# REGIONAL DISTRICT OF CENTRAL OKANAGAN
# GOVERNANCE AND SERVICES COMMITTEE MEETING
# AGENDA

**Thursday, February 25, 2021**
**8:45 a.m.**
**Woodhaven Board Room**
**1450 K.L.O. Road, Kelowna, BC**

**Pages**

## 1. CALL TO ORDER

Chair Given acknowledged that this meeting is being held on the traditional territory of the syilx/Okanagan peoples.

*In accordance with the most recent Provincial Health Officer Order regarding gatherings and events, the public is currently not permitted to attend Board meetings in-person.*

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

Roll Call

## 2. ADDITION OF LATE ITEMS

## 3. ADOPTION OF THE AGENDA

Recommended Motion:
THAT the Agenda be adopted.

## 4. CORPORATE SERVICES

4.1. CAO Year-End Review (verbal)

## 5. FINANCIAL SERVICES

5.1. 2021 - 2025 Budget and 5-Year Financial Plan (Draft 1)

5.1.1. Director of Financial Services - Introduces the 2021-2025 Financial Plan

5.1.2. Summary Highlights Review of the Draft Budget 1 - 232

5.1.3. Public Comment on the 2021-2025 Financial Plan

*Due to Provincial Health Order in effect, written comment on the budget may be received via letters/emails.*

5.1.4. Recommendation to Forward the Draft Budget to the March 18, 2021 Governance & Services Committee Meeting

Recommended Motion:

**THAT** the Governance & Services Committee receive for information the 2021-2025 Financial Plan documentation;

**AND FURTHER THAT** any recommended amendments discussed today be brought forward to the Governance & Services Committee meeting scheduled for March 18, 2021.

## 6. ADJOURN

# Governance & Services Committee

**TO:** Governance and Services Committee

**FROM:** Marilyn Rilkoff
Director of Financial Services

**DATE:** February 15, 2021

**SUBJECT:** Draft 1 – RDCO 2021 - 2025 Budget and Financial Plan – Summary Highlights

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**Purpose:** This Draft Financial Plan is provided to the Board for discussion, and to see the impacts of various proposals that have been made for 2021 and upcoming projects and unusual expenses in 2022 - 2025. The Board may then provide further direction to staff for the revision of the Plan for the 2nd Budget meeting on March 22, 2021.

## Executive Summary:

General Services average home tax decreases and increases for 2021:

| | | | |
|---|---|---|---|
| City of Kelowna | Increase | +$7.15 | 3.902 % |
| Peachland | Increase | +$8.16 | 4.032 % |
| Lake Country | Increase | +$14.70 | 6.977 % |
| West Kelowna | Increase | +$7.50 | 3.693 % |
| C.O. West | Increase | +$10.59 | 1.591 % |
| C.O. East | Decrease | (-$0.19) | (-0.036) % |

Local Service Areas are in addition to the above.

**RECOMMENDATION:**

**THAT** the Governance & Services Committee receive for information the 2021-2025 Financial Plan documentation;

**AND FURTHER THAT** any recommended amendments discussed today be brought forward to the Governance & Services Committee meeting scheduled for March 18, 2021.

Respectfully Submitted:

Marilyn Rilkoff
Director of Financial Services

Approved for Committee's Consideration

Brian Reardon, CAO

**Please read the Summary Memo in Tab 1 of your binder first, and then come back to this report.**

**This report includes the highlights of some budgets that have the largest tax or rate impacts, and some other large items to be aware of, but please note that all budgets and capital items in Tab 5 should still be reviewed.**

**Both the Budget Binder and this report are designed to allow the reader to obtain either a high level summary, or delve further into the detail should they have questions. Tabs 4 & 5 are key, and the other information is supportive in nature.**

## GENERAL INFORMATION:

The Financial Plan preparation included keeping tax rates and impacts as low as possible while balancing:

- Inflationary cost pressures
- Carrying out the initiatives in the Board's Strategic Plan
- Building reserves for asset replacement strategies.

Last year, Regional growth in assessments was 2.44%. In 2021, it is only 1.74%. Any tax increases are not as easily absorbed with the addition of new homes or businesses.

### Increases to All Operating Budgets:

- Budgets are not automatically increased with cost of living percentages. All line items are reviewed each year and adjusted based on anticipated need for the year. Any one time expenditures (i.e. studies or projects) are removed or added.
- The Collective Agreement was renewed, and there are 2% increases.
- Increases for utilities and insurance.

### Summary of Operating Budgets:

| | |
|---|---|
| General Revenue Operating: | $49,513,333 |
| Water Revenue Operating: | $ 1,913,294 |
| Sewer Revenue Operating: | $ 5,276,933 |
| Total Operating | $56,703,560 |

### Summary of Capital Projects:

Capital projects and their funding sources are listed in the Capital Fund Budgets for each function (Tab 5). For summaries by function, of capital project totals, see Tab 3, pages 9, 11, and 13.

| | |
|---|---|
| General Capital: | $ 7,144,074 |
| Water Capital: | $ 680,393 |
| Sewer Capital: | $ 3,579,610 |
| Total Capital | $11,404,077 |

Major Capital Projects over $150,000 are:

- 142 – Regional Parks – Development, Land, Vehicles & Equipment $4.5 million, funded by reserves, & small grant. Tab 5, Page 7.
- 307 – Westshore Water System – Reservoir, Disinfection and equipment $435k – funded by reserves. Tab 5 – Page 47. Note - $3.7m for 2023 potentially coming.
- 401– Westside Wastewater Treatment Plant - $2m. Equipment and Improvements funded by reserves, small grant and DCC's. Tab 5 -- Page 51.
- 470 – Westside Sewer System: RDCO Lift Stations / Collector Systems – $2.6m in 2021, $0.5m in 2023 and $1.2m in 2024 and $4m in 2025. Reserves, DCC's, and debt financing will be required as reserves are insufficient for this level of newly added projects.
- 095 – SWM: Solid Waste Collection (Electoral Areas): $216k funded by CWF and reserves – Page 69.
- 021 – Ellison Fire Department – SCBA System, Equipment, Hall Improvements $213k. Tab 5 – Page 75.
- 024 -- Wilson's Landing Fire Department -- $204k SCBA, Equipment, Hall Improvements funded by Reserves and small grant – Page 81.
- 030 – Regional Rescue – Truck, Equipment, EOC Equipment $478k. Tab 5 – Page 87.
- 002 – Administration / Corporate Services – Building Improvements, vehicle and equipment $302k funded by reserves and COVID Restart Grant. Tab 5, Page 116.
- 006 – Information Systems – Computers & Equipment $179k funded through reserves and COVID Restart Grant. Tab 5, Page 134.

**Summary of Staffing:**

The overall proposal is a net increase in Full Time Equivalents (FTE)'s of 6.187 (From 126.963 in 2020 to 133.113 in 2021). The primary cost centres affected with changes are:

- 1.892 Corporate Services – Energy Efficiency 2 year term position with funding from Fortis, additional custodial hours, Records Management, Communications.
- 1.0 Financial Services – Financial Supervisor
- 0.5 Building Inspections – Inspector
- 0.70 EDC – Business Development Coordinator
- 0.40 Vehicle Operations – Mechanic's hours increased
- 0.75 SWM & Recycling – Support staff
- 0.40 Fire Services combined – Support staff
- 0.35 Human Resources
- 0.195 Various functions, minor adjustments, additions, and shifts of staff between cost centres.

**Summary of Budgeted Reserve or Capital Transfers:**

Continued work on Asset Management and Renewal is in the work plan for 2021. Five, Ten and Twenty Five Year Plans continue to be revised and developed for various cost centres to assist with planning and forecasting future capital needs and reducing or eliminating the need for financing. In 2021 the following total use and transfers are proposed in this budget. Reserve balances at the beginning of the year - $36.9m and Forecasted year end balance $34.3m after transfers and usage for capital projects are shown in Tab 8 by service.

One of the key focuses is increasing the amount of transfers to Facilities and Capital Reserves.

| | 2020 Transfers into Reserves for comparison | 2021 Budgeted Transfers into Reserves | 2021 Budgeted Transfers From (use of reserves) |
|---|---|---|---|
| Capital | $61,203 | $65,000 | $65,000 |
| Equipment Reserve | $526,786 | $583,415 | $1,830,575 |
| CWF Reserve | $749,847 | $749,847 | $601,215 |
| Facilities & Equip Reserve | $6,584,165 | $7,184,938 | $5,177,762 |
| Landfill Closure Reserve | $22,000 | $22,000 | $53,290 |
| Parkland Reserve | $0 | $0 | $1,205,895 |
| DCC Reserves ** | $700,000 | $700,000 | $2,879,610 |
| Operating Reserve | $462,550 | $548,993 | $660,380 |
| Total | **$9,106,551** | **$9,854,193** | **$12,473,727** |

** Transfers to DCC Reserves in 2021 are very conservative. In 2020 $700k was budgeted, and more was received.

**Operating Reserves:**

In 2021, staff are proposing setting aside a total of $548,993 into individual operating reserves for some functions with 2020 surpluses, for future rate stabilization and contingency. The amounts and reasoning are in Schedule A.

**Recommended Use of Operating Reserves in 2021:**

Budgets in Tab 5 have been presented with the proposed use of $660,380 of Operating Reserves established in prior years. The benefit is to smooth rate increases between years by reducing impacts on requisitions and rates in 2021. The amounts utilized in the draft of the budget are listed below:

| | | |
|---|---|---|
| 002 – Corporate Services | $65,000 | Page 116 |
| 003 – Financial Services | $22,216 | Page 136 |
| 004 – Engineering | $85,000 | Page 29 |
| 006 – Information Systems | $30,000 | Page 134 |
| 030 – Regional Rescue | $60,000 | Page 87 |
| 031 – 911 | $190,000 | Page 98 |
| 043 – Business Licenses | $9,613 | Page 90 |
| 044 – Building Inspection | $69,970 | Page 92 |
| 046 – Dog Control | $125,000 | Page 17 |
| 050 – Transportation Demand Mngt (STPCO) | $2,581 | Page 126 |
| 085 – Ellison Transit | $1,000 | Page 128 |

## Use of Community Works Gas Tax Funds (CWF):

A list of CWF projects for the Electoral Areas is included in Tab 6.

- Some projects have been approved in prior years and are carried over and reflected in the 2021 budgets Some previously approved amounts are not in the 2021 budget. The total previously committed CWF are $455,418.
- Staff has proposed some additional projects totaling $379,646 for usage of CWF for the Electoral Areas in the budget.
- A staff report will be brought forward at the March 29th Board Meeting for approval of the use of these new funds. **While the use of CWF has been shown in the budget, it has been specifically noted in the Budget Notes that these projects require further reporting and Board approval on March 29th of the use of those funds due to competing priorities and limited availability of funds.**
- A report on historical use and approval of CWF by electoral area and service will also be provided at that time for inclusion in Tab 6.

## Use of COVID 19 Restart Grant Funds (Tab 10):

A grant of $1.107million was received in 2020 and a report was presented February 11th detailing the use of $481,017 in 2020. The budget incorporates the use of the remaining $588,800 in 2021, leaving a contingency of $37,183.

Tab 10, pages 1-2 detail the 2021 usage. Pages 3-5 detail the 2020 usage. Some Board members requested a breakdown by area/participants to see how their areas would benefit from these allocations, and that is included on these pages as well. The totals for both years and estimated share breakdowns by area are on page 2.

## Administrative & Engineering Overhead Rates and Budgets:

There are 5 overhead budgets that get allocated to all of the other budgets for recovery, in accordance with the Board's Administrative Overhead Policy 7.19.

| | **2020 Rate** | **2021 Rate** | **Difference** |
|---|---|---|---|
| Engineering (may be added to Level 1 rate below for certain services (i.e. Sewer & Water) | 3.3% | 3.8% | **0.5% Increase** |
| | | | |
| Administration Level 1 | 14.50% | 15.40% | **0.9% Increase** |
| Administration Level 2 | 9.67% | 10.27% | **0.6% Increase** |
| Administration Level 3 | 4.83% | 5.13% | **0.2% Increase** |

(Rate level varies for services – only one of the administration rates will apply to a service).

For comparative purposes, the municipal rates are as follows:

| | |
|---|---|
| City of Kelowna | One rate: 10% |
| City of West Kelowna | One rate: 18% |
| District of Lake Country | One rate: 20.5% |
| District of Peachland | One rate: 15% |

Engineering Overhead (applied only to certain budgets in addition to Administrative Overhead): Rate increase from 3.3% to 3.8% (0.5%). The overall maximum rate with both combined rates is now 19.20% vs. 17.80% in 2020 (or 1.4% increase).

- **004 – Engineering** Tab 5, Page 29: **Increase to overhead recovery of $44.8k**. Large surplus swing reduction of $47.6k. Operating costs increased by $11k for payroll, vehicle costs, training & misc. No transfer to Operating Reserve, instead use $85k of operating reserves to reduce impact. Water and sewer capital project overhead capital recoveries have been budgeted conservatively. Full usage of the operating reserves amount budgeted will likely not be required. Capital $20.9k.

Administrative Overhead:
The following budgets are recovered via allocation to all other budgets at the rates above.

- **002 – Administration/Corporate Services** Tab 5, Page 116: **Increase to overhead recovery of $135k.** Operating budget change of $167.8k mostly for FTE increases of 1.89 for Records Management, Communications, and Energy Management Specialist (Fortis will fund up to $100k the first year and $80k the second year, for a total of $180k over the 2 year term.) COVID Restart Grant of $102k to offset continued operating costs. Using $65k of Operating Reserves to reduce impact. Continuing to build reserves for future projects. No transfer to operating reserves. Capital $302k – includes $250k for KLO Building improvements and reconfiguration, using $90k COVID Restart Grant.

- **003 – Finance** Tab 5, Page 136: **Increase to overhead recovery of $93k**. Operating increase of $61k: $98k for payroll due to FTE increase, software & licensing, and decrease $38k for COVID costs & offsetting grant. Surplus swing reduction of $191k. Utilize $22.2k of operating reserve. Capital $51k.

- **005 – Human Resources** Tab 5, Page 118: **Increase to overhead recovery amount of $78k.** Increase to operating expenses $73k for payroll. Operating reserve transfer $10k.

- **006 – Information Systems** Tab 5, Page 134: **Increase to overhead recovery amount of $105k.** There was a surplus swing of $28k. Operating cost increase of $125k due to payroll, COVID related costs, software and licensing. COVID Restart Grant of $56k will offset ongoing COVID and new costs in 2021. Transfer from Operating Reserve $30k to offset some costs. Capital $179k.

**FYI Only – General Tax Information for any Reduction or Increase Decisions:**

For regional services, where all partners are involved, on an average $751,500 RDCO home, every $50,000 added or deleted, the change to the tax rate would be between $0.0007 to $0.0008, and $0.53 to $0.60 per home. For other services with different combinations of partners, specific calculations would be required.

## Largest Tax Rate or Service Impacts

Look at Tab 4, Pages 10 – 16 to see the requisition impacts in your area for general services, and which ones have the largest increase or decrease. The page numbers in Tab 5 are noted to the right so you can refer to those pages for further explanation of the increases or decreases. **Explanations of the changes are explained in this section below.**

## Summary of Total Requisition or Service Cost Increase / Decrease > $40k (Tabs 4 & 5):

| Cost Centre | Tax Requisition (TR),or Service Invoice (SI) | Amount of Increase | Tax Impact per avg home | Tab 5 Page |
|---|---|---|---|---|
| 142 – Regional Parks | TR | $181,911 | $1.17 | 7 |
| 120 – EDC | TR | $84,728 | $0.90 | 15 |
| 046 – Dog Control | TR | $200,828 | $2.37 | 17 |
| 030 – Regional Rescue | TR | $200,068 | $2.16 | 87 |
| 101 – Okanagan Basin Water Board | TR | $100,892 | $0.96 | 145 |

## Summary of Services with Large Tax Impact > $5 per Average Home per Tab 4 page 17:

Note: Only the Electoral Areas and their local service areas are affected.

| Cost Centre | Tax Impact per avg home | Tab 5 Page |
|---|---|---|
| **Included in Electoral Area General Service Rate increases in Tab 4 Pages 7 & 8 (Tax Rates) and 14 & 15 (Requisitions):** | | |
| SWM: Parcel Tax | (-$7.41) | 63-70 |
| | **Impact** | **Tab 5 Pg** |
| **Electoral Area Local Service Areas (Tab 4, Page 9):** | | |
| 021 -- Ellison Fire Department | (-$5.70) | 75 |
| 022 – Joe Rich Fire Department | $10.35 | 77 |
| 024 – Wilson's Landing Fire Department | $39.37 | 81 |
| 028 – June Springs Fire Protection | $23.89 | 83 |
| 029 – Brent Road Fire | (-14.48) | 85 |
| 058 – Scotty Heights Street Lights | $5.73 | 33 |

## 2021 Budget Changes Explanations (vs. 2020) (Tab 5):

**In most cases, if the tax impact has stayed relatively the same for a service, it will not be mentioned below**.

## Parks Services:

**121 – Ellison Heritage School Community Centre** Pages 1-2**:** Virtually no requisition increase, with a $1.37 decrease per average home due to growth. Capital $83.6k, funded by $31.85k of previously approved Community Works Funds and an additional $50k if approved by the Board in 2021. Debt ends in 2021, transfer the difference to capital reserves - $5k in 2021 and $23k more in 2022. Transfer $9.9k of surplus to operating reserve.

**123 – Joe Rich Community Hall** Pages 3-4**:** Requisition increase $2.3k. Increase of $3.11 per average home. Operating increases $2k. Reserves must continue to be built, and $8k transfer is minimal amount. Increasing by $1k annually. Capital Projects $138k funded with $30.2k of previously approved Community Works Gas Tax Funds. Additional $66k being requested for approval. $41.2k Donation from JRRATS for Signage.

**142 – Regional Parks** Pages 7-10**:** Requisition increase $182k. An increase of $1.17 per average home. Operating decrease of $252k primarily due to COVID related costs & Central Zone Maintenance. Offsetting grant amounts also decreased. There was an increase in the surplus carry forward from year to year of $366.7k. Transferring $138k of this surplus to operating reserve to reduce future impacts. Net increase to combined reserve contribution and debt funding is $316.6k as follows:

- In 2019, for future financial plans, the Board approved that the net combined amount being transferred to reserves and for land acquisition debt is only to increase by 1.5% annually, as a reasonable representation of assessment growth.
- In the original 2020 budget, $4.05m was approved for transfer, however, budget amendments were necessary during the year to fund emergency repairs and maintenance and the transfer was reduced to $3.797m as $253k was redirected. In 2021, the transfer has resumed to planned 2020 level plus 1.5%, or $4.11m.

Capital Budget of $4.5m includes $3m for development and $1.2m to complete land acquisition strategy.

**143 – Westside Parks** Pages 11-12: Requisition Increase $1.2k. Increase to average home is $0.06. Increased operating costs $4.5k and transfer to reserves $2k. Use of Community Works Funding of $58.8k previously approved and carried forward, requesting use of $45k more for capital projects. Capital projects $108k.

**144 – Eastside Parks** Pages 13-14**:** Requisition increase $1.6k. Decrease to average home is $0.12 due to growth. Operating costs increased and transfer to reserves up by $2k. Capital Projects $47k.

## EDC:

**120 – EDC** Pages 15-16**:** Requisition increase of $84.7k. Increase of $0.90 per average home. Operating increases include Payroll $57.3k (0.7 FTE increase) and Special Projects. COVID Restart Grant $80k offsets some of the costs. No other grant/partnership revenues budgeted this year.

## Corporate Services – Bylaw Enforcement Services:

**046 – Dog Control** Pages 17-18**:** Requisition increase $201k. Increase to average home is $2.37 Used $120k of Operating Reserve to reduce tax impact. Operating increases of $105k primarily for payroll mix changes. Reduction in surplus from year to year was $89k which contributes to the requisition increase. Budgeted licensing, Impounding, and Adjudication Revenues reduced by $48k. Capital $87k.

**105 – Enforcement of Noise Bylaw** Pages 21-22: Minor requisition change. Transfer $552 of surplus to Operating Reserve.

**116 – Noxious Weed Control Bylaw Enforcement** Pages 27–28: Requisition increase $1.8k. $0.02 increase per average home. Continue Capital reserve transfer of $5k. Transfer part of surplus to Operating Reserve $6k.

## Engineering Services – Public Works:

**047 – Mosquito Control** Pages 31-33: Increase to requisition $12.7k. Due to growth the average home will see a decrease of $2.53. Increase is caused by change in surplus carried forward and contract cost increase. Peachland contract line now shown separately.

**058 -- Scotty Heights Street Lights** Pages 33-34: Increase to requisition $3k for electricity costs. Increase to average home $5.73.

**091 – Effluent / Water Disposal** Pages 35-36.**:** No tax requisition. Transfer $21.6k to Capital Reserves. Capital $50k.

**199 – Fleet Pool Capital** Pages 37-38: Capital $72.8k – Vehicle & Equipment.

**301 – 310 Water Systems** Pages 39-50: No impact to tax rates or service contracts. Funded by user fees only. Rates were reviewed and increased in 2019. Maintenance/ Asset Renewal Fees are being transferred to capital reserves. In some cases it has not and will not possible to transfer the full amount as the fees are required to cover operating costs. Rates need further review for these systems:

- 301 – Killiney Beach Water System: 252.8k transferred vs. $289.9k
- 303 – Falcon Ridge: $8.6k transferred vs $31.6k. This system is critical. Reserves are inadequate to fund critical projects and over $432k in CWF has already been used.
- 305 – Sunset Ranch: After 2021, with the inclusion of the 2020 surplus, it appears it will not be possible to transfer the full amount.
- 306 – Trepanier: It is not possible to transfer the full amount $8.1k vs. $8.6k. It is difficult to fund projects, but some ground has been gained.
- 307 – Westshores$325k transferred vs. $375k.

Capital Projects totals as below. Items of note:

- 301 – Killiney Beach Water System – 2021 $123k, 2022 $511k, 2023 $3.5m – financing would be required unless alternative solution is found.
- 303 – Falcon Ridge Water System -- $23k. Additional $83.5k requested by staff, however only $13k in reserves remaining. Budget will be amended when solution is found. $225k for expansion for new users will require capital financing, and an establishment bylaw to recover the costs via a parcel tax. This would be a separate service, and is not shown in the budget. 2022 -2025 capital reduced from $13k to $9.7k due to insufficient reserves.
- 305 – Sunset Ranch Water System – $61k
- 306 -- Trepanier Water System -- $6.3k
- 307 – Westshores Water System – 2020 $435k, 2022 $482k, $3.7m – financing would be required unless alternative solution is found.
- 310 – Fintry Shalal Water System – Capital $32.7k.

**401 to 472 -- Wastewater Treatment Plant & Collector Systems** Pages 51-60**:**

- Budget has been taken to Stakeholder Committee Feb. 10th and it was recommended:
  - ***THAT*** *the Westside Regional Wastewater Treatment Plant Stakeholder Select Committee receive the Westside Sewer System Draft 2021-2025 Financial Plan Report for information; and*
  - ***AND THAT*** *the Committee recommends increasing reserve funding and capital levels from 45% to 55% of the recommended annual replacement amount, and to continue with 5% increases annually to continue to bridge the funding gap.*
  - ***AND FURTHER THAT*** *the Committee recommends the Westside Sewer System budgeted Draft 2021 – 2025 Financial Plans to the Board with adjustments made by staff for the 55% funding option.*
- Totals: CWK: $23.9k decrease, Peachland $8.6k decrease, WFN $58k increase.

**401 Wastewater Treatment Plant** Pages 51-54**:** Net change to recovery from partners - $15.3k increase. (WK - $37k decrease, Peachland $1.2k decrease, WFN $53.6k increase).

- Shift in 5 year average flow splits for partner cost sharing: 1.12% increase to WFN and reductions to West Kelowna (-1.07%) and Peachland (-0.05%).
  - Operating cost increase $28.6k primarily due to increases for payroll, chemicals, equipment, biofilters maintenance, biosolids management, and other minor line items, offset by decreases in biosolids removal costs, and vehicle operations.
- Imperative to increase funding the annual Capital Reserve Transfers or capital funding from 45% to 55%. $2m in capital projects have been identified for 2020 and a new roof is planned for 2027 for $2m. $258k each for 2022 & 2023 for Headworks Pumps, and $700k in future for blowers. Reserve Transfer increase of $173k.
- Transfer $20k of the surplus to Operating Reserve for emergency repairs, studies, etc.
- Capital Projects of $2m total.

**470 – RDCO Lift Stations/Collector Systems** Pages 55-56: $24.6k increase to partners/ participants.
(WK - $13k, WFN - $11.4k)

- Shift in costs due to 5 year flow split average 1.2% from West Kelowna to WFN.
- Operating Cost increase $13k primarily for Repairs & Maintenance.
- Imperative to increase reserve transfer by $32.4k from 45% to 55% level.

- Capital Projects $2.56m in 2021 with $5.7m 2023 – 2025 including 2 lift stations.
    - Note: Class D estimates for projects. More information required from Engineering and Design studies. These are capacity projects and would therefore qualify for DCC funding, however there are currently insufficient DCC reserves for these newly identified projects, and $4.4m in financing would be required if grants could not be obtained.

**471 – WFN Lift Stations/Collector Systems** Pages 57-58: Decrease $7.9k for siphon flushing.

**472 - Peachland Lift Stations/Collector Systems** Pages 59-60: Decrease $7.3k for Peachland. Operations decrease $9.3k for odor control and contract services. $4.3k increase annual reserve transfer level from 45% to 55%.

**Engineering Services -- Solid Waste Management:**

**Note: SWM is one service and the following cost centres are separated out for cost tracking purposes for sub-programs. The Electoral Area Parcel Tax will decrease from $48.77 to $41.36.**

**092 – SWM: Westside Waste Disposal & Recycling Centre** Pages 63-64**:** No overall increase, just minor share shifts between Continue to transfer $22k to Landfill for Closure Reserve (see below). Larger 2020 surplus – Transfer $90k to Operating Reserve and use $45k for Trailer repairs. Increase transfer to Capital Reserves by $26k for revised capital estimates for transfer station improvements and trailers of $300k. Capital $11.3k

**093 – SWM: Westside Landfill Closure Pages** 65-66: Based on updated Landfill Closure Plan, it was previously determined that closure reserves are likely too low. Continue to transfer $22k to reserves. The affected participants are being billed via cost centre 092 above and the amount is transferred into the landfill closure reserve.

**094 – SWM: Waste Reduction & Recycling Program** Pages 67-68**:** $73.8k increase in estimated cost to partners - Kelowna ($52.7k), Peachland ($2.2k), Lake Country ($5.3k), West Kelowna ($13.5k), EA's (4k decrease re: 2020 surplus). Increased operating costs $50k primarily due to Waste Composition Study $35k and Education Programs $15k. Note: partners are only invoiced for actual costs during the year. If projects are deferred, partners are not invoiced. In 2020, actual costs invoiced were $400k less than budget due to COVID. Some programs could not be done. No Capital.

**095 – SWM: Solid Waste Collection (Electoral Areas)** Pages 69-70**:** Decrease to SWM Parcel Tax for EA's by $20.4k for contract services. Continue reserve transfers. $15k to Capital Reserves and $90k of surplus to Operating Reserves. Capital $216k. Carry forward $20.3k of previously approved CWF for Transfer Station Improvements, and requesting the use of additional $179.6k

**Engineering Services – Fire Services:**

Staff has updated 20 year capital plans for the four fire departments with upward revised cost estimates for apparatus and fire hall improvements. In most cases, increases to reserve transfers are being recommended and resulting in tax requisition increases.

With Fire Services, it is possible that future out of area wildfire responses could enable additional transfers to reserves, as was the case in 2018 and some past years. However, this should not be relied on, as in 2019, there were almost no responses, and no additional reserve transfers.

**019 – Electoral Area Fire Prevention** Pages 71-72**:** Tax requisition increase $16k, or $4.91 per average home. Increases: Payroll $8.1k, Vehicle Operations $2k, Fire Prevention $5k, Office Supplies $1k. Building reserves for future truck replacement $7k.

**020 – Lakeshore Road Fire Protection Pages** 73-74: Tax requisition increase $1.2k for contract firefighting.

**021 – Ellison Fire Department** Pages 75-76: Requisition increase of $1.6k. Due to growth, the average home will see a $5.70 decrease. Transfer $50k of surplus to operating reserve for eventual loss of $44.5k in revenue from contract with City of Kelowna for Country Rhodes service area. They will take on service at some point in the future themselves. The transfer to capital reserves increases from $115k to $146.5k. Cost estimates for 20 year major capital needs are $1.785m. In order to build capital reserves for these apparatus and eliminate the need for debt financing, reserve transfers and tax requisitions will need to increase by $15k annually from 2022 - 2023 in addition to any operating increases to raise additional funds now required in the next 4 years. COVID Restart Grant $5k. 2021 Capital Projects $213k.

**022 – Joe Rich Fire Department** Pages 77-78**:** Tax requisition increase of $7.4k. This has a tax impact per average home of $10.35. It is imperative to keep up with planned reserve transfers to reduce the need for debt for capital. 2021 Transfer is $130k as planned. There are two firehalls that need to be staffed, equipped and maintained, and the assessment tax base is low. It is strongly recommended that reserves continue to be increased at the recommended levels. Apparatus purchases/replacement estimates are $2.145 million, and are scheduled to be replaced between 2022 – 2036. Net Operating increases of $7.4k various line items. COVID Restart Grant $4.5k. Capital Projects $113k.

**023 – North Westside Fire Rescue Department** Pages 79-80**:** Tax requisition increase of $18.7k. There is an increase in cost to the average house of $1.72. Reserves must be built to fund significantly revised estimates of $3.405m in truck replacements from 2024 – 2036 and eliminate financing. In 2020 the transfer to reserves was greatly reduced due to legal fees incurred. It is highly recommended that regular contribution levels resume, as well as planned annual increases of $11k. There are also 2 halls and a boathouse which will need improvements over 20 years. COVID Restart Grant $3.5k. Capital Projects $137k.

**024 – Wilson's Landing Fire Department** Pages 81-82**:** Requisition increase $4k. The impact to an average house is an increase of $39.37. In addition to Operating increases of $5k including payroll, safety supplies, building repairs & maintenance, and decrease for responses. It is strongly recommended that reserve transfers are increased by $8k annually in future years. Truck replacement estimates are $1.540m for 2031 – 2038. Hall improvements over 20 years will also be required. A portion of the increased 2020 surplus was used to increase the transfer to reserves back to required levels. (Reserve transfers were reduced below planned levels between 2017 to 2019 due larger tax increases due to Bear Creek fire deficit, and addition of Medical First Responder Service). COVID Restart Grant $2.3k. Capital $204k.

**028 – June Springs Fire Protection** Pages 83-84: Requisition increase of $702 results in increase of $23.89 per average home because there are only 27 properties in this service.

**029 -- Brent Road Fire Protection** Pages 85-86: No Requisition increase results in decrease of $14.48 per average home because there are only 67 properties in this service.

**030 – Regional Rescue** Pages 87-89: Requisition increase $200k. There is an increase of $2.16 per average home. Due to Decreases to other revenues, increased expenses for radio repeater sites, fire dispatch, training, and misc. costs, offset by various decreases for contract services, repairs & maintenance, and misc. costs. Increased reserve transfers by $50k to $150k. Used $60k of operating reserve to mitigate tax impact. Revised estimates for 20 year capital now at $3.5m. Due to timeline changes for capital, in 2022, the use of $80k of operating reserves will be required for a transfer to capital reserves. 2021 Capital $479k.

**Community Services - Inspections:**

**044 – Building Inspection and Other Bylaw Enforcement** Pages 92-93: Essentially no Requisition increase for EA's for Bylaw Enforcement part of service. This cost centre is effectively 2 services in one. Building Inspection portion of budget is tracked separately and is currently self-sustaining with no tax requisition. There is a large surplus swing in the surplus carry forward due to higher building permit revenues in 2019. $70 of Operating Reserve to be used. Operating costs have increased by $50k for additional staff. Capital $48k.

**Community Services - Planning:**

**110 – Regional Planning** Pages 94-95**:** Tax requisition increase $32.3k, or $0.34 per average home. Operating cost decrease $225k mostly due to contract services and projects and other minor changes. Increase in Regional Growth Strategy (RGS) Projects of $19.8k. Corresponding grant revenue of $276.7k also reduced. Transfer $8k to reserves. Capital $7k.

**111 – Electoral Area Planning** Pages 96-97**:** Requisition increase $23.5k. Increases as follows: Kelowna $9,011, Peachland $96, Lake Country $182, West Kelowna $1,729, CO West $9,840, CO East $2,672. Operating increase $42k offset by increase in surplus. Capital $7k.

**Community Services - Policing:**

**031 – 911** Pages 98-99**:** Requisition increase of $16k for RDCO's share of program. Impact to average home is a $0.15 increase. Contract costs have increased by $50k. Operating reserves are being used to cover the $150k texting technology upgrade as planned, as well as surplus swing, for a total of $190k. All reserves must be returned to / shared with current participants over the life of the partnership.

**040 – Crime Stoppers** Pages 100-101**:** Minimal requisition change. The average home will see a $0.04 decrease. Transfer $21.5k of 2020 surplus to Operating Reserve.

**041 – Victims Services** Pages 102-103**:** Minimal requisition change. Decrease to average home $.04 due to growth. Transfer $58k of 2020 surplus to Operating Reserve.

**042 – Crime Prevention & Alarm Control** Pages 104-105: Minor requisition change. Decrease of $0.12 per average home due to growth. Transfer a portion of increased 2020 surplus ($13k) to operating reserve.

**Board:**

**001 – Regional Board** Pages 106-107**:** Requisition increase $11.6k. Impact on average house is $0.08. Increases for payroll, contract services, & Budget amendment was done in January to commit COVID Restart funds for hosted Website update that has begun.

**011 – Regional Grants in Aid** Pages 108-109**:** Community Gardens is the only GIA included. The amounts are shown at 2018 contribution levels for participants.

**012 – Grants – EA CO West** Pages 110-111: Requisition increase $2.5k or $1.37 per average home, due a deficit related to additional costs for the School Liaison Officer Costs for 2020 and increasing costs for 2021.

**013 – Grants – EA CO East** Pages 112– 113: Minor requisition change decrease, $0.18 per average house.

**Corporate Services:**

**007 – Electoral Areas** Pages 120-121**:** Requisition increase $6.3 or $1.72 per average house due to surplus swing. Increasing transfer to capital reserves gradually from $25k to $30k as Orthophotos are now being refreshed every 2 years at an estimated cost of $82k. Reserve transfers will need to increase to at least $41k in the future. Transfer $13k of surplus to operating reserve for 2022 election costs.

**008 – Central Okanagan West EA** Pages122-124: No increase. Transfer $9k of surplus to Operating Reserve.

**009 – Central Okanagan East EA** Pages 124-125: No increase. Transfer $9.7k to Operating Reserve.

**050 – Transportation Demand Management (STPCO)** Pages 126-127: Tax requisition reduced by $3.7k to clear out operating reserve. Decrease of $1.07 per average home. STPCO likely to be dissolved in 2021. Electoral Areas only.

**085 – Ellison Transit** Pages 128-129: Requisition increase of $1.3k or $2.75 per home. Reduced surplus and increased costs. Using $1k of operating reserve to reduce tax impact.

**102 – Air Quality Service** Pages 130-131**:** Requisition increase $3.6k. $0.03 increase per average home.

**117 – SIR** Pages 132-133: $13.8k decrease in requisition due to new cost sharing agreement. Decrease of $0.42 per average home. Parcel Taxes decreased $31.8k in total – EA West $3.5k, EA East $3k, Kelowna $18.6k, Lake Country $7.3k. West Kelowna $.5k increase.

**Finance & Administration:**

**101 – OBWB** Pages 145–146: Requisition increase $101k. OBWB budgeted funds for new hydrometric monitoring service for flood forecasting and response, partially offset by reductions in the Sewage Facilities and Milfoil Programs. The last significant tax increase was in 2011/12.

**124 – Westside Recreation** Pages 147-148: Minor requisition decrease $1.81 per average home. Based on West Kelowna tax rates provided.

**125 -- Johnson Bentley Memorial Aquatic Centre** Pages 149-150: Requisition increase $1.3k or $4.38 per average home. Increase is based on West Kelowna tax rates provided.

**171 – Okanagan Regional Library** Pages 153–154: Requisition decrease $2k results in $1.22 decrease per average home. (Note: This is function is only for the EA's. Municipalities contribute directly.) Note: The ORL will be requesting assistance with MFA Financing in 2021 for the West Kelowna City Hall Location. A Service Establishment Bylaw will be required for this financing, similar to the Library Administration Building.

**189 -- Fiscal – Member Municipal Debt Financing** Pages 157-158: Reduction to debt payments of $1.5m.

**Direction Required for next Meeting:**
Are there any other changes requested?

**Outstanding Issues:**

- 011 – Confirm Regional Grants In Aid participation for Community Gardens.
- 012 & 013 -- EA Grants in Aid: Confirm budgeted GIA amounts are sufficient for each area.
- 118 – Starling Control – confirm continued support.
- Community Works Fund approvals for new projects report coming March 29rd.

