOTAL OPERATING COSTS | 819,768 | 819,768 | 819,768 | 819,768 | 819,768 | 819,768 | 819,768 |
| *Percentage Increase over prior year | 40.5% | 32.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL COSTS | 819,768 | 819,768 | 819,768 | 819,768 | 819,768 | 819,768 | 819,768 |
| *Percentage Increase over prior year | 40.5% | 32.2% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) |
| Administration Overhead Recovery | - | - | - | - | - | - | - |
| TOTAL REVENUE | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) | (819,768) |
| Surplus/(Deficit)* | - | - | - | - | - | - | - |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 189 - Fiscal - Member Municipal | | | | | | | |
|--------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN |
| | PLAN | ACTUAL | | | | | |
| OPERATING COSTS | | | | | | | |
| M.F.A. INTEREST | 4,740,863 | 5,802,537 | 4,656,390 | 4,395,392 | 4,181,540 | 2,690,083 | 2,281,020 |
| M.F.A. PRINCIPAL | 7,881,032 | 8,195,405 | 7,840,444 | 6,749,755 | 5,935,856 | 3,954,151 | 3,470,071 |
| TOTAL OPERATING COSTS | 12,621,896 | 13,997,942 | 12,496,834 | 11,145,146 | 10,117,396 | 6,644,234 | 5,751,090.39 |
| *Percentage Increase over prior year | 0.0% | -0.5% | -1.0% | -10.8% | -9.2% | -34.3% | -13.4% |
| TOTAL COSTS | 12,621,896 | 13,997,942 | 12,496,834 | 11,145,146 | 10,117,396 | 6,644,234 | 5,751,090.39 |
| *Percentage Increase over prior year | 0.0% | -0.5% | -1.0% | -10.8% | -9.2% | -34.3% | -13.4% |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Administration Overhead Recovery | - | - | - | - | - | - | - |
| TOTAL REVENUE | - | - | - | - | - | - | - |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | - | - | - | - | - |
| M.F.A. - KELOWNA | (9,366,564) | (10,134,399) | (9,137,949) | (7,996,180) | (7,022,294) | (3,932,889) | (3,153,139) |
| M.F.A. - PEACHLAND | (791,651) | (708,530) | (708,530) | (708,530) | (708,530) | (708,530) | (708,530) |
| M.F.A. - LAKE COUNTRY | (1,345,486) | (1,958,127) | (1,584,951) | (1,584,951) | (1,531,087) | (1,531,087) | (1,426,137) |
| M.F.A. - WEST KELOWNA | (1,118,195) | (1,196,885) | (1,065,404) | (855,485) | (855,485) | (471,727) | (463,283) |
| TOTAL REQUISITION | (12,621,896) | (13,997,942) | (12,496,834) | (11,145,146) | (10,117,396) | (6,644,234) | (5,751,090) |
| *Percentage increase over prior year Requisition | 0.6% | 12.8% | -1.0% | -10.8% | -9.2% | -34.3% | -13.4% |
| TOTAL FUNDING | (12,621,896) | (13,997,942) | (12,496,834) | (11,145,146) | (10,117,396) | (6,644,234) | (5,751,090) |
| Surplus/(Deficit)* | - | - | - | - | - | - | - |
| NOTES | | | | | | | |

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

| 197 - Joe Rich Water system | | | | | | | |
|----------------------------------------------------------------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 22,192 | 7,043 | 14,371 | 14,507 | 14,647 | 14,791 | 15,191 |
| TOTAL OPERATING COSTS | 22,192 | 7,043 | 14,371 | 14,507 | 14,647 | 14,791 | 15,191 |
| *Percentage Increase over prior year | 82.0% | -68.3% | -35.2% | 0.9% | 1.0% | 1.0% | 2.7% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 |
| Transfer to Operating Reserve | 3,000 | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| TOTAL TRANSFERS | 8,100 | 8,100 | 10,100 | 10,100 | 10,100 | 10,100 | 10,100 |
| TOTAL COSTS | 30,292 | 15,143 | 24,471 | 24,607 | 24,747 | 24,891 | 25,291 |
| *Percentage Increase over prior year | 56.7% | -50.0% | -19.2% | 0.6% | 0.6% | 0.6% | 1.6% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 6,000 | - | - | 6,000 | - |
| Funding (excl tax req) | - | - | (6,000) | - | - | (6,000) | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 30,292 | 15,143 | 30,471 | 24,607 | 24,747 | 30,891 | 25,291 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| TRANSFER FROM JOE RICH FIRE | (10,097) | (2,279) | (8,236) | (8,286) | (8,336) | (8,389) | (8,527) |
| TRANSFER FROM JOE RICH HALL | (10,097) | (2,279) | (8,236) | (8,286) | (8,336) | (8,389) | (8,527) |
| TRANSFER FROM PARKS | (10,097) | (2,279) | (8,236) | (8,286) | (8,336) | (8,389) | (8,527) |
| Administration Overhead Recovery | | | 238 | 250 | 262 | 276 | 289 |
| TOTAL REVENUE | (30,292) | (6,838) | (24,471) | (24,607) | (24,747) | (24,891) | (25,291) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (6,000) | - | - | (6,000) | - |
| TOTAL FUNDING | (30,292) | (6,838) | (30,471) | (24,607) | (24,747) | (30,891) | (25,291) |
| Surplus/(Deficit)* | - | (8,306) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9005 - Water Distribution Improvements | - | - | 10,000 | - | - | - | - |
| TOTAL EXPENDITURES | - | - | 10,000 | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Capital Facilities Reserve | - | - | (10,000) | - | - | - | - |
| TOTAL FUNDING | - | - | (10,000) | - | - | - | - |
| <i>Check</i> | | | | | | | |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 32,721 | 32,721 | 38,066 | 34,308 | 40,437 | 46,751 | 53,253 |
| Uses (transfer from) | - | - | (10,000) | - | - | - | - |
| Funding (transfer to) | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 |
| Interest | 245 | 982 | 1,142 | 1,029 | 1,213 | 1,403 | 1,598 |
| Ending Balance | 38,066 | 38,802 | 34,308 | 40,437 | 46,751 | 53,253 | 59,951 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 2,040 | 2,040 | 5,055 | 10,207 | 15,513 | 20,979 | 26,608 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 3,000 | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Interest | 15 | 61 | 152 | 306 | 465 | 629 | 798 |
| Ending Balance | 5,055 | 5,101 | 10,207 | 15,513 | 20,979 | 26,608 | 32,406 |
| NOTES | | | | | | | |
| 1. Contracted services budget reduced to reflect actual costs (\$9K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 301 - Killiney Beach Water System | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING COSTS | | | | | | | |
| Operations | 191,850 | 218,485 | 234,095 | 240,190 | 246,958 | 253,959 | 261,200 |
| TOTAL OPERATING COSTS | 191,850 | 218,485 | 234,095 | 240,190 | 246,958 | 253,959 | 261,200 |
| *Percentage Increase over prior year | -13.1% | -2.4% | 22.0% | 2.6% | 2.8% | 2.8% | 2.9% |
| TRANSFERS TO RESERVE | | | | | | | |
| Transfer to Capital Facilities Reserve | 287,285 | 287,285 | 264,739 | 283,843 | 301,174 | 291,100 | 280,635 |
| Transfer to Operating Reserve | 20,000 | 20,000 | 32,783 | 32,933 | 33,088 | 33,247 | 33,411 |
| TOTAL TRANSFERS | 307,285 | 307,285 | 297,522 | 316,776 | 334,261 | 324,346 | 314,046 |
| TOTAL COSTS | 499,134 | 525,769 | 531,617 | 556,966 | 581,220 | 578,306 | 575,246 |
| *Percentage Increase over prior year | 1.9% | 7.5% | 6.5% | 4.8% | 4.4% | -0.5% | -0.5% |
| Projects | | | | | | | |
| Costs | - | - | 90,000 | 7,000 | 23,000 | 220,000 | 197,000 |
| Funding (excl tax req) | - | - | (90,000) | (7,000) | (23,000) | (220,000) | (197,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 499,134 | 525,769 | 621,617 | 563,966 | 604,220 | 798,306 | 772,246 |
| FUNDING SOURCES (REVENUE) | | | | | | | |
| Operations | (552,803) | (491,624) | (584,480) | (612,472) | (639,502) | (829,502) | (829,502) |
| Administration Overhead Recovery | 41,523 | 41,523 | 37,899 | 39,794 | 41,784 | 43,873 | 46,066 |
| Engineering Administration Overhead Recovery | 12,145 | 12,145 | 14,964 | 15,712 | 16,498 | 17,323 | 18,189 |
| TOTAL REVENUE | (499,135) | (437,956) | (531,617) | (556,966) | (581,220) | (768,306) | (765,246) |
| TRANSFERS FROM RESERVE | | | | | | | |
| From Operating Reserve | - | - | (90,000) | (7,000) | (23,000) | (30,000) | (7,000) |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (499,135) | (437,956) | (621,617) | (563,966) | (604,220) | (798,306) | (772,246) |
| Surplus/(Deficit)* | - | (87,814) | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 301 - Killiney Beach Water System | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 9000 - Capital Assets Under \$50K | 73,400 | 12,774 | - | - | - | - | - |
| 9006 - Treatment System | - | - | 100,000 | 125,000 | 200,000 | 3,667,950 | 8,558,550 |
| 9015 - PRV Replacement | 525,000 | 66,929 | - | - | - | - | - |
| 9019 - Assets Renewal (High Risk) | - | - | - | - | - | 921,720 | - |
| 9023 - Assets Renewal (Medium Risk) | - | - | - | - | - | 323,810 | - |
| 9024 - Assets Renewal (Low Risk) | - | - | - | - | - | 3,919,037 | - |
| 9027 - Valve Replacement Program | - | - | - | 100,000 | - | - | - |
| TOTAL EXPENDITURES | 598,400 | 79,703 | 100,000 | 225,000 | 200,000 | 8,832,517 | 8,558,550 |
| FUNDING SOURCES | | | | | | | |
| Proceeds of Sales | (10,000) | - | - | - | - | - | - |
| Canada / BC Infrastructure Grant | - | - | - | - | - | (2,445,300) | (5,705,700) |
| Other Grants | - | - | - | - | - | (4,079,037) | - |
| Debt Proceeds | - | - | - | - | - | (1,222,650) | (2,852,850) |
| Transfer From Equipment Replacement Fund | (588,400) | - | - | - | - | - | - |
| Transfer From Capital Facilities Reserve | - | - | (100,000) | (225,000) | (200,000) | (1,085,530) | - |
| TOTAL FUNDING | (598,400) | - | (100,000) | (225,000) | (200,000) | (8,832,517) | (8,558,550) |
| SURPLUS / DEFICIT | - | 79,703 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 513,346 | 513,346 | 528,747 | 526,610 | 542,409 | 558,681 | 575,441 |
| Uses (transfer from) | (588,400) | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 3,850 | 15,400 | (2,136) | 15,798 | 16,272 | 16,760 | 17,263 |
| Ending Balance | (71,204) | 528,747 | 526,610 | 542,409 | 558,681 | 575,441 | 592,705 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 1,415,427 | 1,415,427 | 1,713,327 | 1,929,466 | 2,046,193 | 2,208,753 | 1,480,585 |
| Uses (transfer from) | - | - | (100,000) | (225,000) | (200,000) | (1,085,530) | - |
| Funding (transfer to) | 287,285 | 287,285 | 264,739 | 283,843 | 301,174 | 291,100 | 280,635 |
| Interest | 10,616 | 42,463 | 51,400 | 57,884 | 61,386 | 66,263 | 44,418 |
| Ending Balance | 1,713,327 | 1,745,174 | 1,929,466 | 2,046,193 | 2,208,753 | 1,480,585 | 1,805,638 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 42,668 | 42,668 | 62,988 | 97,660 | 133,523 | 170,616 | 208,982 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | 20,000 | 20,000 | 32,783 | 32,933 | 33,088 | 33,247 | 33,411 |
| Interest | 320 | 1,280 | 1,890 | 2,930 | 4,006 | 5,118 | 6,269 |
| Ending Balance | 62,988 | 63,948 | 97,660 | 133,523 | 170,616 | 208,982 | 248,662 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$4K) | | | | | | | |
| 2. Equipment maintenance budget increased to reflect actual costs (\$31K) | | | | | | | |
| 3. Leak detection repair costs shifted from capital to operating (\$13K). Offset by reduction to transfers to reserves | | | | | | | |
| 4. Contracted services budget reduced to reflect actual costs (\$26K) | | | | | | | |
| 5. Insurance costs increased to reflect new appraisal values (\$4K) | | | | | | | |
| 6. Chlorine costs increased to reflect actual costs (\$4K) | | | | | | | |
| CAPITAL: | | | | | | | |
| Project 9006 - upgrades to treatment system. Initial design/ROW costs (\$225K) funded from reserves. Grant funding for construction costs to be sought. | | | | | | | |
| Asset Renewal projects based on asset renewal plan. Funded from grants/reserves based on risk | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 303 - Falcon Ridge Water System | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 67,359 | 92,285 | 84,403 | 85,907 | 88,582 | 90,122 | 92,331 |
| TOTAL OPERATING COSTS | 67,359 | 92,285 | 84,403 | 85,907 | 88,582 | 90,122 | 92,331 |
| *Percentage Increase over prior year | -11.6% | -22.8% | 25.3% | 1.8% | 3.1% | 1.7% | 2.5% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 8,273 | 8,273 | 13,345 | 15,728 | 16,384 | 12,115 | 8,866 |
| Transfer to Operating Reserve | 13,291 | 13,291 | 9,420 | 9,420 | 9,420 | 9,420 | 9,420 |
| TOTAL TRANSFERS | 21,564 | 21,564 | 22,765 | 25,148 | 25,804 | 21,535 | 18,286 |
| TOTAL COSTS | 88,923 | 113,848 | 107,168 | 111,056 | 114,386 | 111,658 | 110,617 |
| *Percentage Increase over prior year | -20.9% | -4.8% | 20.5% | 3.6% | 3.0% | -2.4% | -0.9% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 11,000 | 19,500 | 2,500 | 11,000 | 15,000 |
| Funding (excl tax req) | - | - | (11,000) | (19,500) | (2,500) | (11,000) | (15,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 88,923 | 113,848 | 118,168 | 130,556 | 116,886 | 122,658 | 125,617 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (107,312) | (82,377) | (115,482) | (120,268) | (124,542) | (122,805) | (122,805) |
| Administration Overhead Recovery | 14,197 | 14,197 | 12,722 | 13,358 | 14,026 | 14,727 | 15,464 |
| Engineering Administration Overhead Recovery | 4,192 | 4,192 | 5,254 | 5,517 | 5,793 | 6,082 | 6,386 |
| TOTAL REVENUE | (88,923) | (63,988) | (97,506) | (101,394) | (104,724) | (101,996) | (100,955) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (11,000) | (19,500) | (2,500) | (11,000) | (15,000) |
| PARCEL TAX | - | - | (9,662) | (9,662) | (9,662) | (9,662) | (9,662) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | (9,662) | (9,662) | (9,662) | (9,662) | (9,662) |
| *Percentage increase over prior year Requisition | | | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (88,923) | (63,988) | (118,168) | (130,556) | (116,886) | (122,658) | (125,617) |
| Surplus/(Deficit)* | - | (49,860) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9001 - Capital Assets Under \$50K | 10,000 | 7,501 | - | - | - | - | - |
| 9012 - 303 Expansion | 200,000 | 101,798 | - | - | - | - | - |
| 9017 - 303 Intake Access and Climate | 200,000 | 24,520 | - | - | - | - | - |
| TOTAL EXPENDITURES | 410,000 | 133,819 | - | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Property Owners Contribution | (184,100) | (119,329) | - | - | - | - | - |
| Transfer From Capital Facilities Reserve | (10,000) | - | - | - | - | - | - |
| Transfer from CWF Cap Fac Res | (215,900) | - | - | - | - | - | - |
| TOTAL FUNDING | (410,000) | (119,329) | - | - | - | - | - |
| <i>Check</i> | - | 14,490 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 303 - Falcon Ridge Water System | | | | | | | |
|----------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 15,913 | 15,913 | 14,305 | 28,079 | 44,650 | 62,373 | 76,359 |
| Uses (transfer from) | (10,000) | - | - | - | - | - | - |
| Funding (transfer to) | 8,273 | 8,273 | 13,345 | 15,728 | 16,384 | 12,115 | 8,866 |
| Interest | 119 | 477 | 429 | 842 | 1,339 | 1,871 | 2,291 |
| Ending Balance | 14,305 | 24,663 | 28,079 | 44,650 | 62,373 | 76,359 | 87,516 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 9,268 | 9,268 | 22,628 | 21,727 | 12,299 | 19,588 | 18,596 |
| Uses (transfer from) | - | - | (11,000) | (19,500) | (2,500) | (11,000) | (15,000) |
| Funding (transfer to) | 13,291 | 13,291 | 9,420 | 9,420 | 9,420 | 9,420 | 9,420 |
| Interest | 70 | 278 | 679 | 652 | 369 | 588 | 558 |
| Ending Balance | 22,628 | 22,837 | 21,727 | 12,299 | 19,588 | 18,596 | 13,574 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary adjustment to wages (\$1.5K) | | | | | | | |
| 2. Increases in contracted services costs (\$2.5K) | | | | | | | |
| 3. Increase in vehicle operations expenses (\$1K) | | | | | | | |
| 4. Debt servicing costs. Paid through parcel tax by new properties (\$10K) | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 305 - Sunset Ranch Water System | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 130,418 | 135,090 | 153,041 | 157,319 | 162,745 | 168,325 | 173,064 |
| TOTAL OPERATING COSTS | 130,418 | 135,090 | 153,041 | 157,319 | 162,745 | 168,325 | 173,064 |
| *Percentage Increase over prior year | -21.5% | 0.2% | 17.3% | 2.8% | 3.4% | 3.4% | 2.8% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 95,731 | 95,731 | 76,475 | 82,563 | 89,017 | 89,017 | 89,017 |
| Transfer to Operating Reserve | 26,232 | 26,232 | 38,569 | 38,537 | 35,342 | 34,125 | 33,838 |
| TOTAL TRANSFERS | 121,962 | 121,962 | 115,044 | 121,100 | 124,359 | 123,142 | 122,855 |
| TOTAL COSTS | 252,381 | 257,053 | 268,085 | 278,419 | 287,104 | 291,467 | 295,919 |
| *Percentage Increase over prior year | 0.8% | 8.9% | 6.2% | 3.9% | 3.1% | 1.5% | 1.5% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 61,500 | 30,000 | 15,000 | 60,000 | 30,000 |
| Funding (excl tax req) | - | - | (61,500) | (30,000) | (15,000) | (60,000) | (30,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 252,381 | 257,053 | 329,585 | 308,419 | 302,104 | 351,467 | 325,919 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (294,026) | (222,025) | (305,728) | (317,944) | (328,605) | (335,043) | (341,673) |
| Administration Overhead Recovery | 32,505 | 32,505 | 27,470 | 28,844 | 30,286 | 31,800 | 33,390 |
| Engineering Administration Overhead Recovery | 9,140 | 9,140 | 10,173 | 10,681 | 11,215 | 11,776 | 12,365 |
| ARO Accretion | - | - | - | - | - | - | - |
| TOTAL REVENUE | (252,381) | (180,380) | (268,085) | (278,419) | (287,104) | (291,467) | (295,919) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (61,500) | (30,000) | (15,000) | (60,000) | (30,000) |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (252,381) | (180,380) | (329,585) | (308,419) | (302,104) | (351,467) | (325,919) |
| Surplus/(Deficit)* | - | (76,673) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9002 - Capital Assets Under \$50K | 160,849 | 17,507 | - | - | - | - | - |
| 9031 - Sunset Ranch Water Surge Valve | - | - | 130,000 | - | - | - | - |
| TOTAL EXPENDITURES | 160,849 | 42,096 | 130,000 | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds | (10,000) | - | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (80,000) | - | - | - | - | - | - |
| Transfer From Capital Facilities Reserve | (70,849) | - | (130,000) | - | - | - | - |
| TOTAL FUNDING | (160,849) | - | (130,000) | - | - | - | - |
| <i>Check</i> | - | 42,096 | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 305 - Sunset Ranch Water System | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 241,328 | 241,328 | 163,138 | 168,032 | 173,073 | 178,265 | 183,613 |
| Uses (transfer from) | (80,000) | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,810 | 7,240 | 4,894 | 5,041 | 5,192 | 5,348 | 5,508 |
| Ending Balance | 163,138 | 248,568 | 168,032 | 173,073 | 178,265 | 183,613 | 189,121 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 363,023 | 363,023 | 390,627 | 348,821 | 441,848 | 544,121 | 649,461 |
| Uses (transfer from) | (70,849) | - | (130,000) | - | - | - | - |
| Funding (transfer to) | 95,731 | 95,731 | 76,475 | 82,563 | 89,017 | 89,017 | 89,017 |
| Interest | 2,723 | 10,891 | 11,719 | 10,465 | 13,255 | 16,324 | 19,484 |
| Ending Balance | 390,627 | 469,644 | 348,821 | 441,848 | 544,121 | 649,461 | 757,962 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 84,499 | 84,499 | 111,364 | 91,774 | 103,064 | 126,499 | 104,419 |
| Uses (transfer from) | - | - | (61,500) | (30,000) | (15,000) | (60,000) | (30,000) |
| Funding (transfer to) | 26,232 | 26,232 | 38,569 | 38,537 | 35,342 | 34,125 | 33,838 |
| Interest | 634 | 2,535 | 3,341 | 2,753 | 3,092 | 3,795 | 3,133 |
| Ending Balance | 111,364 | 113,265 | 91,774 | 103,064 | 126,499 | 104,419 | 111,389 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Inflationary wage adjustments (\$8K) | | | | | | | |
| 2. Vehicle operation cost budget added (\$12K) | | | | | | | |
| 3. Increasing supplies and equipment maintenance costs (\$4K) | | | | | | | |
| 5. Annual increase in transfers to capital reserves (\$5K) | | | | | | | |
| 5. Transfers to reserves decreased to reflect shift of small capital projects to the operating budget (\$25K) | | | | | | | |
| 6. Increase in transfers to operating reserves to reflect shift of small capital projects to the operating budget (\$12K) | | | | | | | |
| 6. Reduction in admin overhead costs (\$4K) | | | | | | | |
| CAPITAL: | | | | | | | |
| Project 9031 - Construction of a surge anticipation valve | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 306 - Trepanier Bench Water System | | | | | | | |
|------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 23,649 | 29,034 | 27,954 | 28,739 | 29,518 | 31,120 | 31,167 |
| TOTAL OPERATING COSTS | 23,649 | 29,034 | 27,954 | 28,739 | 29,518 | 31,120 | 31,167 |
| *Percentage Increase over prior year | -2.3% | 12.0% | 18.2% | 2.8% | 2.7% | 5.4% | 0.2% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 3,961 | 3,961 | 10,433 | 10,465 | 11,323 | 10,434 | 11,148 |
| Transfer to Operating Reserve | 2,000 | 2,000 | 5,700 | 5,856 | 6,017 | 6,183 | 6,353 |
| TOTAL TRANSFERS | 5,961 | 9,923 | 16,133 | 16,321 | 17,339 | 16,617 | 17,501 |
| TOTAL COSTS | 29,611 | 38,957 | 44,087 | 45,060 | 46,858 | 47,736 | 48,668 |
| *Percentage Increase over prior year | 3.7% | 41.3% | 48.9% | 2.2% | 4.0% | 1.9% | 2.0% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | - | 3,000 | 2,450 | 5,000 | 3,000 |
| Funding (excl tax req) | - | - | - | (3,000) | (2,450) | (5,000) | (3,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 29,611 | 38,957 | 44,087 | 48,060 | 49,308 | 52,736 | 51,668 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (35,595) | (26,712) | (47,549) | (51,828) | (53,965) | (55,197) | (56,502) |
| Administration Overhead Recovery | 4,652 | 4,652 | 4,601 | 4,831 | 5,073 | 5,326 | 5,592 |
| Engineering Administration Overhead Recovery | 1,332 | 1,332 | 1,850 | 1,937 | 2,034 | 2,135 | 2,242 |
| TOTAL REVENUE | (29,611) | (20,729) | (41,098) | (45,060) | (46,858) | (47,736) | (48,668) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (2,989) | (3,000) | (2,450) | (5,000) | (3,000) |
| TOTAL FUNDING | (29,611) | (20,729) | (44,087) | (48,060) | (49,308) | (52,736) | (51,668) |
| Surplus/(Deficit)* | - | (18,228) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9003 - Capital Assets Under \$50K | - | - | 4,000 | - | - | - | - |
| TOTAL EXPENDITURES | - | - | 4,000 | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Capital Facilities Reserve | - | - | (4,000) | - | - | - | - |
| TOTAL FUNDING | - | - | (4,000) | - | - | - | - |
| <i>Check</i> | - | - | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 306 - Trepanier Bench Water System | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 9,352 | 9,352 | 13,383 | 20,218 | 31,289 | 43,550 | 55,291 |
| Uses (transfer from) | - | - | (4,000) | - | - | - | - |
| Funding (transfer to) | 3,961 | 3,961 | 10,433 | 10,465 | 11,323 | 10,434 | 11,148 |
| Interest | 70 | 281 | 402 | 607 | 939 | 1,307 | 1,659 |
| Ending Balance | 13,383 | 13,594 | 20,218 | 31,289 | 43,550 | 55,291 | 68,098 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 1,653 | 1,653 | 3,665 | 6,486 | 9,537 | 13,390 | 14,974 |
| Uses (transfer from) | - | - | (2,989) | (3,000) | (2,450) | (5,000) | (3,000) |
| Funding (transfer to) | 2,000 | 2,000 | 5,700 | 5,856 | 6,017 | 6,183 | 6,353 |
| Interest | 12 | 50 | 110 | 195 | 286 | 402 | 449 |
| Ending Balance | 3,665 | 3,703 | 6,486 | 9,537 | 13,390 | 14,974 | 18,776 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Vehicle expense budget added to cover costs of vehicles used by staff (\$4.5K) | | | | | | | |
| 2. Increases to transfers to capital and operating reserves to build reserves for future maintenance & replacement costs (\$11K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 307 - Westshore Water System | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 203,883 | 225,224 | 208,626 | 215,093 | 221,511 | 229,139 | 235,984 |
| TOTAL OPERATING COSTS | 203,883 | 225,224 | 208,626 | 215,093 | 221,511 | 229,139 | 235,984 |
| *Percentage Increase over prior year | -20.4% | -17.8% | 2.3% | 3.1% | 3.0% | 3.4% | 3.0% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Transfer to Capital Facilities Reserve | 375,185 | 375,185 | 412,272 | 438,119 | 462,950 | 470,680 | 479,489 |
| Transfer to Operating Reserve | 37,000 | 37,000 | 43,700 | 43,985 | 44,279 | 44,581 | 44,892 |
| TOTAL TRANSFERS | 417,185 | 417,185 | 460,972 | 487,104 | 512,229 | 520,261 | 529,381 |
| TOTAL COSTS | 621,068 | 642,409 | 669,598 | 702,197 | 733,740 | 749,400 | 765,365 |
| *Percentage Increase over prior year | 3.4% | -1.7% | 7.8% | 4.9% | 4.5% | 2.1% | 2.1% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 85,000 | 108,500 | 12,500 | 47,000 | 14,000 |
| Funding (excl tax req) | - | - | (85,000) | (108,500) | (12,500) | (47,000) | (14,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 621,068 | 642,409 | 754,598 | 810,697 | 746,240 | 796,400 | 779,365 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (683,665) | (578,367) | (726,024) | (761,444) | (795,950) | (814,720) | (833,951) |
| Administration Overhead Recovery | 48,516 | 48,516 | 40,523 | 42,549 | 44,677 | 46,910 | 49,256 |
| Engineering Administration Overhead Recovery | 14,081 | 14,081 | 15,903 | 16,698 | 17,533 | 18,410 | 19,330 |
| TOTAL REVENUE | (621,068) | (515,770) | (669,598) | (702,197) | (733,740) | (749,400) | (765,365) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (85,000) | (108,500) | (12,500) | (47,000) | (14,000) |
| PARCEL TAX | - | - | - | - | - | - | - |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | - | - | - | - | - |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (621,068) | (515,770) | (754,598) | (810,697) | (746,240) | (796,400) | (779,365) |
| Surplus/(Deficit)* | - | (126,639) | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 307 - Westshore Water System | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|---------------------|
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 9004 - Capital Assets Under \$50K | 169,000 | 38,123 | - | - | - | - | - |
| 9009 - Treatment System | 206,000 | 2,759 | 100,000 | 125,000 | 200,000 | 4,837,950 | 11,288,550 |
| 9020 - Westshore Water | 25,000 | - | - | - | - | - | - |
| 9032 - Westshore Water Surge Valve | - | - | 140,000 | - | - | - | - |
| 9028 - Valve Replacement Program | - | - | - | - | 100,000 | - | - |
| TOTAL EXPENDITURES | 400,000 | 40,882 | 240,000 | 125,000 | 300,000 | 4,837,950 | 11,288,550 |
| FUNDING SOURCES | | | | | | | |
| Proceeds of Sales | (6,500) | - | - | - | - | - | - |
| Debt Proceeds | - | - | - | - | - | (1,612,650) | (3,762,850) |
| Infrastructure Grant | - | - | - | - | - | (3,225,300) | (7,525,700) |
| Transfer From Equipment Replacement Fund | (162,500) | - | - | - | - | - | - |
| Transfer From Capital Facilities Reserve | (231,000) | - | (240,000) | (125,000) | (300,000) | - | - |
| TOTAL FUNDING | (400,000) | - | (240,000) | (125,000) | (300,000) | (4,837,950) | (11,288,550) |
| SURPLUS / DEFICIT | - | 40,882 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 1,075,365 | 1,075,365 | 925,931 | 958,709 | 992,470 | 1,027,244 | 1,063,061 |
| Uses (transfer from) | (162,500) | - | - | - | - | - | - |
| Funding (transfer to) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Interest | 8,065 | 32,261 | 27,778 | 28,761 | 29,774 | 30,817 | 31,892 |
| Ending Balance | 925,931 | 1,112,626 | 958,709 | 992,470 | 1,027,244 | 1,063,061 | 1,099,953 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 1,700,845 | 1,700,845 | 1,857,787 | 2,085,792 | 2,461,485 | 2,698,280 | 3,249,908 |
| Uses (transfer from) | 375,185 | 375,185 | 412,272 | 438,119 | 462,950 | 470,680 | 479,489 |
| Funding (transfer to) | (231,000) | - | (240,000) | (125,000) | (300,000) | - | - |
| Interest | 12,756 | 51,025 | 55,734 | 62,574 | 73,845 | 80,948 | 97,497 |
| Ending Balance | 1,857,787 | 2,127,056 | 2,085,792 | 2,461,485 | 2,698,280 | 3,249,908 | 3,826,895 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 145,074 | 145,074 | 183,162 | 147,357 | 87,263 | 121,659 | 122,890 |
| Uses (transfer from) | - | - | (85,000) | (108,500) | (12,500) | (47,000) | (14,000) |
| Funding (transfer to) | 37,000 | 37,000 | 43,700 | 43,985 | 44,279 | 44,581 | 44,892 |
| Interest | 1,088 | 4,352 | 5,495 | 4,421 | 2,618 | 3,650 | 3,687 |
| Ending Balance | 183,162 | 186,426 | 147,357 | 87,263 | 121,659 | 122,890 | 157,469 |
| NOTES | | | | | | | |
| OPERATING: | | | | | | | |
| 1. Increase in transfers to capital reserves to reduce requirement to fund capital projects with debt (\$44K) | | | | | | | |
| 2. Reduce transfers to capital reserves to reflect shift of small capital costs from capital to operating (\$7K) | | | | | | | |
| 3. Increase in transfers to operating reserves to fund small capital costs (\$7K) | | | | | | | |
| CAPITAL: | | | | | | | |
| Project 9009 - upgrades to treatment system. Initial design/ROW costs (\$225K) funded from reserves. Grant funding for construction costs to be sought. | | | | | | | |
| Project 9032 - Construction of a surge anticipation valve | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 310 - Upper Fintry Water System | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 381,452 | 368,898 | 397,432 | 402,292 | 406,954 | 411,872 | 416,294 |
| TOTAL OPERATING COSTS | 381,452 | 368,898 | 397,432 | 402,292 | 406,954 | 411,872 | 416,294 |
| *Percentage Increase over prior year | 7.8% | -0.1% | 4.2% | 1.2% | 1.2% | 1.2% | 1.1% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 97,309 | 97,309 | 64,819 | 69,960 | 73,720 | 67,063 | 60,811 |
| Transfer to Operating Reserve | 38,570 | 38,570 | 68,100 | 68,160 | 68,222 | 68,285 | 68,351 |
| TOTAL TRANSFERS | 135,879 | 135,879 | 132,919 | 138,120 | 141,942 | 135,348 | 129,162 |
| TOTAL COSTS | 517,331 | 504,776 | 530,350 | 540,412 | 548,896 | 547,220 | 545,457 |
| *Percentage Increase over prior year | 7.6% | 4.4% | 2.5% | 1.9% | 1.6% | -0.3% | -0.3% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 24,000 | 122,250 | 4,000 | 80,000 | 41,500 |
| Funding (excl tax req) | - | - | (24,000) | (122,250) | (4,000) | (80,000) | (41,500) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 517,331 | 504,776 | 554,350 | 662,662 | 552,896 | 627,220 | 586,957 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (548,192) | (488,082) | (300,239) | (311,939) | (322,144) | (322,274) | (322,408) |
| Administration Overhead Recovery | 23,888 | 23,888 | 23,522 | 24,698 | 25,933 | 27,230 | 28,591 |
| Engineering Administration Overhead Recovery | 6,973 | 6,973 | 9,249 | 9,711 | 10,196 | 10,706 | 11,242 |
| TOTAL REVENUE | (517,331) | (457,222) | (267,468) | (277,530) | (286,014) | (284,338) | (282,575) |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | - | - | (24,000) | (122,250) | (4,000) | (80,000) | (41,500) |
| PARCEL TAX | - | - | (262,882) | (262,882) | (262,882) | (262,882) | (262,882) |
| TAX REQ - CEN OK EAST | - | - | - | - | - | - | - |
| TAX REQ - CEN OK WEST | - | - | - | - | - | - | - |
| TAX REQ - KELOWNA | - | - | - | - | - | - | - |
| TAX REQ - PEACHLAND | - | - | - | - | - | - | - |
| TAX REQ - LAKE COUNTRY | - | - | - | - | - | - | - |
| TAX REQ - WEST KELOWNA | - | - | - | - | - | - | - |
| TOTAL REQUISITION | - | - | (262,882) | (262,882) | (262,882) | (262,882) | (262,882) |
| *Percentage increase over prior year Requisition | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| TOTAL FUNDING | (517,331) | (457,222) | (554,350) | (662,662) | (552,896) | (627,220) | (586,957) |
| Surplus/(Deficit)* | - | (47,555) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9005 - Capital Assets Under \$50K | 55,604 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 55,604 | - | - | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Proceeds of Sales | (6,500) | - | - | - | - | - | - |
| Transfer From Equipment Replacement Fund | (49,104) | - | - | - | - | - | - |
| TOTAL FUNDING | (55,604) | - | - | - | - | - | - |
| SURPLUS / DEFICIT | - | - | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 310 - Upper Fintry Water System | | | | | | | |
|--------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 198,949 | 198,949 | 151,337 | 155,877 | 160,554 | 165,370 | 170,331 |
| Uses (transfer from) | (49,104) | - | - | - | - | - | - |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 1,492 | 5,968 | 4,540 | 4,676 | 4,817 | 4,961 | 5,110 |
| Ending Balance | 151,337 | 204,918 | 155,877 | 160,554 | 165,370 | 170,331 | 175,441 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 599,472 | 599,472 | 701,277 | 787,134 | 880,708 | 980,850 | 1,077,338 |
| Uses (transfer from) | 97,309 | 97,309 | 64,819 | 69,960 | 73,720 | 67,063 | 60,811 |
| Funding (transfer to) | - | - | - | - | - | - | - |
| Interest | 4,496 | 17,984 | 21,038 | 23,614 | 26,421 | 29,425 | 32,320 |
| Ending Balance | 701,277 | 714,765 | 787,134 | 880,708 | 980,850 | 1,077,338 | 1,170,469 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 99,996 | 99,996 | 139,316 | 187,595 | 139,133 | 207,529 | 202,040 |
| Uses (transfer from) | - | - | (24,000) | (122,250) | (4,000) | (80,000) | (41,500) |
| Funding (transfer to) | 38,570 | 38,570 | 68,100 | 68,160 | 68,222 | 68,285 | 68,351 |
| Interest | 750 | 3,000 | 4,179 | 5,628 | 4,174 | 6,226 | 6,061 |
| Ending Balance | 139,316 | 141,566 | 187,595 | 139,133 | 207,529 | 202,040 | 234,952 |
| NOTES | | | | | | | |
| <u>OPERATING:</u> | | | | | | | |
| 1. Inflationary wage adjustment (\$2K) | | | | | | | |
| 2. insurance premium increase resulting from updated appraisal (\$2K) | | | | | | | |
| 3. Collection fees budget increased to reflect historical costs (\$2K) | | | | | | | |
| 4. Planned increases in contracted services budget for 2025 implemented (\$8K) | | | | | | | |
| <u>CAPITAL:</u> | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX A