**Schedule A**

**RDCO 2021 Proposed Transfers to Operating Reserves for future rate mitigation $548,993 (See Tab 5). Any additional reasons are specified below:**

| |
|---|
| • **005 – Human Resources - $10,000 -** Future administrative overhead rate stabilization. Page 118 |
| • **007 – Electoral Areas - $13,200 -** For election year funding. Page 120 |
| • **008 – Electoral Area Central Okanagan West - $8,946** Page 122 |
| • **009 – Electoral Area Central Okanagan East - $9,766** Page 124 |
| • **021 – Ellison Fire - $50,000 -** for rate mitigation when Kelowna takes over Country Rhodes area. Currently they pay $44,000 annually to RDCO to provide service Page 75 |
| • **027 – Ridgeview Fire (NWFR) - $71 -** reduce parcel tax in final year. Page 139 |
| • **040 – Crime Stoppers - $21,500** Page 100 |
| • **041 – Victims Services $48,000** Page 102 |
| • **042 – Regional Crime Prevention - $13,000** Page 104 |
| • **044 – Building Inspection - $3,250** Page 92 |
| • **051 – Lakeshore Road Improvements - $25** Page 143 |
| • **092 – SWM: Westside Transfer Station - $96,592** Page 63 |
| • **095 – SWM: Solid Waste Collections (EA's) - $90,000** Page 69 |
| • **105 – Noise Abatement - $552** Page 21 |
| • **106 – Untidy Premises - $200** Page 23 |
| • **116 – Weed Control - $6,000** Page 27 |
| • **121 – Ellison Heritage Community Hall - $9,891** Page 1 |
| • **142 – Regional Parks - $138,000** Page 7 |
| • **401 – Sewer System – Westside Wastewater Treatment Plant - $20,000** Page 51 |

# GOVERNANCE & SERVICES COMMITTEE REPORT

**TO:** Board Directors, Department Heads and Managers

**FROM:** Marilyn Rilkoff,
Director of Financial Services

**DATE:** February 15, 2021

**SUBJECT:** Draft 2021 Budgets and Draft 5 Year Plans 2021 – 2025

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Enclosed you will find a draft budget and 5 year plan package. This information is for discussion purposes on February 25th at the Governance and Services Budget meeting.

**Summary Draft General Tax Change Comparisons for an average home from 2020 to 2021 (dependent on service participation and assessment shifts) (Tab 4 – Pages 3 - 9):**

| | | | |
|---|---|---|---|
| City of Kelowna | Decrease | +$7.15 | 3.902% |
| Peachland | Increase | +$8.16 | 4.032 % |
| Lake Country | Increase | +$14.70 | 6.977 % |
| West Kelowna | Increase | +$7.50 | 3.693 % |
| C.O. West | Increase | +$10.59 | 1.591 % |
| C.O. East | Increase | (-$0.19) | (-0.036) % |

Lake Country sees a large shift and increases due to growth and market shifts in assessements.

To see which individual budgets have affected your tax rate the most, view the Requisition pages for your area – Tab 4 – Pages 10 – 16. To delve further into a particular change, there are page numbers to the right, for Tab 5, where the individual service budgets reside, and you can go there, and check to see why the requisition when up or down for that service.

Tab 4 is likely the section Board Members will be most interested in, and is the best starting place if you are already familiar with the Regional District's services.

**The other sections in your budget binder:**

## RDCO:

- Tab 2: Strategic Plan
- Tab 5: Budget Sheets
  - ❖ Includes some "tips" on information included in this section at the end of the table of contents.
  - ❖ 2020 Budget vs. 2021 Budget Comparisons for each program. Budget notes are included at the bottom of each sheet to explain larger increases and decreases.
  - ❖ 2021 to 2025 Financial plan highlighting capital plans and reserve contributions and balances. Budget notes are included at the bottom of each sheet to explain larger increases and decreases.

- **CORHD (Tab 9): Hospital Budget**.

  **Regional Hospital Budget:** 4.00% Increase. Total CORHD taxes on a house assessed at $751,500 in 2021 would be $196.49. The equivalent home in 2020 at $734,000 paid $188.93, for an increase of $7.56. See the detailed report in your Agenda package.

## Background Information Reminder: BC Assessment Values– Assessment Changes have effects on taxes:

**Assessed Values (Tab 4, page 2):**
The BC Assessment Authority has provided information that shows that the average home within the RDCO that was assessed at $734,000 in 2020 has increased by an average of 2.4% in market value, to $751,500.

- ❖ However, each municipality's and Electoral Area's market change rate within the RDCO varied. See Tab 4, Page 2.

If a home increased or decreased by more than the average, the owner will pay more or less than the numbers estimated.

**Concept 1: Tax Shifts due to Market Changes only between participant areas (see Tab 4, Page 2):** Example: As a result of the larger percentage of market increase in Central Okanagan West (1.67%), some of the requisition was shifted from Central Okanagan East (whose market increase was 0..69%) for shared Electoral Area services.

As an example, there is a shift of existing taxes causing a tax increase to one area, and decrease to the other. Let's say there is a service that only the 2 electoral areas

participate in. The total requisition last year was $1000, and remains the same this year.

| | **C.O. West** | **C.O. East** |
|---|---|---|
| 2020 Assessed Value | $734,000 | $734,000 |
| Requisition Split for $1,000 | $500 | $500 |
| 2021 BCAA Market Value Change (minor) | 1.67% | 0.69% |
| 2021 Assessed Value | $746,500 | $739,000 |
| Requisition Split for same $1,000 | $503 | $497 |
| Change | +$3 | (-$3) |

The same theory applies when municipalities have different market change rates, and participate in shared regional services.

Residential market change for the entire region has varied from 0.69% for Central Okanagan East to 5.42% for Lake Country. Most of the other municipalities are in the 2% range, so this has caused a large assessment shift to Lake Country.

**Concept 2: Total Share of Assessments - Percentage Change In Assessments, by Area – Including Market Change AND Growth:** This has cause some requisition shifts between shared services (typically regional services) from Kelowna and the EA's as follows:

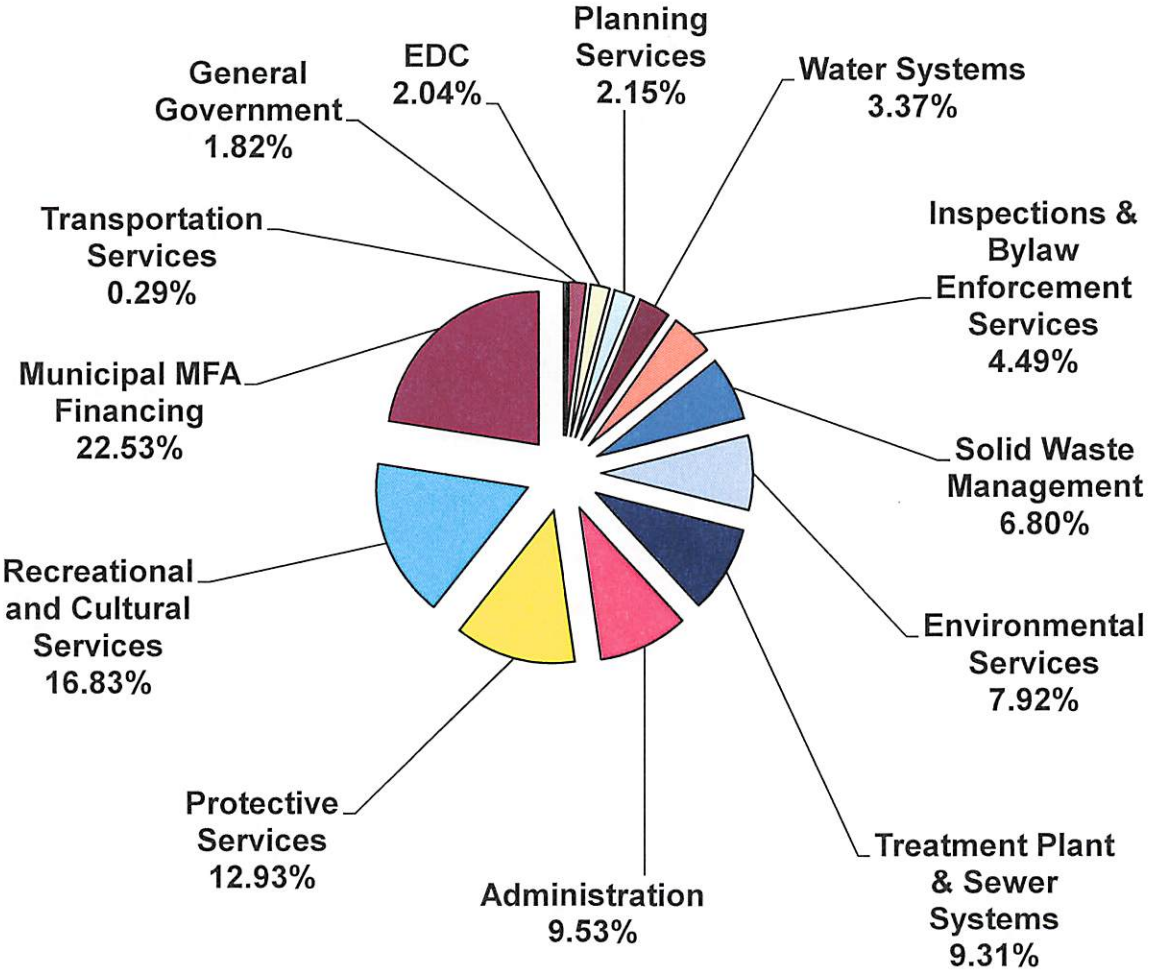
| | **2020** | **2021** | **Change** |
|---|---|---|---|
| City of Kelowna | 71.653% | 71.117% | (-0.536%) |
| Peachland | 2.592% | 2.605% | +0.024% |
| Lake Country | 6.808% | 7.114% | +0.306% |
| West Kelowna | 15.372% | 15.613% | +0.241% |
| EA West | 1.862% | 1.849% | (-0.013%) |
| EA East | 1.713% | 1.702% | (-0.011%) |
| Total | 100% | 100% | 0 |

**Now, to go through the budget in more detail, another report will be provided in your agenda package with the highlighted budget changes.**

Respectfully Submitted,

Marilyn Rilkoff
Director of Financial Services

## 2021 RDCO Operating Funds: General Revenue, Water, Sewer, including Municipal MFA Financing
## Total of All Operating Funds: $56.7 Million



# REGIONAL DISTRICT OF CENTRAL OKANAGAN
# Breakdown of Pie Chart Information 2021 Budget
# All Operating Funds including MFA

## Administration

| | | | |
|---|---|---|---|
| 002 -- Administration | $ 1,958,302 | | |
| 003 -- Finance | 1,409,134 | | |
| 004 -- Engineering | 391,147 | | |
| 005 -- Human Resources | 429,254 | | |
| 006 -- Information Systems | 1,216,996 | | |
| Total Administration | | $ | 5,404,833 |

## General Government

| | | | |
|---|---|---|---|
| 001-- Regional District Board | 856,932 | | |
| 007 -- Electoral Areas Only | 59,572 | | |
| 008 -- Westside Regional Office | 35,405 | | |
| 009 -- Central Okanagan East Electoral Area | 37,736 | | |
| 011 -- Regional Grants in Aid | 27,171 | | |
| 012 -- Grants - Westside Electoral Area | 8,500 | | |
| 013 -- Grants - Central Okanagan East Area | 4,000 | | |
| Total General Government | | | 1,029,316 |

## Protective Services

| | | | |
|---|---|---|---|
| 017 -- Upper Ellison Fire Protection Extension | 0 | | |
| 019 -- Electoral Area Fire Prevention | 90,581 | | |
| 020 -- Lakeshore Rd Fire Protection | 23,988 | | |
| 021 -- Ellison Fire Department | 590,217 | | |
| 022 -- Joe Rich Fire | 486,212 | | |
| 023 -- North Westside Road Fire | 600,551 | | |
| 024 -- Wilson's Landing Fire Department | 319,222 | | |
| 027 -- Ridgeview Fire | 12,119 | | |
| 028 -- June Springs Fire Protection | 15,018 | | |
| 029 -- Brent Road Fire Protection | 29,395 | | |
| 030 -- Regional Rescue Service | 2,577,007 | | |
| 031 -- 911 Emergency Telephone Service | 1,368,195 | | |
| 040 -- Crime Stoppers | 303,264 | | |
| 041 -- Victims / Witness Assistance | 535,003 | | |
| 042 -- Reg. Crime Prevention & Alarm Control | 378,825 | | |
| Total Protective Services | | | 7,329,597 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN
# Breakdown of Pie Chart Information 2021 Budget
# All Operating Funds including MFA

| | | |
|---|---|---|
| **Inspections & Bylaw Enforcement Services** | | |
| 043 -- Business Licenses | 34,812 | |
| 044 -- Building Inspection | 476,153 | |
| 046 -- Dog Control | 1,619,882 | |
| 047 -- Mosquito Control | 206,614 | |
| 049 -- Prohibited Animal Control | 1,097 | |
| 105 -- Noise Abatement | 8,156 | |
| 106 -- Untidy Premises | 13,668 | |
| 115 -- Noxious Insect Control | 18,297 | |
| 116 -- Weed Control | 144,364 | |
| 118 -- Starling Control | 20,209 | |
| Total Inspections & Bylaw Enforcement Services | | 2,543,252 |
| **Transportation Services** | | |
| 050 -- Transportation Demand Mangmnt | 114,352 | |
| 051 -- Lakeshore Road Improvements | 4,512 | |
| 058 -- Scotty Heights Street Lights | 18,521 | |
| 085 -- Ellison Transit | 28,074 | |
| Total Transportation Services | | 165,459 |
| **Solid Waste Management** | | |
| 092 -- Westside Waste Disposal & Recycling Centre | 1,305,986 | |
| 093 -- Westside Sanitary Landfill Closure | 72,029 | |
| 094 -- Solid Waste Management | 1,827,030 | |
| 095 -- Solid Waste Collection | 648,313 | |
| Total Solid Waste Management | | 3,853,358 |
| **Environmental Services** | | |
| 091 -- Effluent Disposal | 637,980 | |
| 101 -- Okanagan Basin Water Board | 2,263,718 | |
| 102 -- Air Quality Monitoring | 186,884 | |
| 117 -- Sterile Insect Release Program | 1,402,314 | |
| Total Environmental Services | | 4,490,896 |
| **Planning Services** | | |
| 110 -- Regional Planning | 713,183 | |
| 111 -- Electoral Area Planning | 505,328 | |
| Total Environmental Services | | 1,218,511 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN
## Breakdown of Pie Chart Information 2021 Budget
## All Operating Funds including MFA

| | | |
|---|---|---|
| **EDC** | | |
| 120 -- Economic Development Commission | 1,158,264 | |
| Total EDC | | 1,158,264 |
| **Recreational and Cultural Services** | | |
| 121 -- Ellison Community Heritage Hall | 157,673 | |
| 123 -- Joe Rich Community Hall | 58,182 | |
| 124 -- Westside Municipal Recreation (Transfer) | 36,060 | |
| 125 -- Johnson Bentley Aquatic Centre (Trnsfr) | 14,818 | |
| 126 -- Killiney Community Hall | 23,358 | |
| 131 -- Winfield Letters Patent | 55,000 | |
| 142 -- Regional Parks | 8,543,692 | |
| 143 -- Westside Community Parks | 224,475 | |
| 144 -- Eastside Community Parks | 113,023 | |
| 171 -- Okanagan Regional Library | 315,478 | |
| Total Recreational and Cultural Services | | 9,541,759 |
| **Water Systems** | | |
| 301 -- Killiney Beach Water | 440,556 | |
| 303 -- Falcon Ridge Water | 226,060 | |
| 305 -- Sunset Ranch Water | 237,383 | |
| 306 -- Trepanier Bench Water | 28,497 | |
| 307 -- Westshores Water | 544,487 | |
| 310 -- Fintry / Shalal Water | 436,311 | |
| Total Water Systems | | 1,913,294 |
| **Treatment Plant & Sewer Systems** | | |
| 401 -- Westside Wastewater Treatment Plant | 4,262,885 | |
| 470 -- RDCO Lift Stations / Collector Systems | 507,749 | |
| 471 -- WFN Lift Stations / Collector Systems | 127,440 | |
| 472 -- Peachland Lift Stations / Collector Systems | 206,401 | |
| Sewer Debt Financing | 30,804 | |
| 499 -- Ellison Sewer System | 141,654 | |
| Total Treatment Plant and Sewer Systems | | 5,276,933 |
| Municipal MFA Financing | 12,778,088 | |
| | | 12,778,088 |
| **Total Operating Funds including Municipal MFA Financing** | | 56,703,560 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 BUDGETS SUMMARY

| | | |
|---|---|---|
| **GENERAL REVENUE FUND:** | | |
| Revenues | $ | (49,513,333) |
| Expenditures | | 49,513,333 |
| (Surplus)/Deficit | | 0 |
| **GENERAL CAPITAL FUND:** | | |
| Revenues | $ | (7,144,074) |
| Expenditures | | 7,144,074 |
| (Surplus)/Deficit | | 0 |
| **WATER REVENUE FUND** | | |
| Revenues | $ | (1,913,294) |
| Expenditures | | 1,913,294 |
| (Surplus)/Deficit | | 0 |
| **WATER CAPITAL FUND** | | |
| Revenues | $ | (680,393) |
| Expenditures | | 680,393 |
| (Surplus)/Deficit | | 0 |
| **SEWER REVENUE FUND** | | |
| Revenues | $ | (5,276,933) |
| Expenditures | | 5,276,933 |
| (Surplus)/Deficit | | 0 |
| **SEWER CAPITAL FUND** | | |
| Revenues | $ | (4,575,160) |
| Expenditures | | 4,575,160 |
| (Surplus)/Deficit | | 0 |
| **DCC RESERVE FUNDS** | | |
| Revenues | $ | (3,579,610) |
| Expenditures | | 3,579,610 |
| (Surplus)/Deficit | | 0 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## GENERAL REVENUE FUND
## 2021 ANNUAL BUDGET
## REVENUE SUMMARY

| | | | |
|---|---|---|---|
| **Services to Other Local Governments** | | | |
| City of Kelowna | $ (1,017,819) | | |
| District of Peachland | (162,810) | | |
| District of Lake Country | (110,700) | | |
| District of West Kelowna | (717,139) | | |
| Reg. Dist. of Kootenay Boundary | (63,831) | | |
| Reg. Dist. of Central Kootenay | (63,769) | | |
| Reg. Dist. of Okanagan Similkameen | (143,996) | | |
| Reg. Dist. of North Okanagan | (140,802) | | |
| Reg. Dist of East Kootenay | (138,974) | | |
| Reg. Dist. Thompson Nicola | (226,543) | | |
| Reg. Dist of Columbia Shuswap | (102,127) | | |
| Reg. Dist . Of Squamish Lillooett | (5,169) | | |
| Westbank First Nations | (758,294) | | |
| | | $ | (3,651,973) |
| **Sale of Services, Donations, Sundry** | | | (4,079,970) |
| **Transfer from Landfill Closure Reserve** | | | (53,290) |
| **Transfer from Operating Reserves** | | | (660,380) |
| **Transfer from CWF Capital Facility Reserve Fund** | | | (25,000) |
| **Grants** | | | (394,300) |
| **Revenues from Own Sources** | | | (931,060) |
| **Conditional Transfers - Provincial** | | | |
| Electoral Area Requisitions | (4,219,090) | | |
| Parcel Taxes | (249,182) | | |
| Grants | (1,071,683) | | |
| | | | (5,539,955) |
| **Conditional Transfers - Kelowna** | | | |
| Requisition | (13,247,497) | | |
| Parcel Taxes | (274,229) | | |
| MFA Debt | (9,672,099) | | |
| | | | (23,193,825) |
| **Conditional Transfers - Peachland** | | | |
| Requisition | (562,513) | | |
| Parcel Taxes | (795) | | |
| MFA Debt | (326,042) | | |
| | | | (889,350) |
| **Conditional Transfers - Lake Country** | | | |
| Requisition | (1,514,511) | | |
| Parcel Taxes | (83,984) | | |
| MFA Debt | (1,148,676) | | |
| | | | (2,747,171) |
| **Conditional Transfers - West Kelowna** | | | |
| Requisition | (3,191,259) | | |
| Parcel Taxes | (10,859) | | |
| MFA Debt | (1,349,653) | | |
| | | | (4,551,771) |
| **2020 Surplus** | | | (2,795,288) |
| | **TOTAL REVENUES** | $ | (49,513,333) |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## GENERAL REVENUE FUND

## 2021 ANNUAL BUDGET

## EXPENDITURE SUMMARY

| | | | |
|---|---|---|---|
| **General Government Services** | | | |
| 001-- Regional District Board | $ | 856,932 | |
| 002 -- Administration | | 1,958,302 | |
| 003 -- Finance | | 1,409,134 | |
| 004 -- Engineering | | 391,147 | |
| 005 -- Human Resources | | 429,254 | |
| 006 -- Information Systems | | 1,216,996 | |
| 007 -- Electoral Areas Only | | 59,572 | |
| 008 -- Westside Regional Office | | 35,405 | |
| 009 -- Central Okanagan East Electoral Area | | 37,736 | |
| 011 -- Regional Grants in Aid | | 27,171 | |
| 012 -- Grants - Westside Electoral Area | | 8,500 | |
| 013 -- Grants - Central Okanagan East Area | | 4,000 | |
| **Total General Government** | | | $ 6,434,149 |
| **Protective Services** | | | |
| 019 -- Electoral Area Fire Prevention | | 90,581 | |
| 020 -- Lakeshore Rd Fire Protection | | 23,988 | |
| 021 -- Ellison Fire Department | | 590,217 | |
| 022 -- Joe Rich Fire | | 486,212 | |
| 023 -- North Westside Road Fire | | 600,551 | |
| 024 -- Wilson's Landing Fire Department | | 319,222 | |
| 027 -- Ridgeview Fire | | 12,119 | |
| 028 -- June Springs Fire Protection | | 15,018 | |
| 029 -- Brent Road Fire Protection | | 29,395 | |
| 030 -- Regional Rescue Service | | 2,577,007 | |
| 031 -- 911 Emergency Telephone Service | | 1,368,195 | |
| 040 -- Crime Stoppers | | 303,264 | |
| 041 -- Victims Services | | 535,003 | |
| 042 -- Reg. Crime Prevention & Alarm Control | | 378,825 | |
| 043 -- Business Licenses | | 34,812 | |
| 044 -- Building Inspection | | 476,153 | |
| 046 -- Dog Control | | 1,619,882 | |
| 047 -- Mosquito Control | | 206,614 | |
| 049 -- Prohibited Animal Control | | 1,097 | |
| 118 -- Starling Control | | 20,209 | |
| **Total Protective Services** | | | 9,688,364 |

(continued next page)

## REGIONAL DISTRICT OF CENTRAL OKANAGAN
## GENERAL REVENUE FUND - 2021 ANNUAL BUDGET
## EXPENDITURE SUMMARY (continued)

| | | | |
|---|---|---|---|
| **Transportation Services** | | | |
| 050 -- Transportation Demand Mangmnt | $ 114,352 | | |
| 051 -- Lakeshore Road Improvements | 4,512 | | |
| 058 -- Scotty Heights Street Lights | 18,521 | | |
| 085 -- Ellison Transit | 28,074 | | |
| **Total Transportation Services** | | $ | 165,459 |
| **Environmental Health Services** | | | |
| 091 -- Effluent Disposal | 637,980 | | |
| 092 -- Westside Waste Disposal & Recycling Centre | 1,305,986 | | |
| 093 -- Westside Sanitary Landfill Closure | 72,029 | | |
| 094 -- Solid Waste Management & Recyling | 1,827,030 | | |
| 095 -- Solid Waste Collection | 648,313 | | |
| 101 -- Okanagan Basin Water Board | 2,263,718 | | |
| 102 -- Air Quality Monitoring | 186,884 | | |
| 105 -- Noise Abatement | 8,156 | | |
| 106 -- Untidy Premises | 13,668 | | |
| **Total Environmental Health** | | | 6,963,764 |
| **Environmental Development Services** | | | |
| 110 -- Regional Planning | 713,183 | | |
| 111 -- Electoral Area Planning | 505,328 | | |
| 115 -- Noxious Insect Control | 18,297 | | |
| 116 -- Weed Control | 144,364 | | |
| 117 -- Sterile Insect Release Program | 1,402,314 | | |
| 120 -- Economic Development Commiss | 1,158,264 | | |
| **Total Environmental Development** | | | 3,941,750 |
| **Recreational and Cultural Services** | | | |
| 121 -- Ellison Community Heritage Hall | 157,673 | | |
| 123 -- Joe Rich Community Hall | 58,182 | | |
| 124 -- Westside Municipal Recreation (Transfer) | 36,060 | | |
| 125 -- Johnson Bentley Aquatic Centre (Transfer) | 14,818 | | |
| 126 -- Killiney Community Hall | 23,358 | | |
| 131 -- Winfield Letters Patent (Transfer) | 55,000 | | |
| 142 -- Regional Parks | 8,543,692 | | |
| 143 -- Westside Community Parks | 224,475 | | |
| 144 -- Eastside Community Parks | 113,023 | | |
| 171 -- Okanagan Regional Library | 315,478 | | |
| **Total Recreational and Cultural** | | | 9,541,759 |
| **Municipal Finance Authority Debt** | | | |
| 188 -- OK Regional Library Borrowing - Admin | 281,618 | | |
| 189 -- Member Municipalities | 12,496,470 | | |
| **Total M.F.A. Debt** | | $ | 12,778,088 |
| **TOTAL EXPENDITURES** | | $ | 49,513,333 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## GENERAL CAPITAL FUND
## 2021 ANNUAL BUDGET

| | | | |
|---|---|---|---|
| **REVENUE** | | | |
| Transfer from Equipment Reserve Funds | $ | (1,073,785) | |
| Transfer from CWF Capital Facility Reserve Fund | | (528,032) | |
| Transfer from Capital Facility Reserve Fund | | (3,625,198) | |
| Donations | | (41,200) | |
| Transfer from Park Land Reserve Fund | | (1,205,895) | |
| Grants | | (595,464) | |
| Proceeds of Sales | | (9,500) | |
| Transfer from General Revenue Fund | | (65,000) | |
| | | | $ (7,144,074) |
| **EXPENDITURE** | | | |
| 001 -- Board | $ | 0 | |
| 002 -- Administration | | 302,245 | |
| 003 -- Finance | | 50,900 | |
| 004 -- Engineering | | 20,900 | |
| 006 -- Information Systems | | 178,678 | |
| 007 -- Electoral Areas | | 82,400 | |
| 019 -- Electoral Areas FirePrevention | | 0 | |
| 021 -- Ellison Vol. Fire Department | | 213,108 | |
| 022 -- Joe Rich Vol. Fire Department | | 113,312 | |
| 023 -- North Westside Vol. Fire/Rescue Dept. | | 137,002 | |
| 024 -- Wilson's Landing Vol. Fire Department | | 203,921 | |
| 030 -- Regional Rescue | | 478,529 | |
| 031 -- 911 Emergency Number | | 19,190 | |
| 041 -- Victim Services | | 3,700 | |
| 044 -- Building Inspection | | 0 | |
| 046 -- Dog Control | | 86,950 | |
| 091 -- Effluent/Water Disposal | | 50,000 | |
| 092 -- Westside Waste Disposal & Recycling Centre | | 11,330 | |
| 094 -- Waste Reduction Program & Recycling | | 0 | |
| 095 -- Solid Waste Collection (Electoral Areas) | | 216,026 | |
| 110 -- Regional Planning | | 6,840 | |
| 111 -- Electoral Area Planning | | 6,840 | |
| 120 -- Economic Development Commission | | 13,150 | |
| 121 -- Ellison Community Centre | | 83,556 | |
| 123 -- Joe Rich Community Hall | | 138,475 | |
| 142 -- Regional Parks | | 4,499,126 | |
| 143 -- Westside Community Parks | | 108,075 | |
| 144 -- Eastside Community Parks | | 46,985 | |
| 199 -- Vehicle Operations | | 72,836 | |
| | | | $ 7,144,074 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 ANNUAL BUDGET

## WATER REVENUE FUND

| | | |
|---|---|---|
| **REVENUE** | | |
| User Fees | $ (1,543,330) | |
| Parcel Tax | (220,605) | |
| Miscellaneous Revenue | (26,950) | |
| MOTI Contribution | (6,536) | |
| Provincial Grant | (150,000) | |
| 2019 (Surplus) / Deficit | (102,575) | |
| Engineering Administration Overhead Recovery | 27,055 | |
| Administration Overhead Recovery | 109,647 | |
| | | $ (1,913,294) |
| **EXPENDITURE** | | |
| 301 -- Killiney Beach Water | 440,556 | |
| 303 -- Falcon Ridge Water | 226,060 | |
| 305 -- Sunset Ranch Water | 237,383 | |
| 306 -- Trepanier Bench Water | 28,497 | |
| 307 -- Westshores Water | 544,487 | |
| 310 -- Fintry / Shalal Water | 436,311 | |
| | | $ 1,913,294 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 ANNUAL BUDGET
## WATER CAPITAL FUND

| | | | |
|---|---|---|---|
| **REVENUE** | | | |
| From Capital Facilities Reserve Fund | $ | (141,080) | |
| From CWF Capital Facilities Reserve Fund | | (48,183) | |
| Transfer from Equip. Reserve Fund | | (491,130) | |
| | | | $ (680,393) |
| **EXPENDITURE** | | | |
| 301 -- Killiney Beach Water | | 122,718 | |
| 303 -- Falcon Ridge Water | | 22,951 | |
| 305 -- Sunset Ranch Water | | 60,670 | |
| 306 -- Trepanier Bench Water | | 6,250 | |
| 307 -- Westshore Water System | | 435,104 | |
| 310 -- Fintry / Valley of the Sun Water | | 32,700 | |
| | | | $ 680,393 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 ANNUAL BUDGET

## SEWER REVENUE FUND

| | | |
|---|---|---|
| **REVENUE** | | |
| User Fees | $ (157,226) | |
| Services - Peachland | (560,146) | |
| Services - West Kelowna | (3,654,903) | |
| Services - Westbank First Nation | (1,163,917) | |
| Parcel Tax - West Kelowna | (17,897) | |
| Parcel Tax - Westbank First Nation | (12,583) | |
| Office Rental | (2,400) | |
| COVID Restart Grant | (4,500) | |
| 2019 (Surplus) / Deficit | (455,150) | |
| Engineering Administration Overhead Recovery | 149,917 | |
| Administration Overhead Recovery | 601,872 | |
| | | $ (5,276,933) |
| **EXPENDITURE** | | |
| 401 -- Westside Wastewater Treatment Plant | 4,262,885 | |
| 470 -- RDCO Lift Stations / Collector Systems | 507,749 | |
| 471 -- WFN Lift Stations / Collector Systems | 127,440 | |
| 472 -- Peachland Lift Stations / Collector Systems | 206,401 | |
| Sewer Debt Financing | 30,804 | |
| 499 -- Ellison Sewer System | 141,654 | |
| | | $ 5,276,933 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 ANNUAL BUDGET

## SEWER CAPITAL FUND

| | | | |
|---|---|---|---|
| **REVENUE** | | | |
| Transfer from Capital Facilities Reserve | $ | (1,411,485) | |
| Grants | | (18,405) | |
| Transfer from Equipment Reserve Fund | | (265,660) | |
| Transfer from DCC Reserve Fund | | (2,879,610) | |
| | | | $ (4,575,160) |
| **EXPENDITURE** | | | |
| 401 -- Westside Treatment Plant | | 2,009,310 | |
| 470 -- Westside Sewer System: RDCO Lift Stns/Collector | | 2,555,250 | |
| 499 -- Ellison Sewer System | | 10,600 | |
| | | | $ 4,575,160 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 ANNUAL BUDGET

### DCC Reserve Funds

| | | |
|---|---|---|
| **REVENUE** | | |
| Sewer DCC's | $ (3,579,610) | |
| | | (3,579,610) |
| **EXPENDITURE** | | |
| Transfer to DCC Reserve | 3,579,610 | |
| | | 3,579,610 |

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**PERFORMANCE BASED BUDGETING AND MEASUREMENT**

# TAX REQUISITIONS & RATES SECTION CONTENTS


TOTAL TAXES PER AVERAGE HOUSE FOR GENERAL SERVICES BY AREA 1

BCAA AVERAGE ASSESSED VALUE MARKET CHANGE VALUES ……. 2

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- District of Peachland …… 4
- District of Lake Country …… 5
- City of West Kelowna …… 6
- Electoral Area Central Okanagan West …… 7
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EA LOCAL SERVICE AREAS RESIDENTIAL TAX RATE COMPARISON ……. 9

TAX REQUISITION COMPARISON 2021 TO 2020
- City of Kelowna …… 10
- District of Peachland …… 11
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RESIDENTIAL TAX RATE COMPARISON BY SERVICE …… 17


## USAGE TIPS:

**In this section you will find:**

*Residential Tax Rate Comparisons:*
Shows the tax increase for an average home by member area
(excludes individual local service areas)

*Local Service Area Residential Comparisons:*
Shows the tax increase for an average home for local services. Add the applicable services to your overall member area taxes

*Tax Requisition Comparisons:*
Tax Requisition increases / decreases by program, by member area
The overall tax requisition increase as a percentage by member area
(excludes individual local service areas)

*Residential Tax Rates:*
Shows the residential tax rates by program and the effect on an average home.

## REGIONAL DISTRICT OF CENTRAL OKANAGAN 2019 BUDGET
## Total Taxes per Average House for General Services by Area

| | *2020 Total Tax per House. Avg House Value $734,000* | *2021 House Value* | Feb 25 Draft | |
|---|---|---|---|---|
| | | | 2021 | 2021 |
| | | | Total Tax per House | Change per Avg House over 2020 |
| Kelowna | *$183.41* | *$750,000* | $190.57 | $7.16<br>3.092% |
| Peachland | *213.45* | *754,000* | $222.05 | $8.61<br>4.032% |
| Lake Country | *210.68* | *774,000* | $225.38 | $14.70<br>6.977% |
| West Kelowna | *203.34* | *753,000* | $210.85 | $ 7.51<br>3.693% |
| C. O. West | *665.92* | *746,500* | $676.52 | $ 10.59<br>1.591% |
| C. O. East | *535.31* | *739,000* | $535.12 | $ (0.19)<br>(-0.036%) |

This is the budget impact per household for an average RDCO home.
Refer to Tab 4, Pages 10 - 15 to see the 20 plus services included in General Taxes for your area

## Central Okanagan Regional District
## BCAA Average Assessed Value Market Change Values
## For Single Family Residence on smaller sites (less than 2 acres)

**Purpose:** We need to be able to compare tax increases on an average home from year to year when market and growth affect assessment values and and vary from area to area.

BCAA reported that the final average house value for 2020 for the entire Region was $734,000.
The market changes to this average by area for 2021 are shown below.
The average residential market change for the RDCO is calculated at 2.40%, and we apply this for method consistency to calculate the RDCO average for a single family residence.
(The BCAA average house value, all areas, lot sizes , with market and non market changes including new construction for 2021 for the entire Region is $763,000.)
However, each participant area can vary significantly from the average.

In order to enable a comparison from year to year, we obtain the prior year average RDCO house value information from BCAA, then adjust each area by the average Market Change in that area see how a house assessed at the RDCO average value in an area last year would be affected this year.

| Area: Land & Improvements: | 2020 BCAA Regional Average | BCAA Average Residential Market Change % | 2021 Regional Average by Area | 2021 Rounded to: |
|---|---|---|---|---|
| **RDCO Average** | **734,000** | **2.40%** | **751,616** | **751,500** |

| | | BCAA Residential Market Change % | | | |
|---|---|---|---|---|---|
| City of Kelowna | 734,000 | 2.16% | 749,854 | 750,000 | * |
| District of Peachland | 734,000 | 2.72% | 753,965 | 754,000 | * |
| District of Lake Country | 734,000 | 5.42% | 773,783 | 774,000 | * |
| City of West Kelowna | 734,000 | 2.58% | 752,937 | 753,000 | * |
| EA Central Okanagan West | 734,000 | 1.67% | 746,258 | 746,500 | * |
| EA Central Okanagan East | 734,000 | 0.69% | 739,065 | 739,000 | * |
| Electoral Area Only Average | 734,000 | 1.69% | 746,405 | 746,500 | * |

Improvements Only:
Percentage of Total that is Improvement Values for RDCO 49%

**Note: The comparison basis is an average house assessment across the RDCO. These are not the average house assessments in each area. Because we are looking at the RDCO taxes, we need to look at the average house assessment across the RDCO, then make adjustments for market changes within each area, so that we can compare the effects on a house of average value across the region, in each area.*

**Central Okanagan East Neighborhood Breakdown Available from BCAA:**

| | | | | |
|---|---|---|---|---|
| Joe Rich/Falcon Ridge/Greystokes | 734,000 | 2.20% | 750,148 | 750,000 |
| Scotty Creek / Ellison | 734,000 | 0.28% | 736,055 | 736,000 |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## CITY OF KELOWNA

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

| | 2021 | 2020 | Tax Rate Diff |
|---|---|---|---|
| **Tax Rates** | | | |
| Land and Improvements | 0.2367 | 0.2321 | 0.0047 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |
| Improvements Only | 0.0075 | 0.0072 | 0.0003 |

| | **Amount** | **% Incr (Decr) for Avg Home** |
|---|---|---|
| Base Tax Increase (Decrease) | $ 7.20 | 4.06% |
| On a home & land valued at $750,000 in 2021 | | |
| (Per BCAA, the average RDCO home value was $734,000 in 2020 - Kelowna Market Change for 2021 was 2.16%) | | |
| Tax Increase (Decrease) on Land Only | $ (0.20) | -1.880% |
| On Land valued at $383,987 in 2021 | | |
| Tax Increase (Decrease) on Improvements Only | | |
| On improvements valued at $366,013 in 2021 | $ 0.15 | 5.786% |
| **Net Increase (Decrease)** | **$ 7.15** | **3.902%** |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## DISTRICT OF PEACHLAND

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

| | 2021 | 2020 | Tax Rate Diff |
|---|---|---|---|
| **Tax Rates** | | | |
| Land and Improvements | 0.2808 | 0.2765 | 0.0043 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |

Base Tax Increase (Decrease) $ 8.75

On a home & land valued at $754,000 in 2021

(Per BCAA, the average RDCO home value was $734,000 in 2020 - Peachland Market Change for 2021 was 2.72%)

Tax Increase (Decrease) on Land Only

On Land valued at $386,035 in 2021 $ (0.14)

| | Amount | % Incr (Decr) for Avg Home |
|---|---|---|
| **Net Increase (Decrease)** | **$ 8.61** | **4.032%** |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## DISTRICT OF LAKE COUNTRY

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

| | 2021 | 2020 | Tax Rate Diff |
|---|---|---|---|
| **Tax Rates** | | | |
| Land and Improvements | 0.2739 | 0.2693 | 0.0046 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |
| Improvements Only | 0.0075 | 0.0072 | 0.0003 |

| | **Amount** | **% Incr (Decr) for Avg Home** |
|---|---|---|
| Base Tax Increase (Decrease) | $ 14.33 | 7.251% |
| On a home & land valued at $774,000 in 2021 | | |
| (Per BCAA, the average RDCO home value was $734,000 in 2020 - Lake Country Market Change for 2021 was 5.42%) | | |
| Tax Increase (Decrease) on Land Only | | |
| On Land valued at $396,275 in 2021 | $ 0.13 | 1.260% |
| Tax Increase (Decrease) on Improvements Only | | |
| On a improvements valued at $377,725 in 2021 | $ 0.24 | 9.171% |
| **Net Increase (Decrease)** | **$ 14.70** | **6.977%** |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## CITY OF WEST KELOWNA

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

| | 2021 | 2020 | Tax Rate Diff |
|---|---|---|---|
| **Tax Rates** | | | |
| Land and Improvements | 0.2663 | 0.2628 | 0.0035 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |
| Improvements Only (very small service area) | 0.0075 | 0.0072 | 0.0003 |
| Base Tax Increase (Decrease) | $ 7.67 | | 0.0397 |

On a home & land valued at $753,000 in 2021
(Per BCAA, the average RDCO home value was $734,000 in 2020 -West Kelowna Market Change for 2021 was 2.58%)

| | | |
|---|---|---|
| Tax Increase (Decrease) on Land Only<br>On Land valued at $385,523 in 2021 | $ (0.16) | -1.49% |

| | **Amount** | **% Incr (Decr) for Avg Home** |
|---|---|---|
| **Net Increase (Decrease)** | **$ 7.50** | **3.693%** |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## ELECTORAL AREA C. O. WEST

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020
GENERAL SERVICES

| | 2021 | 2020 | Tax Rate Diff |
|---|---|---|---|
| **Tax Rates** | | | |
| Land and Improvements | 0.8318 | 0.8211 | 0.0107 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |
| Improvements Only | 0.0109 | 0.0111 | -0.0002 |

| | **Amount** | **% Incr (Decr) for Avg Home** |
|---|---|---|
| Base Tax Increase (Decrease) | $ 18.26 | 3.030% |
| On a home & land valued at $746,500 in 2021 | | |
| (Per BCAA, the average RDCO home value was $734,000 in 2020 - E.A.C.O.W. Market Change for 2021 was 1.67%) | | |
| Tax Increase (Decrease) on Land Only | | |
| On Land valued at $382,195 in 2021 | $ (0.24) | -2.338% |
| Tax Increase (Decrease) on Improvements Only | | |
| On improvements valued at $364,305 in 2021 | $ (0.02) | -0.395% |
| Change to Solid Waste Management Parcel Tax | $ (7.41) | -15.194% |
| **Net Increase (Decrease)** | **$ 10.59** | **1.591%** |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## CENTRAL OKANAGAN C.O. EAST

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

| | 2021 | 2020 | Tax Rate Diff |
|---|---|---|---|
| **Tax Rates** | | | |
| Land and Improvements | 0.6455 | 0.6396 | 0.0058 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |
| Improvements Only | 0.0184 | 0.0183 | 0.0001 |

| | **Amount** | **% Incr (Decr) for Avg Home** |
|---|---|---|
| Base Tax Increase (Decrease) | $ 7.51 | 1.600% |
| On a home & land valued at $739,000 in 2021 | | |
| (Per BCAA, the average RDCO home value was $734,000 in 2020 - E.A.C.O.E. Market Change for 2021 was 0.69%) | | |
| Tax Increase (Decrease) on Land Only | | |
| On Land valued at $378,355 in 2021 | $ (0.35) | -3.319% |
| Tax Increase (Decrease) on Improvements Only | | |
| On a improvements valued at $360,645 in 2021 | $ 0.05 | 0.814% |
| Change to Solid Waste Management Parcel Tax | $ (7.41) | -15.194% |
| **Net Increase (Decrease)** | **$ (0.19)** | **-0.036%** |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## LOCAL SERVICE AREAS

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

**NOTE: Add the applicable Local Services Increase / (Decrease) to the GENERAL SERVICES Tax Rate Comparison to get the estimate of the full impact to your area of interest**

### Within Central Okanagan West:

| | 2021 | 2020 | Difference | Tax Impact on a home assessed at $746,500 in 2021 vs. $734,000 in 2020: 2021 | 2020 | Increase / (Decrease) | Budget Section Page # |
|---|---|---|---|---|---|---|---|
| 023 -- North Westside Road Fire | 0.7583 | 0.7688 | (0.0106) | 566.05 | 564.33 | 1.72 | 79 |
| 024 -- Wilson's Landing Fire | 0.8297 | 0.7901 | 0.0395 | 619.34 | 579.96 | 39.37 | 81 |
| 029 -- Brent Road Fire | 0.5915 | 0.6213 | (0.0298) | 441.58 | 456.06 | (14.48) * | 85 |
| 124 -- Westside Municipal Recreation | 0.1426 | 0.1475 | (0.0049) | 106.45 | 108.27 | (1.81) | 147 |
| 125 -- Johnson Bentley Memorial Aquatic | 0.0981 | 0.0938 | 0.0043 | 73.23 | 68.85 | 4.38 | 149 |
| 126 -- Killiney Community Hall | 0.0330 | 0.0344 | (0.0014) | 24.60 | 25.25 | (0.65) | 5 |

### Within Central Okanagan East:

| | | | | Tax Impact on a home assessed at $750,000 in 2021 vs. $734,000 in 2020 | | | |
|---|---|---|---|---|---|---|---|
| 022 -- Joe Rich Fire Protection | 1.5731 | 1.5933 | (0.0202) | 1179.84 | 1169.49 | 10.35 | 77 |
| 123 -- Joe Rich Community Hall | 0.1742 | 0.1737 | 0.0004 | 130.63 | 127.52 | 3.11 | 3 |

| | | | | Tax Impact on a home assessed at $736,000 in 2021 vs. $734,000 in 2020 | | | |
|---|---|---|---|---|---|---|---|
| 020 -- Lakeshore Road Fire Protection | 0.5310 | 0.5329 | (0.0020) | 390.79 | 391.17 | (0.37) * | 73 |
| 021 -- Ellison Fire Protection | 0.6976 | 0.7073 | (0.0097) | 513.44 | 519.14 | (5.70) | 75 |
| 028 -- June Springs Fire | 0.5718 | 0.5408 | 0.0310 | 420.85 | 396.95 | 23.89 * | 83 |
| 058 -- Scotty Heights St. Lights | 0.0835 | 0.0759 | 0.0076 | 61.43 | 55.70 | 5.73 | 33 |
| 085 -- Ellison Transit | 0.0426 | 0.0389 | 0.0036 | 31.33 | 28.58 | 2.75 | 128 |
| 121 -- Ellison Heritage Hall | 0.1617 | 0.1640 | (0.0023) | 119.02 | 120.39 | (1.37) | 1 |

* Small service area

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## CITY OF KELOWNA

### TAX REQUISITION COMPARISON 2021 TO 2020
### GENERAL SERVICES

| | 2021 | 2020 | Increase (Decrease) | | Budget Section Page # |
|---|---|---|---|---|---|
| 001 -- Regional Board | 529,949 | $ 525,643 | $ 4,306 | | 106 |
| 011 -- Regional Grants in Aid | 21,027 | 20,966 | 61 | | 108 |
| 030 -- Regional Rescue | 1,687,802 | 1,562,128 | 125,674 | | 87 |
| 031 -- 911 Emergency Number | 242,350 | 233,058 | 9,292 | | 98 |
| 040 -- Crime Stoppers | 210,302 | 211,693 | (1,391) | | 100 |
| 041 -- Victims Witness Assistance Program | 268,405 | 270,078 | (1,673) | | 102 |
| 046 -- Dog Control | 683,307 | 550,015 | 133,292 | | 17 |
| 047 -- Mosquito Control | 184,025 | 174,073 | 9,951 | | 31 |
| 049 -- Prohibited Animal Control | 217 | 209 | 8 | | 19 |
| 091 -- Septic Tank Effluent Disposal Site | 0 | 0 | 0 | | 35 |
| 101 -- Okanagan Basin Water Board | 1,500,557 | 1,441,773 | 58,784 | | 145 |
| 102 -- Air Quality Monitoring | 134,720 | 132,715 | 2,005 | | 130 |
| 110 -- Regional Planning | 300,882 | 280,772 | 20,110 | | 94 |
| 111 -- Electoral Area Planning | 186,154 | 177,107 | 9,047 | | 96 |
| 116 -- Weed Control | 84,242 | 83,127 | 1,115 | | 27 |
| 117 -- Sterile Insect Release Program | 733,882 | 747,848 | (13,966) | | 132 |
| 118 -- Starling Control | 18,692 | 18,739 | (47) | | 114 |
| 120 -- Economic Development Commission | 787,644 | 734,937 | 52,707 | | 15 |
| 131 -- Winfield Recreation Complex | 55,000 | 55,000 | 0 | | 151 |
| 142 -- Regional Parks | 5,618,342 | 5,532,957 | 85,385 | | 9 |
| TAXES | $ 13,247,497 | $ 12,752,837 | $ 494,661 | 3.88% | |

*Note: Due to shift in assessments, mainly because of growth, Kelowna pays a slightly larger share of the requisitions in 2020*

*Even if the requisition for a service stays exactly the same, Kelowna pays more because of the shift.*

*See 117 - Sterile Insect Control Budget as an example.*

| | | | | | |
|---|---|---|---|---|---|
| PARCEL TAX: | | | | | |
| 117 -- Sterile Insect Release Parcel Tax | 274,229 | 292,855 | (18,626) | | 132 |
| PARCEL TAXES | 274,229 | 292,855 | (18,626) | -6.36% | |
| SALE OF SERVICES | | | | | |
| 021 -- Ellison Volunteer Fire Dept | 44,000 | 45,500 | (1,500) | | 75 |
| 094 -- Solid Waste Management & Recycling | 958,398 | 905,683 | 52,715 | | 67 |
| 115 -- Insect Control | 15,421 | 15,010 | 411 | | 25 |
| SERVICES | 1,017,818 | 966,193 | 51,626 | 5.34% | |
| **TOTAL Change All Taxes and Services** | **14,539,545** | **14,011,885** | **527,660** | **3.77%** | |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## DISTRICT OF PEACHLAND

### TAX REQUISITION COMPARISON 2021 TO 2020
### GENERAL SERVICES

| | 2021 | 2020 | Increase (Decrease) | | Budget Section Page # |
|---|---|---|---|---|---|
| 001 -- Regional Board | 19,412 | $ 19,013 | $ 399 | | 106 |
| 011 -- Regional Grants in Aid | 105 | 105 | 0 | | 108 |
| 030 -- Regional Rescue | 73,116 | 67,048 | 6,067 | | 87 |
| 031 -- 911 Emergency Number | 10,499 | 10,003 | 496 | | 98 |
| 040 -- Crime Stoppers | 9,110 | 9,086 | 24 | | 100 |
| 041 -- Victims Witness Assistance Program | 11,627 | 11,592 | 35 | | 102 |
| 042 -- Regional Crime Prevention Program | 14,802 | 14,937 | (135) | | 104 |
| 046 -- Dog Control | 29,601 | 23,607 | 5,994 | | 17 |
| 049 -- Prohibited Animal Control | 8 | 8 | 0 | | 19 |
| 091 -- Septic Tank Effluent Disposal Site | 0 | 0 | 0 | | 35 |
| 101 -- Okanagan Basin Water Board | 65,004 | 61,882 | 3,122 | | 145 |
| 102 -- Air Quality Monitoring | 4,935 | 4,800 | 134 | | 130 |
| 110 -- Regional Planning | 13,034 | 12,051 | 983 | | 94 |
| 111 -- Electoral Area Planning | 2,584 | 2,488 | 96 | | 96 |
| 115 -- Noxious Insect Control | 565 | 543 | 22 | | 25 |
| 116 -- Weed Control | 3,086 | 3,007 | 79 | | 27 |
| 117 -- Sterile Insect Release Program | 26,833 | 27,080 | (247) | | 132 |
| 118 -- Starling Control | 685 | 678 | 7 | | 114 |
| 120 -- Economic Development Commission | 34,121 | 31,544 | 2,577 | | 15 |
| 142 -- Regional Parks | 243,386 | 237,480 | 5,906 | | 9 |
| TAXES | $ 562,512 | $ 536,951 | $ 25,560 | 4.76% | |
| PARCEL TAX: | | | | | |
| 117 -- Sterile Insect Release Parcel Tax | 795 | 795 | 0 | | 132 |
| PARCEL TAXES | 795 | 795 | 0 | 0.00% | |
| SALE OF SERVICES | | | | | |
| 006 -- Information Systems - GIS | 20,357 | 20,875 | (518) | | 134 |
| * 047 -- Mosquito Control | 6,893 | 6,540 | 353 * | | 31 |
| 092 -- Westside Transfer Station | 94,720 | 94,914 | (194) | | 63 |
| 094 -- Solid Waste Management | 40,840 | 38,594 | 2,246 | | 67 |
| 401 -- Westside Wastewater Treatment Plant | 351,771 | 353,008 | (1,237) | | 51 |
| 472 -- Peachland Lift Stations / Collector Systems | 208,376 | 215,702 | (7,326) | | 59 |
| SERVICES | 722,957 | 729,633 | (6,676) | -0.91% | |
| **TOTAL Change All Taxes and Services** | **1,286,264** | **1,267,379** | **18,885** | **1.49%** | |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## DISTRICT OF LAKE COUNTRY

### TAX REQUISITION COMPARISON 2021 TO 2020
### GENERAL SERVICES

| | 2021 | 2020 | Increase (Decrease) | | Budget Section Page # |
|---|---|---|---|---|---|
| 001 -- Regional Board | 53,011 | $ 49,940 | $ 3,071 | | 106 |
| 011 -- Regional Grants in Aid | 1,577 | 1,572 | 5 | | 108 |
| 030 -- Regional Rescue | 196,582 | 173,090 | 23,492 | | 87 |
| 031 -- 911 Emergency Number | 28,227 | 25,824 | 2,403 | | 98 |
| 040 -- Crime Stoppers | 24,494 | 23,456 | 1,038 | | 100 |
| 041 -- Victims Witness Assistance Program | 31,262 | 29,926 | 1,336 | | 102 |
| 042 -- Regional Crime Prevention Program | 40,422 | 39,234 | 1,188 | | 104 |
| 046 -- Dog Control | 79,586 | 60,944 | 18,643 | | 17 |
| 047 -- Mosquito Control | 19,938 | 17,715 | 2,224 | | 31 |
| 091 -- Septic Tank Effluent Disposal Site | 0 | 0 | 0 | | 35 |
| 101 -- Okanagan Basin Water Board | 174,773 | 159,754 | 15,019 | | 145 |
| 110 -- Regional Planning | 35,044 | 31,111 | 3,934 | | 94 |
| 111 -- Electoral Area Planning | 3,710 | 3,528 | 182 | | 96 |
| 115 -- Noxious Insect Control | 1,543 | 1,426 | 116 | | 25 |
| 116 -- Weed Control | 8,427 | 7,898 | 529 | | 27 |
| 117 -- Sterile Insect Release Program | 67,926 | 66,468 | 1,458 | | 132 |
| 118 -- Starling Control | 1,870 | 1,780 | 89 | | 114 |
| 120 -- Economic Development Commission | 91,739 | 81,434 | 10,305 | | 15 |
| 142 -- Regional Parks | 654,380 | 613,072 | 41,308 | | 9 |
| TAXES | $ 1,514,510 | $ 1,388,169 | $ 126,341 | 9.10% | |
| PARCEL TAX: | | | | | |
| 117 -- Sterile Insect Release Parcel Tax | 83,984 | 91,311 | (7,327) | | 132 |
| PARCEL TAXES | 83,984 | 91,311 | (7,327) | -8.02% | |
| SALE OF SERVICES | | | | | |
| 006 -- Information Systems -- GIS | 0 | 0 | 0 * | | 134 |
| 094 -- Solid Waste Management | 97,224 | 91,877 | 5,348 | | 67 |
| 102 -- Air Quality | 13,476 | 12,609 | 867 | | 130 |
| SERVICES | 110,700 | 104,485 | 6,215 | 5.95% | |
| **TOTAL Change All Taxes and Services** | **1,709,195** | **1,583,966** | **125,229** | **7.91%** | |

* Lake Country is now providing its own GIS services internally.

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## CITY OF WEST KELOWNA

### TAX REQUISITION COMPARISON 2021 TO 2020
GENERAL SERVICES

| | 2021 | 2020 | Increase (Decrease) | | Budget Section Page # |
|---|---|---|---|---|---|
| 001 -- Regional Board | 116,345 | $ 112,770 | $ 3,576 | | 106 |
| 011 -- Regional Grants in Aid | 5,877 | 5,840 | 37 | | 108 |
| 030 -- Regional Rescue | 413,380 | 375,861 | 37,519 | | 87 |
| 031 -- 911 Emergency Number | 59,357 | 56,076 | 3,281 | | 98 |
| 040 -- Crime Stoppers | 51,508 | 50,935 | 573 | | 100 |
| 041 -- Victims Witness Assistance Program | 65,738 | 64,983 | 755 | | 102 |
| 042 -- Regional Crime Prevention Program | 88,715 | 88,594 | 121 | | 104 |
| 046 -- Dog Control | 167,357 | 132,338 | 35,019 | | 17 |
| 047 -- Mosquito Control | 3,221 * | 3,032 | 189 | | 31 |
| 049 -- Prohibited Animal Control | 48 | 45 | 3 | | 19 |
| 091 -- Septic Tank Effluent Disposal Site | 0 | 0 | 0 | | 35 |
| 101 -- Okanagan Basin Water Board | 367,520 | 346,903 | 20,617 | | 145 |
| 102 -- Air Quality Monitoring | 29,576 | 28,472 | 1,104 | | 130 |
| 110 -- Regional Planning | 73,693 | 67,556 | 6,137 | | 94 |
| 111 -- Electoral Area Planning | 36,794 | 35,073 | 1,721 | | 96 |
| 117 -- Sterile Insect Release | 143,183 | 143,122 | 62 | | 132 |
| 120 -- Economic Development Commission | 192,911 | 176,832 | 16,080 | | 15 |
| 142 -- Regional Parks | 1,376,056 | 1,331,275 | 44,781 | | 9 |
| TAXES | $ 3,191,280 | $ 3,019,706 | $ 171,574 | 5.68% | |

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

| | | | | | |
|---|---|---|---|---|---|
| PARCEL TAX | | | | | |
| 117 -- Sterile Insect Release | 10,859 | 10,339 | 520 | | 132 |
| Lakeview Trunk Sewer | 17,897 | 22,259 | (4,362) | | 159 |
| PARCEL TAXES | 28,756 | 32,598 | (3,842) | -11.79% | |
| SALE OF SERVICES | | | | | |
| 092 -- Westside Transfer Station | 471,445 | 470,414 | 1,031 | | 63 |
| 094 -- Solid Waste Management | 245,694 | 232,180 | 13,514 | | 67 |
| 401 -- Westside Wastewater Treatment Plant | 3,245,818 | 3,282,883 | (37,065) | | 51 |
| 470 -- RDCO Lift Stations & Collector Systems | 409,085 | 395,946 | 13,139 | | 55 |
| SERVICES | 4,372,041 | 4,381,422 | (9,381) | -0.21% | |
| **TOTAL Change All Taxes and Services** | **7,592,078** | **7,433,727** | **158,351** | **2.13%** | |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## ELECTORAL AREA C.O. WEST

### TAX REQUISITION COMPARISON 2021 TO 2020
### GENERAL SERVICES

| | 2021 | 2020 | Increase (Decrease) | | Budget Section Page # |
|---|---|---|---|---|---|
| 001 -- Regional Board | 13,775 | 13,662 | 113 | | 106 |
| 007 -- Electoral Areas - Gen. Government | 25,004 | 21,738 | 3,266 | | 120 |
| 008 -- Electoral Area Central Okanagan West | 26,500 | 26,444 | 56 | | 122 |
| 011 -- Regional Grants in Aid | 0 | 0 | 0 | | 108 |
| 012 -- Grants in Aid - Elect Area Cent. OK West | 9,906 | 7,387 | 2,519 | | 110 |
| 019 -- Electoral Area Fire Prevention | 51,774 | 42,675 | 9,099 | | 71 |
| 030 -- Regional Rescue | 52,393 | 48,398 | 3,994 | | 87 |
| 031 -- 911 Emergency Number | 7,523 | 7,221 | 302 | | 98 |
| 040 -- Crime Stoppers | 6,528 | 6,559 | (31) | | 100 |
| 041 -- Victims Witness Assistance Program | 8,332 | 8,368 | (36) | | 102 |
| 042 -- Regional Crime Prevention Program | 10,503 | 10,733 | (229) | | 104 |
| 044 -- Building Inspection / General Bylaw Enforce. | 28,041 | 27,984 | 57 | | 92 |
| 046 -- Dog Control | 21,211 | 17,041 | 4,170 | | 17 |
| 049 -- Prohibited Animal Control | 6 | 5 | 0 | | 19 |
| 050 --Transportation Demand Mgmt. | 5,357 | 7,292 | (1,935) | | 126 |
| 091 -- Septic Tank Effluent Disposal Site | 0 | 0 | 0 | | 35 |
| 101 -- Okanagan Basin Water Board | 46,580 | 44,669 | 1,911 | | 145 |
| 102 -- Air Quality Monitoring | 3,502 | 3,449 | 52 | | 130 |
| 105 -- Noise Abatement | 2,985 | 2,919 | 65 | | 21 |
| 106 -- Unsightly Premises | 4,410 | 4,299 | 111 | | 23 |
| 110 -- Regional Planning | 9,340 | 8,699 | 641 | | 94 |
| 111 -- Electoral Area Planning | 203,809 | 194,009 | 9,800 | | 96 |
| 115 -- Noxious Insect Control | 401 | 390 | 11 | | 25 |
| 117 -- Sterile Insect Release | 18,123 | 18,899 | (775) | | 132 |
| 120 -- Economic Development Commission | 24,450 | 22,770 | 1,680 | | 15 |
| 142 -- Regional Parks | 174,405 | 171,424 | 2,981 | | 9 |
| 143 -- Westside Community Parks | 229,805 | 228,631 | 1,174 | | 11 |
| 171 -- Okanagan Regional Library | 166,856 | 168,287 | (1,432) | | 153 |
| TAXES | $ 1,151,518 | $ 1,113,952 | $ 37,565 | 3.37% | |
| PARCEL TAX | | | | | |
| 092, 094, 095 -- SWM Parcel Taxes | 120,605 | 140,457 | (19,852) | | 63-70 |
| 117 -- Sterile Insect Release | 0 | 3,466 | (3,466) | | 132 |
| PARCEL TAXES | 120,605 | 143,923 | (23,318) | -16.20% | |
| **TOTAL Change All Taxes and Services** | **1,272,123** | **1,257,875** | **14,247** | **1.13%** | |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## ELECTORAL AREA C.O. EAST

### TAX REQUISITION COMPARISON 2021 TO 2020
### GENERAL SERVICES

| | 2021 | 2020 | Increase (Decrease) | | Budget Section Page # |
|---|---|---|---|---|---|
| 001 -- Regional Board | 12,682 | 12,567 | 115 | | 106 |
| 007 -- Electoral Areas - Gen. Government | 23,021 | 19,997 | 3,024 | | 120 |
| 009 -- Electoral Area Central Okanagan East | 28,000 | 27,909 | 91 | | 124 |
| 011 -- Regional Grants in Aid | 0 | 0 | 0 | | 108 |
| 013 -- Grants in Aid - Elect Area Cent. OK East | 605 | 893 | (288) | | 112 |
| 019 -- Electoral Area Fire Prevention | 47,668 | 39,257 | 8,411 | | 71 |
| 030 -- Regional Rescue | 47,897 | 44,535 | 3,362 | | 87 |
| 031 -- 911 Emergency Number | 6,878 | 6,644 | 233 | | 98 |
| 040 -- Crime Stoppers | 5,968 | 6,035 | (67) | | 100 |
| 041 -- Victims Witness Assistance Program | 7,617 | 7,700 | (83) | | 102 |
| 042 -- Regional Crime Prevention Program | 9,670 | 9,873 | (203) | | 104 |
| 044 -- Building Inspection / General Bylaw Enforce. | 25,817 | 25,742 | 75 | | 92 |
| 046 -- Dog Control | 19,391 | 15,680 | 3,711 | | 17 |
| 047 -- Mosquito Control | 5,609 | 5,258 | 351 | | 31 |
| 050 -- Transportation Demand Mgmt. | 4,933 | 6,708 | (1,775) | | 126 |
| 091 -- Septic Tank Effluent Disposal Site | 0 | 0 | 0 | | 35 |
| 101 -- Okanagan Basin Water Board | 42,583 | 41,104 | 1,480 | | 145 |
| 102 -- Air Quality Monitoring | 3,224 | 3,173 | 51 | | 130 |
| 105 -- Noise Abatement | 3,315 | 3,292 | 24 | | 21 |
| 106 -- Unsightly Premises | 4,898 | 4,848 | 50 | | 23 |
| 110 -- Regional Planning | 8,539 | 8,005 | 534 | | 94 |
| 111 -- Electoral Area Planning | 55,154 | 52,470 | 2,684 | | 96 |
| 115 -- Noxious Insect Control | 369 | 359 | 10 | | 25 |
| 117 -- Sterile Insect Release | 13,245 | 13,610 | (365) | | 132 |
| 120 -- Economic Development Commission | 22,352 | 20,952 | 1,400 | | 15 |
| 142 -- Regional Parks | 159,440 | 157,740 | 1,700 | | 15 |
| 144 -- Eastside Community Parks | 119,020 | 117,378 | 1,642 | | 13 |
| 171 -- Okanagan Regional Library | 153,622 | 154,805 | (1,182) | | 153 |
| TAXES | $ 831,517 | $ 806,534 | $ 24,984 | 3.10% | |
| PARCEL TAX | | | | | |
| 092, 094, 095 -- SWM Parcel Taxes | 64,232 | 69,546 | (5,314) | | 63-70 |
| 117 -- Sterile Insect Release | 44,255 | 47,209 | (2,954) | | 132 |
| PARCEL TAXES | 108,487 | 116,755 | (8,268) | -7.08% | |
| **TOTAL Change All Taxes and Services** | **940,004** | **923,289** | **16,716** | **1.81%** | |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

## WESTBANK FIRST NATION

### SERVICE AGREEMENT COMPARISON 2021 to 2020
### GENERAL SERVICES

| | 2021 | 2020 | Increase (Decrease) | | Budget Section Page # |
|---|---|---|---|---|---|
| 030 -- Regional Rescue | 91,897 | 84,091 | 7,806 | | 87 |
| 031 -- 911 Emergency Number | 13,195 | 12,469 | 726 | | 98 |
| 040 -- Crime Stoppers | 11,450 | 11,396 | 54 | | 100 |
| 041 -- Victims Witness Assistance Program | 14,614 | 14,539 | 75 | | 102 |
| 042 -- Crime Prevention | 6,103 | 6,049 | 54 | | 104 |
| 091 -- Septic Tank Effluent Disposal Site | 0 | 0 | 0 | | 35 |
| 092 -- Westside Transfer Station | 147,885 | 148,005 | (120) | | 63 |
| 101 -- Okanagan Basin Water Board | 81,702 | 77,057 | 4,645 | | 145 |
| 102 -- Air Quality | 7,045 | 6,858 | 187 | | 130 |
| 120 -- EDC | 42,885 | 39,563 | 3,322 | | 15 |
| 142 -- Regional Parks | 305,906 | 297,846 | 8,060 | | 9 |
| SERVICE AGREEMENT | 722,682 * | 697,873 | 24,809 | 3.56% | |

Notes:
*WFN's assessment share went up from 3.57% to 3.59%.

| | | | | | |
|---|---|---|---|---|---|
| Other Contracts: | | | | | |
| 401 -- Westside Wastewater Treatment Plant | 920,406 | 866,760 | 53,646 | | 51 |
| 470 -- RDCO Lift Stations & Collector Systems | 115,652 | 104,238 | 11,414 | | 55 |
| 471 -- WFN Lift Stations & Collector Systems | 127,859 | 134,988 | (7,129) | | 57 |
| SEWER | 1,163,917 | 1,105,986 | 57,931 | 5.24% | |
| 006 -- Information Systems -- GIS | 35,612 | 35,118 | 494 | 1.41% | 134 |
| PARCEL TAX | | | | | |
| Lakeview Trunk Sewer | 12,583 | 15,100 | (2,517) | -16.67% | 159 |
| **TOTAL Change All Taxes and Services** | **1,934,794** | **1,854,076** | **80,718** | **4.35%** | |

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

**Completed Roll**

**RESIDENTIAL TAX RATES**
**2021 REQUISITION BY FUNCTION**

**Note: The tax rates shown are actual rates, and the services are categorized by jurisdiction, based on average assessed value of a home, for the main purpose of illustrating the individual service's estimated tax impact on an average home.**

| | Max Rate | 2021 RESIDENTIAL TAX RATE | 2020 RESIDENTIAL TAX RATE | Difference | Tax Impact on a home assessed at $751,500 in 2021 vs. $734,000 in 2020: 2021 | 2020 | Difference | Budget Section Page # |
|---|---|---|---|---|---|---|---|---|
| 001 -- Regional District Board | | 0.0102 | 0.0103 | (0.0001) | 7.65 | 7.57 | 0.08 | 106 |
| 011 -- Regional Grants in Aid | | varies | varies | varies | varies | varies | varies | 108 |
| 030 -- Regional Rescue Service | | 0.0405 | 0.0385 | 0.0020 | 30.44 | 28.27 | 2.16 | 89 |
| 031 -- 911 Emergency Telephone Service | | 0.0058 | 0.0057 | 0.0001 | 4.37 | 4.22 | 0.15 | 98 |
| 040 -- Crime Stoppers | | 0.0050 | 0.0052 | (0.0002) | 3.79 | 3.83 | (0.04) | 100 |
| 041 -- Victims / Witness Assistance Program | | 0.0064 | 0.0067 | (0.0002) | 4.84 | 4.89 | (0.05) | 102 |
| 042 -- Regional Crime Prevention | 0.0315 | 0.0078 | 0.0081 | (0.0003) | 5.83 | 5.95 | (0.12) | 104 |
| 046 -- Dog Control | | 0.0164 | 0.0136 | 0.0028 | 12.32 | 9.96 | 2.37 | 17 |
| 047 -- Mosquito Control (Improvements only) | | 0.0075 | 0.0072 | 0.0003 | 2.74 | 5.27 | (2.53) | 31 |
| 049 -- Prohibited Animal Control | | 0.000004 | 0.000004 | 0.0000 | 0.00 | 0.00 | 0.00 | 19 |
| 050 -- Transportation Demand Management | | 0.0040 | 0.0055 | (0.0015) | 2.97 | 4.04 | (1.07) | 128 |
| 091 -- Effluent Disposal | | 0.0000 | 0.0000 | 0.0000 | 0.00 | 0.00 | 0.00 | 35 |
| 101 -- Okanagan Basin Water Board | | 0.0360 | 0.0356 | 0.0005 | 27.06 | 26.10 | 0.96 | 145 |
| 102 -- Air Quality Monitoring | | 0.0026 | 0.0026 | (0.0000) | 1.94 | 1.91 | 0.03 | 132 |
| 110 -- Regional Planning | | 0.0072 | 0.0069 | 0.0003 | 5.43 | 5.08 | 0.34 | 94 |
| 111 -- Electoral Area Planning | | varies | varies | varies | varies | varies | varies | 96 |
| 115 -- Noxious Insect Control | | 0.0003 | 0.0003 | 0.0000 | 0.22 | 0.22 | 0.01 | 25 |
| 116 -- Weed Control | | 0.0016 | 0.0016 | (0.0000) | 1.22 | 1.20 | 0.02 | 27 |
| 117 -- Sterile Insect Release Program | | 0.0268 | 0.0280 | (0.0012) | 20.11 | 20.53 | (0.42) | 134 |
| 118 -- Starling Control | | 0.0004 | 0.0004 | (0.0000) | 0.270 | 0.27 | (0.00) | 114 |
| 120 -- Economic Development Commission | | 0.0189 | 0.0181 | 0.0008 | 14.20 | 13.30 | 0.90 | 15 |
| 131 -- Winfield Letters Patent | | 0.0001 | 0.0001 | (0.0000) | 0.10 | 0.10 | (0.00) | 151 |
| 142 -- Regional Parks | | 0.1348 | 0.1364 | (0.0016) | 101.31 | 100.14 | 1.17 | 7 |

| Services within EA Central Okanagan East | Max Rate | 2021 RESIDENTIAL TAX RATE | 2020 RESIDENTIAL TAX RATE | Difference | Tax Impact on a home assessed at $739,000 in 2021 vs. $734,000 in 2020: 2021 | 2020 | Difference | Budget Section Page # |
|---|---|---|---|---|---|---|---|---|
| 009 -- Electoral Area - Central Okanagan East | | 0.0225 | 0.0229 | (0.0004) | 16.60 | 16.81 | (0.21) | 126 |
| 013 -- Central Okanagan East Electoral Area Grants in Aid | | 0.0005 | 0.0007 | (0.0002) | 0.36 | 0.54 | (0.18) | 112 |
| 144 -- Eastside Community Parks | 0.3700 | 0.0955 | 0.0963 | (0.0008) | 70.57 | 70.69 | (0.12) | 13 |

| Ellison Area | | | | | Tax Impact on a home assessed at $736,000 in 2021 vs. $734,000 in 2020: 2021 | 2020 | Difference | | |
|---|---|---|---|---|---|---|---|---|---|
| 021 -- Ellison Fire Department | 1.9500 | 0.6976 | 0.7073 | (0.0097) | 513.44 | 519.14 | (5.70) | | 75 |
| 058 -- Scotty Heights Street Lights | | 0.0835 | 0.0759 | 0.0076 | 61.43 | 55.70 | 5.73 | | 33 |
| 085 -- Ellison Transit | 0.2400 | 0.0426 | 0.0389 | 0.0036 | 31.33 | 28.58 | 2.75 | | 130 |
| 121 -- Ellison Community Heritage Hall | 0.5300 | 0.1617 | 0.1640 | (0.0023) | 119.02 | 120.39 | (1.37) | | 1 |
| Other: | | | | | | | | | |
| 020 -- Lakeshore Road Fire Protection | 1.5000 | 0.5310 | 0.5329 | (0.0020) | 390.79 | 391.17 | (0.37) | ** | 73 |
| 028 -- June Springs Fire Protection | 1.5000 | 0.5718 | 0.5408 | 0.0310 | 420.85 | 396.95 | 23.89 | | 83 |

** Small service area - any reduction in a property value can affect other homeowners in the area.

| Joe Rich Area | | | | | Tax Impact on a home assessed at $750,000 in 2021 vs. $734,000 in 2020: 2021 | 2020 | Difference | Budget Section Page # |
|---|---|---|---|---|---|---|---|---|
| 022 -- Joe Rich Fire Department | 2.5000 | 1.5731 | 1.5933 | (0.0202) | 1,179.84 | 1,169.49 | 10.35 | 77 |
| 123 -- Joe Rich Community Hall | 0.2082 | 0.1742 | 0.1737 | 0.0004 | 130.63 | 127.52 | 3.11 | 3 |

| Services within EA Central Okanagan West | Max Rate | 2021 RESIDENTIAL TAX RATE | 2020 RESIDENTIAL TAX RATE | Difference | Tax Impact on a home assessed at $746,500 in 2021 vs. $734,000 in 2020: 2021 | 2020 | Difference | | Budget Section Page # |
|---|---|---|---|---|---|---|---|---|---|
| 008 -- Electoral Area - Central Okanagan West | | 0.0196 | 0.0200 | (0.0004) | 14.61 | 14.65 | (0.04) | | 124 |
| 012 -- Electoral Area Central Okanagan West Grants in Aid | | 0.0073 | 0.0056 | 0.0017 | 5.46 | 4.09 | 1.37 | | 110 |
| 023 -- North Westside Road Fire Department | 1.3500 | 0.7583 | 0.7688 | (0.0106) | 566.05 | 564.33 | 1.72 | | 79 |
| 024 -- Wilson's Landing Fire Department | 2.8500 | 0.8297 | 0.7901 | 0.0395 | 619.34 | 579.96 | 39.37 | | 81 |
| 029 -- Brent Road Fire Protection | 0.8000 | 0.5915 | 0.6213 | (0.0298) | 441.58 | 456.06 | (14.48) | ** | 85 |
| *124 -- Westside Municipal Recreation | | 0.1426 | 0.1475 | (0.0049) | 106.45 | 108.27 | (1.81) | | 147 |
| *125 -- Johnson Bentley Aquatic Centre | | 0.0981 | 0.0938 | 0.0043 | 73.23 | 68.85 | 4.38 | | 149 |
| 126 -- Killiney Community Hall | 0.0500 | 0.0330 | 0.0344 | (0.0014) | 24.60 | 25.25 | (0.65) | | 5 |
| 143 -- Westside Community Parks | 0.5700 | 0.1698 | 0.1726 | (0.0028) | 126.73 | 126.67 | 0.06 | | 11 |

** Small service area - any reduction in a property value can affect other homeowners in the area.

| Electoral Area only Services | Max Rate | 2021 RESIDENTIAL TAX RATE | 2020 RESIDENTIAL TAX RATE | Difference | Tax Impact on a home assessed at $746,500 in 2021 vs. $734,000 in 2020: 2021 | 2020 | Difference | Budget Section Page # |
|---|---|---|---|---|---|---|---|---|
| 007 -- Electoral Areas Only | | 0.0185 | 0.0164 | 0.0021 | 13.79 | 12.04 | 1.75 | |
| 019 -- Electoral Area Fire Prevention | 0.1500 | 0.0382 | 0.0322 | 0.0060 | 28.55 | 23.64 | 4.91 | |
| 044 -- Building Inspection & Bylaw Enforcement | | 0.0207 | 0.0211 | (0.0004) | 15.46 | 15.50 | (0.04) | |
| 105 -- Noise Abatement | | 0.0044 | 0.0045 | (0.0001) | 3.29 | 3.30 | (0.01) | |
| 106 -- Untidy Premises | | 0.0065 | 0.0066 | (0.0001) | 4.87 | 4.86 | 0.01 | |
| 171 -- Okanagan Regional Library | | 0.1233 | 0.1270 | (0.0038) | 92.01 | 93.23 | (1.22) | |
| SWM Parcel Tax | | | | | 41.36 | 48.77 | (7.41) | |

* Note that the West Kelowna is providing this service. This rate reflects an estimate of what a small local service area in the Electoral Area will pay to the Municipality.