| 401 - WESTSIDE SEWER SYSTEM: WASTEWATER TREATMENT PLANT | | | | | | | |
|---------------------------------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 2,958,827 | 2,648,986 | 3,159,739 | 3,238,125 | 3,385,820 | 3,440,943 | 3,595,617 |
| TOTAL OPERATING COSTS | 2,958,827 | 2,648,986 | 3,159,739 | 3,238,125 | 3,385,820 | 3,440,943 | 3,595,617 |
| *Percentage Increase over prior year | -14.1% | -2.1% | 6.8% | 2.5% | 4.6% | 1.6% | 4.5% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 1,512,931 | 1,512,931 | 1,707,569 | 1,900,840 | 2,099,225 | 2,297,503 | 2,518,101 |
| Transfer to Equipment Replacement Reserve | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Transfer to Operating Reserve | 70,000 | 70,000 | 162,400 | 162,400 | 162,400 | 162,400 | 162,400 |
| TOTAL TRANSFERS | 1,782,931 | 1,782,931.00 | 1,969,969 | 2,163,240 | 2,361,625 | 2,559,903 | 2,780,501 |
| TOTAL COSTS | 4,741,758 | 4,431,917 | 5,129,708 | 5,401,365 | 5,747,445 | 6,000,846 | 6,376,118 |
| *Percentage Increase over prior year | 6.8% | -6.5% | 8.2% | 5.30% | 6.41% | 4.41% | 6.25% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 367,000 | 350,000 | 330,000 | 100,000 | 80,000 |
| Funding (excl tax req) | - | - | (367,000) | (350,000) | (330,000) | (100,000) | (80,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 4,741,758 | 4,431,917 | 5,496,708 | 5,751,365 | 6,077,445 | 6,100,846 | 6,456,118 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administration Overhead Recovery | 883,976 | 883,976 | 713,513 | 749,189 | 786,648 | 825,980 | 867,280 |
| Engineering Administration Overhead Recovery | 189,529 | 189,529 | 173,546 | 182,223 | 191,335 | 200,901 | 210,946 |
| Revenue - Other | (2,400) | (2,400) | (2,400) | (2,400) | (2,400) | (2,400) | (2,400) |
| TOTAL REVENUE | 1,071,105 | 1,071,105 | 867,659 | 929,012 | 975,583 | 1,024,482 | 1,075,826 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (35,000) | - | (350,000) | (350,000) | (330,000) | (100,000) | (80,000) |
| City of West Kelowna Contribution | (4,020,045) | (3,015,034) | (4,184,597) | (4,404,466) | (4,677,659) | (4,887,990) | (5,184,815) |
| *Dollar increase over prior year Requisition | (620,326) | 384,685 | (164,552) | (219,869) | (273,193) | (210,331) | (296,825) |
| *Percentage increase over prior year Requisition | 18.25% | -11.32% | 4.09% | 5.25% | 6.20% | 4.50% | 6.07% |
| District of Peachland Contribution | (394,960) | (296,220) | (411,127) | (432,728) | (459,569) | (480,233) | (509,396) |
| *Dollar increase over prior year Requisition | (32,644) | 66,096 | (16,167) | (21,601) | (26,841) | (20,664) | (29,163) |
| *Percentage increase over prior year Requisition | 9.01% | -18.24% | 4.09% | 5.25% | 6.20% | 4.50% | 6.07% |
| Westbank First Nation Contribution | (1,362,858) | (1,022,144) | (1,418,643) | (1,493,183) | (1,585,799) | (1,657,105) | (1,757,733) |
| *Dollar increase over prior year Requisition | (309,950) | 30,765 | (55,785) | (74,540) | (92,616) | (71,306) | (100,628) |
| *Percentage increase over prior year Requisition | 29.44% | -2.92% | 4.09% | 5.25% | 6.20% | 4.50% | 6.07% |
| Total Partner Contribution | (5,777,863) | (4,333,397) | (6,014,367) | (6,330,377) | (6,723,027) | (7,025,328) | (7,451,944) |
| *Dollar increase over prior year Requisition | (962,920) | 481,546 | (236,504) | (316,010) | (392,650) | (302,301) | (426,616) |
| *Percentage increase over prior year Requisition | 20.00% | -10.00% | 4.09% | 5.25% | 6.20% | 4.50% | 6.07% |
| TOTAL FUNDING | (4,741,758) | (3,262,292) | (5,496,708) | (5,751,365) | (6,077,445) | (6,100,846) | (6,456,118) |
| Surplus/(Deficit)* | - | (1,169,625) | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX A

| 401 - WESTSIDE SEWER SYSTEM: WASTEWATER TREATMENT PLANT | | | | | | | |
|---------------------------------------------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | | | | | |
| EXPENDITURES | | | | | | | |
| 9500 - Capital Assets Under \$50K | 312,735 | 121,040 | 50,000 | - | - | - | - |
| 9503 - Blower 2021 | 406,000 | 147,973 | - | 300,000 | - | - | - |
| 9505 - HVAC System Admin Building | 274,000 | 2,250 | - | - | - | - | - |
| 9507 - Vehicles | 111,000 | (6,500) | 362,905 | 45,113 | - | - | 92,500 |
| 9508 - Facility Renewal | 28,215 | 5,789 | 73,500 | - | - | - | - |
| 9510 - Bioreactor | 340,000 | - | - | - | - | - | - |
| 9517 - WWTP Stage 4 Upgrades | 142,000 | 20,144 | - | 250,000 | - | 2,266,000 | 2,575,000 |
| 9521 - WWTP Auto Analyzer | 150,000 | 98,705 | - | - | - | - | - |
| 9523 - ML Recycle Pump | 85,000 | 5,977 | - | - | - | - | - |
| 9529 - Asset Renewal (High Risk) | 3,500 | - | - | 239,750 | 199,958 | 170,595 | 606,799 |
| 9530 - Asset Renewal (Medium Risk) | 156,257 | - | 495,297 | 503,233 | 23,543 | 1,006,624 | 178,778 |
| 9531 - Asset Renewal (Low Risk) | 2,290 | - | 12,830 | 11,120 | 73,195 | 168,655 | 114,708 |
| 9534 - FPS Pumps | - | - | 200,000 | - | - | - | - |
| 9536 - WWTP Control Improvements | - | - | 200,000 | 115,000 | 100,000 | - | - |
| 9537 - WWTP Centrifuge VFD Panel | - | - | 200,000 | - | - | - | - |
| 9538 - WWTP Electrical Replacement | - | - | 260,000 | - | - | - | - |
| 9539 - WWTP Security System | - | - | 75,000 | - | - | - | - |
| 9540 - WWTP PE Channel | - | - | 1,300,000 | - | - | - | - |
| 9541 - Control System Renewal/Replacement | - | - | 40,000 | 50,000 | - | 50,000 | - |
| TOTAL EXPENDITURES | 2,010,997 | 395,378 | 3,269,532 | 1,514,217 | 396,696 | 3,661,873 | 3,567,785 |
| FUNDING SOURCES | | | | | | | |
| Grants | (80,075) | - | (328,554) | (306,069) | (73,987) | (646,669) | (186,891) |
| Sale of Assets | (20,000) | (93) | - | - | - | - | - |
| Transfer from Equipment Reserve | (137,010) | - | (366,405) | (45,113) | - | - | (92,500) |
| Transfer from Capital Facilities Reserve | (1,631,912) | - | (2,574,573) | (915,535) | (322,708) | (2,809,205) | (2,773,394) |
| Transfer from DCC Reserve | (142,000) | - | - | (247,500) | - | (206,000) | (515,000) |
| TOTAL FUNDING | (2,010,997) | (93) | (3,269,532) | (1,514,217) | (396,696) | (3,661,873) | (3,567,785) |
| | - | 395,285 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | | | | | |
| EQUIPMENT RESERVE | | | | | | | |
| Beginning Balance | 271,950 | 271,950 | 336,980 | 80,685 | 137,992 | 242,132 | 349,396 |
| Uses | (137,010) | - | (366,405) | (45,113) | - | - | (92,500) |
| Funding | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Interest | 2,040 | 8,159 | 10,109 | 2,421 | 4,140 | 7,264 | 10,482 |
| Ending Balance | 336,980 | 480,109 | 80,685 | 137,992 | 242,132 | 349,396 | 367,378 |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 3,479,652 | 3,479,652 | 3,386,769 | 2,621,368 | 3,685,314 | 5,572,390 | 5,227,860 |
| Uses | (1,631,912) | - | (2,574,573) | (915,535) | (322,708) | (2,809,205) | (2,773,394) |
| Funding | 1,512,931 | 1,512,931 | 1,707,569 | 1,900,840 | 2,099,225 | 2,297,503 | 2,518,101 |
| Interest | 26,097 | 104,390 | 101,603 | 78,641 | 110,559 | 167,172 | 156,836 |
| Ending Balance | 3,386,769 | 5,096,973 | 2,621,368 | 3,685,314 | 5,572,390 | 5,227,860 | 5,129,402 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 1,130,354 | 1,130,354 | 1,173,832 | 1,021,447 | 864,491 | 722,825 | 806,910 |
| Uses | (35,000) | - | (350,000) | (350,000) | (330,000) | (100,000) | (80,000) |
| Funding | 70,000 | 70,000 | 162,400 | 162,400 | 162,400 | 162,400 | 162,400 |
| Interest | 8,478 | 33,911 | 35,215 | 30,643 | 25,935 | 21,685 | 24,207 |
| Ending Balance | 1,173,832 | 1,234,265 | 1,021,447 | 864,491 | 722,825 | 806,910 | 913,517 |
| DCC RESERVE | | | | | | | |
| Beginning Balance | 11,777,843 | 11,777,843 | 12,474,177 | 13,598,402 | 14,508,855 | 15,694,120 | 16,708,945 |
| Uses | (142,000) | - | - | (247,500) | - | (206,000.00) | (515,000) |
| Funding | 750,000 | - | 750,000 | 750,000 | 750,000 | 750,001 | 750,001 |
| Interest | 88,334 | 353,335 | 374,225 | 407,952 | 435,266 | 470,824 | 501,268 |
| Ending Balance | 12,474,177 | 12,131,179 | 13,598,402 | 14,508,855 | 15,694,120 | 16,708,945 | 17,445,214 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX A

| 470 - WESTSIDE SEWER SYSTEM: RDCO LIFT STATIONS/COLLECTOR SYSTEMS | | | | | | | |
|--------------------------------------------------------------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 321,131 | 256,557 | 309,345 | 325,387 | 334,732 | 344,381 | 354,146 |
| TOTAL OPERATING COSTS | 321,131 | 256,557 | 309,345 | 325,387 | 334,732 | 344,381 | 354,146 |
| *Percentage Increase over prior year | -7.8% | -14.2% | -3.7% | 5.2% | 2.9% | 2.9% | 2.8% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 223,593 | 223,593 | 231,085 | 243,161 | 255,675 | 268,640 | 281,000 |
| Transfer to Operating Reserve | 29,262 | 29,262 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| TOTAL TRANSFERS | 252,855 | 252,855.00 | 261,085 | 273,161 | 285,675 | 298,640 | 311,000 |
| TOTAL COSTS | 573,986 | 509,412 | 570,430 | 598,548 | 620,407 | 643,021 | 665,146 |
| *Percentage Increase over prior year | 6.8% | -11.3% | -0.6% | 4.93% | 3.65% | 3.64% | 3.44% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 54,000 | 1,000 | 76,000 | 17,000 | 1,000 |
| Funding (excl tax req) | - | - | (54,000) | (1,000) | (76,000) | (17,000) | (1,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 573,986 | 509,412 | 624,430 | 599,548 | 696,407 | 660,021 | 666,146 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administration Overhead Recovery | 67,126 | 67,126 | 60,810 | 63,851 | 67,043 | 70,395 | 73,915 |
| Engineering Administration Overhead Recovery | 19,165 | 19,165 | 25,048 | 26,301 | 27,616 | 28,996 | 30,446 |
| TOTAL REVENUE | 86,290 | 86,290 | 85,858 | 90,151 | 94,659 | 99,392 | 104,361 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (5,000) | - | (54,000) | (1,000) | (76,000) | (17,000) | (1,000) |
| City of West Kelowna Contribution | (480,265) | (360,199) | (481,007) | (504,761) | (524,086) | (544,129) | (563,987) |
| *Dollar increase over prior year Requisition | (46,210) | 73,856 | (742) | (23,754) | (19,325) | (20,043) | (19,858) |
| | 10.65% | -17.02% | 0.15% | 4.94% | 3.83% | 3.82% | 3.65% |
| Westbank First Nation Contribution | (175,011) | (131,258) | (175,281) | (183,938) | (190,980) | (198,283) | (205,520) |
| *Dollar increase over prior year Requisition | (40,931) | 2,822 | (270) | (8,657) | (7,042) | (7,303) | (7,237) |
| | 30.53% | -2.10% | 0.15% | 4.94% | 3.83% | 3.82% | 3.65% |
| Total Partner Contribution | (655,276) | (491,457) | (656,288) | (688,699) | (715,066) | (742,412) | (769,507) |
| *Dollar increase over prior year Requisition | (87,141) | 76,678 | (1,012) | (32,411) | (26,367) | (27,346) | (27,095) |
| *Percentage increase over prior year Requisition | 15.34% | -13.50% | 0.15% | 4.94% | 3.83% | 3.82% | 3.65% |
| TOTAL FUNDING | (573,986) | (405,167) | (624,430) | (599,548) | (696,407) | (660,021) | (666,146) |
| Surplus/(Deficit)* | - | (104,246) | - | - | - | - | - |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

| 470 - WESTSIDE SEWER SYSTEM: RDCO LIFT STATIONS/COLLECTOR SYSTEMS | | | | | | | |
|-------------------------------------------------------------------|--------------------|------------------|------------------|--------------------|--------------------|--------------------|------------------|
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| EXPENDITURES | | | | | | | |
| 9501 - Capital Assets Under \$50K | 84,141 | 29,668 | - | - | - | - | - |
| 9511 - East Trunk Land and Lift | 920,000 | - | - | 4,200,000 | 3,000,000 | - | - |
| 9515 - Casaloma Lift Station | 172,000 | 11,538 | 500,000 | 130,000 | 2,000,000 | 1,500,000 | - |
| 9518 - Transfer Switch and Electricity | 30,000 | - | - | - | - | - | - |
| 9519 - East Trunk Generator Replacement | - | - | - | - | - | - | - |
| 9520 - Various Sewer | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 1,237,160 | 41,206 | 500,000 | 4,330,000 | 5,000,000 | 1,500,000 | - |
| FUNDING SOURCES | | | | | | | |
| Transfer from Capital Facilities Reserve | (114,141) | - | - | - | - | - | - |
| Transfer from DCC Reserve | (1,092,000) | - | (500,000) | (4,330,000) | (5,000,000) | (1,500,000) | - |
| TOTAL FUNDING | (1,237,160) | - | (500,000) | (4,330,000) | (5,000,000) | (1,500,000) | - |
| | | 41,206 | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 1,202,509 | 1,202,509 | 1,320,979 | 1,591,694 | 1,882,605 | 2,194,759 | 2,529,241 |
| Uses | (114,141) | - | - | - | - | - | - |
| Funding | 223,593 | 223,593 | 231,085 | 243,161 | 255,675 | 268,640 | 281,000 |
| Interest | 9,019 | 36,075 | 39,629 | 47,751 | 56,478 | 65,843 | 75,877 |
| Ending Balance | 1,320,979 | 1,462,177 | 1,591,694 | 1,882,605 | 2,194,759 | 2,529,241 | 2,886,119 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 187,041 | 187,041 | 212,706 | 195,087 | 229,939 | 190,838 | 209,563 |
| Uses | (5,000) | - | (54,000) | (1,000) | (76,000) | (17,000) | (1,000) |
| Funding | 29,262 | 29,262 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Interest | 1,403 | 5,611 | 6,381 | 5,853 | 6,898 | 5,725 | 6,287 |
| Ending Balance | 212,706 | 221,914 | 195,087 | 229,939 | 190,838 | 209,563 | 244,850 |
| DCC RESERVE | | | | | | | |
| Beginning Balance | 5,159,686 | 5,159,686 | 4,256,383 | 6,384,075 | 4,745,597 | 2,387,965 | 3,459,604 |
| Uses | (1,092,000) | - | (500,000) | (4,330,000) | (5,000,000) | (1,500,000) | - |
| Funding | 150,000 | - | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Interest | 38,698 | 154,791 | 127,692 | 191,522 | 142,368 | 71,639 | 103,788 |
| Ending Balance | 4,256,383 | 5,314,476 | 6,384,075 | 4,745,597 | 2,387,965 | 3,459,604 | 6,063,392 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX A

| 471 - WFN Lift Stations | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | | | | | |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 137,968 | 160,309 | 172,127 | 176,162 | 180,332 | 185,345 | 189,813 |
| TOTAL OPERATING COSTS | 137,968 | 160,309 | 172,127 | 176,162 | 180,332 | 185,345 | 189,813 |
| *Percentage Increase over prior year | -5.5% | 19.5% | 24.8% | 2.3% | 2.4% | 2.8% | 2.4% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Operating Reserve | 12,781 | 12,781 | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 |
| TOTAL TRANSFERS | 12,781 | 12,781 | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 |
| TOTAL COSTS | 150,749 | 173,090 | 180,527 | 184,562 | 188,732 | 193,745 | 198,213 |
| *Percentage Increase over prior year | 27.1% | 14.8% | 19.8% | 2.23% | 2.26% | 2.66% | 2.31% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 22,000 | 30,000 | - | 20,000 | - |
| Funding (excl tax req) | - | - | (22,000) | (30,000) | - | (20,000) | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 137,968 | 173,090 | 202,527 | 214,562 | 188,732 | 213,745 | 198,213 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administration Overhead Recovery | 28,785 | 28,785 | 28,674 | 30,108 | 31,613 | 33,194 | 34,853 |
| Engineering Administration Overhead Recovery | 8,031 | 8,031 | 10,761 | 11,300 | 11,865 | 12,458 | 13,081 |
| TOTAL REVENUE | 36,816 | 36,816 | 39,435 | 41,407 | 43,478 | 45,652 | 47,934 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (5,000) | - | (22,000) | (30,000) | - | (20,000) | - |
| PARTNER CONTRIBUTIONS | (182,565) | (136,924) | (219,963) | (225,969) | (232,210) | (239,397) | (246,147) |
| *Dollar increase over prior year Requisition | (37,022) | 8,619 | (37,398) | (6,006) | (6,241) | (7,187) | (6,750) |
| *Percentage increase over prior year Requisition | 25.44% | -5.92% | 20.48% | 2.73% | 2.76% | 3.10% | 2.82% |
| TOTAL FUNDING | (150,749) | (100,107) | (202,527) | (214,562) | (188,732) | (213,745) | (198,213) |
| Surplus/(Deficit)* | - | (72,983) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 93,875 | 93,875 | 102,360 | 91,831 | 72,986 | 83,576 | 74,483 |
| Uses | (5,000) | - | (22,000) | (30,000) | - | (20,000) | - |
| Funding | 12,781 | 12,781 | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 |
| Interest | 704 | 2,816 | 3,071 | 2,755 | 2,190 | 2,507 | 2,234 |
| Ending Balance | 102,360 | 109,473 | 91,831 | 72,986 | 83,576 | 74,483 | 85,118 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX A