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 PROGRAM BUDGET AND 2021 - 2025 FIVE YEAR FINANCIAL PLAN CONTENTS

**USAGE TIPS:**

**In this section, for each program service you will find:**

***2021 Program Budget Sheet which contains***

-- 2020 Budget and Actuals, 2020 Budget for Operating, Capital, Tax Rates, and Reserves.

-- Notes regarding budget increases.

-- Remember, if there is a tax requisition, you want to look at the tax requisition increase/ decrease. (For example, it is possible for a budget's expenditures to increase, but the requisition to go down if there is a surplus from the previous year. Or budgeted expenditures could go down, but if there was a deficit from the prior year, the requisition could go up.)

***2021 - 2025 Five Year Program Budget Projection Sheet which contains:***

-- 5 year Projected Budgets for Operating and Capital, Projected Tax Rates and Reserves.

One of the objectives with the 5 year plans is often planning how much to set aside each year for reserves to reduce the need for financing for future capital purchases, which reduces costs for taxpayer in the long run.

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## 2021 PROGRAM BUDGET AND 2021 - 2025 FIVE YEAR FINANCIAL PLAN CONTENTS


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# REGIONAL DISTRICT OF CENTRAL OKANAGAN

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# REGIONAL DISTRICT OF CENTRAL OKANAGAN

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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 121 -- Ellison Heritage Community Centre

**Department:** Parks & Recreation

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Building Rentals | (14,500) | (20,830) | a | (6,330) | b | (14,500) | a | 0 | |
| Tax Req - EA Cent Ok East | (117,277) | (117,277) | | 0 | | (117,500) | | (223) | |
| COVID Restart Grant | 0 | (363) | | (363) | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (23,914) | (23,914) | | 1 | | (34,336) | b | (10,422) | |
| Administration OH | 8,113 | 8,113 | | 0 | | 8,663 | | 550 | |
| MFA Cash Reserve Interest | 0 | (246) | | (246) | | 0 | | 0 | |
| Total Revenue | (147,578) | (154,516) | | (6,938) | | (157,673) | | (10,095) | |
| Expenses: | | | | | | | | | |
| Operations | 83,932 | 56,535 | b | (27,397) | b | 84,386 | c | 454 | c |
| Debt Payments | 28,646 | 28,646 | | (0) | | 23,396 | ad | (5,250) | d |
| Transfer to Operating Reserve | 0 | 0 | | 0 | | 9,891 | b | 9,891 | b |
| Transfer to Capital Facilities Reserve | 35,000 | 35,000 | | 0 | | 40,000 | | 5,000 | |
| Total Expenses | 147,578 | 120,180 | | (27,398) | | 157,673 | | 10,095 | |
| (Surplus) / Deficit | (0) | (34,336) | b | (34,336) | | (0) | | (0) | |
| FTE's | 0.3170 | | | | | 0.3170 | | 0 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (117,277) | | | | | (117,500) | | (223) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1640 | | | | | 0.1617 | | (0.0023) | |
| Maximum Tax Rate | | | | | | 0.5300 | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | |
| Transfer from CWF Cap. Fac. Reserve | (196,850) | (57,350) | | 139,500 | (81,850) | ef | 115,000 |
| Transfer from Cap. Facility Reserve | (3,375) | (1,721) | | 1,655 | (1,706) | | 1,670 |
| Total Revenue | (200,225) | (59,071) | | 141,155 | (83,556) | | 116,670 |
| Expenses | | | | | | | |
| Heritage Renovations | 111,650 | 23,474 | e | (88,176) | 0 | | (111,650) |
| Roof Replacement | 55,825 | 35,597 | e | (20,228) | 0 | | (55,825) |
| Signage | 32,750 | 0 | | (32,750) | 32,806 | e | 56 |
| Structure Renewal | 0 | 0 | | 0 | 50,750 | | 50,750 |
| Total Expenses | 200,225 | 59,071 | | (141,155) | 83,556 | | (116,670) |
| (Surplus) / Deficit | 0 | 0 | | 0 | 0 | | 0 |
| Equipment Reserve Fund Balance at Y/E | | (61,683) | | | (62,300) | | |
| Cap. Facilities Reserve Fund Balance at Y/E | | (304,567) | | | (345,907) | | |
| Operating Reserve Balance at Y/E | | (27,705) | | | (37,873) | b | |

**2021 Budget Notes:**

a. Reduction to rental income re: Fire Department lease with completion of debt.
b. Surplus due to increased Community Centre Rentals and under expenditures for building repairs & mtce, payroll, natural gas, grounds mtce, electricity, security services, and misc. Unspent legal. Transfer a portion of surplus to Operating Reserve.
c. Increases: Insurance $0.6k, Electricity $0.5k, Natural Gas $0.2k, Misc $0.3k. Decreases: Payroll $1.1k.
d. Debt ends in 2021. Transfer equivalent to reserves.
e. Community Works Fund Gas Tax funding approved previously:

| | | |
|---|---|---|
| Heritage Renovations | 90 k | remaining, not c/f |
| Heritage Renovations - Storage Rooms | 20 k | remaining, not c/f |
| Electrical System Upgrade | 2.5 k | remaining, not c/f |
| Roof Replacement | 20.4 k | remaining, not c/f |
| Signage | 31.85 k | c/f to 2021 |

f. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:

| | |
|---|---|
| Exterior Upgrades | 50 k |

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projection**

## Program: 121 -- Ellison Heritage Community Centre

**Department:** Parks & Recreation

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Building Rentals | (14,500) | a | (8,968) | | (8,968) | | (8,968) | | (8,968) |
| Tax Req - EA Cent Ok East | (117,500) | | (134,591) | | (144,670) | | (153,610) | | (155,589) |
| Previous Year's Surplus/Deficit | (34,336) | b | (0) | | 0 | | 0 | | 0 |
| Transfer from Operating Reserve | 0 | | (15,000) | h | (7,000) | h | 0 | | 0 |
| Administration OH | 8,663 | | 8,840 | | 9,197 | | 9,381 | | 9,568 |
| Total Revenue | (157,673) | | (149,720) | | (151,441) | | (153,197) | | (154,988) |
| Expenses: | | | | | | | | | |
| Operations | 84,386 | c | 86,074 | | 87,795 | | 89,551 | | 91,342 |
| Debt Payments | 23,396 | ad | 0 | d | 0 | | 0 | | 0 |
| Transfer to Operating Reserve | 9,891 | b | 0 | | 0 | | 0 | | 0 |
| Transfer to Capital Facilities Reserve | 40,000 | | 63,646 | d | 63,646 | | 63,646 | | 63,646 |
| Total Expenses | 157,673 | | 149,720 | | 151,441 | | 153,197 | | 154,988 |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | 0 | | 0 |
| FTE's | 0.3170 | | 0.3170 | | 0.3170 | | 0.3170 | | 0.3170 |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (117,500) | | (134,591) | | (144,670) | | (153,610) | | (155,589) |
| **Residential Tax Rate** | 0.1617 | | 0.1834 | | 0.1952 | | 0.2052 | | 0.2058 |
| **(per $1000 of assessment)** | | | | | | | | | |
| Maximum Tax Rate | 0.5300 | | | | | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer from CWF Cap. Fac. Reserve | -81,850 | ef | -50,000 | g | -55,000 | g | -35,000 | g | -75,000 | g |
| Transfer from Facility Reserve | (1,706) | | (750) | | (825) | | (525) | | (1,125) | |
| Total Revenue | (83,556) | | (50,750) | | (55,825) | | (35,525) | | (76,125) | |
| Expenses | | | | | | | | | | |
| Stairs/Elevator | 0 | | 0 | | 0 | | 5,075 | g | 76,125 | g |
| Structure Improvements | 0 | | 0 | | 5,075 | g | 30,450 | g | 0 | |
| Kitchen Upgrades | 0 | | 0 | | 50,750 | g | 0 | | 0 | |
| Signage | 32,806 | e | 0 | | 0 | | 0 | | 0 | |
| Electrical Upgrade | 0 | | 50,750 | | 0 | | 0 | | 0 | |
| Structure Renewal | 50,750 | f | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 83,556 | | 50,750 | | 55,825 | | 35,525 | | 76,125 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Fund Balance at Y/E | (62,300) | | (62,923) | | (63,552) | | (64,188) | | (64,829) | |
| Capital Facility Reserve Balance at Y/E | (345,907) | | (412,262) | d | (479,834) | | (548,385) | | (617,015) | |
| Operating Reserve Balance at Y/E | (37,873) | b | (23,252) | | (16,484) | | (16,649) | | (16,816) | |

**Notes**

a. Reduction to rental income re: Fire Department lease with completion of debt.
b. Surplus due to increased Community Centre Rentals and under expenditures for building repairs & mtce, payroll, natural gas, grounds mtce, electricity, security services, and misc. Unspent legal. Transfer a portion of surplus to Operating Reserve.
c. Increases: Insurance $0.6k, Electricity $0.5k, Natural Gas $0.2k, Misc $0.3k. Decreases: Payroll $1.1k.
d. Debt ends in 2021. Transfer equivalent to reserves.
e. Community Works Fund Gas Tax funding approved previously:

| | | |
|---|---|---|
| Heritage Renovations | 90 k | remaining, not c/f |
| Heritage Renovations - Storage Rooms | 20 k | remaining, not c/f |
| Electrical System Upgrade | 2.5 k | remaining, not c/f |
| Roof Replacement | 20.4 k | remaining, not c/f |
| Signage | 31.85 k | c/f to 2021 |

f. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:

| | |
|---|---|
| Exterior Upgrades | 50 k |

g. Subject to future approval for use of CWF. Reserves are also available.
h. Use Operating Reserve to reduce tax impact due to surplus swing.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 123 -- Joe Rich Community Hall

**Department:** Parks & Recreation

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tax Req - EA Cent Ok East | (55,529) | (55,529) | | 0 | (57,824) | | (2,295) | |
| COVID Restart Grant | 0 | (145) | | (145) | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (4,494) | (4,494) | | 0 | (5,510) | a | (1,016) | |
| Administration OH | 4,674 | 4,674 | | 0 | 5,152 | | 478 | |
| Total Revenue | (55,349) | (55,494) | | (146) | (58,182) | | (2,833) | |
| Expenses: | | | | | | | | |
| Operations | 48,349 | 42,983 | a | (5,366) | 50,182 | b | 1,833 | b |
| Transfer to Cap. Facil. Reserves | 7,000 | 7,000 | | 0 | 8,000 | c | 1,000 | c |
| Total Expenses | 55,349 | 49,983 | | (5,366) | 58,182 | | 2,833 | |
| (Surplus) / Deficit | 0 | (5,510) | a | (5,511) | (0) | | (0) | |
| FTE's | 0.0560 | | | | 0.0560 | | 0 | |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (55,529) | | | | (57,824) | | (2,295) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1737 | | | | 0.1742 | | 0.0005 | |
| Maximum Tax Rate | | | | | 0.2082 | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Donations | (41,200) | 0 | 41,200 | (41,200) | f | 0 |
| Transfer from CWF Cap Fac Rsve | (159,087) | (96,098) | 62,989 | (95,200) | d,e | 63,887 |
| Transfer from Cap Fac. Reserve | (4,330) | (2,883) | 1,447 | (2,075) | | 2,255 |
| Total Revenue | (204,617) | (98,981) | 105,636 | (138,475) | | 66,142 |
| Expenses | | | | | | |
| Signage | 73,950 | 1,700 | (72,251) | 72,500 | df | (1,450) |
| Hall Improvements | 130,667 | 97,281 | (33,386) | 65,975 | e | (64,692) |
| Total Expenses | 204,617 | 98,981 | (105,636) | 138,475 | | (66,142) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Capital Facilities Reserve Balance at Y/E | | (29,727) | | (35,949) | c | |
| Operating Reserve Fund Bal. at Y/E | | (1,012) | | (1,022) | | |

**2021 Budget Notes:**

a. Surplus due to lower than anticipated costs for water rates, electricity, and various line items.
b. Increases: Electricity $0.4k, Water $0.3k, Contact Services $0.9k, Security Serv. $0.25k.
c. Reserves must be built for future renovation projects. Increase annually by $1k.
d. Community Works Fund Gas Tax funding:

Previously approved Capital:

| | | |
|---|---|---|
| Kitchen Upgrades | 5.3 k | remaining not c/f |
| Asset Management Improvements: | 27.5 k | remaining not c/f |
| | 32.8 k | remaining |

(Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing , Eaves Troughs, Exit/Emergency Light, Kitchen Counters, Projector System, Motorized Screen, Outdoor Plugs.)

| | | |
|---|---|---|
| Signage | 30.2 k | c/f to 2021 |

e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing. Projects will not proceed if CWF are not available:

| | |
|---|---|
| Exterior Painting | 65 k |

f. JRRATS Donation

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projection**

## Program: 123 -- Joe Rich Community Hall

**Department:** Parks & Recreation

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok East | (57,824) | | (65,442) | | (67,571) | | (69,723) | | (71,897) | |
| Previous Year's Surplus/Deficit | (5,510) | a | (0) | | (0) | | (0) | | (0) | |
| Administration OH | 5,152 | | 5,257 | | 5,362 | | 5,469 | | 5,579 | |
| Total Revenue | (58,182) | | (60,186) | | (62,209) | | (64,254) | | (66,319) | |
| Expenses: | | | | | | | | | | |
| Operations | 50,182 | b | 51,186 | | 52,209 | | 53,254 | | 54,319 | |
| Transfer to Cap. Facil. Reserves | 8,000 | c | 9,000 | c | 10,000 | c | 11,000 | c | 12,000 | c |
| Total Expenses | 58,182 | | 60,186 | | 62,209 | | 64,254 | | 66,319 | |
| (Surplus) / Deficit | (0) | | (0) | | (0) | | (0) | | (0) | |
| FTE's | 0.0560 | | 0.0560 | | 0.0560 | | 0.0560 | | 0.0560 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (57,824) | | (65,442) | | (67,571) | | (69,723) | | (71,897) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1742 | | 0.1952 | | 0.1995 | | 0.2038 | | 0.2081 | |
| Maximum Tax Rate | 0.2082 | | | | | | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Donations | -41,200 | f | 0 | | 0 | | 0 | | 0 | |
| Transfer from CWF Cap Fac Rsve | -95,200 | de | 0 | | -20,000 | g | -75,000 | g | 0 | |
| Transfer from Cap Fac. Reserve | -2,075 | | -2,538 | | -300 | | -1,125 | | 0 | |
| Total Revenue | -138,475 | | -2,538 | | -20,300 | | -76,125 | | 0 | |
| Expenses | | | | | | | | | | |
| Heating Upgrade | 0 | | 2,538 | | 20,300 | g | 0 | | 0 | |
| Signage | 72,500 | df | 0 | | 0 | | 0 | | 0 | |
| Hall Improvements | 65,975 | e | 0 | | 0 | | 0 | | 0 | |
| Parking Lot | 0 | | 0 | | 0 | | 76,125 | g | 0 | |
| Total Expenses | 138,475 | | 2,538 | | 20,300 | | 76,125 | | 0 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Capital Fac. Reserve Balance | (35,949) | c | (42,771) | c | (52,898) | c | (63,302) | c | (75,935) | c |
| Operating Reserve Balance | (1,022) | | (1,032) | | (1,043) | | (1,053) | | (1,064) | |

**Notes**

a. Surplus due to lower than anticipated costs for water rates, electricity, and various line items.
b. Increases: Electricity $0.4k, Water $0.3k, Contact Services $0.9k, Security Serv. $0.25k.
c. Reserves must be built for future renovation projects. Increase annually by $1k.
d. Community Works Fund Gas Tax funding:

Previously approved Capital:

| | | |
|---|---|---|
| Kitchen Upgrades | 5.3 k | remaining not c/f |
| Asset Management Improvements: | 27.5 k | remaining not c/f |
| | 32.8 k | remaining |

(Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing , Eaves Troughs, Exit/Emergency Light, Kitchen Counters, Projector System, Motorized Screen, Outdoor Plugs.)

| | | |
|---|---|---|
| Signage | 30.2 k | c/f to 2021 |

e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing
Projects will not proceed if CWF are not available:

| | |
|---|---|
| Exterior Painting | 65 k |

f. JRRATS Donation
g. Subject to future approval for use of CWF. Some Reserves are also available.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 126 -- Killiney Community Hall

**Department:** Parks & Recreation

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Req - EA Cent Ok. West | (25,243) | (25,243) | | 0 | (25,332) | | (89) |
| COVID Restart Grant | 0 | (145) | | (145) | 0 | | 0 |
| Previous Year's Surplus/Deficit | 88 | 88 | | 0 | (33) | | (120) |
| Administration OH | 1,845 | 1,845 | | 0 | 2,007 | | 162 |
| Total Revenue | (23,310) | (23,455) | | (145) | (23,358) | | (47) |
| Expenses: | | | | | | | |
| Operations | 2,160 | 2,273 | | 113 | 2,208 | | 48 |
| Contract Services Operating | 16,928 | 16,928 | | 0 | 17,340 | | 412 |
| Contract Services Capital | 4,222 | 4,222 | a | 0 | 3,810 | a | (412) |
| Total Expenses | 23,310 | 23,423 | | 113 | 23,358 | | 48 |
| (Surplus) / Deficit | (0) | (33) | | (32) | 0 | | 1 |
| FTE's | 0.010 | | | | 0.010 | | 0 |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (25,243) | | | | (25,332) | | (89) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0344 | | | | 0.0330 | | (0.0014) |

**2021 Budget Notes:**

a. Transfer to contractor for reserve held in their name. Parks is tracking balance and project information.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projection**

## Program: 126 -- Killiney Community Hall

**Department:** Parks & Recreation

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok. West | -25,332 | | (25,415) | | (25,507) | | (25,558) | | (25,696) | |
| Previous Year's Surplus/Deficit | (33) | | 0 | | 0 | | 0 | | 0 | |
| Administration OH | 2,007 | | 2,012 | | 2,060 | | 2,065 | | 2,156 | |
| Total Revenue | (23,358) | | (23,402) | | (23,447) | | (23,493) | | (23,540) | |
| Expenses: | | | | | | | | | | |
| Operations | 2,208 | | 2,252 | | 2,297 | | 2,343 | | 2,390 | |
| Contract Services Operating | 17,340 | | 17,340 | | 17,760 | | 17,760 | | 18,600 | |
| Contract Services - Capital | 3,810 | a | 3,810 | a | 3,390 | a | 3,390 | a | 2,550 | a |
| Total Expenses | 23,358 | | 23,402 | | 23,447 | | 23,493 | | 23,540 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.01 | | 0.01 | | 0.01 | | 0.01 | | 0.01 | |

**Tax Levy:**

| | | | | | |
|---|---|---|---|---|---|
| **Tax Requisition** | (25,332) | (25,415) | (25,507) | (25,558) | (25,696) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0330 | 0.0327 | 0.0325 | 0.0323 | 0.0321 |

**Notes**

a. Transfer to contractor for reserve held in their name. Parks is tracking balance and project information.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

**Program:** **142 -- Regional Parks**

**Department:** Parks & Recreation

## General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Services - WFN | (297,697) | (297,983) | | (286) | | (305,906) | | (8,209) |
| Sundry Rev. & Donations | (68,011) | (51,431) | a | 16,580 | a | (50,511) | | 17,500 |
| Tax Requisition - Kelowna | (5,531,205) | (5,532,548) | | (1,343) | | (5,618,342) | | (87,137) |
| Tax Requisition - Peachland | (237,539) | (237,473) | | 66 | | (243,386) | | (5,847) |
| Tax Requisition - Lake Country | (614,090) | (612,193) | | 1,897 | | (654,380) | | (40,290) |
| Tax Requisition - West Kelowna | (1,331,620) | (1,332,335) | | (715) | | (1,376,056) | | (44,436) |
| Tax Req - EA Cent Ok. West | (171,575) | (171,438) | | 137 | | (174,405) | | (2,830) |
| Tax Req - EA Cent Ok East | (158,069) | (157,824) | | 245 | | (159,440) | | (1,371) |
| Grants | (89,600) | (80,436) | | 9,164 | | (49,600) | | 40,000 |
| Previous Year's Surplus/Deficit | (152,023) | (152,023) | | (0) | | (518,766) | ae | (366,742) e |
| Administration OH | 570,712 | 570,712 | | 0 | | 637,100 | | 66,388 |
| COVID Restart Grant | (160,088) | (171,661) | a | (11,573) | a | (30,000) | | 130,088 |
| Transfer from Operating Reserve | (100,000) | 0 | | 100,000 | | 0 | | 100,000 |
| Total Revenue | (8,340,805) | (8,226,634) | | 114,172 | | (8,543,692) | | (202,886) |
| Expenses: | | | | | | | | |
| Operations | 4,388,784 | 3,755,847 | a | (632,937) | a | 4,137,014 | bc | (251,770) bc |
| Transfer to Equip. Reserves | 143,115 | 143,115 | | 0 | | 145,262 | d | 2,147 |
| Transfer to Capital Facility Reserve | 3,796,906 | 3,796,906 | | 0 | | 4,111,416 | c | 314,510 |
| Transfer to Operating Reserve | 0 | 0 | | 0 | | 138,000 | e | 138,000 |
| Transfer to Dist of Peachland | 12,000 | 12,000 | | 0 | | 12,000 | | 0 |
| Total Expenses | 8,340,805 | 7,707,868 | | (632,937) | | 8,543,692 | | 202,887 |
| (Surplus) / Deficit | (0) | (518,766) | a | (518,765) | | (0) | | 0 |
| FTE's | 32.222 | | | | | 32.222 | | 0 |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (8,044,098) | | | | | (8,226,009) | | (181,911) |
| **Residential Tax Rate** | 0.1364 | | | | | 0.1348 | | (0.0016) |
| **(per $1000 of assessment)** | | | | | | | | |

## General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Grants | (238,323) | 0 | 238,323 | (357,484) | g | (119,161) |
| Donations | (20,000) | (5,602) | 14,398 | 0 | | 20,000 |
| Transfer from Park Land Reserves | (1,213,257) | (7,362) | 1,205,895 | (1,205,895) | f | 7,362 |
| Transfer From Equip. Reserves | (217,560) | (119,864) | 97,696 | (213,178) | | 4,382 |
| Transfer From Capital Facility Res | (2,337,321) | (760,769) | 1,576,552 | (2,722,569) | | (385,248) |
| Total Revenue | (4,026,461) | (893,597) | 3,132,864 | (4,499,126) | | (472,665) |
| Expenses | | | | | | |
| Parks Development (see detailed project list): | 2,556,644 | 760,454 | (1,796,190) | 3,040,035 | | 483,391 |
| Software | 35,000 | 4,737 | (30,263) | 35,000 | | 0 |
| Vehicles | 162,260 | 71,560 | (90,700) | 162,878 | | 618 |
| Office Furniture | 5,075 | 1,978 | (3,097) | 0 | | (5,075) |
| Land Acquisition Strategy (from Land Reserves): | | | | | | |
| Land Acquisition Strategy - Goats Peak Impr. | 117,003 | 0 | (117,003) | 117,003 | f | 0 |
| Land Acquisition Strat - Other | 1,096,254 | 7,362 | (1,088,892) | 1,088,910 | f | (7,344) |
| Benches | 4,000 | 5,917 | 1,917 | 5,000 | | 1,000 |
| Equipment | 50,225 | 41,589 | (8,636) | 50,300 | | 75 |
| Total Expenses | 4,026,461 | 893,597 | (3,132,864) | 4,499,126 | | 472,665 |
| (Surplus) / Deficit | 0 | 0 | (0) | 0 | | 0 |
| Capital Facility Reserve Bal at Y/E | | (7,734,184) | | (9,214,261) | c | |
| Equip. Reserve Fund Balance at Y/E | | (331,490) | | (266,889) | d | |
| Park Land Reserve Balance at Y/E | | (1,307,068) | | (102,185) | f | |
| Parks Legacy Reserve | | (27,488) | | (27,763) | | |
| Operating Reserve Balance at Y/E | | (213,786) | | (353,924) | e | |

**2021 Budget Notes:**

a. 2020 Surplus: Includes COVID Restart grant $171.7k. Under expenditures for park mtce $295k, payroll $290.6k, planning $29.4k, bldg repairs & mtce $12.6k, training $10.5k, interpretation $10.5k, and various line items. Vehicle Operations $31.2k, insurance $4.5k, telephone $4.1k, legal $3.9k and misc. over budget. Covid-19 Emergency plan & operations $148k.

b. Increases: Payroll $3.7k, Travel $1.5k, Telephone $5.6k, Advertising $1k, Insurance $13.1k, Uniforms $3.8k, Signs $1k, Office Supplies $1.5k, Janitorial Supplies $4k, Property Negotiation $5k, Legal $45k, North Zone Mtce $2.8k, West Zone Mtce $2k, Bldg Rep & Mtce $9.8k, Vandalism Rep $3k, Electricity $2k, Natural Gas $1.2k, Safety Equip $2.3k, Equip Rental $1k, Security Services $3k, Planning $28k, Interpretation $16.5k, Vehicle Ops $15k, Garbage Pick Up $3.3k, Misc $2.5k.
Decreases: COVID costs $130.1k, Central Zone Mtce $241.75k, Forest Health $30k, Friends of Fintry $13k, Contract Services $13.8k, Misc $0.7k.

c. In 2019, for future financial plans, the Board approved that the combined amount being transferred to reserves and used to pay down land acquisition debt is only to be increased by 1.5% annually, as a reasonable representation of assessment growth. In the past, a specific tax rate of $0.09 was used, which would have created an unintended consequence of causing a large tax increase per average home.
Note: As debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital reserves. In 2020 the amount was reduced from $4.05m originally approved, down to $3.797m to fund amendment exppenditures, and has been adjusted back to orignally planned amounts.
The capital facilities reserve can be use for development and land acquisition and all capital purposes.

d. Transfer to Equipment Reserves is required for vehicle and equipment replacement.

e. Transfer a portion of 2020 surplus into operating reserve.

f. Land acquisition strategy.

g. ICIP Fed/Prov Grant for the Black Mountain / sntsk'il'ntən Regional Park Development.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projection

**rogram:** **142 -- Regional Parks**

**partment:** Parks & Recreation

## General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|
| venue: | | | | | | | | | |
| rvices - WFN | (305,906) | | (320,982) | (333,954) | | (339,110) | | (346,762) | |
| ndry Rev. & Donations | (50,511) | | (50,511) | (50,511) | | (50,511) | | (50,511) | |
| x Requisition - Kelowna | (5,618,342) | | (5,887,456) | (6,125,389) | | (6,219,961) | | (6,360,304) | |
| x Requisition - Peachland | (243,386) | | (255,045) | (265,352) | | (269,449) | | (275,528) | |
| x Requisition - Lake Country | (654,380) | | (685,725) | (713,437) | | (724,452) | | (740,798) | |
| x Requisition - West Kelowna | (1,376,056) | | (1,441,969) | (1,500,244) | | (1,523,406) | | (1,557,779) | |
| x Req - EA Cent Ok. West | (174,405) | | (182,759) | (190,144) | | (193,080) | | (197,437) | |
| x Req - EA Cent Ok East | (159,440) | | (167,077) | (173,829) | | (176,513) | | (180,496) | |
| ants | (49,600) | | (10,600) | (10,600) | | (10,600) | | (10,600) | |
| evious Year's Surplus/Deficit | (518,766) | ae | (0) | (0) | | 0 | | 0 | |
| VID Restart Grant | (30,000) | | 0 | 0 | | 0 | | 0 | |
| ministration OH | 637,100 | | 649,842 | 674,179 | | 684,746 | | 704,616 | |
| nsfer from Operating Reserve | 0 | | (200,000) | 0 | | 0 | | 0 | |
| Total Revenue | (8,543,692) | | (8,552,282) | (8,689,282) | | (8,822,336) | | (9,015,598) | |
| penses: | | | | | | | | | |
| erations | 4,137,014 | b | 4,219,754 | 4,291,946 | h | 4,359,220 | h | 4,485,716 | h |
| nsfer to Equip. Reserves | 145,262 | cd | 147,441 | 149,652 | | 151,897 | | 154,176 | |
| nsfer to Capital Facility Reserve | 4,111,416 | c | 4,173,087 | 4,235,683 | | 4,299,219 | | 4,363,707 | |
| nsfer to Operating Reserve | 138,000 | e | 0 | 0 | | 0 | | 0 | |
| nsfer to Dist of Peachland | 12,000 | | 12,000 | 12,000 | | 12,000 | | 12,000 | |
| Total Expenses | 8,543,692 | | 8,552,282 | 8,689,282 | | 8,822,336 | | 9,015,599 | |
| rplus) / Deficit | (0) | | (0) | 0 | | 0 | | 0 | |
| E's | 32.222 | | 32.2220 | 33.112 | h | 34.002 | h | 35.782 | h |
| **x Levy:** | | | | | | | | | |
| **x Requisition** | (8,226,009) | | (8,620,031) | (8,968,395) | | (9,106,861) | | (9,312,342) | |
| **sidential Tax Rate per $1000 of assessment)** | 0.1348 | | 0.1399 | 0.1441 | | 0.1449 | | 0.1467 | |

## General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|---|
| venue | | | | | | | | | |
| irant | (357,484) | g | (119,161) | g | (183,325) | g | (365,282) | g | 0 |
| roceeds of Sale | 0 | | (2,000) | | (2,000) | | (2,000) | | (2,000) |
| ransfer From Park Land Reserves | (1,205,895) | f | 0 | | 0 | | 0 | | 0 |
| ransfer From Equip. Reserves | (213,178) | | (176,919) | | (178,853) | | (142,545) | | (187,396) |
| ransfer From Cap. Fac. Reserves | (2,722,569) | | (2,825,089) | | (2,984,964) | | (2,561,157) | | (1,763,425) |
| Total Revenue | (4,499,126) | | (3,123,169) | | (3,349,142) | | (3,070,984) | | (1,952,821) |
| penses | | | | | | | | | |
| ks Development (see detailed project list): | 3,040,035 | | 2,089,250 | | 2,313,289 | | 2,071,439 | | 908,425 |
| ner Capital: | | | | | | | | | |
| tware | 35,000 | | 0 | | 0 | | 0 | | 0 |
| hicles | 162,878 | | 108,605 | | 56,840 | | 56,840 | | 56,840 |
| nd Acquisition Strategy (from Land Reserves): | | | | | | | | | |
| and Acquisition Strategy - Goats Peak Impr. | 117,003 | f | 0 | | 0 | | 0 | | 0 |
| and Acquisition Strat - Other | 1,088,910 | f | 852,000 | | 852,000 | | 852,000 | | 852,000 |
| nches | 5,000 | | 5,000 | | 5,000 | | 5,000 | | 5,000 |
| uipment | 50,300 | | 68,314 | | 122,013 | | 85,705 | | 130,556 |
| al Expenses | 4,499,126 | | 3,123,169 | | 3,349,142 | | 3,070,984 | | 1,952,821 |
| rplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 |
| pital Facility Reserve Bal at Y/E | (9,214,261) | c | (10,667,882) | | (12,037,787) | | (13,913,607) | | (16,679,028) |
| uip. Reserve Fund Balance at Y/E | (266,889) | cd | (240,079) | | (213,279) | | (224,764) | | (193,791) |
| k Land Reserve Balance at Y/E | (102,185) | f | (103,207) | | (104,239) | | (105,281) | | (106,334) |
| ks Legacy Reserve at Y/E | (27,763) | | (28,041) | | (28,321) | | (28,604) | | (28,890) |
| erating Reserve Balance at Y/E | (353,924) | e | (155,463) | | (157,018) | | (158,588) | | (160,174) |

**es**

2020 Surplus: Includes COVID Restart grant $171.7k. Under expenditures for park mtce $295k, payroll $290.6k, planning $29.4k, bldg repairs & mtce $12.6k, training $10.5k, interpretation $10.5k, and various line items. Vehicle Operations $31.2k, insurance $4.5k, telephone $4.1k, legal $3.9k and misc. over budget. Covid-19 Emergency plan & operations $148k.

ncreases: Payroll $3.7k, Travel $1.5k, Telephone $5.6k, Advertising $1k, Insurance $13.1k, Uniforms $3.8k, Signs $1k, Office Supplies $1.5k, Janitorial Supplies $4k, Property Negotiation $5k, Legal $45k, North Zone Mtce $2.8k, West Zone Mtce $2k, Bldg Rep & Mtce $9.8k, Vandalism Rep $3k, Electricity $2k, Natural Gas $1.2k, Safety Equip $2.3k, Equip Rental $1k, Security Services $3k, Planning $28k, Interpretation $16.5k, Vehicle Ops $15k, Garbage Pick Up $3.3k, Misc $2.5k.

Decreases: COVID costs $130.1k, Central Zone Mtce $241.75k, Forest Health $30k, Friends of Fintry $13k, Contract Services $13.8k, Misc $0.7k.

n 2019, for future financial plans, the Board approved that the combined amount being transferred to reserves and used to pay down land acquisition debt is only to be increased by 1.5% annually, as a reasonable representation of assessment growth. In the past, a specific tax rate of $0.09 was used, which would have created an unintended consequence of causing a large tax increase per average home.

Note: As debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital reserves. In 2020 the amount was reduced from $4.05m originally approved, down to $3.797m to fund amendment exppenditures, and has been adjusted back to orignally planned amounts.