| 472 - Peachland Lift Stations | | | | | | | |
|--------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 196,484 | 171,879 | 210,931 | 217,488 | 224,260 | 231,253 | 238,274 |
| TOTAL OPERATING COSTS | 196,484 | 171,879 | 210,931 | 217,488 | 224,260 | 231,253 | 238,274 |
| *Percentage Increase over prior year | 2.1% | 17.3% | 7.4% | 3.1% | 3.1% | 3.1% | 3.0% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Capital Facilities Reserve | 15,000 | 15,000 | 16,912 | 22,602 | 23,184 | 23,858 | 25,000 |
| Transfer to Operating Reserve | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| TOTAL TRANSFERS | 32,000 | 32,000 | 33,912 | 39,602 | 40,184 | 40,858 | 42,000 |
| TOTAL COSTS | 228,484 | 203,879 | 244,843 | 257,090 | 264,444 | 272,111 | 280,274 |
| *Percentage Increase over prior year | 1.8% | -10.8% | 7.2% | 5.00% | 2.86% | 2.90% | 3.00% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | 27,000 | 50,000 | - | - | 50,000 |
| Funding (excl tax req) | - | - | (27,000) | (50,000) | - | - | (50,000) |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 228,484 | 203,879 | 271,843 | 307,090 | 264,444 | 272,111 | 330,274 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Administration Overhead Recovery | 36,949 | 36,949 | 38,142 | 40,049 | 42,052 | 44,154 | 46,362 |
| Engineering Administration Overhead Recovery | 10,588 | 10,588 | 15,326 | 16,092 | 16,897 | 17,741 | 18,629 |
| TOTAL REVENUE | 47,537 | 47,537 | 53,468 | 56,141 | 58,948 | 61,896 | 64,990 |
| <u>TRANSFERS FROM RESERVE</u> | | | | | | | |
| From Operating Reserve | (10,000) | - | (27,000) | (50,000) | - | - | (50,000) |
| PARTNER CONTRIBUTIONS | (266,021) | (199,515) | (298,311) | (313,232) | (323,392) | (334,007) | (345,265) |
| *Dollar increase over prior year Requisition | (47,065) | 19,441 | (32,291) | (14,920) | (10,161) | (10,615) | (11,258) |
| *Percentage increase over prior year Requisition | 21.49% | -8.88% | 12.14% | 5.00% | 3.24% | 3.28% | 3.37% |
| TOTAL FUNDING | (228,484) | (151,979) | (271,843) | (307,090) | (264,444) | (272,111) | (330,274) |
| Surplus/(Deficit)* | - | (51,900) | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| FACILITIES RESERVE | | | | | | | |
| Beginning Balance | 263,094 | 263,094 | 280,067 | 305,381 | 337,144 | 370,443 | 405,414 |
| Uses | - | - | - | - | - | - | - |
| Funding | 15,000 | 15,000 | 16,912 | 22,602 | 23,184 | 23,858 | 25,000 |
| Interest | 1,973 | 7,893 | 8,402 | 9,161 | 10,114 | 11,113 | 12,162 |
| Ending Balance | 280,067 | 285,986 | 305,381 | 337,144 | 370,443 | 405,414 | 442,576 |
| OPERATING RESERVE | | | | | | | |
| Beginning Balance | 127,977 | 127,977 | 135,937 | 130,015 | 100,915 | 120,943 | 141,571 |
| Uses | (10,000) | - | (27,000) | (50,000) | - | - | (50,000) |
| Funding | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| Interest | 960 | 3,839 | 4,078 | 3,900 | 3,027 | 3,628 | 4,247 |
| Ending Balance | 135,937 | 148,816 | 130,015 | 100,915 | 120,943 | 141,571 | 112,818 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

| 499 - Ellison Sewer System | | | | | | | |
|------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| OPERATING | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>OPERATING COSTS</u> | | | | | | | |
| Operations | 143,590 | 131,676 | 153,568 | 158,216 | 163,007 | 167,946 | 173,136 |
| TOTAL OPERATING COSTS | 143,590 | 131,676 | 153,568 | 158,216 | 163,007 | 167,946 | 173,136 |
| *Percentage Increase over prior year | 28.0% | -8.3% | 6.9% | 3.0% | 3.0% | 3.0% | 3.1% |
| <u>TRANSFERS TO RESERVE</u> | | | | | | | |
| Transfer to Equipment Replacement Reserve | 29,415 | 29,415 | 23,794 | 23,913 | 24,016 | 24,103 | 24,424 |
| Transfer to Operating Reserve | 14,405 | 14,405 | 25,312 | 26,060 | 26,816 | 27,579 | 28,000 |
| TOTAL TRANSFERS | 43,820 | 43,820 | 49,106 | 49,973 | 50,832 | 51,682 | 52,424 |
| TOTAL COSTS | 187,410 | 175,496 | 202,675 | 208,188 | 213,838 | 219,628 | 225,561 |
| *Percentage Increase over prior year | 1.3% | -6.4% | 8.1% | 2.7% | 2.7% | 2.7% | 2.7% |
| <u>Projects</u> | | | | | | | |
| Costs | - | - | - | 20,000 | - | 20,000 | - |
| Funding (excl tax req) | - | - | - | (20,000) | - | (20,000) | - |
| Net Project Costs (Funded From Tax Req) | - | - | - | - | - | - | - |
| TOTAL Cost Center Expenditures | 187,410 | 175,496 | 202,675 | 228,188 | 213,838 | 239,628 | 225,561 |
| <u>FUNDING SOURCES (REVENUE)</u> | | | | | | | |
| Operations | (211,174) | (164,765) | (231,030) | (237,961) | (245,100) | (252,453) | (260,026) |
| Administration Overhead Recovery | 16,314 | 16,314 | 17,155 | 18,013 | 18,913 | 19,859 | 20,852 |
| Engineering Administration Overhead Recovery | 7,450 | 7,450 | 11,200 | 11,760 | 12,348 | 12,965 | 13,614 |
| TOTAL REVENUE | (187,410) | (141,001) | (202,675) | (208,188) | (213,838) | (219,628) | (225,561) |
| TOTAL FUNDING | (187,410) | (141,001) | (202,675) | (228,188) | (213,838) | (239,628) | (225,561) |
| Surplus/(Deficit)* | - | (34,496) | - | - | - | - | - |
| CAPITAL | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | Actual | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EXPENDITURES</u> | | | | | | | |
| 9502 - Capital Assets Under \$50K | 9,884 | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 9,884 | - | - | - | - | - | - |
| <u>FUNDING SOURCES</u> | | | | | | | |
| Transfer From Equipment Replacement Fund | (9,884) | - | - | - | - | - | - |
| TOTAL FUNDING | (9,884) | - | - | - | - | - | - |
| SURPLUS / DEFICIT | - | - | - | - | - | - | - |
| RESERVES | | | | | | | |
| | 2024 | | 2025 | 2026 | 2027 | 2028 | 2029 |
| | PLAN | ACTUAL | PLAN | PLAN | PLAN | PLAN | PLAN |
| <u>EQUIPMENT RESERVE</u> | | | | | | | |
| Beginning Balance | 352,322 | 352,322 | 374,496 | 409,525 | 445,724 | 483,111 | 521,707 |
| Uses (transfer from) | (9,884) | - | - | - | - | - | - |
| Funding (transfer to) | 29,415 | 29,415 | 23,794 | 23,913 | 24,016 | 24,103 | 24,424 |
| Interest | 2,642 | 10,570 | 11,235 | 12,286 | 13,372 | 14,493 | 15,651 |
| Ending Balance | 374,496 | 392,307 | 409,525 | 445,724 | 483,111 | 521,707 | 561,783 |
| <u>OPERATING RESERVE</u> | | | | | | | |
| Beginning Balance | 56,856 | 56,856 | 57,282 | 84,313 | 112,902 | 143,105 | 174,977 |
| Uses (transfer from) | - | - | - | - | - | - | - |
| Funding (transfer to) | - | 14,405 | 25,312 | 26,060 | 26,816 | 27,579 | 28,000 |
| Interest | 426 | 1,706 | 1,718 | 2,529 | 3,387 | 4,293 | 5,249 |
| Ending Balance | 57,282 | 72,966 | 84,313 | 112,902 | 143,105 | 174,977 | 208,227 |
| NOTES | | | | | | | |

**2025-2029 FINANCIAL PLAN
PROJECTED OPERATING RESERVES**

| Service | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN | 3-Month Average Spending 2024 | Projected Surplus/ (Shortfall) in 2024 | |
|----------------------------------------------|-----------|-----------|-----------|-----------|-----------|-------------------------------|----------------------------------------|---------|
| | | | | | | | \$ | % |
| 001 - Board | 304,469 | 313,603 | 323,011 | 332,701 | 342,682 | 163,810 | 140,659 | 46% |
| 002 - Corporate Services and Administration | 327,599 | 337,427 | 347,550 | 357,976 | 368,715 | 421,057 | (93,458) | -29% |
| 003 - Financial Services | 194,752 | 200,594 | 202,612 | 208,691 | 209,951 | 446,143 | (251,391) | -129% |
| 004 - Engineering | 104,368 | 107,499 | 110,724 | 114,046 | 117,468 | 144,361 | (39,993) | -38% |
| 005 - Human Resources | 22,722 | 23,404 | 24,106 | 24,829 | 25,574 | 194,353 | (171,631) | -755% |
| 006 - Communication and Information Services | 379,898 | 391,295 | 403,034 | 415,125 | 427,579 | 418,979 | (39,080) | -10% |
| 007 - Electoral Areas | 84,340 | 81,870 | 36,826 | 72,931 | 112,619 | 9,048 | 75,292 | 89% |
| 008 - Electoral Areas Central Okanagan West | 19,096 | 16,669 | 17,169 | 17,684 | 18,214 | 9,470 | 9,626 | 50% |
| 009 - Electoral Areas Central Okanagan East | 17,713 | 13,244 | 13,641 | 14,050 | 14,472 | 10,777 | 6,936 | 39% |
| 011 - Regional Grants in Aid | 1,731 | 1,783 | 1,836 | 1,891 | 1,948 | 57,500 | (55,769) | -3222% |
| 012 - Grants - Westside Electoral Area | 7,327 | 7,547 | 7,774 | 8,007 | 8,247 | 1,350 | 5,977 | 82% |
| 013 - Grants - Central Okanagan East | 7,270 | 7,488 | 7,713 | 7,944 | 8,182 | 1,000 | 6,270 | 86% |
| 019 - Electoral Areas Fire Protection | 1,038 | 1,069 | 1,101 | 1,134 | 1,168 | 72,701 | (71,663) | -6904% |
| 020 - Lakeshore Road Fire Protection | 1,272 | 1,310 | 1,349 | 1,390 | 1,431 | 8,129 | (6,857) | -539% |
| 021 - Ellison Volunteer Fire Department | 262,445 | 270,319 | 278,428 | 286,781 | 295,384 | 145,539 | 116,906 | 45% |
| 022 - Joe Rich Volunteer Fire Department | 75,323 | 54,083 | 50,206 | 51,712 | 53,263 | 141,934 | (66,611) | -88% |
| 023 - North Westside rd Volunteer Fire Dept | 80,117 | 82,520 | 84,996 | 87,546 | 90,172 | 195,831 | (115,714) | -144% |
| 024 - Wilsons Landing Volunteer Fire Dept | 103,470 | 106,574 | 109,771 | 113,064 | 116,456 | 108,651 | (5,181) | -5% |
| 027 - Ridgeview Fire Hall | 0 | 0 | 0 | 0 | 0 | 2,742 | (2,742) | -100% |
| 028 - June Springs Fire Dept | 2,468 | 2,542 | 2,618 | 2,696 | 2,777 | 4,513 | (2,045) | -83% |
| 029 - Brent Road Fire Protection | 3,237 | 3,335 | 3,435 | 3,538 | 3,644 | 11,732 | (8,495) | -262% |
| 030 - Regional Rescue Service | 594,128 | 611,952 | 630,310 | 649,220 | 668,696 | 882,458 | (288,330) | -49% |
| 031 - 911 Emergency Number | 242,571 | 249,848 | 257,343 | 265,064 | 273,015 | 407,039 | (164,469) | -68% |
| 039 - Alarm Control | - | - | - | - | - | 51,106 | (51,106) | -100% |
| 040 - Crime Stoppers | 178,419 | 183,772 | 189,285 | 194,964 | 200,813 | 73,874 | 104,546 | 59% |
| 041 - Victims Services | 109,235 | 112,512 | 115,887 | 119,364 | 122,945 | 160,597 | (51,362) | -47% |
| 042 - Crime Prevention | 147,622 | 137,051 | 131,162 | 130,097 | 134,000 | 44,810 | 102,812 | 70% |
| 043 - Business Licenses | 27,739 | 28,571 | 29,428 | 30,311 | 31,221 | 5,759 | 21,980 | 79% |
| 044 - Building Inspection | 533,170 | 313,086 | 152,717 | 57,298 | (15,983) | 235,154 | 298,016 | 56% |
| 046 - Dog Control | 399,803 | 422,647 | 449,227 | 478,703 | 509,065 | 476,020 | (76,217) | -19% |
| 047 - Mosquito Control | 79,473 | 71,857 | 74,013 | 76,234 | 78,521 | 57,742 | 21,731 | 27% |
| 049 - Prohibited Animal Control | 2,495 | 2,570 | 2,647 | 2,727 | 2,808 | 352 | 2,143 | 86% |
| 050 - Transportation Demand Management | 41,420 | 42,662 | 43,942 | 45,260 | 46,618 | 3,625 | 37,795 | 91% |
| 051 - Lakeshore Road Improvements | 9 | 9 | 9 | 9 | 9 | 1,509 | (1,500) | -17360% |
| 058 - Scotty Heights Street Lights | 9,958 | 10,257 | 10,565 | 10,882 | 11,208 | 4,923 | 5,035 | 51% |
| 070 - Communications | 395,235 | 407,092 | 455,305 | 468,964 | 518,033 | 186,425 | 208,810 | 53% |
| 085 - Ellison Transit Services | 60,436 | 57,249 | 54,967 | 53,616 | 53,224 | 9,311 | 51,125 | 85% |
| 091 - Effluent/Water Disposal | 300,777 | 433,728 | 569,569 | 708,185 | 824,531 | 131,558 | 169,219 | 56% |
| 092 - Westside Waste Disposal | 1,012,408 | 1,042,781 | 1,074,064 | 1,106,286 | 939,475 | 293,434 | 718,975 | 71% |
| 093 - Westside Sanitary Landfill | - | - | - | - | - | 7,805 | (7,805) | -100% |
| 094 - Waste Reduction | 237,742 | 274,875 | 263,121 | 341,015 | 421,245 | 495,858 | (258,116) | -109% |
| 095 - Solid Waste Collection | 391,264 | 403,002 | 415,092 | 427,544 | 440,371 | 148,666 | 242,598 | 62% |
| 102 - Air Quality | 54,608 | 56,246 | 57,933 | 59,671 | 61,462 | 65,000 | (10,392) | -19% |
| 105 - Noise Abatement | 13,082 | 12,975 | 13,364 | 13,765 | 14,178 | 4,221 | 8,861 | 68% |
| 106 - Untidy Premises | 29,745 | 30,637 | 31,556 | 32,503 | 33,478 | 8,658 | 21,087 | 71% |
| 110 - Regional Planning | 171,953 | 108,612 | 75,470 | 47,734 | 324,166 | 200,591 | (28,638) | -17% |
| 111 - Electoral Area Planning | 293,126 | 169,898 | 88,984 | 26,654 | 7,453 | 201,293 | 91,833 | 31% |
| 115 - Insect Control | 15,667 | 16,137 | 16,621 | 17,121 | 17,635 | 5,754 | 9,913 | 63% |
| 116 - Weed Control | 143,270 | 147,568 | 151,995 | 156,555 | 161,252 | 42,457 | 100,813 | 70% |
| 118 - Starling Control | - | - | - | - | - | - | - | 100% |
| 117 - Sterile Insect Release | 71 | 72 | 72 | 73 | 73 | 0 | 71 | 100% |
| 120 - Economic Development Commission | 282,062 | 220,524 | 167,139 | 122,154 | 85,818 | 279,344 | 2,717 | 1% |
| 121 - Ellison Heritage Community Centre | 155,799 | 160,473 | 165,287 | 170,246 | 175,353 | 34,535 | 121,264 | 78% |
| 123 - Joe Rich Community Hall | 16,251 | 16,739 | 17,241 | 17,758 | 18,291 | 15,214 | 1,037 | 6% |
| 126 - Killiney Community Hall | 2,980 | 3,069 | 3,161 | 3,256 | 3,354 | 13,169 | (10,189) | -342% |
| 142 - Regional Parks | 1,190,955 | 1,226,684 | 1,263,484 | 1,301,389 | 1,340,430 | 1,463,875 | (272,920) | -23% |
| 143 - Westside Community Parks | 43,055 | 34,347 | 25,377 | 41,139 | 57,373 | 63,089 | (20,033) | -47% |
| 144 - Eastside Community Parks | 25,955 | 26,733 | 27,535 | 28,361 | 29,212 | 38,582 | (12,628) | -49% |
| 197 - Joe Rich Water system | 10,207 | 15,513 | 20,979 | 26,608 | 32,406 | 3,593 | 6,614 | 65% |
| 301 - Killiney Beach Water System | 97,660 | 133,523 | 170,616 | 208,982 | 248,662 | 58,524 | 39,137 | 40% |
| 303 - Falcon Ridge Water System | 21,727 | 12,299 | 19,588 | 18,596 | 13,574 | 21,101 | 627 | 3% |

**2025-2029 FINANCIAL PLAN
PROJECTED OPERATING RESERVES**

| Service | 2025 PLAN | 2026 PLAN | 2027 PLAN | 2028 PLAN | 2029 PLAN | 3-Month Average Spending 2024 | Projected Surplus/ (Shortfall) in 2024 | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------------|-------------------------------------------|------------|
| | | | | | | | \$ | % |
| 305 - Sunset Ranch Water System | 91,774 | 103,064 | 126,499 | 104,419 | 111,389 | 38,260 | 53,514 | 58% |
| 306 - Trepanier Bench Water System | 6,486 | 9,537 | 13,390 | 14,974 | 18,776 | 6,989 | (502) | -8% |
| 307 - Westshore Water System | 147,357 | 87,263 | 121,659 | 122,890 | 157,469 | 52,157 | 95,200 | 65% |
| 310 - Fintry Water System | 187,595 | 139,133 | 207,529 | 202,040 | 234,952 | 99,358 | 88,237 | 47% |
| 401 - Treatment Plant | 1,021,447 | 864,491 | 722,825 | 806,910 | 913,517 | 789,935 | 231,512 | 23% |
| 470 - RDCO Lift Stations | 195,087 | 229,939 | 190,838 | 209,563 | 244,850 | 77,336 | 117,751 | 60% |
| 471 - WFN Lift Stations | 91,831 | 72,986 | 83,576 | 74,483 | 85,118 | 43,032 | 48,799 | 53% |
| 472 - Peachland Lift Stations | 130,015 | 100,915 | 120,943 | 141,571 | 112,818 | 52,733 | 77,282 | 59% |
| 499 - Ellison Sewer System | 84,313 | 112,902 | 143,105 | 174,977 | 208,227 | 38,392 | 45,921 | 54% |
| TOTAL | 11,288,637 | 10,941,972 | 10,993,319 | 11,433,866 | 12,191,045 | 9,964,834 | 1,323,803 | 12% |

DRAFT

**2025-2029 FINANCIAL PLAN
PROJECTED CAPITAL RESERVES**

APPENDIX J

| Service | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | 2029 Plan |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 001 - Board | 128,169 | 132,014 | 135,974 | 140,054 | 144,255 |
| 002 - Corporate Services and Administration | 50,228 | 176,734 | 382,036 | 456,498 | 300,192 |
| 003 - Financial Services | - | - | - | - | - |
| 007 - Electoral Areas | 136,644 | 140,743 | 144,965 | 149,314 | 153,794 |
| 019 - Electoral Areas Fire Protection | 38,797 | 46,960 | 55,369 | 64,030 | 72,951 |
| 021 - Ellison Volunteer Fire Department | 494,273 | 135,341 | 295,523 | 462,631 | 639,501 |
| 022 - Joe Rich Volunteer Fire Department | 309,904 | 319,201 | 276,277 | 284,565 | 293,102 |
| 023 - North Westside rd Volunteer Fire Dept | 234,401 | 241,433 | 248,676 | 208,886 | 215,153 |
| 024 - Wilsons Landing Volunteer Fire Dept | 218,666 | 225,226 | 231,983 | 238,943 | 246,111 |
| 029 - Brent Road Fire Protection | 45,882 | 47,258 | 48,676 | 50,136 | 51,640 |
| 031 - 911 Emergency Number | 6,633 | 6,832 | 7,037 | 7,248 | 7,466 |
| 046 - Dog Control | 204,632 | 245,771 | 288,144 | 331,788 | 376,742 |
| 070 - Communications | - | - | - | - | - |
| 091 - Effluent/Water Disposal | 330,747 | 340,670 | 350,890 | 361,417 | 372,159 |
| 092 - Westside Waste Disposal | 108,276 | 77,792 | 288,310 | 496,184 | 725,930 |
| 095 - Solid Waste Collection | 31,641 | 36,711 | 42,056 | 47,688 | 53,621 |
| 110 - Regional Planning | 28,304 | 29,153 | 30,027 | 30,928 | 31,856 |
| 121 - Ellison Heritage Community Centre | 295,677 | 313,152 | 331,430 | 348,609 | 367,567 |
| 123 - Joe Rich Community Hall | 58,303 | 63,671 | 66,553 | 70,593 | 74,211 |
| 142 - Regional Parks | 9,047,015 | 10,325,948 | 12,225,442 | 14,327,181 | 17,679,318 |
| 143 - Westside Community Parks | 457,597 | 497,325 | 538,244 | 572,142 | 568,956 |
| 144 - Eastside Community Parks | 175,879 | 181,155 | 186,590 | 161,287 | 166,126 |
| 197 - Joe Rich Water system | 34,308 | 40,437 | 46,751 | 53,253 | 59,951 |
| 301 - Killiney Beach Water System | 1,929,466 | 2,046,193 | 2,208,753 | 1,480,585 | 1,805,638 |
| 303 - Falcon Ridge Water System | 28,079 | 44,650 | 62,373 | 76,359 | 87,516 |
| 305 - Sunset Ranch Water System | 348,821 | 441,848 | 544,121 | 649,461 | 757,962 |
| 306 - Trepanier Bench Water System | 20,218 | 31,289 | 43,550 | 55,291 | 68,098 |
| 307 - Westshore Water System | 2,085,792 | 2,461,485 | 2,698,280 | 3,249,908 | 3,826,895 |
| 310 - Fintry Water System | 787,134 | 880,708 | 980,850 | 1,077,338 | 1,170,469 |
| 401 - Treatment Plant | 2,621,368 | 3,685,314 | 5,572,390 | 5,227,860 | 5,129,402 |
| 470 - RDCO Lift Stations | 1,591,694 | 1,882,605 | 2,194,759 | 2,529,241 | 2,886,119 |
| 472 - Peachland Lift Stations | 305,381 | 337,144 | 370,443 | 405,414 | 442,576 |
| TOTAL | 22,153,927 | 25,434,764 | 30,896,470 | 33,614,833 | 38,775,276 |

**2025-2029 FINANCIAL PLAN
PROJECTED EQUIPMENT RESERVES**

APPENDIX K

| Service | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | 2029 Plan |
|----------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 001 - Board | 697 | 718 | 740 | 762 | 785 |
| 003 - Financial Services | 190,440 | 165,253 | 139,310 | 112,590 | 85,067 |
| 004 - Engineering | 85,358 | 87,919 | 90,557 | 93,273 | 96,072 |
| 005 - Human Resources | 6,810 | 7,014 | 7,225 | 7,441 | 7,665 |
| 006 - Communication and Information Services | 327,935 | 490,313 | 295,925 | 474,305 | 661,667 |
| 021 - Ellison Volunteer Fire Department | 177,357 | 307,672 | 444,757 | 588,870 | 295,722 |
| 022 - Joe Rich Volunteer Fire Department | 20,679 | 167,427 | 216,501 | 271,519 | 437,793 |
| 023 - North Westside rd Volunteer Fire Dept | 73,344 | 275,544 | 148,311 | 78,230 | 338,077 |
| 024 - Wilsons Landing Volunteer Fire Dept | 193,502 | 270,355 | 38,145 | 114,664 | 101,239 |
| 029 - Brent Road Fire Protection | 211 | 218 | 224 | 231 | 238 |
| 030 - Regional Rescue Service | 289,693 | 242,256 | 271,388 | 163,924 | 15,299 |
| 039 - Alarm Control | 43,416 | 50,612 | 58,201 | 66,200 | 74,627 |
| 040 - Crime Stoppers | 49,795 | 51,289 | 52,828 | 54,413 | 56,045 |
| 041 - Victims Services | 91,238 | 41,691 | 53,979 | 66,967 | 80,686 |
| 042 - Crime Prevention | 10,455 | 16,127 | 22,129 | 28,478 | 35,187 |
| 043 - Business Licenses | 37,473 | 38,597 | 39,755 | 40,948 | 42,176 |
| 044 - Building Inspection | 90,517 | 76,373 | 128,664 | 182,524 | 238,000 |
| 046 - Dog Control | 63,248 | 100,145 | 138,150 | 177,294 | 217,613 |
| 047 - Mosquito Control | 44,680 | 46,020 | 47,401 | 48,823 | 50,288 |
| 051 - Lakeshore Road Improvements | 85,447 | 88,011 | 90,651 | 93,370 | 96,172 |
| 091 - Effluent/Water Disposal | 6,205 | 6,391 | 6,583 | 6,780 | 6,984 |
| 093 - Westside Sanitary Landfill | 4,301 | 4,430 | 4,563 | 4,700 | 4,841 |
| 094 - Waste Reduction | 6,277 | 13,465 | 20,869 | 28,495 | 36,350 |
| 095 - Solid Waste Collection | 182,953 | 188,441 | 194,095 | 199,917 | 205,915 |
| 105 - Noise Abatement | 127 | 128 | 129 | 130 | 131 |
| 106 - Untidy Premises | 595 | 613 | 631 | 650 | 670 |
| 111 - Electoral Area Planning | 55,793 | 57,466 | 59,190 | 60,966 | 62,795 |
| 115 - Insect Control | 5,342 | 5,502 | 5,667 | 5,837 | 6,013 |
| 116 - Weed Control | 41,868 | 48,124 | 54,568 | 61,205 | 68,041 |
| 120 - Economic Development Commission | 43,798 | 45,448 | 47,150 | 48,905 | 50,716 |
| 121 - Ellison Heritage Community Centre | 70,824 | 72,949 | 75,137 | 77,391 | 79,713 |
| 142 - Regional Parks | 151,485 | 233,403 | 426,307 | 437,822 | 759,369 |
| 143 - Westside Community Parks | 54,400 | 56,032 | 57,713 | 59,444 | 61,228 |
| 144 - Eastside Community Parks | 59,485 | 61,270 | 63,108 | 65,001 | 66,951 |
| 171 - Okanagan Regional Library | 3,765 | 3,878 | 3,994 | 4,114 | 4,237 |
| 301 - Killiney Beach Water System | 526,610 | 542,409 | 558,681 | 575,441 | 592,705 |
| 305 - Sunset Ranch Water System | 168,032 | 173,073 | 178,265 | 183,613 | 189,121 |
| 307 - Westshore Water System | 958,709 | 992,470 | 1,027,244 | 1,063,061 | 1,099,953 |
| 310 - Fintry Water System | 155,877 | 160,554 | 165,370 | 170,331 | 175,441 |
| 401 - Treatment Plant | 80,685 | 137,992 | 242,132 | 349,396 | 367,378 |
| 499 - Ellison Sewer System | 409,525 | 445,724 | 483,111 | 521,707 | 561,783 |
| TOTAL | 4,868,951 | 5,773,316 | 5,959,348 | 6,589,736 | 7,330,749 |

**2025-2029 FINANCIAL PLAN
PROJECTED OTHER RESERVES**

APPENDIX L

| Service | Type of Reserve | 2025 Plan | 2026 Plan | 2027 Plan | 2028 Plan | 2029 Plan |
|----------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 093 - Westside Sanitary Landfill | Closure | 188,196 | 183,983 | 178,661 | 172,149 | 164,371 |
| 401 - Treatment Plant | DCCs | 13,598,402 | 14,508,855 | 15,694,120 | 16,708,945 | 17,445,214 |
| 470 - RDCO Lift Stations | DCCS | 6,384,075 | 4,745,597 | 2,387,965 | 3,459,604 | 6,063,392 |
| 142 - Regional Parks | Park Land | 1,451,827 | 1,495,382 | 1,540,243 | 1,586,450 | 1,634,044 |
| 143 - Westside Community Parks | Park Land | 205,190 | 211,345 | 217,686 | 224,216 | 230,943 |
| 144 - Eastside Community Parks | Park Land | 74,145 | 76,369 | 78,660 | 81,020 | 83,451 |
| 142 - Regional Parks | Parks Legacy | 2,645,263 | 3,576,621 | 4,535,919 | 5,523,997 | 6,584,317 |
| Total | | 24,547,097 | 24,798,152 | 24,633,254 | 27,756,381 | 32,205,731 |

DRAFT

Regional District of Central Okanagan

Draft 2025 – 2029 Five-Year Financial Plan

Presented January 16, 2025

1450 K.L.O. Road
Kelowna, BC, V1W 3Z4
rdco.com



Financial Plan Highlights

| | |
|----------|----------------------------|
| Achieve | Board strategic priorities |
| Invest | Infrastructure |
| Maintain | Pace with service demand |