The capital facilities reserve can be use for development and land acquisition and all capital purposes.

Transfer to Equipment Reserves is required for vehicle and equipment replacement.

Transfer a portion of 2020 surplus into operating reserve.

and acquisition strategy.

CIP Fed/Prov Grant for the Black Mountain / sntsk'il'ntən Regional Park Development.

Adding staff.

## 142 Regional Parks Capital Development Projects Detail 2021 - 2025

## 2020 Actual vs Budget & 2021 Budget

| PARK DEVELOPMENT | 2020 Budget | 2020 Actual | Variance 2020 Actual vs Budget | 2021 Budget |
|---|---|---|---|---|
| Regional Parks Trails to Health | 40,600 | 9,466 | (31,134) | 40,600 |
| West Zone Yard | 131,950 | - | (131,950) | - |
| Interpretation/Wayfinding Project (Various Parks) | 20,300 | 6,911 | (13,389) | 30,450 |
| Garbage Can Upgrades to Bear Proof | 10,150 | 9,628 | (522) | 10,150 |
| Automated Park Gates Systems | - | - | - | 91,350 |
| Learn to Camp in Regional PARKS | 20,300 | 2,225 | (18,075) | 20,300 |
| General Asset Renewal - Bridge Repairs Various Parks | 192,850 | 178,147 | (14,703) | - |
| Antlers Beach Washroom Removal and Replacement | - | - | - | 30,450 |
| Bertram Security Contractor Residence Demolition and Site Remediation | - | - | - | 35,525 |
| Bertram Playground Replacement | 76,125 | 74,516 | (1,609) | - |
| Bertram Security Contractor Residence Demolition and Site Remediation | 5,140 | 457 | (4,683) | - |
| Bertram Creek - Ampitheatre Major Maintenance | - | - | - | 38,570 |
| Upper Glen Canyon Trail Project - Phase 1 | - | - | - | 111,650 |
| Webber Road Landslide Restoration | 253,750 | - | (253,750) | - |
| Clainlink Fence Replacement to meet SRW required along Casa Loma Resort | 30,450 | 15,020 | (15,430) | - |
| Kalamoir - Benedict Rd. Boardwalk Major Maintenance | - | - | - | 76,125 |
| Kaloya Picnic Shelter Replacement | - | - | - | 86,275 |
| Kopje Security Contractor Residence - Repurpose for Program Storage | 152,250 | 12,191 | (140,059) | 152,250 |
| Mission Creek Greenway Phase 3 Landslide Repairs | 250,000 | 14,647 | (235,353) | 245,617 |
| Mission Creek - East End Park Development | 507,500 | 47,194 | (460,306) | 490,398 |
| Hall Road Fishing Pond Water Source & Aerator | 65,975 | 44,241 | (21,734) | - |
| Mission Creek - Spawning Channel Retaining Wall and Guardrail Fencing | 76,125 | 87,363 | 11,238 | - |
| EMERGENCY WORKS (not DFA/EMBC eligible) - Streambank Erosion Repairs Upstream Cedars Bridge | - | - | - | 253,750 |
| Mission Creek Greenway - Phase 2 Major Boardwalk Maintenance | 76,125 | - | (76,125) | 76,125 |
| Mission Creek - EECO Exterior and Walkway Major Maintenance | - | - | - | 157,325 |
| Mission Creek - Turtle Pond Bridge Replacement | - | - | - | 15,225 |
| Raymer Bay Picnic Shelter Replacement | 80,225 | 81,018 | 793 | - |
| Raymer Bay - Irrigation Improvements | - | - | - | 5,075 |
| Robert Lake Birding Viewing Platform | 40,600 | - | (40,600) | 40,600 |
| Scenic Canyon Cabin Disposal | - | - | - | 35,525 |
| Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation | 5,140 | - | (5,140) | - |
| Traders Cove Park Washrooms/Irrigation | - | - | - | 50,750 |
| Traders Cove Picnic Shelter | 76,125 | 73,450 | (2,675) | - |
| Traders Cove Playground Replacement | 80,163 | 79,838 | (325) | - |
| Woodhaven Nature Conservancy - Detailed Design Phase 1 | - | - | - | 30,450 |
| Gellatly Nut Farm - 1945 Cabin Restoration e. | 15,225 | 7,601 | (7,624) | - |
| Gellatly Nut Farm Heritage House Restoration | - | - | - | 103,000 |
| Black Mountain / sntsk'il'ntən Regional Park - Interpretive Trail and Parking Area | 24,576 | 14,440 | (10,136) | - |
| Black Mountain / sntsk'il'ntən Park Development | 325,000 | 2,100 | (322,900) | 812,500 |
| **Total Development Projects** | **2,556,644** | **760,453** | **(1,796,191)** | **3,040,035** |

## 142 Regional Parks Capital Development Projects Detail 2021 - 2025

| PARK DEVELOPMENT | 2020 Budget | 2020 Actual | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget |
|---|---|---|---|---|---|---|---|
| Regional Parks Trails to Health | 40,600 | 9,466 | 40,600 | 40,600 | 40,600 | 40,600 | 40,600 |
| West Zone Yard | 131,950 | - | - | 142,100 | - | - | - |
| Interpretation/Wayfinding Project (Various Parks) | 20,300 | 6,911 | 30,450 | 30,450 | 30,450 | 30,450 | 30,450 |
| Garbage Can Upgrades to Bear Proof | 10,150 | 9,628 | 10,150 | 10,150 | 10,150 | 10,150 | 10,150 |
| Automated Park Gates Systems | - | | 91,350 | 91,350 | - | - | - |
| Learn to Camp in Regional PARKS | 20,300 | 2,225 | 20,300 | - | - | - | - |
| General Asset Renewal - Bridge Repairs Various Parks | 192,850 | 178,147 | - | - | - | - | - |
| Antlers Beach Washroom Removal and Replacement | - | - | 30,450 | - | - | - | - |
| Bertram Security Contractor Residence Demolition and Site Remediation | - | - | 35,525 | - | - | - | - |
| Bertram Playground Replacement | 76,125 | 74,516 | - | - | - | - | - |
| Bertram Security Contractor Residence Demolition and Site Remediation | 5,140 | 457 | - | - | - | - | - |
| Bertram Creek - Ampitheatre Major Maintenance | - | - | 38,570 | - | - | - | - |
| Bertram Creek - Picnic Shelter Remove and Replace | - | - | - | - | | 76,125 | |
| Bertram Creek - Vehicle Access Bridge Replacement | - | - | - | - | 126,875 | | |
| Johns Family Nature Conservancy - Trail Improvements/South Gate/Parking Improvements | - | - | - | 177,625 | - | - | - |
| Johns Family Nature Conservancy - Interpretation Trail (South End) Improvements | - | - | - | - | - | - | 152,250 |
| Johns Family Nature Conservancy - Arch Span Culvert/Bridge Replacement | - | - | - | - | - | 76,125 | - |
| Stephens Coyote Park Development | - | - | - | 20,300 | 253,750 | - | - |
| Upper Glen Canyon Trail Project - Phase 1 | - | - | 111,650 | 228,375 | 111,650 | 228,375 | - |
| Glen Canyon - Gellalty and Brown Road Washroom | - | - | - | 40,600 | - | - | - |
| Webber Road Landslide Restoration | 253,750 | - | - | - | - | - | - |
| Kalamoir - Collens Hill Parking Area Improvements | - | - | - | - | - | 152,250 | - |
| Chainlink Fence Replacement to meet SRW required along Casa Loma Resort | 30,450 | 15,020 | - | - | - | - | - |
| Kalamoir - Benedict Rd. Boardwalk Major Maintenance | - | - | 76,125 | - | - | - | - |
| Kaloya Picnic Shelter Replacement | - | - | 86,275 | - | - | - | - |
| Kaloya Washroom Remove and Rebuild - Design | - | - | | - | 10,150 | - | - |
| Kaloya Washroom Remove and Rebuild - Construction | - | - | | - | - | 177,625 | - |
| Kopje Security Contractor Residence - Repurpose for Program Storage | 152,250 | 12,191 | 152,250 | - | - | - | - |
| Kopje Washroom Remove and Rebuild - Design | - | - | - | - | - | 10,150 | - |
| Kopje Washroom Remove and Rebuild - Construction | - | - | - | - | - | - | 177,625 |
| Kopje - Picnic Shelter | - | - | - | - | - | - | 86,275 |
| Kaloya Pumphouse Building Replacement | - | - | - | - | - | - | 50,750 |
| Mission Creek - Parking Lot Repaving (3 Phases) | - | - | - | 101,500 | 101,500 | 101,500 | |
| Mission Creek Greenway Phase 3 Landslide Repairs | 250,000 | 14,647 | 245,617 | - | - | - | - |
| Mission Creek Greenway Ph 1 & 2 - Grading and Surfacing Upgrades | - | - | - | 30,450 | 30,450 | 30,450 | 30,450 |
| Mission Creek Greenway - Gerstmar Bridge | - | - | - | - | - | - | 329,875 |
| Mission Creek - East End Park Development | 507,500 | 47,194 | 490,398 | - | - | - | - |
| Mission Creek Greenway - Truswell Trailhead Washroom | - | - | - | - | 177,625 | - | - |
| Hall Road Fishing Pond Water Source & Aerator | 65,975 | 44,241 | - | - | - | - | - |
| Mission Creek Playground Replacement | | | - | - | 187,775 | - | - |
| Mission Creek - Spawning Channel Retaining Wall and Guardrail Fencing | 76,125 | 87,363 | - | - | - | - | - |
| EMERGENCY WORKS (not DFA/EMBC eligible) - Streambank Erosion Repairs Upstream Cedars Bridge | - | - | 253,750 | - | - | - | - |
| Mission Creek Greenway - Phase 2 Major Boardwalk Maintenance | 76,125 | - | 76,125 | - | - | - | - |
| Mission Creek - EECO Exterior and Walkway Major Maintenance | - | - | 157,325 | - | - | - | - |
| Mission Creek - Turtle Pond Bridge Replacement | - | - | 15,225 | - | - | - | - |
| Mission Creek Greenway - Scenic Switchback Replacements | - | - | - | - | - | 152,250 | - |
| Picnic Shelter and Plaza Remove and Replace | - | - | - | 152,250 | 152,250 | - | - |
| Ok. Ctr. Safe Harbour - Swim Area Buoys and Swim Grid | - | - | - | 25,375 | - | - | - |
| Raymer Bay Picnic Shelter Replacement | 80,225 | 81,018 | - | - | - | - | - |
| Raymer Bay - Irrigation Improvements | - | - | 5,075 | - | - | - | - |
| Reiswig - Washroom Upgrades | - | - | - | - | - | 76,125 | - |
| Robert Lake Birding Viewing Platform | 40,600 | - | 40,600 | - | - | - | - |
| Scenic Canyon Cabin Disposal | - | - | 35,525 | - | - | - | - |
| Scenic Canyon - Saskatoon Trail Improvements | - | - | - | 157,325 | - | - | - |
| Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation | 5,140 | - | - | - | - | - | - |
| Shannon Lake - Washroom Replacement | - | - | - | - | - | 76,125 | - |
| Traders Cove Park Washrooms/Irrigation | - | - | 50,750 | - | - | - | - |
| Traders Cove Park Improvements | - | - | - | 252,000 | - | - | - |
| Traders Cove Picnic Shelter | 76,125 | 73,450 | - | - | - | - | - |
| Traders Cove Playground Replacement | 80,163 | 79,838 | - | - | - | - | - |
| Woodhaven Nature Conservancy - Detailed Design Phase 1 | - | - | 30,450 | | - | - | - |
| Woodhaven Nature Conservancy Park - 979/969 Raymer Park Development | - | - | - | 253,750 | 601,719 | 601,719 | - |
| Gellatly Nut Farm - 1945 Cabin Restoration e. | 15,225 | 7,601 | - | - | - | - | - |
| Gellatly Nut Farm Heritage House Restoration | - | - | 103,000 | - | - | - | - |
| Trepanier Creek - Major Bridge Maintenance | - | - | - | 76,125 | - | - | - |
| Goldham Park Development | - | - | - | 20,300 | 341,320 | - | - |
| Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area | 24,576 | 14,440 | - | - | - | - | - |
| Black Mountain / sntsk'il'nten Park Development | 325,000 | 2,100 | 812,500 | 162,500 | 137,025 | - | - |
| Hardy Falls Washroom Removal and Replacement | - | - | - | - | - | 231,420 | - |
| ILO Creek - Bridge Replacement | - | - | - | 76,125 | - | - | - |
| **Total Development Projects** | **2,556,644** | **760,453** | **3,040,035** | **2,089,250** | **2,313,289** | **2,071,439** | **908,425** |

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 143 -- Westside Community Parks

**Department:** Parks & Recreation

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tax Req - EA Cent Ok. West | (228,631) | (228,631) | | 0 | (229,805) | | (1,174) | |
| COVID Restart Grant | 0 | (2,193) | a | (2,193) | (1,000) | | (1,000) | |
| Previous Year's Surplus/Deficit | (17,476) | (17,476) | | 0 | (24,235) | a | (6,759) | |
| Administration OH | 28,127 | 28,127 | | 0 | 30,565 | | 2,438 | |
| Total Revenue | (217,980) | (220,173) | | (2,193) | (224,475) | | (6,495) | |
| Expenses: | | | | | | | | |
| Operations | 193,980 | 171,938 | a | (22,042) | 198,475 | b | 4,495 | b |
| Transfer to Capital Facility Reserves | 24,000 | 24,000 | | 0 | 26,000 | c | 2,000 | |
| Total Expenses | 217,980 | 195,938 | | (22,042) | 224,475 | | 6,495 | |
| (Surplus) / Deficit | 0 | (24,235) | a | (24,235) | 0 | | 0 | |
| FTE's | 1.450 | | | | 1.450 | | (0.000) | |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (228,631) | | | | (229,805) | | (1,174) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1726 | | | | 0.1698 | | (0.0028) | |
| Maximum Tax Rate | | | | | 0.5700 | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Disaster Funding Assistance / Insurance | 0 | (800) | (800) | 0 | | 0 |
| Transfer from CWF Cap Fac Resrv | (281,791) | (147,080) | 134,712 | (103,800) | de | 177,991 |
| Transfer from Cap Fac. Reserve | (4,959) | (3,612) | 1,347 | (4,275) | | 684 |
| Total Revenue | (286,750) | (151,492) | 135,258 | (108,075) | | 178,675 |
| Expenses | | | | | | |
| Community Trail to Traders Cove | 30,450 | 0 | (30,450) | 30,450 | d | 0 |
| Comfort Station | 18,270 | 17,400 | (870) | 0 | | (18,270) |
| Star Park Trail Conn. Trep. Cr.Pk. | 29,955 | 0 | (29,955) | 62,400 | de | 32,445 |
| Dog Beach Fencing | 5,075 | 5,284 | 209 | 0 | | (5,075) |
| Picnic Shelter | 152,250 | 128,808 | (23,442) | 0 | | (152,250) |
| Fur Brigade Trail | 50,750 | 0 | (50,750) | 0 | | (50,750) |
| Killiney Bank Protection Reinforcement | 0 | 0 | 0 | 15,225 | e | 15,225 |
| Total Expenses | 286,750 | 151,492 | (135,258) | 108,075 | | (178,675) |
| (Surplus) / Deficit | 0 | (0) | (0) | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | | (47,379) | | (47,853) | | |
| Park Land Reserve Balance at Y/E | | (178,707) | | (180,494) | | |
| Parks Facility Reserves Balance at Y/E | | (293,066) | | (317,939) | c | |

**2021 Budget Notes:**

a. Surplus resulting from COVID Restart grant and under expenditures in payroll, vehicle operations, contract services, and various line items.
b. Increases: Payroll $1.8k, Training & Ed $0.3k, Telephone $0.8k, Insurance $0.3k, COVID costs $1k, Park Mtce $3k, Equip Rental $0.3k.
Decreases: Contract Services $3k.
c. Continue to set aside reserves for future park development, equipment and infrastructure replacement.
d. Community Works Fund Gas Tax funding:
Capital:

| Carry forward of Board Approved CWF: | |
|---|---|
| Star Park Trail Connection to Trepanier Creek Reg.Pk | $28.8k remaining c/f to 2021 |
| Fur Brigade Trail | $50k remaining but not used in 2021 |
| Killiney Road Upgrade | $17.3k committed but not used in 2021 |
| Killiney Swim Raft | $2.3k committed but not used in 2021 |
| Dog Beach Fencing | $1.4k remaining but not used in 2021 |
| Picnic Shelter - Killiney | $23.4k remaining but not used in 2021 |
| Comfort Station | $1.1k remaining, not used in 2021 |
| Community Trail to Traders Cove | $30k remaining, c/f to 2021 |

e. Requesting additional CWF:

| New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available: | |
|---|---|
| Killiney Bank Protection Reinforcement | $15k |
| Star Park Trail Additional Amount | $30k |

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projection**

## Program: 143 -- Westside Community Parks

**Department:** Parks & Recreation

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok. West | (229,805) | | (258,922) | | (264,322) | | (268,563) | | (272,869) | |
| COVID Restart Grant | (1,000) | | 0 | | 0 | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (24,235) | a | 0 | | 0 | | 0 | | 0 | |
| Administration OH | 30,565 | | 30,950 | | 32,082 | | 32,522 | | 32,971 | |
| Total Revenue | (224,475) | | (227,972) | | (232,240) | | (236,041) | | (239,898) | |
| Expenses: | | | | | | | | | | |
| Operations | 198,475 | b | 200,972 | | 204,240 | | 207,041 | | 209,898 | |
| Transfer to Capital Facility Reserves | 26,000 | c | 27,000 | c | 28,000 | c | 29,000 | c | 30,000 | c |
| Total Expenses | 224,475 | | 227,972 | | 232,240 | | 236,041 | | 239,898 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 1.450 | | 1.450 | | 1.450 | | 1.450 | | 1.450 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (229,805) | | (258,922) | | (264,322) | | (268,563) | | (272,869) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1698 | | 0.1894 | | 0.1914 | | 0.1926 | | 0.1937 | |
| Maximum Tax Rate | 0.5700 | | | | | | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer from CWF Cap Fac Resrv | -103,800 | d,e | (80,000) | f | (25,000) | f | (25,000) | f | (50,000) | f |
| Transfer From Cap. Fac. Reserve | (4,275) | | (1,200) | | (375) | | (375) | | (750) | |
| Total Revenue | (108,075) | | (81,200) | | (25,375) | | (25,375) | | (50,750) | |
| Expenses | | | | | | | | | | |
| Community Trail to Traders Cove | 30,450 | d | 0 | | 0 | | 0 | | 0 | |
| Star Park Trail Conn. Trep. Cr.Pk. | 62,400 | de | 0 | | 0 | | 0 | | 0 | |
| Westshore Sportsfield | 0 | | 30,450 | f | 0 | | 0 | | 50,750 | f |
| Westshore Playground | 0 | | 0 | | 25,375 | f | 0 | | 0 | |
| Killiney Bank Protection Reinforcement | 15,225 | e | 0 | | 0 | | 0 | | 0 | |
| Access #1 Improvements | 0 | | 0 | | 0 | | 25,375 | f | 0 | |
| Fintry Park | 0 | | 50,750 | f | 0 | | 0 | | 0 | |
| Total Expenses | 108,075 | | 81,200 | | 25,375 | | 25,375 | | 50,750 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Fund Balance at Y/E | (47,853) | | (48,331) | | (48,815) | | (49,303) | | (49,796) | |
| Park Land Reserve Balance at Y/E | (180,494) | | (182,299) | | (184,122) | | (185,963) | | (187,823) | |
| Parks Facility Reserve Balance at Y/E | (317,939) | c | (347,176) | c | (378,549) | c | (411,246) | c | (444,901) | c |

**Notes**

a. Surplus resulting from COVID Restart grant and under expenditures in payroll, vehicle operations, contract services, and various line items.

b. Increases: Payroll $1.8k, Training & Ed $0.3k, Telephone $0.8k, Insurance $0.3k, COVID costs $1k, Park Mtce $3k, Equip Rental $0.3k.
Decreases: Contract Services $3k.

c. Continue to set aside reserves for future park development, equipment and infrastructure replacement.

d. Community Works Fund Gas Tax funding:

Capital:

Carry forward of Board Approved CWF:

| | |
|---|---|
| Star Park Trail Connection to Trepanier Creek Reg.Pk | $28.8k remaining c/f to 2021 |
| Fur Brigade Trail | $50k remaining but not used in 2021 |
| Killiney Road Upgrade | $17.3k committed but not used in 2021 |
| Killiney Swim Raft | $2.3k committed but not used in 2021 |
| Dog Beach Fencing | $1.4k remaining but not used in 2021 |
| Picnic Shelter - Killiney | $23.4k remaining but not used in 2021 |
| Comfort Station | $1.1k remaining, not used in 2021 |
| Community Trail to Traders Cove | $30k remaining, c/f to 2021 |

e. Requesting additional CWF:

New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:

| | |
|---|---|
| Killiney Bank Protection Reinforcement | $15k |
| Star Park Trail Additional Amount | $30k |

f. Subject to future approval for use of CWF. Some reserves available.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 144 -- Eastside Community Parks

**Department:** Parks & Recreation

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tax Req - EA Cent Ok East | (117,378) | (117,377) | | 1 | (119,020) | | (1,642) | |
| COVID Restart Grant | 0 | (610) | | (610) | (500) | | (500) | |
| Previous Year's Surplus/Deficit | (3,814) | (3,814) | b | (0) | (9,061) | a | (5,247) | |
| Administration OH | 14,081 | 14,081 | | 0 | 15,558 | | 1,477 | |
| Sundry Sales | 0 | (2,500) | a | (2,500) | 0 | | 0 | |
| Total Revenue | (107,111) | (110,220) | | (3,109) | (113,023) | | (5,912) | |
| Expenses: | | | | | | | | |
| Operations | 97,111 | 91,159 | a | (5,952) | 101,023 | b | 3,912 | b |
| Transfer to Cap Fac Reserves | 10,000 | 10,000 | b | 0 | 12,000 | c | 2,000 | c |
| Total Expenses | 107,111 | 101,159 | | (5,952) | 113,023 | | 5,912 | |
| (Surplus) / Deficit | (0) | (9,061) | a | (9,061) | 0 | | 0 | |
| FTE's | 0.812 | | | | 0.812 | | 0.000 | |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (117,378) | | | | (119,020) | | (1,642) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0963 | | | | 0.0947 | | (0.0016) | |
| Maximum Tax Rate | | | | | 0.3700 | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer from CWF Cap Fac Rsrv | 0 | 0 | 0 | (25,000) | d | (25,000) |
| Transfer From Cap Fac Reserves | (22,210) | 0 | 22,210 | (21,985) | | 225 |
| Total Revenue | (22,210) | 0 | 22,210 | (46,985) | | (24,775) |
| Expenses | | | | | | |
| Park Development | | | 0 | | | 0 |
| Philpott Trail Post Fire Repair | 22,210 | 0 | (22,210) | 21,610 | | (600) |
| Three Forks Park Improvements | 0 | 0 | 0 | 25,375 | d | 25,375 |
| Total Expenses | 22,210 | 0 | (22,210) | 46,985 | | 24,775 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | | (51,808) | | (52,326) | | |
| Park Land Reserve Balance at Y/E | | (64,575) | | (65,221) | | |
| Capital Facilities Reserve Balance at Y/E | | (150,293) | | (141,591) | c | |

**2021 Budget Notes:**

a. Increased surplus resulting from under expenditures for payroll, water rates, park mtce and various line items. Vehicle operations higher than anticipated.

b. Increases: Payroll $1.1k, Insurance $0.8k, COVID costs $0.5k, Vehicle Ops $1.2k, Misc $0.3k.

c. Continue to build reserves.

d. Requesting CWF:

New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward ) Projects will not proceed if CWF are not available:

Three Forks Trail Improvement 25 k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projection**

## Program: 144 -- Eastside Community Parks

**Department:** Parks & Recreation

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok East | (119,020) | | (132,912) | | (137,614) | | (142,046) | | (146,527) | |
| COVID Restart Grant | (500) | | 0 | | 0 | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (9,061) | a | 0 | | 0 | | 0 | | 0 | |
| Administration OH | 15,558 | | 15,869 | | 16,510 | | 16,840 | | 17,177 | |
| Total Revenue | (113,023) | | (117,043) | | (121,104) | | (125,206) | | (129,350) | |
| Expenses: | | | | | | | | | | |
| Operations | 101,023 | b | 103,043 | | 105,104 | | 107,206 | | 109,351 | |
| Transfer to Cap Fac Reserves | 12,000 | c | 14,000 | c | 16,000 | c | 18,000 | c | 20,000 | c |
| Total Expenses | 113,023 | | 117,043 | | 121,104 | | 125,206 | | 129,351 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.8120 | | 0.8120 | | 0.8120 | | 0.8120 | | 0.8120 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (119,020) | | (132,912) | | (137,614) | | (142,046) | | (146,527) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0947 | | 0.1056 | | 0.1082 | | 0.1106 | | 0.1130 | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer from CWF Cap Fac Rsrv | (25,000) | d | (15,000) | e | (85,000) | e | (15,000) | e | (85,000) | e |
| Transfer From Facilities Reserves | (21,985) | | (225) | | (1,275) | | (450) | | (1,275) | |
| Total Revenue | (46,985) | | (15,225) | | (86,275) | | (15,450) | | (86,275) | |
| Expenses | | | | | | | | | | |
| Park Development | | | | | | | | | | |
| Sunset Park Development | 0 | | 0 | | 0 | | 15,450 | e | 86,275 | e |
| Joe Rich Comm Park Irrigation | 0 | | 15,225 | e | 0 | | 0 | | 0 | |
| Scotty Creek - Playground Repl. | 0 | | 0 | | 86,275 | e | 0 | | 0 | |
| Philpott Trail Post Fire Repair | 21,610 | | 0 | | 0 | | 0 | | 0 | |
| Three Forks Park Improvements | 25,375 | d | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 46,985 | | 15,225 | | 86,275 | | 15,450 | | 86,275 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Fund Balance at Y/E | (52,326) | | (52,849) | | (53,378) | | (53,912) | | (54,451) | |
| Park Land Reserve Balance at Y/E | (65,221) | | (65,873) | | (66,532) | | (67,197) | | (67,869) | |
| Capital Facilities Reserve Balance at Y/E | (141,591) | c | (156,780) | c | (173,060) | c | (192,336) | c | (212,971) | c |

**Notes**

a. Increased surplus resulting from under expenditures for payroll, water rates, park mtce and various line items. Vehicle operations higher than anticipated.

b. Increases: Payroll $1.1k, Insurance $0.8k, COVID costs $0.5k, Vehicle Ops $1.2k, Misc $0.3k.

c. Continue to build reserves.

d. Requesting CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward ) Projects will not proceed if CWF are not available:

Three Forks Trail Improvement 25 k

e. Subject to future approval for use of CWF. Some reserves available.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 120 -- Economic Development Commission

**Department:** Economic Development Commission

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| WFN Service Agreement | (39,543) | (39,580) | -37 | (42,885) | -3,342 |
| Tax Requisition - Kelowna | (734,704) | (734,886) | (182) | (787,644) | (52,940) |
| Tax Requisition - Peachland | (31,552) | (31,543) | 9 | (34,121) | (2,569) |
| Tax Requisition - Lake Country | (81,569) | (81,324) | 245 | (91,739) | (10,170) |
| Tax Requisition - West Kelowna | (176,878) | (176,963) | (85) | (192,911) | (16,033) |
| Tax Req - EA Cent Ok. West | (22,790) | (22,772) | 18 | (24,450) | (1,660) |
| Tax Req - EA Cent Ok East | (20,996) | (20,963) | 33 | (22,352) | (1,356) |
| Grants & Partnerships | (90,000) | (78,491) | 11,509 a | 0 b | 90,000 b |
| COVID Restart Grant | 0 | (8,950) a | (8,950) a | (80,000) c | (80,000) c |
| Previous Year's Surplus/Deficit | (12,867) | (12,867) | 0 | (37,897) a | (25,030) |
| Administration OH | 134,730 | 134,730 | 0 | 155,735 | 21,005 |
| Total Revenue | (1,076,169) | (1,073,609) | 2,560 | (1,158,264) | (82,095) |
| Expenses: | | | | | |
| Operations | 929,169 | 888,712 a | (40,457) a | 1,011,264 c | 82,095 c |
| Transfer to Equip Reserves | 7,000 | 7,000 | 0 | 7,000 | 0 |
| Film Commission | 140,000 | 140,000 | 0 | 140,000 | 0 |
| Total Expenses | 1,076,169 | 1,035,712 | (40,457) | 1,158,264 | 82,095 |
| (Surplus) / Deficit | (0) | (37,897) a | (37,897) | (0) | 0 |
| FTE's | 4.64 | | | 5.34 e | 0.70 e |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (1,068,489) | | | (1,153,217) | (84,728) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0181 | | | 0.0189 | 0.0008 |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Equip Reserves | (5,075) | 0 | 5,075 | (13,150) | (8,075) |
| Total Revenue | (5,075) | 0 | 5,075 | (13,150) | (8,075) |
| Expenses | | | | | |
| Web Server Refresh | 5,075 | 0 | (5,075) | 10,150 | 5,075 |
| Computer | 0 | 0 | 0 | 3,000 | 3,000 |
| Total Expenses | 5,075 | 0 | (5,075) | 13,150 | 8,075 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Equip Reserve Fund Balance at Y/E | | (13,975) | | (7,833) d | |
| Operating Reserve Balance at Y/E | | (21,155) | | (21,367) | |

**2021 Budget Notes:**

a. Surplus due to under expenditures for advertising & promotion, travel, special projects, training, data processing and misc. Payroll costs were higher and Funding Partnerships/Grants were lower than anticipated.
b. No Funding Partnerships/Grants anticipated.
c. Increases: Payroll $57.3k (FTE increase), Insurance $1.2k, Special Projects $50k, Special Projects - Workforce $7k.
Decreases: Travel $8k, Training & Ed $2.4k, Memberships $3.5k, Special Projects Metabridge $5k,
Young Entrepreneur Program $7.5k, Business Recruitment $7k. Offset additional projects with COVID Grant $80k.
d. Build reserves for website refreshes and other capital.
e. FTE increase

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 120 -- Economic Development Commission

**Department:** Economic Development Commission

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| WFN Service Agreement | -42,885 | | -47,165 | | -48,003 | | -48,858 | | -49,729 | |
| Tax Requisition - Kelowna | (787,644) | | (865,106) | | (880,473) | | (896,146) | | (912,133) | |
| Tax Requisition - Peachland | (34,121) | | (37,476) | | (38,142) | | (38,821) | | (39,514) | |
| Tax Requisition - Lake Country | (91,739) | | (100,761) | | (102,550) | | (104,376) | | (106,238) | |
| Tax Requisition - West Kelowna | (192,911) | | (211,884) | | (215,647) | | (219,486) | | (223,401) | |
| Tax Req - EA Cent Ok. West | (24,450) | | (26,855) | | (27,332) | | (27,818) | | (28,314) | |
| Tax Req - EA Cent Ok East | (22,352) | | (24,550) | | (24,986) | | (25,431) | | (25,885) | |
| Grants & Partnerships | 0 | b | 0 | | 0 | | 0 | | 0 | |
| COVID Restart Grant | (80,000) | | 0 | | 0 | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (37,897) | a | (0) | | (0) | | (0) | | (0) | |
| Administration OH | 155,735 | | 155,708 | | 158,822 | | 161,998 | | 165,238 | |
| Total Revenue | (1,158,264) | | (1,158,090) | | (1,178,312) | | (1,198,938) | | (1,219,976) | |
| Expenses: | | | | | | | | | | |
| Operations | 1,011,264 | c | 1,011,089 | f | 1,031,311 | | 1,051,937 | | 1,072,976 | |
| Transfer to Equip Reserves | 7,000 | d | 7,000 | d | 7,000 | d | 7,000 | d | 7,000 | d |
| Film Commission | 140,000 | | 140,000 | | 140,000 | | 140,000 | | 140,000 | |
| Total Expenses | 1,158,264 | | 1,158,089 | | 1,178,311 | | 1,198,937 | | 1,219,976 | |
| (Surplus) / Deficit | (0) | | (0) | | (0) | | (0) | | (0) | |
| FTE's | 5.34 | e | 5.34 | | 5.34 | | 5.34 | | 5.34 | |

**Tax Levy:**

| | | | | | |
|---|---|---|---|---|---|
| **Tax Requisition** | (1,153,217) | (1,266,632) | (1,289,130) | (1,312,078) | (1,335,485) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0189 | 0.0206 | 0.0207 | 0.0209 | 0.0210 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer From Equip Reserves | -13,150 | | -5,075 | | -5,075 | | -5,075 | | -5,075 | |
| Total Revenue | -13,150 | | -5,075 | | -5,075 | | -5,075 | | -5,075 | |
| Expenses | | | | | | | | | | |
| Web Server Refresh | 10,150 | | 5,075 | | 5,075 | | 5,075 | | 5,075 | |
| Computer | 3,000 | | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 13,150 | | 5,075 | | 5,075 | | 5,075 | | 5,075 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Balance at Y/E | (7,833) | d | (9,786) | d | (11,758) | d | (13,750) | d | (15,762) | d |
| Operating Reserve Bal at Y/E | (21,367) | | (21,580) | | (21,796) | | (22,014) | | (22,234) | |

**Notes**

a. Surplus due to under expenditures for advertising & promotion, travel, special projects, training, data processing and misc. Payroll costs were higher and Funding Partnerships/Grants were lower than anticipated.
b. No Funding Partnerships/Grants anticipated.
c. Increases: Payroll $57.3k (FTE increase), Insurance $1.2k, Special Projects $50k, Special Projects - Workforce $7k.
Decreases: Travel $8k, Training & Ed $2.4k, Memberships $3.5k, Special Projects Metabridge $5k,
Young Entrepreneur Program $7.5k, Business Recruitment $7k. Offset additional projects with COVID Grant $80k.
d. Build reserves for website refreshes and other capital.
e. FTE increase.
f. Remove $20k project.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 046 -- Dog Control

**Department:** Bylaw Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Dog Licensing | (603,000) | (587,600) | a | 15,400 | a | (575,000) | h | 28,000 | h |
| Tax Requisition - Kelowna | (549,830) | (549,988) | | (158) | | (683,307) | | (133,477) | |
| Tax Requisition - Peachland | (23,613) | (23,606) | | 7 | | (29,601) | | (5,988) | |
| Tax Requisition - Lake Country | (61,044) | (60,870) | | 174 | | (79,586) | | (18,542) | |
| Tax Requisition - West Kelowna | (132,370) | (132,432) | | (62) | | (167,357) | | (34,987) | |
| Tax Req - EA Cent Ok West | (17,055) | (17,042) | | 13 | | (21,211) | | (4,156) | |
| Tax Req - EA Cent Ok East | (15,713) | (15,688) | | 25 | | (19,391) | | (3,678) | |
| Previous Year's Surplus/Deficit | (207,223) | (207,223) | | 0 | | (118,111) | a | 89,112 | a |
| Administration OH | 209,503 | 209,503 | | 0 | | 238,682 | | 29,179 | |
| Transfer from Operating Reserve | (54,000) | 0 | | 54,000 | | (125,000) | g | (71,000) | |
| Impounding | (25,000) | (17,990) | a | 7,010 | a | (15,000) | h | 10,000 | h |
| Ticketing | (500) | 0 | | 500 | | 0 | | 500 | |
| Bylaw Adjudication | (35,000) | (21,030) | a | 13,970 | a | (25,000) | h | 10,000 | h |
| COVID Restart Grant | 0 | (6,903) | a | (6,903) | a | 0 | | 0 | |
| Total Revenue | (1,514,845) | (1,430,869) | | 83,976 | | (1,619,882) | | (105,037) | |
| Expenses: | | | | | | | | | |
| Operations | 1,352,845 | 1,150,758 | a | (202,087) | a | 1,457,882 | b | 105,037 | b |
| Grant to SPCA | 92,000 | 92,000 | | 0 | | 92,000 | c | 0 | |
| Transfer to Equip. Reserves | 35,000 | 35,000 | | 0 | | 35,000 | d | 0 | |
| Transfer to Facilities Reserves | 35,000 | 35,000 | | 0 | | 35,000 | e | 0 | |
| Total Expenses | 1,514,845 | 1,312,758 | | (202,087) | | 1,619,882 | | 105,037 | |
| (Surplus) / Deficit | (0) | (118,111) | a | (118,111) | | (0) | | (0) | |
| FTE's | 11.360 | | | | | 11.360 | | 0 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (799,625) | | | | | (1,000,453) | g | (200,828) | g |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0136 | | | | | 0.0164 | | 0.0028 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Facilities Reserve | (20,550) | (6,193) | 14,357 | (16,950) | 3,600 |
| Transfer From Equip Reserves | (20,410) | (20,410) | 0 | (70,000) | (49,590) |
| Total Revenue | (40,960) | (26,603) | 14,357 | (86,950) | (45,990) |
| Expenses | | | | | |
| Vehicles/Bicycles | 7,020 | 8,260 | 1,240 | 50,000 | 42,980 |
| Software | 5,150 | 3,322 | (1,828) | 5,150 | 0 |
| Pound Improvements | 10,250 | 9,764 | (486) | 5,150 | (5,100) |
| Vehicle Outfitting | 0 | 0 | 0 | 20,000 | 20,000 |
| Kennel Improvements | 5,150 | 0 | (5,150) | 5,150 | 0 |
| Equipment | 13,390 | 5,258 | (8,132) | 0 | (13,390) |
| Kennel Irrigation / Repairs | 0 | 0 | 0 | 1,500 | 1,500 |
| Total Expenses | 40,960 | 26,603 | (14,357) | 86,950 | 45,990 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Equip. Reserve Fund Balance at Y/E | | (174,926) | | (140,975) | d |
| Facilities Reserve Balance at Y/E | | (158,109) | | (177,740) | e |
| Operating Reserve Balance at Y/E | | (332,376) | | (210,700) | fg |