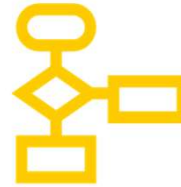
Background



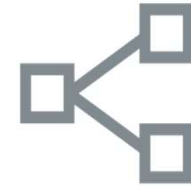
Legislative
requirement



Financial
planning
guidelines

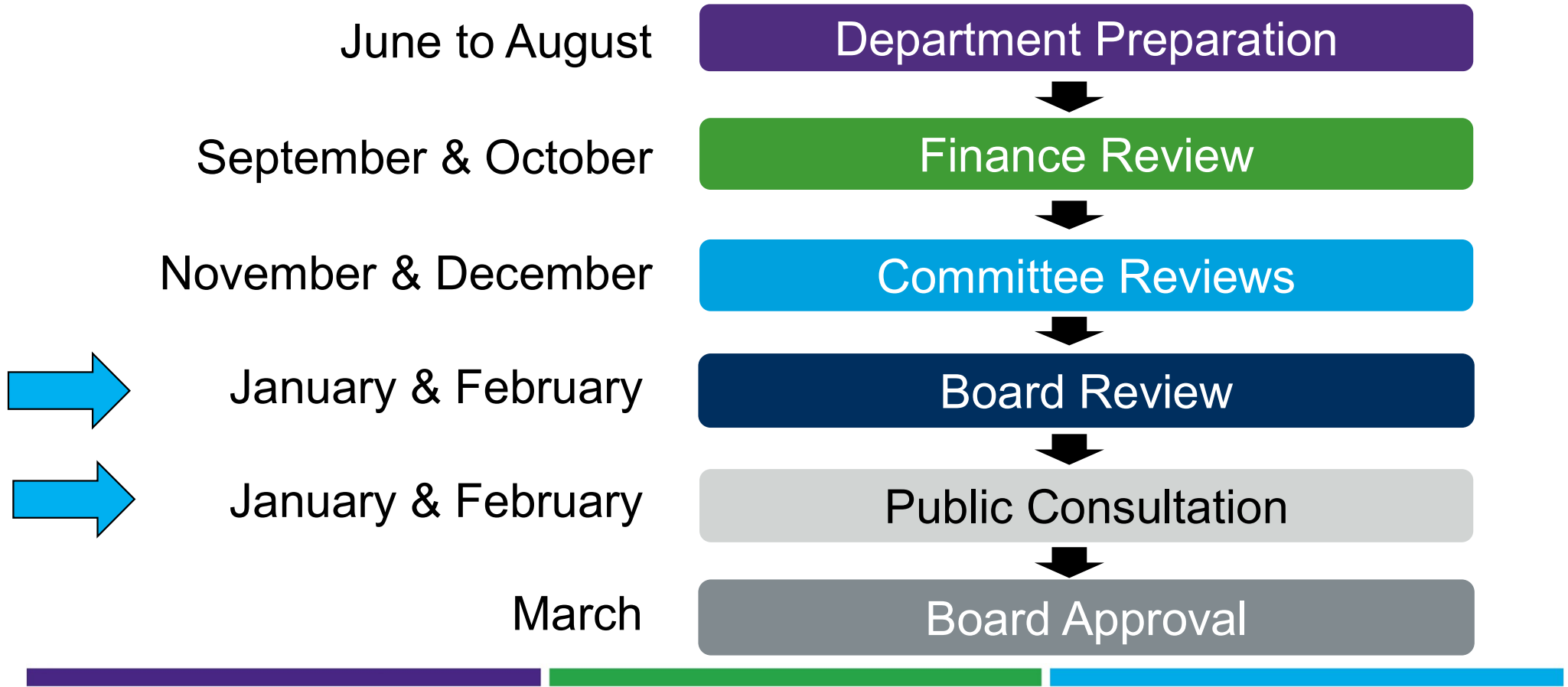


Draft
plan



Focus on key
information &
changes

Financial Planning Timeline



Key Considerations



Board priorities



Core service levels



Community needs and wants



Economic environment



Assessment values



Operating Funding (in '000's)

| Sources of Funding | 2025 | 2024 | Change |
|--------------------------------|----------------------|----------------------|---------------------|
| Tax requisition & parcel taxes | 33,630,500 | 31,035,271 | 2,595,229 |
| Services, rental & other | 19,803,335 | 18,902,561 | 900,775 |
| Grants | 917,161 | 882,548 | 34,613 |
| Transfers from reserves | 2,249,564 | 1,687,971 | 561,594 |
| Municipal debt | 13,316,602 | 13,441,664 | (125,062) |
| TOTAL | \$ 69,917,163 | \$ 65,950,014 | \$ 3,967,149 |

Tax Requisition



Overall
\$33.6M

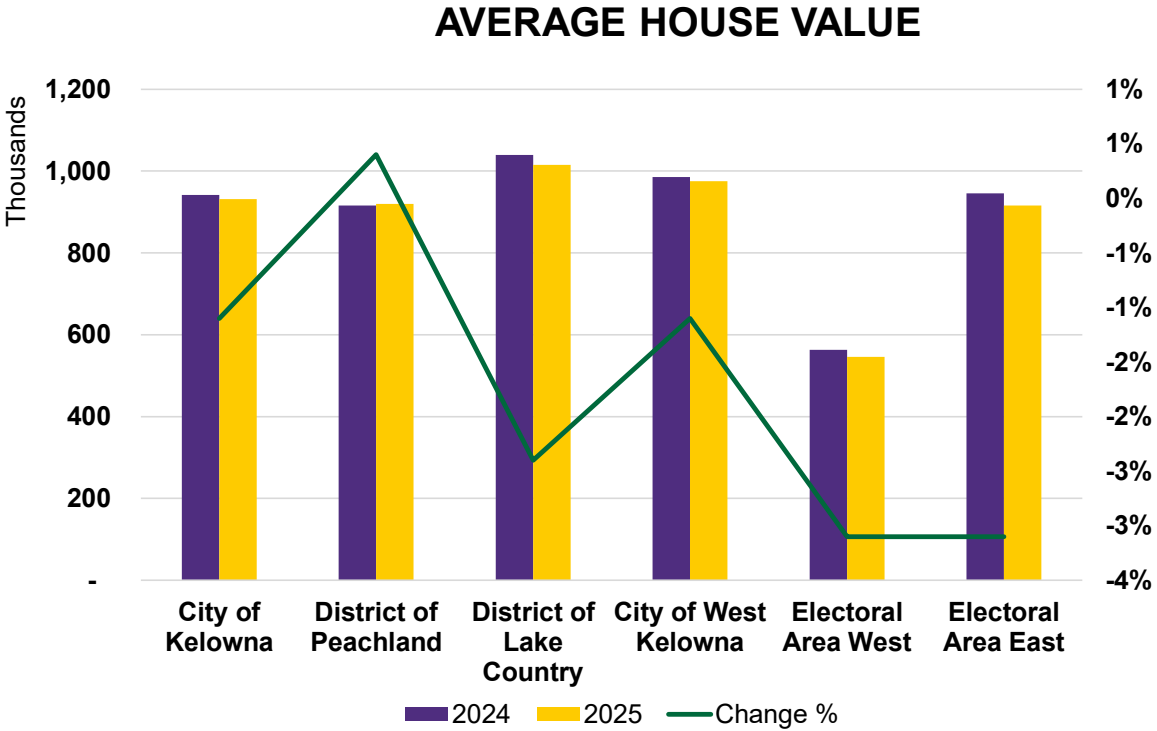
Increase
\$2.6M

- Regional
 - \$26.5M
- Sub-regional
 - \$1.0M
- Local
 - \$1.1M
- EA East
 - \$2.3M
- EA West
 - \$2.7M

Key
changes

- Changes that increase:
 - Expenditures - \$4.0M
- Changes that decrease:
 - Increased transfers from reserves - \$0.5M
 - Increased service fees - \$0.9M

Assessment Values



Tax Requisition Per Average House

| | Average House Value | Annual Tax Per House | \$ Change per Avg House | Monthly Tax per House | Monthly \$ Change per Avg House |
|------------------------------|---------------------|----------------------|-------------------------|-----------------------|---------------------------------|
| Kelowna | \$931,014 | \$ 297 | \$ 16 | \$ 25 | \$ 1.35 |
| Peachland | 919,625 | 275 | 18 | 23 | 1.52 |
| Lake Country | 1,014,613 | 299 | 11 | 25 | 0.89 |
| West Kelowna | 974,766 | 313 | 18 | 26 | 1.49 |
| Electoral Area West * | 545,663 | 1,387 | 151 | 116 | 12.58 |
| Electoral Area East * | 915,894 | 1,178 | 113 | 98 | 9.46 |
| AVERAGE | \$883,596 | \$ 625 | \$ 55 | \$ 52 | \$ 4.55 |

Operating Expenditures

Overall
\$69.9M

Increase
\$4.0M

- Operations
 - \$44.4M (\$3.4M↑)
- Projects
 - \$1.8 (\$0.4M↑)
- Transfers to reserves
 - \$10.3M (\$0.3M↑)
- Municipal debt
 - \$13.3M (\$0.1M↓)

Key changes

- Remuneration
 - Increased \$2.1 M
- Goods & supplies
 - Increased \$1.2 M
- Operating projects
 - Increased \$0.4 M
- Transfers to reserves
 - Increased \$0.3 M

Staffing Resources

| POSITIONS | Cost ('000s) | FTE | Annual Cost/ Avg House | | |
|----------------------------------|---------------|------------|------------------------|---------------------|---------------------|
| | | | Municipalities | Electoral Area East | Electoral Area West |
| <u>New</u> | | | | | |
| Treatment Plant Operator Level 1 | \$ 104 | 1.0 | N/A | N/A | N/A |
| Network & Systems Analyst | 107 | 1.0 | \$ 2.17 | \$ 6.71 | \$ 7.08 |
| GIS Analyst | 107 | 1.0 | \$ 1.37 | \$ 12.12 | \$ 20.43 |
| Environmental Planner | 119 | 1.0 | \$ 2.31 | \$ 38.97 | \$ 69.31 |
| | 437 | 4.0 | \$ 5.85 | \$ 57.80 | \$ 96.82 |
| <u>Other Changes</u> | | | | | |
| Increased seasonal hours | - | 0.7 | \$ 0.68 | \$ 0.66 | \$ 0.39 |
| Increased training hours | 437 | N/A | N/A | \$ 41.77 | \$ 9.26 |
| | 437 | 0.7 | \$ 0.68 | \$ 42.43 | \$ 9.65 |
| | \$ 874 | 4.7 | \$ 6.53 | \$ 100.23 | \$ 106.47 |

Operating Projects

| Department | 2025 | 2026 | 2027 | 2028 | 2029 |
|-----------------------------------------------|---------------------|--------------------|--------------------|--------------------|------------------|
| 0005 - Human Resources | 20,000 | - | - | - | - |
| 1200 - Corporate Services | 42,500 | 35,000 | 80,000 | - | - |
| 1220 - Engineering | 13,500 | - | - | 6,000 | - |
| 1300 - Financial Services | 32,460 | - | 4,000 | - | 5,000 |
| 1400 - Communication and Information Services | 8,000 | 45,000 | 9,000 | 45,000 | 10,000 |
| 2400 - Fire services and Protection | 123,500 | - | - | - | - |
| 2900 - Policing Liaison Services | 9,960 | - | - | - | - |
| 2940 - Bylaw Services | 99,450 | 5,150 | 2,100 | - | - |
| 4190 - Water | 271,500 | 290,250 | 59,450 | 423,000 | 300,500 |
| 4200 - Sewer | 470,000 | 451,000 | 406,000 | 157,000 | 131,000 |
| 4300 - Solid Waste | 83,500 | 40,000 | 90,000 | - | 200,000 |
| 6100 - Planning Services | 464,080 | 467,500 | 350,000 | 420,000 | 120,000 |
| 7100 - Parks Services | 180,090 | 50,000 | 45,000 | - | 25,600 |
| Grand Total | \$ 1,818,540 | \$1,383,900 | \$1,045,550 | \$1,051,000 | \$792,100 |

Capital Projects

Considerations:

- Ongoing projects
- Condition of assets
- Regulatory requirements
- Priorities of the Board

Total projected 2025 spending
= \$24.6 million



Capital Projects

| Department | 2025 | 2026 | 2027 | 2028 | 2029 |
|-----------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1200 - Corporate Services | 475,000 | 50,000 | 800,000 | 52,000 | 310,000 |
| 1220 - Engineering | 10,000 | - | - | - | - |
| 1300 - Financial Services | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| 1400 - Communication and Information Services | 128,500 | 135,500 | 508,500 | 155,000 | 163,000 |
| 2400 - Fire services and Protection | 5,848,293 | 1,618,928 | 2,267,885 | 2,226,856 | 1,361,793 |
| 2900 - Policing Liaison Services | - | 63,000 | - | - | - |
| 2920 - Inspection Services | - | 66,860 | - | - | - |
| 2940 - Bylaw Services | 130,518 | - | - | - | - |
| 4190 - Water | 474,000 | 350,000 | 500,000 | 13,670,467 | 19,847,100 |
| 4200 - Sewer | 4,293,996 | 6,384,415 | 5,947,698 | 5,723,895 | 4,141,047 |
| 4300 - Solid Waste | 6,980,000 | 250,000 | - | - | - |
| 7100 - Parks Services | 6,274,675 | 2,328,550 | 1,830,700 | 2,321,100 | 755,900 |
| Grand Total | 24,645,882 | 11,278,153 | 11,885,683 | 24,180,218 | 26,609,740 |

Capital Project Funding

| Funding Sources | 2025 | 2024 | % of Total Funding | Change \$ |
|--------------------------|----------------------|----------------------|--------------------|--------------------|
| Reserves | \$ 12,023,073 | \$ 15,429,474 | 73% | \$(3,406,401) |
| Grants | 12,122,809 | 2,910,276 | 14% | 9,212,533 |
| Debt | - | 1,267,450 | 6% | (1,267,450) |
| Development Cost Charges | 500,000 | 1,234,000 | 6% | (734,000) |
| Other | - | 357,100 | 2% | (357,100) |
| TOTAL | \$ 24,645,882 | \$ 21,198,300 | 100% | \$3,447,582 |