**2021 Budget Notes:**

a. Surplus primarily due to under expenditures for payroll $133.2k, software & licensing $21.9k, advertising $15.9k, agent collection fees $10.5k, training $10.1k and various line items. Decreased surplus resulting from lower than anticipated revenues.
b. Increases: Payroll $134.4k (staff mix), Insurance $1.8k, Dog Control Review $5k, Security Services $1k, Misc. $1.1k.
Decreases: Travel $2k, Office Supplies $0.5k, Departmental Reports & Forms $1k, Software & Licenses $22.25k, Agent Collection Fees $3k, Bldg Rep & Mtce $5k, Equip Rep % Mtce $4.5k.
c. Grant to SPCA (Programs: spay & neuter, education, adoption).
d. Equipment reserves required for upcoming vehicle and equipment replacements.
e. Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
f. Reserve was set up for such costs as legal, future service reviews and future tax rate stabilization. Also still allows for possibility of transfer to reserves or capital construction should pound expansion or rebuild be required.
g. Using Operating reserve to reduce tax impact.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 046 -- Dog Control

**Department:** Bylaw Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Dog Licensing | (575,000) | h | (580,750) | | (586,558) | | (592,423) | (598,347) |
| Tax Requisition - Kelowna | (683,307) | | (817,180) | | (867,359) | | (911,232) | (931,638) |
| Tax Requisition - Peachland | (29,601) | | (35,400) | | (37,574) | | (39,475) | (40,359) |
| Tax Requisition - Lake Country | (79,586) | | (95,179) | | (101,023) | | (106,133) | (108,510) |
| Tax Requisition - West Kelowna | (167,357) | | (200,145) | | (212,435) | | (223,181) | (228,179) |
| Tax Req - EA Cent Ok West | (21,211) | | (25,367) | | (26,925) | | (28,286) | (28,920) |
| Tax Req - EA Cent Ok East | (19,391) | | (23,190) | | (24,614) | | (25,859) | (26,438) |
| Previous Year's Surplus/Deficit | (118,111) | a | (0) | | 0 | | 0 | (0) |
| Administration OH | 238,682 | | 243,172 | | 252,707 | | 257,472 | 262,333 |
| Transfer from Operating Reserve | (125,000) | g | (70,000) | i | (35,000) | i | 0 | 0 |
| Impounding | (15,000) | h | (15,000) | | (15,000) | | (15,000) | (15,000) |
| Bylaw Adjudication | (25,000) | h | (30,000) | | (25,000) | | (25,000) | (25,000) |
| Total Revenue | (1,619,882) | | (1,649,039) | | (1,678,780) | | (1,709,116) | (1,740,059) |
| Expenses: | | | | | | | | |
| Operations | 1,457,882 | b | 1,487,040 | | 1,516,780 | | 1,547,116 | 1,578,058 |
| Grant to SPCA | 92,000 | c | 92,000 | | 92,000 | | 92,000 | 92,000 |
| Transfer to Equipment Reserves | 35,000 | d | 35,000 | | 35,000 | | 35,000 | 35,000 |
| Transfer to Facilities Reserve | 35,000 | e | 35,000 | | 35,000 | | 35,000 | 35,000 |
| Total Expenses | 1,619,882 | | 1,649,040 | | 1,678,780 | | 1,709,116 | 1,740,058 |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | (0) | (0) |
| FTE's | 11.360 | | 11.360 | | 11.360 | | 11.360 | 11.360 |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (1,000,453) | | (1,196,461) | | (1,269,930) | | (1,334,166) | (1,364,044) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0164 | | 0.0194 | | 0.0204 | | 0.0212 | 0.0215 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer from Facilities Reserve | (16,950) | | (34,050) | (10,300) | (10,300) | (10,300) |
| Sale of Asset | 0 | | (2,000) | 0 | 0 | 0 |
| Transfer From Equip Reserves | (70,000) | | (85,215) | 0 | 0 | (16,950) |
| Total Revenue | (86,950) | | (121,265) | (10,300) | (10,300) | (27,250) |
| Expenses | | | | | | |
| Vehicles/Bicycles | 50,000 | | 55,140 | 0 | 0 | 0 |
| Software | 5,150 | | 5,150 | 5,150 | 5,150 | 5,150 |
| Pound Improvements | 5,150 | | 5,150 | 5,150 | 5,150 | 5,150 |
| Vehicle Outfitting | 20,000 | | 30,075 | 0 | 0 | 0 |
| Kennel Improvements | 5,150 | | 20,600 | 0 | 0 | 5,150 |
| Equipment | 0 | | 0 | 0 | 0 | 10,300 |
| Kennel Irrigation / Repairs | 1,500 | | 5,150 | 0 | 0 | 1,500 |
| Total Expenses | 86,950 | | 121,265 | 10,300 | 10,300 | 27,250 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| Equip. Reserve Fund Balance at Y/I | (140,975) | d | (91,318) | (127,231) | (163,503) | (183,019) |
| Facilities Reserve Balance at Y/E | (177,740) | e | (180,467) | (206,972) | (233,742) | (260,779) |
| Operating Reserve Balance at Y/E | (210,700) | fg | (142,807) | (109,235) | (110,327) | (111,430) |

**Notes**

a. Surplus primarily due to under expenditures for payroll $133.2k, software & licensing $21.9k, advertising $15.9k, agent collection fees $10.5k, training $10.1k and various line items. Decreased surplus resulting from lower than anticipated revenues.
b. Increases: Payroll $134.4k (staff mix), Insurance $1.8k, Dog Control Review $5k, Security Services $1k, Misc. $1.1k.
Decreases: Travel $2k, Office Supplies $0.5k, Departmental Reports & Forms $1k, Software & Licenses $22.25k, Agent Collection Fees $3k, Bldg Rep & Mtce $5k, Equip Rep % Mtce $4.5k.
c. Grant to SPCA (Programs: spay & neuter, education, adoption).
d. Equipment reserves required for upcoming vehicle and equipment replacements.
e. Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
f. Reserve was set up for such costs as legal, future service reviews and future tax rate stabilization. Also still allows for possibility of transfer to reserves or capital construction should pound expansion or rebuild be required.
g. Using Operating reserve to reduce tax impact.
h. Reduced budget revenues for Licensing $28k, Impounding $10k, and Adjudication $10k based on 2020 actual revenue.
i. Possibly use reserve to smooth impact of surplus reduction.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 049 -- Prohibited Animal Control

**Department:** Bylaw Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Requisition - Kelowna | (209) | (210) | (1) | (217) | (8) |
| Tax Requisition - Peachland | (8) | (8) | 0 | (8) | 0 |
| Tax Requisition - West Kelowna | (45) | (45) | 0 | (48) | (3) |
| Tax Req - EA Cent Ok West | (5) | (5) | 0 | (6) | (1) |
| Previous Year's Surplus/Deficit | (986) | (986) | 0 | (988) | (2) |
| Administration OH | 159 | 159 | 0 | 169 | 10 |
| Total Revenue | (1,094) | (1,095) | (1) | (1,097) | (3) |
| Expenses: | | | | | |
| Operations | 1,094 | 107 | (987) | 1,097 | 3 |
| Total Expenses | 1,094 | 107 | (987) | 1,097 | 3 |
| (Surplus) / Deficit | (0) | (988) | (988) | (0) | 0 |
| FTE's | 0 | | | 0 | 0 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (267) | | | (278) | (11) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.000004 | | | 0.000004 | 0 |

**2021 Budget Notes:**
Complaint driven.

## Program: 049 -- Prohibited Animal Control

**Department:** Bylaw Services

### General Revenue Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Requisition - Kelowna | (217) | (1,007) | (1,026) | (1,048) | (1,069) |
| Tax Requisition - Peachland | (8) | (37) | (38) | (38) | (39) |
| Tax Requisition - West Kelowna | (48) | (221) | (226) | (230) | (235) |
| Tax Req - EA Cent Ok West | (6) | (26) | (27) | (27) | (28) |
| Previous Year's Surplus/Deficit | (988) | (0) | (0) | (0) | 0 |
| Administration OH | 169 | 172 | 176 | 179 | 183 |
| Total Revenue | (1,097) | (1,119) | (1,141) | (1,164) | (1,188) |
| Expenses: | | | | | |
| Operations | 1,097 | 1,119 | 1,141 | 1,164 | 1,187 |
| Total Expenses | 1,097 | 1,119 | 1,141 | 1,164 | 1,187 |
| (Surplus) / Deficit | (0) | (0) | (0) | 0 | (0) |
| FTE's | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (278) | (1,291) | (1,317) | (1,343) | (1,371) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.000004 | 0.00002 | 0.00002 | 0.00002 | 0.00002 |

**Notes**

Complaint driven.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 105 -- Enforcement of Noise Bylaws

**Department:** Bylaw Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Req - EA Cent Ok West | (2,921) | (2,917) | 4 | (2,985) | | (64) | |
| Tax Req - EA Cent Ok East | (3,290) | (3,294) | (4) | (3,315) | | (25) | |
| Previous Year's Surplus/Deficit | (3,536) | (3,536) | 0 | (3,027) | b | 509 | |
| Administration OH | 1,234 | 1,234 | 0 | 1,171 | | (63) | |
| Total Revenue | (8,513) | (8,513) | 0 | (8,156) | | 357 | |
| Expenses: | | | | | | | |
| Operations | 8,513 | 5,486 | (3,027) | 7,604 | a | (909) | a |
| Transfer to Operating Reserve | 0 | 0 | 0 | 552 | b | 552 | |
| Total Expenses | 8,513 | 5,486 | (3,027) | 8,156 | | (357) | |
| (Surplus) / Deficit | 0 | (3,027) | (3,027) | (0) | | (0) | |
| FTE's | 0.04 | | | 0.04 | | 0 | |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (6,211) | | | (6,300) | | (89) | |
| **Residential Tax Rate (per $1000 of assessment)** (Based on Improvements Only) | 0.0045 | | | 0.0044 | | (0.0001) | |
| Equipment Reserve Fund Balance at Y/E | | (113) | | (114) | | | |
| Operating Reserve Balance at Y/E | | (5,823) | | (6,433) | a | | |

**2021 Budget Notes:**

Complaint driven.

a. Increase: Payroll $0.1k. Decrease: Legal $1k.

b. Transfer a portion of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 105 -- Enforcement of Noise Bylaws

**Department:** Bylaw Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok West | (2,985) | | (4,240) | (4,325) | (4,411) | (4,500) |
| Tax Req - EA Cent Ok East | (3,315) | | (4,710) | (4,805) | (4,901) | (4,998) |
| Previous Year's Surplus/Deficit | (3,027) | b | (0) | 0 | (0) | (0) |
| Administration OH | 1,171 | | 1,194 | 1,218 | 1,243 | 1,268 |
| Total Revenue | (8,156) | | (7,756) | (7,911) | (8,070) | (8,231) |
| Expenses: | | | | | | |
| Operations | 7,604 | a | 7,756 | 7,911 | 8,069 | 8,231 |
| Transfer to Operating Reserve | 552 | b | 0 | 0 | 0 | 0 |
| Total Expenses | 8,156 | | 7,756 | 7,911 | 8,069 | 8,231 |
| (Surplus) / Deficit | (0) | | 0 | (0) | (0) | 0 |
| FTE's | 0.04 | | 0.04 | 0.04 | 0.04 | 0.04 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (6,300) | | (8,950) | (9,130) | (9,312) | (9,498) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0044 | | 0.0062 | 0.0063 | 0.0063 | 0.0064 |
| Equip Reserve Fund Balance at Y/E | (114) | | (115) | (116) | (118) | (119) |
| Operating Reserve Bal at Y/E | (6,433) | a | (6,498) | (6,563) | (6,628) | (6,694) |

**Notes**

Complaint driven.

a. Increase: Payroll $0.1k. Decrease: Legal $1k.

b. Transfer a portion of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 106 -- Enforcement of Unsightly / Untidy Premises Bylaws

**Department:** Bylaw Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Sale of Services - Contract | (3,000) | (100) | 2,900 | (3,000) | | 0 | |
| Tax Req - EA Cent Ok West | (4,302) | (4,297) | 5 | (4,410) | | (108) | |
| Tax Req - EA Cent Ok East | (4,845) | (4,850) | (5) | (4,898) | | (53) | |
| Previous Year's Surplus/Deficit | (3,696) | (3,696) | 0 | (3,434) | a | 262 | |
| Administration OH | 1,933 | 1,933 | 0 | 2,074 | | 141 | |
| Total Revenue | (13,910) | (11,010) | 2,900 | (13,668) | | 242 | |
| Expenses: | | | | | | | |
| Operations | 13,334 | 7,000 | (6,334) | 13,468 | b | 134 | b |
| Transfer to Operating Reserve | 576 | 576 | 0 | 200 | a | (376) | |
| Total Expenses | 13,910 | 7,576 | (6,334) | 13,668 | | (242) | |
| (Surplus) / Deficit | (0) | (3,434) | (3,434) | (0) | | 0 | |
| FTE's | 0.055 | | | 0.055 | | 0 | |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (9,147) | | | (9,308) | | (161) | |
| **Residential Tax Rate (per $1000 of assessment)** (Based on Improvements Only) | 0.0066 | | | 0.0065 | | (0.0001) | |
| Equip. Reserve Balance at Y/E | | (518) | | (523) | | | |
| Operating Reserve Balance at Y/E | | (8,150) | | (8,432) | a | | |

**2021 Budget Notes:**

Complaint driven.

a. Transfer a portion of surplus to operating reserve.

b. Increase: Payroll $0.1k. Decrease: None.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 106 -- Enforcement of Unsightly / Untidy Premises Bylaws

**Department:** Bylaw Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Sale of Services - Contract | (3,000) | | (3,060) | | (3,121) | | (3,184) | (3,247) |
| Tax Req - EA Cent Ok West | (4,410) | | (5,113) | | (5,729) | | (6,326) | (6,452) |
| Tax Req - EA Cent Ok East | (4,898) | | (5,680) | | (6,363) | | (7,028) | (7,168) |
| Previous Year's Surplus/Deficit | (3,434) | a | (0) | | (0) | | (0) | (0) |
| Transfer from Operating Reserve | 0 | | (2,000) | c | (1,000) | c | 0 | 0 |
| Administration OH | 2,074 | | 2,116 | | 2,201 | | 2,245 | 2,290 |
| Total Revenue | (13,668) | | (13,737) | | (14,012) | | (14,293) | (14,578) |
| Expenses: | | | | | | | | |
| Operations | 13,468 | b | 13,737 | | 14,012 | | 14,292 | 14,578 |
| Transfer to Operating Reserve | 200 | a | 0 | | 0 | | 0 | 0 |
| Total Expenses | 13,668 | | 13,737 | | 14,012 | | 14,292 | 14,578 |
| (Surplus) / Deficit | (0) | | (0) | | (0) | | (0) | 0 |
| FTE's | 0.055 | | 0.055 | | 0.055 | | 0.055 | 0.055 |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (9,308) | | (10,793) | | (12,092) | | (13,354) | (13,620) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0065 | | 0.0075 | | 0.0083 | | 0.0091 | 0.0092 |
| Equip. Reserve Balance at Y/E | (523) | | (529) | | (534) | | (539) | (545) |
| Operating Reserve Balance at Y/E | (8,432) | a | (6,516) | c | (5,581) | c | (5,637) | (5,693) |

**Notes**

Complaint driven.

a. Transfer a portion of surplus to operating reserve.

b. Increase: Payroll $0.1k. Decrease: None.

c. Use a portion of reserve to reduce impact of surplus swing.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 115 -- Enforcement of Noxious Insect Control Bylaws

**Department:** Bylaw Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Services - Kelowna | (15,008) | (15,259) | (251) | (15,420) | (412) |
| Tax Requisition - Peachland | (543) | (543) | 0 | (565) | (22) |
| Tax Requisition - Lake Country | (1,428) | (1,425) | 3 | (1,543) | (115) |
| Tax Req - EA Cent Ok West | (390) | (390) | 0 | (401) | (11) |
| Tax Req - EA Cent Ok East | (359) | (359) | 0 | (369) | (10) |
| Previous Year's Surplus/Deficit | (2,863) | (2,863) | 0 | (2,817) | 46 |
| Administration OH | 2,608 | 2,608 | 0 | 2,818 | 210 |
| Total Revenue | (17,983) | (18,231) | (248) | (18,297) | (314) |
| Expenses: | | | | | |
| Operations | 17,983 | 15,414 | (2,569) | 18,297 | 314 a |
| Total Expenses | 17,983 | 15,414 | (2,569) | 18,297 | 314 |
| (Surplus) / Deficit | (0) | (2,817) | (2,817) | (0) | (0) |
| FTE's | 0.20 | | | 0.20 | 0 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (2,720) | | | (2,878) | (158) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0003 | | | 0.0003 | 0 |
| Equipment Reserve Fund Balance at Y/E | | (16,344) | | (16,507) | |
| Operating Reserve Balance at Y/E | | (7,038) | | (7,108) | |

**2021 Budget Notes:**

Complaint driven.

a. Increase: Payroll $0.3k. Decrease: None.

## Program: 115 -- Enforcement of Noxious Insect Control Bylaws

**Department:** Bylaw Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Services - Kelowna | (15,420) | | (16,465) | | (17,719) | | (19,356) | (19,734) |
| Tax Requisition - Peachland | (565) | | (603) | | (649) | | (709) | (723) |
| Tax Requisition - Lake Country | (1,543) | | (1,647) | | (1,773) | | (1,936) | (1,974) |
| Tax Req - EA Cent Ok West | (401) | | (428) | | (461) | | (503) | (513) |
| Tax Req - EA Cent Ok East | (369) | | (394) | | (424) | | (463) | (472) |
| Previous Year's Surplus/Deficit | (2,817) | | 0 | | 0 | | 0 | 0 |
| Administration OH | 2,818 | | 2,874 | | 2,990 | | 3,050 | 3,111 |
| Transfer from Operating Reserve | 0 | | (2,000) | a | (1,000) | a | 0 | 0 |
| Total Revenue | (18,297) | | (18,663) | | (19,036) | | (19,917) | (20,305) |
| Expenses: | | | | | | | | |
| Operations | 18,297 | b | 18,663 | | 19,036 | | 19,417 | 19,805 |
| Total Expenses | 18,297 | | 18,663 | | 19,036 | | 19,917 | 20,305 |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | (0) | 0 |
| FTE's | 0.20 | | 0.20 | | 0.20 | | 0.20 | 0.20 |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (2,878) | | (3,072) | | (3,307) | | (3,611) | (3,682) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0003 | | 0.0003 | | 0.0003 | | 0.0004 | 0.0004 |
| Equip. Reserve Fund Balance at Y/E | (16,507) | | (16,673) | | (16,839) | | (17,508) | (18,183) |
| Operating Reserve Bal at Y/E | (7,108) | | (5,159) | a | (4,201) | a | (4,243) | (4,285) |

**Notes**

Complaint driven.

a. Utilize operating reserve for tax rate mitigation.

b. Increase: Payroll $0.3k. Decrease: None.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 116 -- Enforcement of Noxious Weed Control Bylaw

**Department:** Bylaw Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Sale of Services | (20,000) | (33,417) | a | (13,417) | a | (25,000) | | (5,000) | |
| Tax Requisition - Kelowna | (83,114) | (83,132) | | (18) | | (84,242) | | (1,128) | |
| Tax Requisition - Peachland | (3,006) | (3,005) | | 1 | | (3,086) | | (80) | |
| Tax Requisition - Lake Country | (7,909) | (7,892) | | 17 | | (8,427) | | (518) | |
| Tax Requisition - Local Service Area | (2,986) | (2,982) | | 4 | | (3,019) | | (33) | |
| Grants | (14,268) | (14,083) | | 184 | | (13,500) | | 768 | |
| Previous Year's Surplus/Deficit | (32,953) | (32,953) | | 0 | | (27,628) | ac | 5,325 | ac |
| Administration OH | 19,039 | 19,039 | | 0 | | 20,538 | | 1,499 | |
| Bylaw Adjudication | 0 | (125) | | (125) | | 0 | | 0 | |
| Total Revenue | (145,196) | (158,550) | | (13,354) | | (144,364) | | 832 | |
| Expenses: | | | | | | | | | |
| Operations | 131,304 | 117,030 | a | (14,274) | a | 133,364 | b | 2,060 | b |
| Transfer to Equip. Reserves | 5,000 | 5,000 | | 0 | | 5,000 | | 0 | |
| Transfer to Operating Reserve | 8,892 | 8,892 | | 0 | | 6,000 | c | (2,892) | c |
| Total Expenses | 145,196 | 130,922 | | (14,274) | | 144,364 | | (832) | |
| (Surplus) / Deficit | (0) | (27,628) | a | (27,628) | | (0) | | (0) | |
| FTE's | 0.868 | | | | | 0.868 | | 0 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (97,015) | | | | | (98,774) | | (1,759) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0016 | | | | | 0.0016 | | 0 | |
| Equip. Reserve Fund Balance at Y/E | | (52,927) | | | | (58,456) | | | |
| Operating Reserve Balance at Y/E | | (56,647) | | | | (63,213) | c | | |

**2021 Budget Notes:**

Complaint driven.

a. Surplus due to under expenditures for payroll, legal fees, software & licenses and higher than anticipated Contract invoicing revenues.

b. Increase: Payroll $1.3k, Postage/Freight $1.5k, Insurance $0.1k, Vehicle Ops $2k.
Decrease: Travel $0.5k, Uniforms $0.25k, Collection Fees/Uncollectable Accts $0.25k, Software & Licenses $1.1k, FLNR Invasive Plant Grant Expenses $0.8k.

c. Transfer a portion of increased surplus carryfoward to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 116 -- Enforcement of Noxious Weed Control Bylaw

**Department:** Bylaw Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Sale of Services | (25,000) | | (25,500) | | (26,010) | | (26,530) | | (27,061) |
| Tax Requisition - Kelowna | (84,242) | | (90,387) | | (98,966) | | (105,524) | | (112,130) |
| Tax Requisition - Peachland | (3,086) | | (3,311) | | (3,625) | | (3,865) | | (4,107) |
| Tax Requisition - Lake Country | (8,427) | | (9,042) | | (9,899) | | (10,556) | | (11,216) |
| Tax Requisition - Local Service Area | (3,019) | | (3,240) | | (3,547) | | (3,782) | | (4,019) |
| Grants | (13,500) | | (13,500) | | (13,500) | | (13,500) | | (13,500) |
| Previous Year's Surplus/Deficit | (27,628) | ac | (0) | | (0) | | (0) | | 0 |
| Transfer from Operating Reserve | 0 | | (17,000) | d | (10,000) | d | (5,000) | d | 0 |
| Administration OH | 20,538 | | 20,949 | | 21,795 | | 22,231 | | 22,676 |
| Total Revenue | (144,364) | | (141,032) | | (143,752) | | (146,527) | | (149,357) |
| Expenses: | | | | | | | | | |
| Operations | 133,364 | b | 136,031 | | 138,752 | | 141,527 | | 144,357 |
| Transfer to Equip. Reserves | 5,000 | | 5,000 | | 5,000 | | 5,000 | | 5,000 |
| Transfer to Operating Reserve | 6,000 | c | 0 | | 0 | | 0 | | 0 |
| Total Expenses | 144,364 | | 141,031 | | 143,752 | | 146,527 | | 149,357 |
| (Surplus) / Deficit | (0) | | (0) | | (0) | | 0 | | 0 |
| FTE's | 0.868 | | 0.868 | | 0.868 | | 0.868 | | 0.868 |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (98,774) | | (105,980) | | (116,037) | | (123,727) | | (131,472) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0016 | | 0.0017 | | 0.0019 | | 0.0020 | | 0.0021 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | |
| Transfer From Equip. Reserves | 0 | | 0 | | (37,740) | | 0 | | 0 |
| Total Revenue | 0 | | 0 | | (37,740) | | 0 | | 0 |
| Expenses | | | | | | | | | |
| Vehicles | 0 | | 0 | | 37,740 | | 0 | | 0 |
| Total Expenses | 0 | | 0 | | 37,740 | | 0 | | 0 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | (58,456) | | (64,041) | | (31,941) | | (37,261) | | (42,633) |
| Operating Reserve Balance at Y/E | (63,213) | c | (46,676) | d | (37,042) | d | (32,363) | d | (32,686) |

**Notes**

Complaint driven.

a. Surplus due to under expenditures for payroll, legal fees, software & licenses and higher than anticipated Contract invoicing revenues.

b. Increase: Payroll $1.3k, Postage/Freight $1.5k, Insurance $0.1k, Vehicle Ops $2k.
Decrease: Travel $0.5k, Uniforms $0.25k, Collection Fees/Uncollectable Accts $0.25k, Software & Licenses $1.1k, FLNR Invasive Plant Grant Expenses $0.8k.

c. Transfer a portion of increased surplus carryfoward to operating reserve.

d. Use Operating Reserve to reduce tax impact of surplus swing.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 004 -- Engineering

**Department:** Engineering Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Conn Insp/Gifting Admin Fee | (1,000) | (550) | | 450 | | 0 | | 1,000 | |
| COVID Restart Grant | 0 | (6,514) | a | (6,514) | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (72,398) | (72,398) | a | 0 | | (24,787) | ac | 47,611 | c |
| Transfer from Operating Reserve | (70,000) | 0 | | 70,000 | | (85,000) | c | (15,000) | |
| Engineering OH Admin Recovery | (236,651) | (260,446) | | (23,795) | | (281,360) | c | (44,709) | |
| Total Revenue | (380,049) | (339,909) | | 40,141 | | (391,147) | | (11,098) | |
| Expenses: | | | | | | | | | |
| Operations | 372,049 | 307,122 | a | (64,928) | a | 383,147 | b | 11,098 | bc |
| Transfer to Equip. Reserves | 8,000 | 8,000 | | 0 | | 8,000 | | 0 | |
| Total Expenses | 380,049 | 315,122 | | (64,928) | | 391,147 | | 11,098 | |
| (Surplus) / Deficit | (0) | (24,787) | a | (24,787) | | (0) | | (0) | |
| FTE's | 3.080 | | | | | 3.080 | | 0.000 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | |
| Transfer From Reserves | (12,875) | (12,350) | | 525 | | (20,900) | | (8,025) | |
| Total Revenue | (12,875) | (12,350) | | 525 | | (20,900) | | (8,025) | |
| Expenses | | | | | | | | | |
| Computers & Equipment | 5,150 | 5,083 | | (67) | | 2,150 | | (3,000) | |
| Equipment | 0 | 0 | | 0 | | 18,750 | | 18,750 | |
| Furniture | 7,725 | 7,267 | | (458) | | 0 | | (7,725) | |
| Total Expenses | 12,875 | 12,350 | | (525) | | 20,900 | | 8,025 | |
| (Surplus) / Deficit | 0 | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Fund Balance at Y/E | | (88,987) | | | | (76,768) | | | |
| Operating Reserve Balance at Y/E | | (240,554) | a | | | (157,110) | c | | |

**2021 Budget Notes:**

a. Surplus due to Engineering Admin recovery, Covid Restart grant, and underspending for payroll, contract services, travel, training, legal, software,drafting supplies and misc.

b. Increases: Payroll $6.7k - including 2% wage increase. Memberships $0.9k, Equipment $0.8k, Training $1k, Veh. Operations $2k. Decreases: Travel $0.3k, Drafting Supplies $0.3k

c. Utilize operating reserve to mitigate surplus swing and increased expenses.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 004 -- Engineering

**Department:** Engineering Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Previous Year's Surplus/Deficit | (24,787) | ac | (0) | | (0) | | (0) | (0) |
| Transfer from Operating Reserve | (85,000) | c | (50,000) | c | (25,000) | c | 0 | 0 |
| Engineering OH Admin Recovery | (281,360) | c | (348,810) | | (381,626) | | (414,599) | (422,731) |
| Total Revenue | (391,147) | | (398,810) | | (406,626) | | (414,599) | (422,731) |
| Expenses: | | | | | | | | |
| Operations | 383,147 | b | 390,810 | | 398,626 | | 406,599 | 414,731 |
| Transfer to Equip. Reserves | 8,000 | | 8,000 | | 8,000 | | 8,000 | 8,000 |
| Total Expenses | 391,147 | | 398,810 | | 406,626 | | 414,599 | 422,731 |
| (Surplus) / Deficit | (0) | | (0) | | (0) | | (0) | (0) |
| FTE's | 3.080 | b | 3.080 | | 3.080 | | 3.080 | 3.080 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | |
| Transfer From Reserves | (20,900) | | (10,300) | | (5,150) | | (5,150) | (5,150) |
| Total Revenue | (20,900) | | (10,300) | | (5,150) | | (5,150) | (5,150) |
| Expenses | | | | | | | | |
| Computers & Equipment | 2,150 | | 0 | | 0 | | 0 | 0 |
| Equipment | 18,750 | | 10,300 | | 5,150 | | 5,150 | 5,150 |
| Total Expenses | 20,900 | | 10,300 | | 5,150 | | 5,150 | 5,150 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | 0 |
| Equip. Reserve Fund Balance at Y/E | (76,768) | | (75,133) | | (78,682) | | (82,268) | (85,889) |
| Operating Reserve Balance at Y/E | (157,110) | c | (108,181) | c | (84,012) | c | (84,853) | (85,701) |

**Notes**

a. Surplus due to Engineering Admin recovery, Covid Restart grant, and underspending for payroll, contract services, travel, training, legal, software,drafting supplies and misc.

b. Increases: Payroll $6.7k - including 2% wage increase. Memberships $0.9k, Equipment $0.8k, Training $1k, Veh. Operations $2k. Decreases: Travel $0.3k, Drafting Supplies $0.3k

c. Utilize operating reserve to reduce impact of surplus swing

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 047 -- Mosquito Control - Nuisance

**Department:** Engineering Services (Public Works)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Services - Peachland | (6,539) | (6,540) | | (1) | | (6,893) | a | (354) | |
| Tax Requisition - Kelowna | (174,071) | (174,043) | | 28 | | (184,025) | | (9,954) | |
| Tax Requisition - Lake Country | (17,715) | (17,730) | | (15) | | (19,938) | | (2,223) | |
| Tax Requisition - West Kelowna | (3,031) | (3,041) | | (10) | | (3,221) | | (190) | |
| Tax Req - EA Cent Ok East | (5,262) | (5,263) | | (1) | | (5,609) | | (347) | |
| Previous Year's Surplus/Deficit | (7,679) | (7,679) | b | 0 | | (15,991) | b | (8,311) | b |
| Engineering Admin OH | 6,494 | 6,494 | | 0 | | 7,851 | | 1,357 | |
| Administration OH | 19,022 | 19,022 | | 0 | | 21,212 | | 2,190 | |
| Transfer from Operating Reserve | (8,000) | 0 | | 8,000 | | 0 | | 8,000 | |
| Total Revenue | (196,781) | (188,780) | | 8,001 | | (206,614) | | (9,833) | |
| Expenses: | | | | | | | | | |
| Operations | 196,781 | 172,790 | b | (23,991) | b | 200,571 | c | 3,790 | c |
| Contract for Peachland excl OH | 0 | 0 | | 0 | | 6,043 | a | 6,043 | |
| Total Expenses | 196,781 | 172,790 | | (23,991) | | 206,614 | | 9,833 | |
| (Surplus) / Deficit | (0) | (15,991) | b | (15,990) | | (0) | | (0) | |
| FTE's | 0.05 | | | | | 0.05 | | 0.00 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (200,079) | | | | | (212,793) | | (12,714) | |
| **Residential Tax Rate (per $1000 of assessment)** (Based on Improvements Only) | 0.0072 | | | | | 0.0075 | | 0.0003 | |
| Equip. Reserve Fund Balance at Y/E | | (38,914) | | | | (39,303) | a | | |
| Operating Reserve Balance at Y/E | | (20,473) | | | | (20,678) | a,b | | |

**2021 Budget Notes:**

a. Peachland participating via Service Contract Invoicing. No participation in service reserves as no contribution or buy in was made.
b. Increased surplus due to lower than anticipated contract costs and advertising.
c. Increased: Contract Services $3k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 047 -- Mosquito Control - Nuisance

**Department:** Engineering Services (Public Works)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Services - Peachland | -6,893 | a | -6,893 | | -6,893 | -6,893 | -6,893 |
| Tax Requisition - Kelowna | (184,025) | | (191,129) | | (205,855) | (209,971) | (214,171) |
| Tax Requisition - Lake Country | (19,938) | | (20,708) | | (22,303) | (22,749) | (23,204) |
| Tax Requisition - West Kelowna | (3,221) | | (3,346) | | (6,274) | (3,676) | (3,749) |
| Tax Req - EA Cent Ok East | (5,609) | | (5,825) | | (3,603) | (6,399) | (6,527) |
| Previous Year's Surplus/Deficit | (15,991) | b | 0 | | 0 | 0 | 0 |
| Engineering Admin OH | 7,851 | | 8,004 | | 8,159 | 8,318 | 8,480 |
| Administration OH | 21,212 | | 21,631 | | 22,051 | 22,480 | 22,917 |
| Transfer from Operating Reserve | 0 | b | (12,359) | d | 0 | 0 | 0 |
| Total Revenue | (206,614) | | (210,625) | | (214,717) | (218,890) | (223,147) |
| Expenses: | | | | | | | |
| Operations | 200,571 | c | 204,582 | | 208,674 | 212,848 | 217,104 |
| Contract for Peachland excl OH | 6,043 | a | 6,043 | | 6,043 | 6,043 | 6,043 |
| Total Expenses | 206,614 | | 210,625 | | 214,717 | 218,891 | 223,147 |
| (Surplus) / Deficit | (0) | | 0 | | (0) | 0 | (0) |
| FTE's | 0.05 | | 0.05 | | 0.05 | 0.05 | 0.05 |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (212,793) | | (221,008) | | (238,035) | (242,795) | (247,651) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0075 | | 0.0077 | | 0.0082 | 0.0083 | 0.0083 |
| Equip. Reserve Fund Balance at Y/E | (39,303) | a | (39,696) | | (40,093) | (40,494) | (40,899) |
| Operating Reserve Balance at Y/E | (20,678) | ab | (8,402) | d | (8,486) | (8,571) | (8,657) |

**Notes**

a. Peachland participating via Service Contract Invoicing. No participation in service reserves as no contribution or buy in was made.
b. Increased surplus due to lower than anticipated contract costs and advertising.
c. Increased: Contract Services $3k.
d. Possibly use Operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 058 -- Scotty Heights Street Lights

**Department:** Engineering Services (Public Works)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tax Req - EA Cent Ok East | (18,060) | (18,060) | | 0 | (21,143) | | (3,083) | |
| Previous Year's Surplus/Deficit | (881) | (881) | | (0) | 17 | a | 899 | |
| Transfer from Operating Reserve | (1,121) | (1,103) | a | 17 | 0 | | 1,121 | |
| Engineering Admin OH | 528 | 528 | | 0 | 704 | | 176 | |
| Administration OH | 1,545 | 1,545 | | 0 | 1,901 | | 356 | |
| Total Revenue | (17,989) | (17,972) | | 17 | (18,521) | | (532) | |
| Expenses: | | | | | | | | |
| Operations | 17,108 | 17,989 | | 881 | 18,521 | b | 1,413 | b |
| Transfer to Operating Reserve | 881 | 0 | | (881) | 0 | | (881) | |
| Total Expenses | 17,989 | 17,989 | | 0 | 18,521 | | 532 | |
| (Surplus) / Deficit | 0 | 17 | a | 17 | 0 | | 0 | |
| FTE's | 0.01 | | | | 0.01 | | 0 | |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (18,060) | | | | (21,143) | | (3,083) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0759 | | | | 0.0835 | | 0.0076 | |

**2021 Budget Notes:**

These streetlights are in the Central Okanagan East Electoral Area.

a. Operating reserve used to reduce deficit to nil.

b. Increased electricity costs.

## Program: 058 -- Scotty Heights Street Lights

**Department:** Engineering Services (Public Works)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok East | (21,143) | | (21,549) | (22,020) | (22,460) | (22,910) |
| Previous Year's Surplus/Deficit | 17 | a | 0 | 0 | 0 | 0 |
| Engineering Admin OH | 704 | | 718 | 732 | 747 | 762 |
| Administration OH | 1,901 | | 1,940 | 2,019 | 2,059 | 2,100 |
| Total Revenue | (18,521) | | (18,891) | (19,269) | (19,654) | (20,048) |
| Expenses: | | | | | | |
| Operations | 18,521 | b | 18,891 | 19,269 | 19,655 | 20,048 |
| Total Expenses | 18,521 | | 18,891 | 19,269 | 19,655 | 20,048 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| FTE's | 0.01 | | 0.01 | 0.01 | 0.01 | 0.01 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (21,143) | | (21,549) | (22,020) | (22,460) | (22,910) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0835 | | 0.0842 | 0.0852 | 0.0861 | 0.0869 |

**Notes**

These streetlights are in the Central Okanagan East Electoral Area.

a. Operating reserve used to reduce deficit to nil.

b. Increased electricity costs.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 091 -- Effluent / Water Disposal

**Department:** Engineering Services (Public Works)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| COVID Restart Grant | 0 | (1,636) | | (1,636) | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (21,837) | (21,837) | | (0) | | (66,679) | a | (44,842) | |
| Engineering Admin OH | 16,147 | 16,147 | | 0 | | 23,421 | | 7,274 | |
| Administration OH | 47,300 | 47,300 | | 0 | | 63,277 | | 15,977 | |
| Tipping Fees, Sundry | (580,920) | (738,059) | a | (157,139) | a | (658,000) | | (77,080) | |
| Total Revenue | (539,310) | (698,085) | | (158,775) | | (637,980) | | (98,670) | |
| Expenses: | | | | | | | | | |
| Operations | 489,310 | 581,406 | a | 92,096 | a | 616,333 | b | 127,023 | b |
| Transfer to Facilities Reserves | 50,000 | 50,000 | | 0 | | 21,647 | c | (28,353) | |
| Total Expenses | 539,310 | 631,406 | | 92,096 | | 637,980 | | 98,670 | |
| (Surplus) / Deficit | 0 | (66,679) | a | (66,679) | | 0 | | (0) | |
| FTE's | 0.20 | | | | | 0.20 | | 0 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer from Cap Fac Reserve | 0 | 0 | 0 | (50,000) | | (50,000) |
| Total Revenue | 0 | 0 | 0 | (50,000) | | (50,000) |
| Expenses | | | | | | |
| Centrifuge | 0 | 0 | 0 | 50,000 | | 50,000 |
| Total Expenses | 0 | 0 | 0 | 50,000 | | 50,000 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip Reserve Fund Balance at Y/E | | (5,404) | | (5,458) | | |
| Facilities Reserve Balance at Y/E | | (295,157) | | (269,256) | c | |
| Operating Fund Balance at Y/E | | (175,991) | | (177,751) | | |

**2021 Budget Notes:**

a. Increased surplus due to increased Tipping fee revenue. Contract services higher than anticipated.
b. Increases: Payroll $0.7k, Insurance $1.3k, Contract Services $125k (includes one time $90k facilities study which reduces reserve transfer).
c. Building capital reserves for facility upgrades and equipment replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 091 -- Effluent / Water Disposal

**Department:** Engineering Services (Public Works)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Previous Year's Surplus/Deficit | (66,679) | a | 0 | | (0) | | (0) | | (0) | |
| Engineering Admin OH | 23,421 | | 20,401 | | 20,809 | | 21,225 | | 21,649 | |
| Administration OH | 63,277 | | 55,135 | | 56,238 | | 57,363 | | 58,510 | |
| Tipping Fees, Sundry | (658,000) | | (664,580) | | (671,226) | | (677,938) | | (684,717) | |
| Total Revenue | (637,980) | | (589,044) | | (594,179) | | (599,350) | | (604,558) | |
| Expenses: | | | | | | | | | | |
| Operations | 616,333 | b | 536,860 | d | 547,597 | | 558,549 | | 569,720 | |
| Transfer to Facilities Reserves | 21,647 | c | 52,184 | c | 46,582 | c | 40,801 | c | 34,839 | c |
| Total Expenses | 637,980 | | 589,044 | | 594,179 | | 599,350 | | 604,559 | |
| (Surplus) / Deficit | 0 | | (0) | | (0) | | (0) | | 0 | |
| FTE's | 0.20 | | 0.20 | | 0.20 | | 0.20 | | 0.20 | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer from Cap Fac. Reserve | -50,000 | | 0 | | 0 | | -200,000 | | 0 | |
| Total Revenue | -50,000 | | 0 | | 0 | | -200,000 | | 0 | |
| Expenses | | | | | | | | | | |
| Centrifuge | 50,000 | | 0 | | 0 | | 200,000 | | 0 | |
| Total Expenses | 50,000 | | 0 | | 0 | | 200,000 | | 0 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Bal at Y/E | (5,458) | | (5,513) | | (5,568) | | (5,623) | | (5,680) | |
| Facilities Reserve Balance at Y/E | (269,256) | c | (324,132) | c | (373,955) | c | (216,496) | c | (253,500) | c |
| Operating Reserve Balance at Y/E | (177,751) | | (179,528) | | (181,324) | | (183,137) | | (184,968) | |

**Notes**

a. Increased surplus due to increased Tipping fee revenue. Contract services higher than anticipated.
b. Increases: Payroll $0.7k, Insurance $1.3k, Contract Services $125k (includes one time $90k facilities study which reduces reserve transfer).
c. Building capital reserves for facility upgrades and equipment replacement.
d. Remove $90k facility study.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 199 -- Vehicle Operations Reserves

**Department:** Engineering Services (Fleet)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Vehicle Recovery Allocation to Cost Centre | (26,000) | (26,000) | 0 | (27,000) | (1,000) |
| Total Revenue | (26,000) | (26,000) | 0 | (27,000) | (1,000) |
| Expenses: | | | | | |
| Transfer to Reserves | 26,000 | 26,000 | 0 | 27,000 | 1,000 |
| Total Expenses | 26,000 | 26,000 | 0 | 27,000 | 1,000 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| FTE's | 2.485 | | | 2.885 | 0.400 |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Sale of Asset | (1,000) | 0 | 1,000 | -2,000 | -1,000 |
| Transfer From Reserves | (106,527) | (47,771) | 58,756 | (70,836) | 35,691 |
| Total Revenue | (107,527) | (47,771) | 59,756 | (72,836) | 34,691 |
| Expenses | | | | | |
| Vehicle | 104,437 | 44,712 | (59,725) | 59,836 | (44,601) |
| Equipment | 0 | 0 | 0 | 13,000 | 13,000 |
| Computers & Equipments | 3,090 | 3,059 | (31) | 0 | (3,090) |
| Total Expenses | 107,527 | 47,771 | (59,756) | 72,836 | (34,691) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | | (69,663) | | (25,815) | |

**2021 Budget Notes:**

This budget page is shown to track the reserve balance and capital for fleet. The function is allocated out to other costs centres as part of the vehicle charge and is not a bylaw function. It is included in the plan only for the purpose of the transfer to reserves and any future vehicle & capital purchases.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 199 -- Vehicle Operations Reserves

**Department:** Engineering Services (Fleet)

### General Revenue Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Previous Year's Surplus/Deficit | 0 | 0 | 0 | 0 | 0 |
| Vehicle Recovery Allocation to Cost Centı | (27,000) | (28,000) | (29,000) | (30,000) | (31,000) |
| Total Revenue | (27,000) | (28,000) | (29,000) | (30,000) | (31,000) |
| Expenses: | | | | | |
| Transfer to Reserves | 27,000 | 28,000 | 29,000 | 30,000 | 31,000 |
| Total Expenses | 27,000 | 28,000 | 29,000 | 30,000 | 31,000 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| FTE's | 2.885 | 2.885 | 2.885 | 2.885 | 2.885 |

### General Capital Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Sale of Asset | (2,000) | 0 | 0 | 0 | 0 |
| Transfer From Reserves | (70,836) | (41,200) | 0 | 0 | 0 |
| Total Revenue | (72,836) | (41,200) | 0 | 0 | 0 |
| Expenses | | | | | |
| Vehicle | 59,836 | 0 | 0 | 0 | 0 |
| Equipment | 13,000 | 41,200 | 0 | 0 | 0 |
| Total Expenses | 72,836 | 41,200 | 0 | 0 | 0 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | (25,815) | (12,741) | (42,159) | (72,880) | (104,919) |

**Notes**

This budget page is shown to track the reserve balance and capital for fleet. The function is allocated out to other costs centres as part of the vehicle charge and is not a bylaw function. It is included in the plan only for the purpose of the transfer to reserves and any future vehicle & capital purchases.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 301 -- Killiney Beach Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (194,391) | (184,057) | a | 10,334 | a | (185,628) | | 8,763 | |
| Maintenance / Asset Renewal Fees | (284,256) | (284,256) | | 0 | | (289,941) | b | (5,685) | |
| Grants | (8,010) | (8,010) | | 0 | | 0 | | 8,010 | |
| Previous Year's Surplus/Deficit | (54,725) | (54,725) | | (1) | | (1,039) | a | 53,686 | |
| COVID Restart Grant | 0 | (7,019) | a | (7,020) | a | 0 | | 0 | |
| Engineering Admin OH | 5,593 | 5,593 | | 0 | | 7,135 | | 1,542 | |
| Administration OH | 24,577 | 24,577 | | 0 | | 28,917 | | 4,340 | |
| Total Revenue | (511,212) | (507,897) | | 3,315 | | (440,556) | | 70,656 | |
| Expenses: | | | | | | | | | |
| Operations | 185,401 | 181,047 | a | (4,354) | a | 187,774 | c | 2,373 | c |
| Transfer to Equip Reserves | 5,000 | 5,000 | | 0 | | 0 | | (5,000) | |
| Transfer to Cap. Fac Reserves | 320,811 | 320,811 | | 0 | | 252,782 | b | (68,029) | |
| Total Expenses | 511,212 | 506,858 | | (4,354) | | 440,556 | | (70,656) | |
| (Surplus) / Deficit | 0 | (1,039) | a | (1,039) | | 0 | | 0 | |
| FTE's | 0.46 | | | | | 0.46 | | 0.00 | |

### Water Capital Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | |
| Grants | (58,154) | (54,642) | | 3,512 | | 0 | | 58,154 |
| CWF Gas Tax Cap Fac Rsrv | (33,183) | 0 | d | 33,183 | d | (33,183) | d | 0 |
| Transfer From Equip Reserves | (473,250) | (157,004) | | 316,246 | | (22,540) | | 450,710 |
| Transfer From Cap. Fac. Reserve | (177,285) | 0 | | 177,285 | | (66,995) | | 110,290 |
| Total Revenue | (741,872) | (211,646) | | 530,226 | | (122,718) | | 619,154 |
| Expenses | | | | | | | | |
| Metering Program | 5,300 | 3,969 | | (1,331) | | 5,300 | | 0 |
| New Meters | 0 | 0 | | 0 | | 500 | | 500 |
| Engineering & Design Costs | 0 | 0 | | 0 | | 51,500 | | 51,500 |
| Equipment/SCADA | 7,000 | 2,466 | | (4,534) | | 4,000 | | (3,000) |
| Distribution System | 232,421 | 198,072 | | (34,349) | | 42,878 | d | (189,543) |
| Leak Detection Equipment | 10,000 | 0 | | (10,000) | | 0 | | (10,000) |
| Equipment & Improvements | 15,450 | 7,138 | | (8,312) | | 18,540 | | 3,090 |
| UV Disinfecting System | 51,500 | 0 | | (51,500) | | 0 | | (51,500) |
| Intake Replacement | 420,201 | 0 | | (420,201) | | 0 | | (420,201) |
| Total Expenses | 741,872 | 211,646 | | (530,226) | | 122,718 | | (619,154) |
| (Surplus) / Deficit | 0 | 0 | | 0 | | 0 | | 0 |
| Equip Reserve Fund Bal at Y/E | | (520,698) | | | | (503,140) | | |
| Capital Facility Reserve Bal at Y/E | | (623,344) | | | | (814,694) | b | |

**2021 Budget Notes:**

a. Surplus due to unanticipated grant. Under expenditures for travel, electricity, equipment repairs & mtce, contract services offset higher than expected costs for payroll, telephone, office supplies and chlorine.

b. Transfer asset renewal fees and additional funds to reserves.

c. Increases: Payroll $0.8k, Telephone $1k, Insurance $1.8k, Ministry Testing $0.5k, Eqip Rep & Mtce $19k, Bldg/Equip Assessment Ops $0.5k, Misc. $0.2k.
Decreases: Travel $2k, COVID costs $7.9k, Collection Fees $1.5k, Contract Services $10k.

d. Community Works Fund Gas Tax funding:
Previously approved Capital:
Filtration $15 k

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 301 -- Killiney Beach Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (185,628) | | (189,341) | | (193,127) | | (196,990) | | (200,930) | |
| Maintenance / Asset Renewal Fees | (289,941) | b | (289,941) | b | (289,941) | b | (289,941) | b | (289,941) | b |
| Parcel Tax | 0 | | 0 | | (34,500) | e | (166,040) | e | (166,040) | e |
| Previous Year's Surplus/Deficit | (1,039) | a | 0 | | 0 | | 0 | | (0) | |
| Engineering Admin OH | 7,135 | | 7,278 | | 7,424 | | 7,572 | | 7,724 | |
| Administration OH | 28,917 | | 29,495 | | 30,086 | | 30,688 | | 31,300 | |
| Total Revenue | (440,556) | | (442,508) | | (480,059) | | (614,711) | | (617,887) | |
| Expenses: | | | | | | | | | | |
| Operations | 187,774 | c | 191,529 | | 195,360 | | 199,267 | | 203,253 | |
| Debt Payments | 0 | | 0 | | 34,500 | e | 166,040 | e | 166,040 | e |
| Transfer to Cap. Fac Reserves | 252,782 | b | 250,979 | b | 250,199 | b | 249,403 | b | 248,595 | b |
| Total Expenses | 440,556 | | 442,508 | | 480,059 | | 614,710 | | 617,888 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | (0) | | 0 | |
| FTE's | 0.46 | | 0.46 | | 0.46 | | 0.46 | | 0.46 | |
| **Parcel Tax** | 0 | | 0 | | -34,500 | | -166,040 | | -166,040 | |

### Water Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Capital Financing | 0 | | 0 | | (2,238,184) | e | 0 | | 0 | |
| CWF Gas Tax Cap Fac. Rsrv | (33,183) | d | 0 | | 0 | | 0 | | 0 | |
| Transfer From Equip Reserves | (22,540) | | (15,450) | | (492,566) | e | 0 | | 0 | |
| Transfer From Cap. Fac. Reserve | (66,995) | | (495,461) | | (790,000) | e | (20,750) | | (39,830) | |
| Total Revenue | (122,718) | | (510,911) | | (3,520,750) | | (20,750) | | (39,830) | |
| Expenses | | | | | | | | | | |
| Metering Program | 5,300 | | 5,300 | | 5,300 | | 5,300 | | 5,300 | |
| New Meters | 500 | | 0 | | 0 | | 0 | | 0 | |
| Facility Renewal | 0 | | 69,960 | | 0 | | 0 | | 13,780 | |
| Engineering & Design Costs | 51,500 | | 0 | | 0 | | 0 | | 0 | |
| Equipment/SCADA | 4,000 | | 0 | | 0 | | 0 | | 0 | |
| Distribution System | 42,878 | d | 0 | | 0 | | 0 | | 0 | |
| Equipment & Improvements | 18,540 | | 15,450 | | 15,450 | | 15,450 | | 15,450 | |
| UV Disinfecting System | 0 | | 0 | | 3,500,000 | e | 0 | | 0 | |
| Intake Replacement | 0 | | 420,201 | | 0 | | 0 | | 5,300 | |
| Total Expenses | 122,718 | | 510,911 | | 3,520,750 | | 20,750 | | 39,830 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Bal at Y/E | (503,140) | | (492,566) | | (0) | | (0) | | (0) | |
| Capital Facility Reserve Bal at Y/E | (814,694) | b | (573,405) | b | (31,438) | b | (260,198) | b | (471,166) | b |

**Notes**

a. Surplus due to unanticipated grant. Under expenditures for travel, electricity, equipment repairs & mtce, contract services offset higher than expected costs for payroll, telephone, office supplies and chlorine.

b. Transfer asset renewal fees and additional funds to reserves.

c. Increases: Payroll $0.8k, Telephone $1k, Insurance $1.8k, Ministry Testing $0.5k, Eqip Rep & Mtce $19k, Bldg/Equip Assessment Ops $0.5k, Misc. $0.2k.
Decreases: Travel $2k, COVID costs $7.9k, Collection Fees $1.5k, Contract Services $10k.

d. Community Works Fund Gas Tax funding:
Previously approved Capital:
Filtration $15 k

e. IHA Required work under discussion. Contingent on finding an alternative solution, receiving financing or grant. This scenario assumes approval for debt & parcel tax received, MFA Financing 20 years, at 3%

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 303 -- Falcon Ridge Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (53,476) | (57,014) | b | (3,538) | b | (52,698) | | 778 | |
| Maintenance / Asset Renewal Fee | (31,020) | (31,584) | b | (564) | b | (31,640) | a | (620) | |
| COVID Restart Grant | 0 | (1,727) | b | (1,727) | b | 0 | | 0 | |
| Previous Year's Surplus/Deficit | 19 | 19 | | (0) | | (4,667) | b | (4,685) | |
| UBCM Grant | 0 | 0 | | 0 | | (150,000) | g | (150,000) | |
| Engineering Admin OH | 1,860 | 1,860 | | 0 | | 2,562 | | 702 | |
| Administration OH | 8,172 | 8,172 | | 0 | | 10,383 | | 2,211 | |
| Total Revenue | (74,445) | (80,274) | | (5,829) | | (226,060) | | (151,615) | |
| Expenses: | | | | | | | | | |
| Operations | 68,168 | 69,331 | b | 1,163 | b | 67,423 | c | (745) | c |
| River Training Engineering Study | 0 | 0 | | 0 | | 150,000 | g | 150,000 | |
| Transfer to Cap. Fac Reserves | 6,277 | 6,277 | | 0 | | 8,637 | a | 2,360 | |
| Total Expenses | 74,445 | 75,608 | | 1,163 | | 226,060 | | 151,615 | |
| (Surplus) / Deficit | 0 | (4,667) | b | (4,666) | | 0 | | 0 | |
| FTE's | 0.15 | | | | | 0.15 | | 0 | |

### Water Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Capital Financing | 0 | 0 | 0 | (1) | f | (1) |
| Tsfr from Gas Tax Cap Fac. Rsrv | (15,016) | 0 | 15,016 | (15,000) | e | 16 |
| Transfer From Equip Reserves | (2,509) | (2,509) | 0 | 0 | | 2,509 |
| Transfer From Cap. Fac. Reserve | (9,529) | (3,990) | 5,539 | (7,950) | | 1,579 |
| Total Revenue | (27,054) | (6,499) | 20,555 | (22,951) | | 4,103 |
| Expenses | | | | | | |
| Metering | 0 | 0 | 0 | 2,650 | | 2,650 |
| Distribution System Improvements | 0 | 0 | 0 | 1 | f | 1 |
| Reservoir | 8,554 | 6,315 | (2,239) | 0 | h | (8,554) |
| Water Treatment | 0 | 184 | 184 | 0 | h | 0 |
| Equipment/SCADA | 3,500 | 0 | (3,500) | 0 | h | (3,500) |
| Controls & Instrumentation | 15,000 | 0 | (15,000) | 0 | h | (15,000) |
| Equipment & Improvements | 0 | 0 | 0 | 20,300 | e | 20,300 |
| Total Expenses | 27,054 | 6,499 | (20,555) | 22,951 | | (4,103) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip Reserve Fund Bal at Y/E | | (30) | | (30) | | |
| Capital Facility Reserve Bal at Y/E | | (12,768) | | (13,455) | a | |

**2021 Budget Notes:**

a. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
b. Surplus due to higher revenues from water user fees, unanticipated grant and lower contract services costs. Travel and legal costs were higher than expected.
c. Increases: Travel $1k, Legal $2.5k, Contract Services $1.5k, Misc. $1.4k.
Decreases: COVID costs $1.8k, Equip Rep & Mtce $5k, Ministry Testing $0.3k.
d. Community Works Fund Gas Tax funding:
Previously approved Capital:
Hydrants $15 k not yet budgeted for use in 2021
e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:
Water Supply for Intake $15 k
f. There is a project estimated at $225k for expansion for new users. This will require capital financing and a new establishment bylaw with the new users to pay the costs via parcel tax rather than the whole service area. At this time a nominal amount of $1 is shown until all the approvals are in place and a budget amendment will be done at that time.
g. UBCM Grant has been applied for for engineering study to support river training - 100% funding. Will only be done if funding obtained.
h. An additional $83.5k of projects have been identified for reservoirs $10k, Water treatment $65k, Controls & Instrumentation $8.5k, but there is only $13k in reserves. Staff will prioritize these projects and the budget will need to be amended. Once a solution is found.

## Program: 303 -- Falcon Ridge Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (52,698) | | (56,732) | | (58,369) | | (60,042) | | (61,749) | |
| Maintenance / Asset Renewal Fee | (31,640) | ai | (31,640) | i | (31,641) | i | (31,641) | i | (31,641) | i |
| Previous Year's Surplus/Deficit | (4,667) | b | 0 | | 0 | | 0 | | (0) | |
| UBCM Grant | (150,000) | g | 0 | | 0 | | 0 | | 0 | |
| Engineering Admin OH | 2,562 | | 2,613 | | 2,666 | | 2,719 | | 2,773 | |
| Administration OH | 10,383 | | 10,591 | | 10,803 | | 11,019 | | 11,239 | |
| Total Revenue | (226,060) | | (75,167) | | (76,542) | | (77,945) | | (79,377) | |
| Expenses: | | | | | | | | | | |
| Operations | 67,423 | c | 68,771 | | 70,147 | | 71,550 | | 72,981 | |
| River Training Engineering Study | 150,000 | g | 0 | | 0 | | 0 | | 0 | |
| Transfer to Cap. Fac Reserves | 8,637 | ai | 6,396 | i | 6,395 | i | 6,395 | i | 6,396 | i |
| Total Expenses | 226,060 | | 75,167 | | 76,542 | | 77,945 | | 79,377 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | (0) | | (0) | |
| FTE's | 0.15 | | 0.15 | | 0.15 | | 0.15 | | 0.15 | |

### Water Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Capital Financing | -1 | f | 0 | | 0 | | 0 | | 0 | |
| Tsfr from Gas Tax Cap Fac. Rsrv | (15,000) | e | 0 | | 0 | | 0 | | 0 | |
| Transfer From Cap. Fac. Reserve | (7,950) | | (9,650) | | (9,650) | | (9,650) | | (9,650) | |
| Total Revenue | (22,951) | | (9,650) | | (9,650) | | (9,650) | | (9,650) | |
| Expenses | | | | | | | | | | |
| Metering | 2,650 | | 2,650 | | 2,650 | | 2,650 | | 2,650 | |
| Distribution System Improvements | 1 | f | 0 | | 0 | | 0 | | 0 | |
| Reservoir | 0 | h | 0 | | 0 | | 0 | | 0 | |
| Electrical / Communication | 0 | h | 0 | | 0 | | 0 | | 0 | |
| Equipment/SCADA | 0 | h | 0 | | 0 | | 0 | | 0 | |
| Controls & Instrumentation | 0 | h | 0 | | 0 | | 0 | | 0 | |
| Equipment & Improvements | 20,300 | e | 7,000 | i | 7,000 | i | 7,000 | i | 7,000 | i |
| Total Expenses | 22,951 | | 9,650 | | 9,650 | | 9,650 | | 9,650 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Bal at Y/E | (30) | | (31) | | (31) | | (31) | | (32) | |
| Capital Facility Reserve Bal at Y/E | (13,455) | a | (10,303) | i | (7,118) | i | (3,902) | i | (655) | i |

**Notes**

a. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
b. Surplus due to higher revenues from water user fees, unanticipated grant and lower contract services costs. Travel and legal costs were higher than expected.
c. Increases: Travel $1k, Legal $2.5k, Contract Services $1.5k, Misc. $1.4k.
Decreases: COVID costs $1.8k, Equip Rep & Mtce $5k, Ministry Testing $0.3k.
d. Community Works Fund Gas Tax funding:
Previously approved Capital:
Hydrants $15 k not yet budgeted for use in 2021
e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:
Water Supply for Intake $15 k
f. There is a project estimated at $225k for expansion for new users. This will require capital financing and a new establishment bylaw with the new users to pay the costs via parcel tax rather than the whole service area. At this time a nominal amount of $1 is shown until all the approvals are in place and a budget amendment will be done at that time.
g. UBCM Grant has been applied for for engineering study to support river training - 100% funding. Will only be done if funding obtained.
h. An additional $83.5k of projects have been identified for reservoirs $10k, Water treatment $65k, Controls & Instrumentation $8.5k, but there is only $13k in reserves. Staff will prioritize these projects and the budget will need to be amended once a solution is found.
i. Minimal amounts are being transferred to reserves based on rates & operating costs. Staff had requested additional capital spending of $12,950 annually, but this was reduced based on available reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 305 -- Sunset Ranch Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (132,990) | (155,781) | a | (22,791) | a | (143,546) | | (10,556) | |
| Maintenance / Asset Renewal Fee | (67,448) | (79,096) | a | (11,648) | a | (68,797) | b | (1,349) | |
| COVID Restart Grant | 0 | (843) | | (843) | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (47,079) | (47,079) | | 0 | | (50,313) | a | (3,235) | |
| Engineering Admin OH | 4,264 | 4,264 | | 0 | | 5,002 | | 738 | |
| Administration OH | 18,735 | 18,735 | | 0 | | 20,271 | | 1,536 | |
| Total Revenue | (224,518) | (259,799) | | (35,282) | | (237,383) | | (12,865) | |
| Expenses: | | | | | | | | | |
| Operations | 129,796 | 114,764 | a | (15,032) | a | 131,629 | c | 1,833 | c |
| Transfer to Capital Facility Reserves | 94,722 | 94,722 | | 0 | | 105,754 | b | 11,032 | |
| Total Expenses | 224,518 | 209,486 | | (15,032) | | 237,383 | | 12,865 | |
| (Surplus) / Deficit | 0 | (50,313) | a | (50,314) | | (0) | | (0) | |
| FTE's | 0.46 | | | | | 0.46 | | 0.00 | |

### Water Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Equip Reserves | (33,050) | (18,733) | 14,317 | (60,670) | (27,620) |
| Total Revenue | (33,050) | (18,733) | 14,317 | (60,670) | (27,620) |
| Expenses | | | | | |
| Meters | 18,800 | 18,733 | (67) | 12,720 | (6,080) |
| New Meters | 0 | 0 | 0 | 8,500 | 8,500 |
| Facility Renewal | 0 | 0 | 0 | 2,550 | 2,550 |
| Equipment & Improvements | 7,250 | 0 | (7,250) | 30,900 | 23,650 |
| Equipment/SCADA | 7,000 | 0 | (7,000) | 6,000 | (1,000) |
| Total Expenses | 33,050 | 18,733 | (14,317) | 60,670 | 27,620 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Equip Reserve Fund Balance at Y/E | | (356,999) | | (299,292) | |
| Capital Fac. Reserve Balance at Y/E | | (161,334) | | (268,701) | b |

**2021 Budget Notes:**

a. Surplus due to higher revenues from water user fees, maintenance fees, and water system cost recovery. Lower costs for contract services and travel also contributed to the surplus. Payroll, equipment repairs & mtce, office supplies and electricity costs were higher than expected.

b. Transfer includes asset renewal fees .

c. Increases: Payroll $0.8k, Collection Fees $0.6k, Ministry Testing $0.5k, Electricity $0.5k, Equip Rep & Mtce $3k, Bldg/Equip Assessment Ops $3.5k, Misc. $0.5k.
Decreases: Travel $1k, COVID costs $0.6k, Contract Services $6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 305 -- Sunset Ranch Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (143,546) | | (146,417) | | (149,345) | | (152,332) | | (155,379) | |
| Maintenance / Asset Renewal Fee | (68,797) | b | (68,797) | b | (68,797) | b | (68,797) | b | (68,797) | b |
| Previous Year's Surplus/Deficit | (50,313) | a | (0) | | (0) | | 0 | | (0) | |
| Engineering Admin OH | 5,002 | | 5,101 | | 5,205 | | 5,308 | | 5,414 | |
| Administration OH | 20,271 | | 20,676 | | 21,090 | | 21,512 | | 21,941 | |
| Total Revenue | (237,383) | | (189,437) | | (191,848) | | (194,309) | | (196,821) | |
| Expenses: | | | | | | | | | | |
| Operations | 131,629 | c | 134,262 | | 136,947 | | 139,686 | | 142,479 | |
| Transfer to Capital Facility Reserves | 105,754 | b | 55,175 | b | 54,901 | b | 54,623 | b | 54,341 | b |
| Total Expenses | 237,383 | | 189,437 | | 191,848 | | 194,309 | | 196,820 | |
| (Surplus) / Deficit | (0) | | (0) | | 0 | | (0) | | (0) | |
| FTE's | 0.46 | | 0.46 | | 0.46 | | 0.46 | | 0.46 | |

### Water Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer From Equip Reserves | (60,670) | | (23,020) | | (31,260) | | (23,020) | | (23,020) | |
| Total Revenue | (60,670) | | (23,020) | | (31,260) | | (23,020) | | (23,020) | |
| Expenses | | | | | | | | | | |
| Meters | 12,720 | | 12,720 | | 12,720 | | 12,720 | | 12,720 | |
| New Meters | 8,500 | | 0 | | 0 | | 0 | | 0 | |
| Facility Renewal | 2,550 | | 0 | | 8,240 | | 0 | | 0 | |
| Equipment & Improvements | 30,900 | | 10,300 | | 10,300 | | 10,300 | | 10,300 | |
| Equipment/SCADA | 6,000 | | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 60,670 | | 23,020 | | 31,260 | | 23,020 | | 23,020 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Bal at Y/E | (299,292) | | (279,035) | | (250,253) | | (229,505) | | (208,550) | |
| Capital Facility Reserve Bal at Y/E | (268,701) | b | (326,563) | b | (384,730) | b | (443,200) | b | (501,973) | b |

**Notes**

a. Surplus due to higher revenues from water user fees, maintenance fees, and water system cost recovery. Lower costs for contract services and travel also contributed to the surplus. Payroll, equipment repairs & mtce, office supplies and electricity costs were higher than expected.

b. Transfer includes asset renewal fees .

c. Increases: Payroll $0.8k, Collection Fees $0.6k, Ministry Testing $0.5k, Electricity $0.5k, Equip Rep & Mtce $3k, Bldg/Equip Assessment Ops $3.5k, Misc. $0.5k.
Decreases: Travel $1k, COVID costs $0.6k, Contract Services $6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 306 -- Trepanier Bench Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (22,000) | (21,592) | | 408 | (23,190) | | (1,190) | |
| Maintenance / Asset Renewal Fee | (8,448) | (8,448) | | 0 | (8,617) | b | (169) | |
| Insurance Proceeds | (2,539) | (2,538) | | 1 | 0 | | 2,539 | |
| Previous Year's Surplus/Deficit | (786) | (786) | | 0 | 0 | a | 786 | |
| Engineering Admin OH | 695 | 695 | | 0 | 774 | | 79 | |
| Administration OH | 3,055 | 3,055 | | 0 | 3,136 | | 81 | |
| Rental | (600) | (600) | | 0 | (600) | | 0 | |
| Total Revenue | (30,623) | (30,214) | | 409 | (28,497) | | 2,126 | |
| Expenses: | | | | | | | | |
| Operations | 26,280 | 25,871 | | (409) | 20,364 | c | (5,916) | c |
| Transfer to Capital Facility Reserves | 4,343 | 4,343 | a | 0 | 8,133 | b | 3,790 | |
| Total Expenses | 30,623 | 30,214 | | (409) | 28,497 | | (2,126) | |
| (Surplus) / Deficit | (0) | 0 | a | 0 | 0 | | 0 | |
| FTE's | 0.06 | | | | 0.06 | | 0.00 | |

### Water Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer From Cap. Fac. Reserve | (2,000) | (1,306) | 694 | (6,250) | | (4,250) |
| Total Revenue | (2,000) | (1,306) | 694 | (6,250) | | (4,250) |
| Expenses | | | | | | |
| Meters | 0 | 0 | 0 | 750 | | 750 |
| Equipment Improvements | 2,000 | 1,306 | (694) | 4,500 | | 2,500 |
| Equipment/SCADA | 0 | 0 | 0 | 1,000 | | 1,000 |
| Total Expenses | 2,000 | 1,306 | (694) | 6,250 | | 4,250 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Capital Fac. Reserve Balance at Y/E | | (3,037) | | (4,969) | b | |

**2021 Budget Notes:**

a. Transfer to Reserves reduced to offset higher than anticipated equipment repairs & mtce and payroll costs and reduce deficit to nil.
b. Transfer includes asset renewal fees. Only able to transfer full amount because of surplus and insurance proceeds.
c. Increases: Payroll $0.1k, Telephone $0.2k, Collection Fees $0.1k.
Decreases: Ministry Testing $0.1k, Equip Rep & Mtce $5.2k, Contract Services $1k.

## Program: 306 -- Trepanier Bench Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (23,190) | | (23,654) | | (24,127) | | (24,609) | | (25,102) | |
| Maintenance / Asset Renewal Fee | (8,617) | b | (8,617) | | (8,617) | | (8,617) | | (8,617) | |
| Previous Year's Surplus/Deficit | 0 | a | 0 | | (0) | | (0) | | (0) | |
| Engineering Admin OH | 774 | | 789 | | 805 | | 821 | | 838 | |
| Administration OH | 3,136 | | 3,199 | | 3,263 | | 3,328 | | 3,395 | |
| Rental | (600) | | (600) | | (600) | | (600) | | (600) | |
| Total Revenue | (28,497) | | (28,883) | | (29,276) | | (29,677) | | (30,086) | |
| Expenses: | | | | | | | | | | |
| Operations | 20,364 | c | 20,771 | | 21,187 | | 21,610 | | 22,043 | |
| Transfer to Capital Facility Reserves | 8,133 | b | 8,111 | b | 8,089 | b | 8,067 | b | 8,044 | b |
| Total Expenses | 28,497 | | 28,882 | | 29,276 | | 29,677 | | 30,087 | |
| (Surplus) / Deficit | 0 | | (0) | | (0) | | (0) | | 0 | |
| FTE's | 0.06 | | 0.06 | | 0.06 | | 0.06 | | 0.06 | |

### Water Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer from Cap Fac. Reserve | (6,250) | | (2,060) | | (2,060) | | (2,060) | | (2,060) | |
| Total Revenue | (6,250) | | (2,060) | | (2,060) | | (2,060) | | (2,060) | |
| Expenses | | | | | | | | | | |
| Meters | 750 | | 0 | | 0 | | 0 | | 0 | |
| Equipment Improvements | 4,500 | | 2,060 | | 2,060 | | 2,060 | | 2,060 | |
| Equipment/SCADA | 1,000 | | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 6,250 | | 2,060 | | 2,060 | | 2,060 | | 2,060 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Capital Facility Reserve Bal at Y/E | (4,969) | b | (11,049) | b | (17,168) | b | (23,326) | b | (29,523) | b |

**Notes**

a. Transfer to Reserves reduced to offset higher than anticipated equipment repairs & mtce and payroll costs and reduce deficit to nil.
b. Transfer includes asset renewal fees. Only able to transfer full amount because of surplus and insurance proceeds.
c. Increases: Payroll $0.1k, Telephone $0.2k, Collection Fees $0.1k.
Decreases: Ministry Testing $0.1k, Equip Rep & Mtce $5.2k, Contract Services $1k.