Reserves



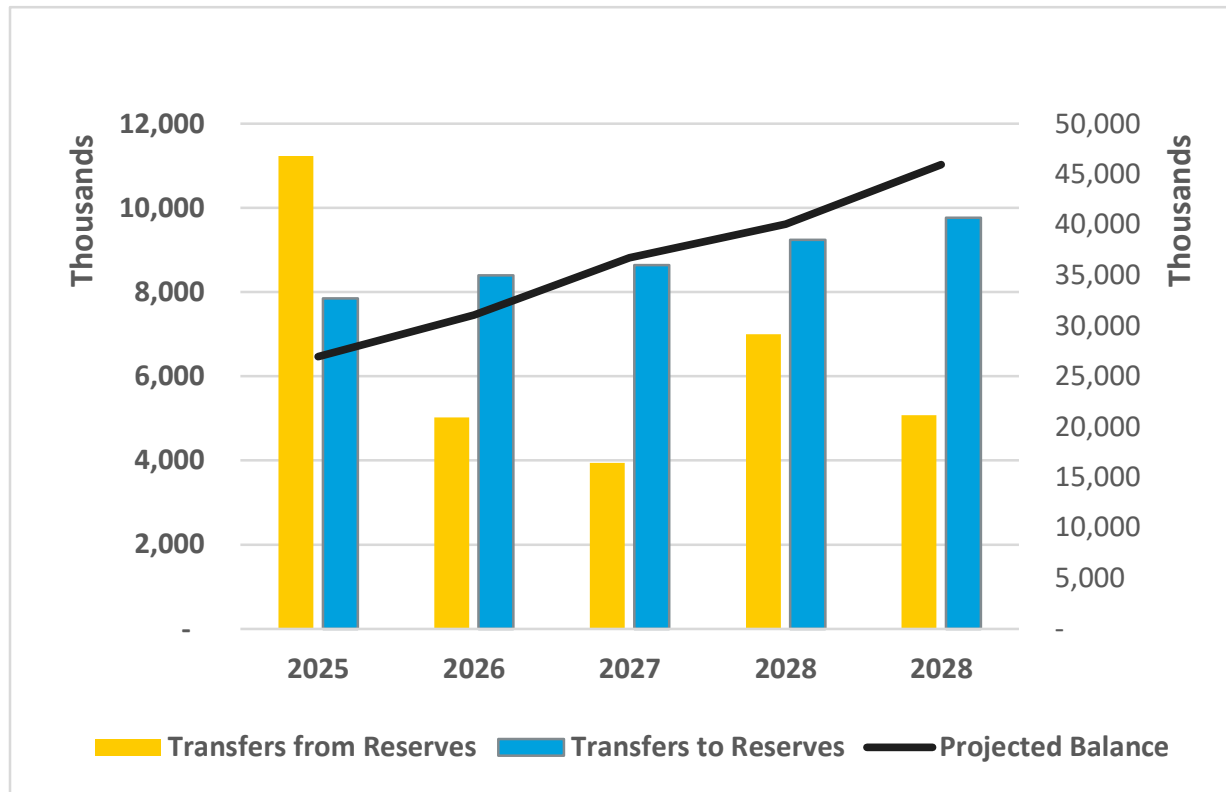
Operating



Capital



Capital Reserves



Next Steps – Public Engagement



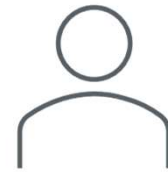
yoursay.rdco.com



Email



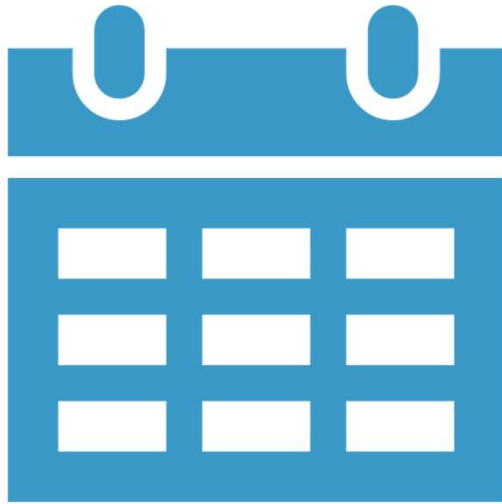
Mail



In person



Next Steps – Public Engagement, Review & Amendments



- ✓ January 30
- ✓ February 20
- ✓ March 20

Highlights



Regional Grant in Aid



Use of Operating Reserves





Thank-You

Recommendation

All Directors – Weighted Corporate Vote – Majority (LGA s.210)

THAT the Regional Board receive the report 2025-2029 Five-Year Financial Plan draft from the Director of Financial Services, dated January 16, 2025, for information.

Electoral Area Property Tax Look Up

Regional Board

January 16, 2025

1450 K.L.O. Road
Kelowna, BC, V1W 3Z4
rdco.com



About the tool

- Provides current taxes and estimates for upcoming year
- Based on:
 - BC Assessed value
 - Province's Statement of Taxes
 - Proposed RDCO tax rates
- Includes Electoral Areas without WFN lands
- Includes RDCO property taxes and parcel taxes
- Does not include utilities or taxes requisitioned for other governments
- Residents can use water calculator at rdco.com/water to find utility costs

Property tax look up

(rdco.com/tax-estimator)

Next steps

- Available as part of the financial planning consultation process
 - Today the numbers are based on 2025 draft financial plan rates
 - Will be finalized in March when the Board approved final budget



Questions?



Electoral Area Services Committee Meeting Minutes

Date: Monday, October 21, 2024
Time: 1:30 p.m.
Location: Woodhaven Board Room
1450 K.L.O. Road, Kelowna, BC

Committee Members (in person): Director W. Kraft, Chair
Director W. Carson
Director P. Van Minsel
Chair B Ireland

Committee Members (electronic): Councillor A. Derrickson, Vice-Chair

Staff: S. Ginter, Chief Administrative Officer
D. Noble-Brandt, Director of Development & Engineering Services
M. Walroth, Director of Protective Services
T. McCabe, Director of Financial Services
T. Kendell, Associate Director of Development & Engineering Services
D. Gazley*, Manager of Protective Services
M. VanZerr*, Manager, Regional Planning
M. Hutchinson*, False Alarm Administrator
S. Horning, Deputy Corporate Officer (Recording Secretary)
S. Ballan-Brown, Corporate Services Executive Assistant

*Denotes partial attendance

1. **CALL TO ORDER**

The Chair called the meeting to order at 1:30 p.m. and noted as an open meeting, a live audio-visual feed is being broadcast and recorded on rdco.com.

2. **LAND ACKNOWLEDGEMENT**

The Chair acknowledged our presence on the traditional, ancestral, and unceded $tr\acute{n}x^w\acute{u}la\eta^x^w$ (land) of the syilx / Okanagan people who have resided here since time immemorial. We recognize, honour, and respect the syilx / Okanagan lands upon which we live, work, and play.

3. ADOPTION OF AGENDA

IRELAND/VAN MINSEL

THAT the October 21, 2024, Electoral Area Services Committee meeting agenda be adopted.

CARRIED

4. ADOPTION OF MINUTES

IRELAND/VAN MINSEL

THAT the June 13, 2024, minutes of the Electoral Area Service Committee be adopted.

CARRIED

5. LOCAL AREA SERVICES

5.1 False Alarm Program - Update

Staff provided a presentation on the False Alarm Program and responded to questions from the Committee members.

VAN MINSEL/IRELAND

THAT the Electoral Area Services Committee receives the False Alarm Program Update from the Director of Protective Services, dated October 21, 2024, for information.

CARRIED

5.2 Dietrich Water System Fees and Charges Bylaw Amendments

Staff provided a presentation on amending the water system fees and charges for the Regional District owned water system and responded to questions from the Committee members.

CARSON/VAN MINSEL

THAT the Electoral Area Services Committee receives the Dietrich Water System Fees and Charges Bylaw Amendments Report from the Associate Director Engineering Services dated October 21, 2024, for information;

AND THAT the proposed amendments to the Dietrich water system fees and charges bylaw be forwarded to the Regional Board with no recommendation from the Electoral Area Services Committee.

CARRIED

5.3 Electoral Area Official Community Plans Updates

Staff provided a presentation on the Electoral Area Official Community Plans updates and responded to questions from the Committee members.

IRELAND/VAN MINSEL

THAT the Electoral Area Services Committee advances the recommended option of one (1) Official Community Plan per Electoral Area, as outlined in the report on Electoral Area Official Community Plan Updates, dated October 21, 2024, to the Regional Board for consideration.

CARRIED
Director Carson - Opposed.

6. ADVOCACY

6.1 Letter to Ministry of Transportation & Infrastructure - Parking Concerns Old Vernon Road

Chair Kraft spoke to the concerns regarding parking along Old Vernon Road during events at the City of Kelowna's High Noon Park.

VAN MINSEL/IRELAND

THAT the Electoral Area Services Committee recommends that the Regional Board send a letter to the Ministry of Transportation & Infrastructure requesting "no parking" signs along a portion of Old Vernon Road in the form attached to the Report from the Chair, Electoral Area Services Committee dated October 21, 2024.

CARRIED

7. ADJOURN

The October 21, 2024, Electoral Area Services Committee meeting adjourned at 2:40 p.m.

Original signed by

S. Horning, Deputy Corporate Officer

Original signed by

Director K. Kraft, Chair

Regional Advisory Committee & Fall Funding Intake Summary
For Release: December 9, 2024

Regional Advisory Committee Meeting Summary

At the Joint Regional Advisory Committee (RAC) meeting for the Economic Trust of the Southern Interior (ETSI-BC), held on November 29, 2024 by Zoom, the RACs recommended 26 projects for funding, representing \$804,230 of ETSI-BC funding and a total project value of \$2.4 million.

The Board of ETSI-BC ratified the RAC recommendation at its December 6, 2024 board meeting, ensuring that these 26 projects would be approved for funding.

ETSI-BC Spring 2024 Funding Intake Approvals by RAC Region

| | # Projects | \$ Approved | % of Total |
|-------------------|-------------------|--------------------|-------------------|
| Columbia-Kootenay | 13 | \$472,230 | 59% |
| Thompson-Okanagan | 13 | \$332,000 | 41% |
| TOTAL | 26 | \$804,230 | 100% |

These projects help build and diversify the region’s economy, as part of the ETSI-BC Fall 2024 Funding Intake, focused on two of its core Funding Streams: *Building Economic Development Capacity, and Innovating & Advancing Key Sectors*. Project partners include local governments, First Nations, industry groups, Chambers of Commerce, Community Futures, and non-profit organizations in BC’s Southern Interior.

Projects approved in this Funding Intake will be carried out by two First Nation communities and in eight of the nine Regional Districts in the ETSI-BC service area. More information about this funding can be found in Attachment 1 of this document and on the ETSI-BC [News page](#).

Since April 2021, ETSI-BC has approved \$9.5 million in grant funding in support of its Strategic Pillars. This funding has supported projects valued at almost \$22 million that have helped create or maintain almost 23,000 jobs in the region.

At the November 29 RAC meeting, the Columbia-Kootenay RAC and the Thompson-Okanagan RAC also both approved a new meeting procedure and Code of Conduct. The Columbia-Kootenay RAC also appointed a new member, Frank Marino, Mayor of Warfield to join the Board of ETSI-BC effective immediately.

"On behalf of the ETSI-BC Board, I'm pleased to announce the results of our Fall 2024 Funding Intake," said Paul Donald, ETSI-BC Board Chair. "These initiatives will drive economic development, spark innovation, and accelerate progress in our region's key economic sectors."

ATTACHMENT 1

The following list of projects has been approved for funding by ETSI-BC, following the RAC recommendation made at the November 29, 2024 Joint RAC meeting.

ETSI-BC APPROVED FALL 2024 FUNDING INTAKE PROJECTS

| Organization | Project Name | Approved | Total Project Value |
|--------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----------|---------------------|
| ?aq'am Community Enterprises Ltd. | ?aq'am Forestry Business Development Scan | \$50,000 | \$136,000 |
| Barriere & Area Chamber of Commerce | Wayfinding Strategy Plan | \$25,000 | \$52,500 |
| Boundary Country Regional Chamber | Discover Grand Forks 2.0: Rebuilding Our Foundation for Tourism Growth | \$20,000 | \$22,000 |
| Castlegar and District Chamber of Commerce | Castlegar and District Thrive: Attraction Strategy for Residents, Entrepreneurs, and Developers | \$50,000 | \$105,450 |
| Community Connections Southeast BC | Cranbrook Alternative Food Distribution Pilot | \$45,000 | \$266,000 |
| Community Futures Central Kootenay | Connecting Local Youth with Local Jobs | \$25,000 | \$50,000 |
| Community Futures Central Okanagan | Sustainable Development Leadership | \$30,000 | \$60,000 |
| District of Sicamous Development Corporation | Tourism Economic Impact Study & 5yr Tourism Strategic Development Plan & Product Analysis | \$29,000 | \$60,750 |
| Enderby & District Chamber of Commerce | Enderby Chamber Business Engagement | \$20,000 | \$21,000 |
| Fields Forward Society | Feeding Futures - Service, Procurement and Distribution | \$45,000 | \$149,500 |
| Kootenay Rockies Tourism Association | Regional Tourism Experience Development Programming & Implementation | \$32,630 | \$58,630 |
| Lumby & District Chamber of Commerce | Lumby & District Community Profile & Investment Platform | \$20,000 | \$30,000 |
| Nakusp and Area Development Board | Nakusp Community Hub | \$50,000 | \$520,000 |
| Nicola Valley Fall Fair Association | Facility Enhancement and Marketing | \$20,000 | \$24,130 |
| Oliver and District Heritage Society | Fairview Interpretation | \$20,000 | \$73,521 |
| Penticton and Area Cooperative Enterprises | Inclusive Employment Development Program | \$20,000 | \$52,000 |
| Regional District East Kootenay | Phase II: Community Energy Facility Planning in Invermere & Radium | \$35,000 | \$165,000 |
| Revelstoke Chamber of Commerce | Revelstoke Business Retention & Expansion Report | \$34,600 | \$72,600 |
| Salmon Arm Economic Development Society | Zest Commercial Food Hub Phase 3: Program Development | \$50,000 | \$118,934 |
| Sc.wéñwen Economic Development Corp | Tkémłúps te Secwépemc Area Signage Plan | \$20,000 | \$28,500 |
| Shuswap & North OK Chamber Consortium - c/o Sicamous Chamber of Commerce | Gateway to the Shuswap and the Thomson Okanagan, Business retention and expansion project with a focus on tourism" | \$20,000 | \$20,000 |
| Silver Star Resort Association | Workforce Partnership Initiative | \$8,000 | \$25,100 |
| South Kootenay Lake Community Services | South Kootenay Lake Geothermal Economic Model | \$20,000 | \$47,500 |

| | | | |
|----------------------------------------------------------------------|---------------------------------------------------------|------------------|--------------------|
| Thompson Okanagan Tourism Association | Boundary Country Tourism Investment Attraction | \$15,000 | \$25,000 |
| Tourism Sun Peaks | Central Reservations and Visitor Data Analytics Project | \$50,000 | \$100,000 |
| Tri Region Consortium - c/o Castlegar & District Chamber of Commerce | Southern Interior Regional Economic Summit 2 | \$50,000 | \$110,000 |
| TOTALS | | \$804,230 | \$2,394,115 |