## Program: 307 -- Westshore Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (199,300) | (207,813) | a | (8,513) | a | (201,773) | | (2,473) | |
| Maintenance / Asset Renewal Fee | (367,488) | (366,784) | | 704 | | (374,838) | b | (7,350) | |
| COVID Restart Grant | 0 | (7,469) | a | (7,469) | a | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (44,848) | (44,848) | | 0 | | (9,976) | a | 34,871 | |
| Engineering Admin OH | 6,765 | 6,765 | | 0 | | 8,332 | | 1,567 | |
| Administration OH | 29,725 | 29,725 | | 0 | | 33,768 | | 4,043 | |
| OBWB Grant | (8,010) | (8,010) | | 0 | | 0 | | 8,010 | |
| Total Revenue | (583,156) | (598,433) | | (15,278) | | (544,487) | | 38,669 | |
| Expenses: | | | | | | | | | |
| Operations | 221,157 | 226,458 | a | 5,301 | a | 219,275 | c | (1,882) | c |
| Transfer to Capital Facility Reserves | 361,999 | 361,999 | | 0 | | 325,212 | b | (36,787) | |
| Total Expenses | 583,156 | 588,457 | | 5,301 | | 544,487 | | (38,669) | |
| (Surplus) / Deficit | 0 | (9,976) | a | (9,977) | | (0) | | (0) | |
| FTE's | 0.56 | | | | | 0.56 | | 0.00 | |

### Water Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer From Equip Reserves | (233,360) | (21,592) | 211,768 | (375,220) | | (141,860) |
| Transfer From Cap. Fac. Reserve | (135,008) | 0 | 135,008 | (59,884) | | 75,124 |
| Total Revenue | (368,368) | (21,592) | 346,776 | (435,104) | | (66,736) |
| Expenses | | | | | | |
| Equip & Improvements | 15,450 | 10,189 | (5,261) | 10,300 | | (5,150) |
| Metering | 11,410 | 11,402 | (8) | 6,890 | | (4,520) |
| New Meters | 0 | 0 | 0 | 6,800 | | 6,800 |
| Facility Renewal | 0 | 0 | 0 | 8,734 | | 8,734 |
| Equipment/SCADA | 7,000 | 0 | (7,000) | 5,000 | | (2,000) |
| Leak Detection Equipment | 23,000 | 0 | (23,000) | 31,230 | | 8,230 |
| Distribution System | 125,000 | 0 | (125,000) | 315,000 | | 190,000 |
| Reservoir | 135,008 | 0 | (135,008) | 0 | | (135,008) |
| UV Disinfection System | 51,500 | 0 | (51,500) | 0 | | (51,500) |
| Engineering and Design | 0 | 0 | 0 | 51,150 | | 51,150 |
| Total Expenses | 368,368 | 21,592 | (346,776) | 435,104 | | 66,736 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip Reserve Fund Balance at Y/E | | (1,445,142) | | (1,080,621) | | |
| Capital Fac. Reserve Balance at Y/E | | (732,991) | | (1,005,050) | b | |

**2021 Budget Notes:**

a. Surplus primarily due to higher revenues from water user fees, grant monies, and water system cost recovery; reduced equipment & repair costs also contributed to the surplus. Contract services, payroll and travel (vehicle operations) costs were higher than budgeted $24.2k.

b. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.

c. Increases: Payroll $1k, Travel $2k, Insurance $0.8k, Electricity $3k, Bldg/Equip Assessment Ops $1k.
Decreases: COVID costs $8.2k, Collection Fees $1.5k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 307 -- Westshore Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (201,773) | | (205,808) | | (209,925) | | (214,123) | | (218,406) | |
| Maintenance / Asset Renewal Fee | (374,838) | b | (374,838) | b | (374,838) | b | (374,838) | b | (374,838) | b |
| Parcel Tax | 0 | | 0 | | (26,250) | d | (126,335) | d | (126,335) | d |
| Previous Year's Surplus/Deficit | (9,976) | a | (0) | | (0) | | (0) | | 0 | |
| Engineering Admin OH | 8,332 | | 8,189 | | 8,352 | | 8,519 | | 8,690 | |
| Administration OH | 33,768 | | 33,186 | | 33,849 | | 34,526 | | 35,217 | |
| Total Revenue | (544,487) | | (539,273) | | (568,811) | | (672,251) | | (675,672) | |
| Expenses: | | | | | | | | | | |
| Operations | 219,275 | c | 215,490 | | 219,800 | | 224,196 | | 228,680 | |
| Debt Payments | 0 | | 0 | | 26,250 | d | 126,335 | d | 126,335 | d |
| Transfer to Capital Facility Reserves | 325,212 | b | 323,782 | b | 322,761 | b | 321,720 | b | 320,657 | b |
| Total Expenses | 544,487 | | 539,272 | | 568,811 | | 672,251 | | 675,672 | |
| (Surplus) / Deficit | (0) | | (0) | | (0) | | 0 | | 0 | |
| FTE's | 0.56 | | 0.56 | | 0.56 | | 0.56 | | 0.56 | |
| **Parcel Tax** | 0 | | 0 | | -26,250 | | -126,335 | | -126,335 | |

### Water Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Capital Financing | 0 | | 0 | | (1,687,879) | | 0 | | 0 | |
| Transfer From Equip Reserves | (375,220) | | (442,541) | | (644,461) | | 0 | | 0 | |
| Transfer from Cap Fac. Reserve | (59,884) | | (39,140) | | (1,400,000) | | (22,340) | | (22,340) | |
| Total Revenue | (435,104) | | (481,681) | | (3,732,340) | | (22,340) | | (22,340) | |
| Expenses | | | | | | | | | | |
| Equip & Improvements | 10,300 | | 15,450 | | 15,450 | | 15,450 | | 15,450 | |
| Metering | 6,890 | | 6,890 | | 6,890 | | 6,890 | | 6,890 | |
| New Meters | 6,800 | | 0 | | 0 | | 0 | | 0 | |
| Facility Renewal | 8,734 | | 39,140 | | 0 | | 0 | | 0 | |
| Equipment/SCADA | 5,000 | | 0 | | 0 | | 0 | | 0 | |
| Leak Detection Equipment | 31,230 | | 0 | | 0 | | 0 | | 0 | |
| Intake Replacement | 0 | | 420,201 | | 0 | | 0 | | 0 | |
| Distribution System | 315,000 | | 0 | | 0 | | 0 | | 0 | |
| UV Disinfection System | 0 | | 0 | | 3,710,000 | | 0 | | 0 | |
| Engineering and Design | 51,150 | | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 435,104 | | 481,681 | | 3,732,340 | | 22,340 | | 22,340 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Balance at Y/E | (1,080,621) | | (644,461) | | (0) | | (0) | | (0) | |
| Capital Facility Reserve Bal at Y/E | (1,005,050) | b | (1,299,351) | b | (221,106) | b | (522,473) | b | (825,792) | b |

**Notes**

a. Surplus primarily due to higher revenues from water user fees, grant monies, and water system cost recovery; reduced equipment & repair costs also contributed to the surplus. Contract services, payroll and travel (vehicle operations) costs were higher than budgeted $24.2k.

b. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.

c. Increases: Payroll $1k, Travel $2k, Insurance $0.8k, Electricity $3k, Bldg/Equip Assessment Ops $1k.
Decreases: COVID costs $8.2k, Collection Fees $1.5k.

d. IHA Required work under discussion. Contingent on finding an alternative solution, receiving financing or grant. This scenario assumes approval for debt & parcel tax received, MFA Financing 20 years, conservatively at 3%.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 310 -- Fintry / Valley of the Sun Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (99,566) | (134,806) | a | (35,240) | a | (108,125) | | (8,559) | |
| Maintenance / Asset Renewal Fee | (79,300) | (79,300) | | 0 | | (80,886) | d | (1,586) | |
| Parcel Tax | (220,605) | (220,605) | | 0 | | (220,605) | b | 0 | |
| MOTI Parcel Tax Contribution | (6,536) | (6,536) | | 0 | | (6,536) | b,c | 0 | |
| MFA Cash Reserve Interest | 0 | (1,221) | | (1,221) | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (37,299) | (37,299) | | 0 | | (36,581) | a | 718 | |
| COVID Restart Grant | 0 | (2,825) | | (2,825) | | 0 | | 0 | |
| Engineering Admin OH | 3,010 | 3,010 | | 0 | | 3,250 | | 240 | |
| Administration OH | 13,224 | 13,224 | | 0 | | 13,172 | | (52) | |
| Total Revenue | (427,072) | (466,357) | | (39,285) | | (436,311) | | (9,239) | |
| Expenses: | | | | | | | | | |
| Operations | 94,366 | 97,071 | a | 2,705 | a | 85,532 | e | (8,834) | e |
| Debt Payments | 227,141 | 227,141 | | (0) | | 227,141 | b,c | 0 | |
| Transfer to Cap Fac Reserves | 105,565 | 105,565 | | 0 | | 123,638 | d | 18,073 | |
| Total Expenses | 427,072 | 429,776 | | 2,704 | | 436,311 | | 9,239 | |
| (Surplus) / Deficit | 0 | (36,581) | a | (36,581) | | 0 | | (0) | |
| FTE's | 0.25 | | | | | 0.25 | | 0.00 | |
| **Parcel Tax** | (220,605) | | | | | -220,605 | | 0 | |

### Water Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer From Equip Reserves | (35,400) | (38,672) | (3,272) | (32,700) | | 2,700 |
| Total Revenue | (35,400) | (38,672) | (3,272) | (32,700) | | 2,700 |
| Expenses | | | | | | |
| Controls & Instrumentation | 0 | 8,213 | 8,213 | 0 | | 0 |
| Metering | 25,830 | 25,824 | (6) | 10,600 | | (15,230) |
| New Metering | 0 | 0 | 0 | 9,800 | | 9,800 |
| Equipment/SCADA | 0 | 0 | 0 | 2,000 | | 2,000 |
| Equipment & Improvements | 9,570 | 4,635 | (4,935) | 10,300 | | 730 |
| Total Expenses | 35,400 | 38,672 | 3,272 | 32,700 | | (2,700) |
| (Surplus) / Deficit | 0 | 0 | (0) | 0 | | 0 |
| Equip Reserve Fund Balance at Y/E | | (114,057) | | (82,171) | | |
| Facilities Reserve Balance at Y/E | | (336,036) | | (463,034) | d | |

**2021 Budget Notes:**

a. Surplus due to higher revenues from water user fees, water system cost recovery and grant monies. Costs for travel (vehicle operations), and electricity were lower than expected. Costs for equipment repairs & mtce, payroll, contract services and telephone were higher than budgeted.

b. 30 Year Financing - ends in 2042.

c. MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum toward the the parcel taxes. There are still 22 years of debt payments remaining.

d. Transfer includes asset renewal fees.

e. Increases: Payroll $0.5k, Contract Services $0.5k, Misc. $0.5k.
Decreases: Travel $6k, COVID costs $3.2k, Collection Fees $0.2k, Gas & Fuel $0.5k, Electricity $0.5k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 310 -- Fintry / Valley of the Sun Water System

**Department:** Engineering Services (Water Systems)

### Water Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Water User, Late Pmt & Insp. Fees | (108,125) | | (112,288) | | (116,532) | | (120,864) | | (125,281) | |
| Maintenance / Asset Renewal Fee | (80,886) | d | (80,886) | d | (80,886) | d | (80,886) | d | (80,886) | d |
| Parcel Tax | (220,605) | b | (220,605) | | (220,605) | | (220,605) | | (220,605) | |
| MOTI Parcel Tax Contribution | (6,536) | b,c | (6,536) | | (6,536) | | (6,536) | | (6,536) | |
| Previous Year's Surplus/Deficit | (36,581) | a | 0 | | (0) | | (0) | | 0 | |
| Engineering Admin OH | 3,250 | | 3,315 | | 3,382 | | 3,449 | | 3,518 | |
| Administration OH | 13,172 | | 13,435 | | 13,704 | | 13,978 | | 14,258 | |
| Total Revenue | (436,311) | | (403,564) | | (407,474) | | (411,464) | | (415,531) | |
| Expenses: | | | | | | | | | | |
| Operations | 85,532 | e | 87,243 | | 88,987 | | 90,767 | | 92,583 | |
| Debt Payments | 227,141 | b,c | 227,141 | | 227,141 | | 227,141 | | 227,141 | |
| Transer to Cap Fac Reserves | 123,638 | d | 89,180 | d | 91,345 | d | 93,556 | d | 95,808 | d |
| Total Expenses | 436,311 | | 403,564 | | 407,473 | | 411,464 | | 415,532 | |
| (Surplus) / Deficit | 0 | | (0) | | (0) | | 0 | | 0 | |
| FTE's | 0.25 | | 0.25 | | 0.25 | | 0.25 | | 0.25 | |
| **Parcel Tax** | (220,605) | | (220,605) | | (220,605) | | (220,605) | | (220,605) | |

### Water Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer From Cap Fac Reserve | 0 | | | | 0 | | 0 | | (10,709) | |
| Transfer From Equip Reserves | (32,700) | | (20,900) | | (31,200) | | (20,900) | | (10,191) | |
| Total Revenue | (32,700) | | (20,900) | | (31,200) | | (20,900) | | (20,900) | |
| Expenses | | | | | | | | | | |
| Metering | 10,600 | | 10,600 | | 10,600 | | 10,600 | | 10,600 | |
| New Metering | 9,800 | | 0 | | 0 | | 0 | | 0 | |
| Equipment/SCADA | 2,000 | | 0 | | 0 | | 0 | | 0 | |
| Facility Renewal | 0 | | 0 | | 10,300 | | 0 | | 0 | |
| Equipment & Improvements | 10,300 | | 10,300 | | 10,300 | | 10,300 | | 10,300 | |
| Total Expenses | 32,700 | | 20,900 | | 31,200 | | 20,900 | | 20,900 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Bal. at Y/E | (82,171) | | (61,883) | | (30,990) | | (10,191) | | (0) | |
| Cap Facility Reserve Bal at Y/E | (463,034) | d | (556,845) | d | (653,758) | d | (753,852) | d | (846,382) | d |

**Notes**

a. Surplus due to higher revenues from water user fees, water system cost recovery and grant monies. Costs for travel (vehicle operations), and electricity were lower than expected. Costs for equipment repairs & mtce, payroll, contract services and telephone were higher than budgeted.

b. 30 Year Financing - ends in 2042.

c. MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum toward the the parcel taxes. There are still 22 years of debt payments remaining.

d. Transfer includes asset renewal fees.

e. Increases: Payroll $0.5k, Contract Services $0.5k, Misc. $0.5k.
Decreases: Travel $6k, COVID costs $3.2k, Collection Fees $0.2k, Gas & Fuel $0.5k, Electricity $0.5k.
Decreases: Water Rates $0.5k, and misc. $0.36k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 401 -- Westside Sewer System: Wastewater Treatment Plant

m

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Insurance Claim Recovery & Misc Rev. | (2,400) | (2,400) | | 0 | | (2,400) | | 0 | |
| Services - Peachland | (353,008) | (353,008) | | (0) | | (351,771) | a | 1,237 | a |
| Services - West Kelowna | (3,282,883) | (3,282,883) | | 0 | | (3,245,818) | a | 37,065 | a |
| OBWB Sewer Grants | (25,310) | (25,310) | | 0 | | 0 | | 25,310 | |
| COVID Restart Grant | 0 | (14,929) | c | (14,929) | | (4,500) | | (4,500) | |
| Previous Year's Surplus/Deficit | (97,339) | (97,339) | | (0) | | (350,399) | ck | (253,059) | |
| Engineering Admin OH | 106,202 | 106,202 | | 0 | | 121,206 | | 15,004 | |
| Administration OH | 466,647 | 466,647 | | 0 | | 491,202 | | 24,555 | |
| Transfer from Operating Reserve | (69,000) | 0 | b | 69,000 | b | 0 | | 69,000 | |
| Services - WFN | (866,760) | (866,760) | | 0 | | (920,406) | a | (53,645) | a |
| Total Revenue | (4,123,852) | (4,069,781) | | 54,071 | | (4,262,885) | | (139,034) | |
| Expenses: | | | | | | | | | |
| Operations | 3,218,257 | 2,813,787 | c | (404,470) | | 3,189,624 | d | (28,633) | d |
| Transfer to Equip. Reserves | 55,000 | 55,000 | | 0 | | 55,000 | e | 0 | |
| Transfer to Operating Reserve | 25,310 | 25,310 | | 0 | | 20,000 | k | (5,310) | |
| Transfer to Cap Fac. Reserves | 825,285 | 825,285 | | 0 | | 998,261 | f | 172,976 | f |
| Total Expenses | 4,123,852 | 3,719,382 | | (404,470) | | 4,262,885 | | 139,033 | |
| (Surplus) / Deficit | 0 | (350,399) | c | (350,399) | | 0 | | (0) | |
| FTE's | 10.355 | | | | | 10.355 | | 0 | |
| Total Service Cost Recovered From Partners/Participants | (4,502,652) | (4,502,651) | | | | (4,517,995) | | (15,343) | 0.34% |

### Sewer Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Grants | (690,000) | 0 | 690,000 | (18,405) | | 671,595 |
| Sale of Assets | (4,000) | (2,000) | 2,000 | 0 | | 4,000 |
| From Equipment Reserves | (387,400) | (68,826) | 318,574 | (255,060) | | 132,340 |
| From Capital Facility Reserves | (1,495,380) | (576,013) | 919,367 | (1,306,485) | h | 188,895 |
| From DCC Reserve Fund | (1,266,667) | (837,307) | 429,360 | (429,360) | h | 837,307 |
| Total Revenue | (3,843,447) | (1,484,145) | 2,359,302 | (2,009,310) | | 1,834,137 |
| Expenses | | | | | | |
| HVAC | 162,960 | 52,193 | (110,767) | 225,500 | g | 62,540 |
| Vehicles | 268,571 | 40,583 | (227,988) | 183,560 | g | (85,011) |
| Engineering & Design Costs | 27,488 | 25,795 | (1,693) | 25,750 | | (1,738) |
| TWAS Vault Expansion | 1,900,000 | 1,255,960 | (644,040) | 644,040 | gh | (1,255,960) |
| Headworks Pumps | 371,568 | 79,372 | (292,196) | 258,000 | g | (113,568) |
| Equipment/Improvements | 25,000 | 16,196 | (8,804) | 25,750 | | 750 |
| Lab Equipment | 45,000 | 14,047 | (30,953) | 20,000 | | (25,000) |
| Security System | 10,000 | 0 | (10,000) | 51,500 | | 41,500 |
| Bioreactors | 32,860 | 0 | (32,860) | 32,860 | | 0 |
| Odor Control | 0 | 0 | 0 | 10,600 | | 10,600 |
| Blowers | 1,000,000 | 0 | (1,000,000) | 300,000 | fg | (700,000) |
| Facility Renewal | 0 | 0 | 0 | 231,750 | | 231,750 |
| Total Expenses | 3,843,447 | 1,484,145 | (2,359,302) | 2,009,310 | | (1,834,137) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | | (325,082) | | (125,722) | e | |
| Capital Facility Reserve Balance at Y/E | | (1,413,407) | | (1,106,253) | f | |
| DCC Reserve Fund | | (3,773,809) | | (3,977,893) | h,i | |
| Operating Reserve Fund Bal. at Y/E | | (226,058) | | (248,319) | k | |

**2021 Budget Notes:**

a. Updated 5 year average flow splits. Shift in splits from West Kelowna (-1.07%) & Peachland (-0.05%) to WFN totalling 1.12%.
b. $69k of operating reserve not required as budgeted in 2020.
c. Surplus resulting from unanticipated COVID Restart Grant $14.9k and under expenditures for Biosolids mgmt $94.2k, Equipment Rep & Mtce $72.9k, Biosolids removal $58.3k, Contract Services $54.3k, Payroll $41.6k, Centrifuge Mtce $25.8k, Odor Ctrl Chemicals $25.7k, Biofilter Mtce $17.4k, Electrical Rep & Mtce $10.6k, and misc. under $10k. Grounds Mtce and Bldg Assessment Operations unspent. Overexpenditures for Polymer Chemicals $24.7k, Electricity-Plant $19.9k and misc. under $10k.
d. Increases: Payroll $15.3k, Telephone $2k, Insurance $4k, Poly Chemicals $13k, Gas & Fuel $1k, Lab Supplies $10k, UV Lighting $2.5k, Safety Supplies $4.5k, Chlorine & SO2 Gas $1k, Legal Fees $1.5k, Biofilter Mtce $20k, Biosolids Mgmt $35k, Sewer Line Mtce $1k, Equipment $18k, Bldg Equip Assmt Operations $5k. Decreases: Electricity (Plant) $5k, Water $1k, Biosolids Removal $130k, Centrifuge Mtce $5k, Equipment Rental $1k, Vehicle Operations $20k.
e. As per previous financial plans, $55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
f. The approved Capital / Reserve Contribution Level was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%.
Staff has advised of Roof replacement coming in 2027 estimated at $2m. Future project needs are also being examined. $1m blower project will also need to be done within the next few years.
g. Includes 2020 carry forwards.
h. Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
i. Conservatively assumes $600k in DCC's are collected annually, however this is likely to be higher. DCC Bylaw has been updated.
j. Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.
k. Transfer portion of surplus to Operating Reserve for future emergency repairs, studies, etc.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 401 -- Westside Sewer System: Wastewater Treatment Plant n

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Misc. Rev. | (2,400) | | 0 | | 0 | | 0 | | 0 | |
| Services - Peachland | (351,771) | a | (377,447) | | (402,193) | | (415,380) | | (428,690) | |
| Services - West Kelowna | (3,245,818) | a | (3,482,734) | | (3,711,066) | | (3,832,743) | | (3,955,550) | |
| COVID Restart Grant | (4,500) | | 0 | | 0 | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (350,399) | bk | 0 | l | 0 | | 0 | | 0 | |
| Engineering Admin OH | 121,206 | | 122,855 | | 125,312 | | 127,818 | | 130,374 | |
| Administration OH | 491,202 | | 497,885 | | 507,842 | | 517,999 | | 528,359 | |
| Transfer from Operating Reserve | 0 | | (150,000) | l | 0 | | 0 | | 0 | |
| Services - WFN | (920,406) | a | (987,587) | | (1,052,335) | | (1,086,838) | | (1,121,662) | |
| Total Revenue | (4,262,885) | | (4,377,029) | | (4,532,440) | | (4,689,145) | | (4,847,169) | |
| Expenses: | | | | | | | | | | |
| Operations | 3,189,624 | c | 3,233,016 | d | 3,297,677 | | 3,363,630 | | 3,430,903 | |
| Transfer to Equip. Reserves | 55,000 | e | 55,000 | e | 55,000 | e | 55,000 | e | 55,000 | e |
| Transfer to Operating Reserve | 20,000 | k | 0 | | 0 | | 0 | | 0 | |
| Transfer Cap. Facility Reserves | 998,261 | f | 1,089,012 | f | 1,179,763 | f | 1,270,515 | f | 1,361,266 | f |
| Total Expenses | 4,262,885 | | 4,377,029 | | 4,532,440 | | 4,689,145 | | 4,847,169 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 10.355 | | 10.355 | | 10.355 | | 10.355 | | 10.355 | |
| Total Service Cost Recovered From Partners/Participants | -4,517,995 | | -4,847,768 | | -5,165,594 | | -5,334,962 | | -5,505,901 | |

### Sewer Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Grants | (18,405) | | 0 | | 0 | | 0 | | 0 | |
| From Equipment Reserves | (255,060) | | (46,150) | | (25,750) | | (25,750) | | (25,750) | |
| From Capital Facility Reserves | (1,306,485) | h | (320,960) | | (300,960) | | (79,510) | | (70,240) | |
| From DCC Reserve Fund | (429,360) | h | 0 | | 0 | | 0 | | 0 | |
| Total Revenue | (2,009,310) | | (367,110) | | (326,710) | | (105,260) | | (95,990) | |
| Expenses | | | | | | | | | | |
| HVAC | 225,500 | g | 0 | | 0 | | 0 | | 0 | |
| Vehicles | 183,560 | g | 20,400 | | 0 | | 0 | | 0 | |
| Engineering & Design Costs | 25,750 | | 0 | | 0 | | 0 | | 0 | |
| TWAS Vault Expansion | 644,040 | gh | 0 | | 0 | | 0 | | 0 | |
| Headworks Pumps | 258,000 | g | 257,500 | | 257,500 | | 0 | | 0 | |
| Equipment/Improvements | 25,750 | | 25,750 | | 25,750 | | 25,750 | | 25,750 | |
| Lab Equipment | 20,000 | | 0 | | 0 | | 0 | | 0 | |
| Security System | 51,500 | | 0 | | 0 | | 0 | | 0 | |
| Bioreactors | 32,860 | | 32,860 | | 32,860 | | 32,860 | | 32,860 | |
| Odor Control | 10,600 | | 30,600 | | 10,600 | | 10,600 | | 10,600 | |
| Blowers | 300,000 | fg | 0 | | 0 | | 0 | | 0 | |
| Facility Renewal | 231,750 | | 0 | | 0 | | 36,050 | | 26,780 | |
| Total Expenses | 2,009,310 | | 367,110 | | 326,710 | | 105,260 | | 95,990 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Fund Balance at Y/E | (125,722) | e | (135,368) | e | (165,714) | e | (196,364) | e | (227,320) | e |
| Capital Facility Reserve Bal. at Y/E | (1,106,253) | f | (1,882,158) | f | (2,776,773) | f | (3,994,751) | f | (5,325,021) | f |
| DCC Reserve Fund | (3,977,893) | hi | (4,617,672) | i | (5,263,849) | i | (5,916,488) | i | (6,575,653) | i |
| Operating Reserve Bal. at Y/E | (248,319) | k | (99,302) | l | (100,295) | | (101,298) | | (102,311) | |

**Notes**

a. Updated 5 year average flow splits. Shift in splits from West Kelowna (-1.07%) & Peachland (-0.05%) to WFN totalling 1.12%.
b. Surplus resulting from unanticipated COVID Restart Grant $14.9k and under expenditures for Biosolids mgmt $94.2k, Equipment Rep & Mtce $72.9k, Biosolids removal $58.3k, Contract Services $54.3k, Payroll $41.6k, Centrifuge Mtce $25.8k, Odor Ctrl Chemicals $25.7k, Biofilter Mtce $17.4k, Electrical Rep & Mtce $10.6k, and misc. under $10k. Grounds Mtce and Bldg Assessment Operations unspent. Overexpenditures for Polymer Chemicals $24.7k, Electricity-Plant $19.9k and misc. under $10k.
c. Increases: Payroll $15.3k, Telephone $2k, Insurance $4k, Poly Chemicals $13k, Gas & Fuel $1k, Lab Supplies $10k, UV Lighting $2.5k, Safety Supplies $4.5k, Chlorine & SO2 Gas $1k, Legal Fees $1.5k, Biofilter Mtce $20k, Biosolids Mgmt $35k, Sewer Line Mtce $1k, Equipment $18k, Bldg Equip Assmt Operations $5k. Decreases: Electricity (Plant) $5k, Water $1k, Biosolids Removal $130k, Centrifuge Mtce $5k, Equipment Rental $1k, Vehicle Operations $20k.
d. Remove $20k for ChemScan Repair.
e. As per previous financial plans, $55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
f. The approved Capital / Reserve Contribution Level was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%, with annual 5% increases thereafter.
Staff has advised of Roof replacement coming in 2027 estimated at $2m. Future project needs are also being examined.
$1m blower project will also need to be done within the next few years.
g. Includes 2020 carry forwards.
h. Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
i. Conservatively assumes $600k in DCC's are collected annually, however this is likely to be higher. DCC Bylaw has been updated.
j. Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.
k. Transfer portion of surplus to Operating Reserve for future emergency repairs, studies, etc.
l. Possibly use operating reserve to reduce effects of surplus swing.

## 401, 470, 471, 472 - Westside Wastewater / Sewer System
## Schedule A - Flow Split Percentages Applied to Calculate 2021 - 2025 Revenue Contributions

**Flow Splits for Budget Year with 5 Year Rolling Averaging:**
**Note: Annual Flow splits are based on the prior year's actual data provided by Urban Sytems.**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 5 Yr Avg | Prior Year Avg | Change |
|---|---|---|---|---|---|---|---|---|
| 401 - WWTP | | | | | | | | |
| CWK | 75.71% | 71.00% | 72.50% | 72.04% | 67.96% | 71.84% | 72.91% | -1.07% |
| Peachland | 7.73% | 9.90% | 7.28% | 6.59% | 7.43% | 7.79% | 7.84% | -0.05% |
| WFN | 16.56% | 19.10% | 20.22% | 21.37% | 24.61% | 20.37% | 19.25% | 1.12% |
| | | | * | | | | | |
| 470 - Trunk Lines | | | | | | | | |
| CWK | 82.10% | 78.80% | 78.20% | 77.30% | 73.40% | 77.96% | 79.16% | -1.20% |
| WFN | 17.90% | 21.20% | 21.80% | 22.70% | 26.60% | 22.04% | 20.84% | 1.20% |
| | | | * | | | | | |

* 2017 was a record flood year.

| ESTIMATED REVENUE BREAKDOWN | 2021 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|
| **Sewer Revenue Fund Breakdown** | | | | | | | |
| 401 - WWTP | | | | | | | |
| CWK | 71.84% | 73.34% | (3,245,818) | (3,482,734) | (3,711,066) | (3,832,743) | (3,955,550) |
| Peachland | 7.79% | 8.44% | (351,771) | (377,447) | (402,193) | (415,380) | (428,690) |
| WFN | 20.37% | 18.22% | (920,406) | (987,587) | (1,052,335) | (1,086,838) | (1,121,662) |
| | | Subtotal | (4,517,995) | (4,847,768) | (5,165,594) | (5,334,962) | (5,505,901) |
| 470 - Trunk Lines | | | | | | | |
| CWK | 77.96% | 80.10% | (409,085) | (464,421) | (483,033) | (508,787) | (598,260) |
| WFN | 22.04% | 19.90% | (115,652) | (131,296) | (136,558) | (143,839) | (169,133) |
| | | Subtotal | (524,737) | (595,717) | (619,590) | (652,626) | (767,393) |
| | | Fees | (5,042,732) | (5,443,485) | (5,785,185) | (5,987,588) | (6,273,295) |
| Collection Systems | | | | | | | |
| 472 - Peachland | 100% | 100% | (208,376) | (247,994) | (254,589) | (261,273) | (268,048) |
| 471 - WFN | 100% | 100% | (127,859) | (154,947) | (158,046) | (161,206) | (164,431) |
| | | Subtotal | (336,235) | (402,941) | (412,635) | (422,480) | (432,479) |
| | | Grand Total | (5,378,967) | (5,846,426) | (6,197,819) | (6,410,068) | (6,705,773) |
| **Summary of all estimated fees by area:** | | | | | | | |
| CWK | | | (3,654,903) | (3,947,155) | (4,194,099) | (4,341,531) | (4,553,809) |
| Peachland | | | (560,147) | (625,441) | (656,782) | (676,653) | (696,738) |
| WFN | | | (1,163,917) | (1,273,830) | (1,346,938) | (1,391,884) | (1,455,226) |
| Total Fees | | | (5,378,967) | (5,846,426) | (6,197,819) | (6,410,068) | (6,705,773) |

**Notes:**

a. The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.

## 401, 470, 471, 472 - Westside Wastewater / Sewer System
## Schedule B - 2015 Flow Split Percentages Applied to Calculate 2021 Reserve Contributions included in Budget.

**Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:**

**Capital & Reserve Contribution Breakdown - With 55% Capital / Reserve Contributions in current year and increasing 5% annually thereafter:**

| | | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|
| 401 - WWTP (per Urban Systems report) | | | | | | |
| CWK | 71.84% a | 722,640 | 788,335 | 854,030 | 919,724 | 985,419 |
| Peachland | 7.79% a | 78,317 | 85,437 | 92,557 | 99,677 | 106,796 |
| WFN | 20.37% a | 204,917 | 223,546 | 242,174 | 260,803 | 279,432 |
| | | 1,005,875 | 1,097,318 | 1,188,761 | 1,280,204 | 1,371,647 |
| Net Plant Additions: x 55% over avg. 40 years operational at the end of 2019 | | | | | | |
| CWK | 71.84% a | (5,470) | (5,967) | (6,464) | (6,961) | (7,458) |
| Peachland | 7.79% a | (593) | (647) | (701) | (754) | (808) |
| WFN | 20.37% a | (1,551) | (1,692) | (1,833) | (1,974) | (2,115) |
| | | (7,613) | (8,305) | (8,997) | (9,690) | (10,382) |
| Totals by Area for WWTP Reserves: | | | | | | |
| CWK | 71.84% a | 717,171 | 782,368 | 847,566 | 912,763 | 977,960 |
| Peachland | 7.79% a | 77,725 | 84,791 | 91,856 | 98,922 | 105,988 |
| WFN | 20.37% a | 203,366 | 221,854 | 240,341 | 258,829 | 277,317 |
| Total WWTP Capital & Reserve Contributions | | 998,261 | 1,089,012 | 1,179,763 | 1,270,515 | 1,361,266 |

**Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:**

**Capital & Reserve Contribution Breakdown - With 55% Capital / Reserve Contributions :**

| | | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|
| 470 - Lift Stations (per Urban Systems report) | | | | | | |
| CWK | 77.96% a | 58,882 | 64,235 | 69,588 | 74,941 | 80,294 |
| WFN | 22.04% a | 16,647 | 18,160 | 19,673 | 21,187 | 22,700 |
| | | 75,529 | 82,395 | 89,261 | 96,128 | 102,994 |
| c. Net Additions (x 55% over avg 20 years) operational at the end of the year | | | | | | |
| CWK | 77.96% a | 1,258 | 1,372 | 1,487 | 1,601 | 1,716 |
| WFN | 22.04% a | 356 | 388 | 420 | 453 | 485 |
| | | 1,614 | 1,760 | 1,907 | 2,054 | 2,201 |
| 470 - Trunk Lines (per Urban Systems report) | | | | | | |
| CWK | 77.96% a | 74,799 | 81,599 | 88,399 | 95,199 | 101,999 |
| WFN | 22.04% a | 21,146 | 23,069 | 24,991 | 26,914 | 28,836 |
| | | 95,945 | 104,668 | 113,390 | 122,112 | 130,835 |
| c. Net Additions (x 55% over avg. 20 years) operational at the end of the year | | | | | | |
| CWK | 77.96% a | 0 | 0 | 0 | 0 | 0 |
| WFN | 22.04% a | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 | 0 |
| Trunk Lines (per Urban Systems report) | | | | | | |
| 472 - Peachland | 100% b | 23,670 | 25,822 | 27,974 | 30,126 | 32,278 |
| Total Trunk Lines | | 119,616 | 130,490 | 141,364 | 152,238 | 163,112 |
| Totals by Area for Lift Stations & Trunk Lines: | | | | | | |
| CWK | | 134,939 | 147,206 | 159,474 | 171,741 | 184,008 |
| WFN | | 38,149 | 41,617 | 45,085 | 48,553 | 52,021 |
| Subtotal RDCO Collector Systems | | 173,088 | 188,823 | 204,558 | 220,294 | 236,029 |
| Peachland | | 23,670 | 25,822 | 27,974 | 30,126 | 32,278 |
| Total Lift Station & Trunk Line Contributions | | 196,758 | 214,645 | 232,532 | 250,419 | 268,307 |

Notes:
a. The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.
b. Peachland pays 100% for the Marine Force Main.
c. Asset report and annual capital cost replacement amount has been updated by Urban Systems in 2019 and additions or deletions have been made to those numbers based on capital work done.

## Program: 470 -- Westside Sewer System: RDCO Lift Stations/ Collector Systems

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Services - West Kelowna | (395,946) | (395,946) | | 0 | | (409,085) | a | (13,139) | |
| COVID Restart Grant | 0 | (36) | | (36) | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (12,883) | (12,883) | | (0) | | (47,266) | b | (34,384) | |
| Transfer From Operating Reserve | (6,237) | 0 | | 6,237 | | 0 | | 6,237 | |
| Engineering Admin OH | 10,608 | 10,608 | | 0 | | 12,717 | | 2,109 | |
| Administration OH | 46,609 | 46,609 | | 0 | | 51,538 | | 4,929 | |
| Services - WFN | (104,238) | (104,238) | | 0 | | -115,652 | a | (11,414) | |
| Total Revenue | (462,087) | (455,886) | | 6,201 | | (507,749) | | (45,662) | |
| Expenses: | | | | | | | | | |
| Operations | 321,441 | 267,973 | b | (53,468) | b | 334,661 | c | 13,220 | c |
| Transfer to Capital Fac. Reserves | 140,646 | 140,646 | | 0 | | 173,088 | d | 32,442 | |
| Total Expenses | 462,087 | 408,619 | | (53,468) | | 507,749 | | 45,662 | |
| (Surplus) / Deficit | 0 | (47,266) | b | (47,267) | | 0 | | 0 | |
| FTE's | 0.76 | | | | | 0.76 | | 0.00 | |
| Total Service Cost Recovered From Partners/Participants | (500,184) | -500,184 | | | | -524,737 | | -24,553 | |

### Sewer Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer from Cap Fac. Reserve | (102,860) | (53,146) | 49,714 | -105,000 | | -2,140 |
| Transfer from DCC Reserve | (990,000) | 0 | 990,000 | (2,450,250) | e | -1,460,250 |
| Total Revenue | (1,092,860) | (53,146) | 1,039,714 | (2,555,250) | | -1,462,390 |
| Expenses | | | | | | |
| Pumps (Headworks) | 25,000 | 0 | (25,000) | 25,000 | | 0 |
| Flow Meters | 21,770 | 18,686 | (3,084) | 21,000 | | (770) |
| Communication Electrical | 13,500 | 0 | (13,500) | 0 | | (13,500) |
| Lift Station Land | 500,000 | 0 | (500,000) | 800,000 | e | 300,000 |
| Engineering & Design Cost | 523,000 | 34,460 | (488,540) | 500,000 | e | (23,000) |
| Lift Station - Collector | 0 | 0 | 0 | 1,175,000 | e | 1,175,000 |
| Equipment & Improvements | 9,590 | 0 | (9,590) | 34,250 | | 24,660 |
| Total Expenses | 1,092,860 | 53,146 | (1,039,714) | 2,555,250 | | 1,462,390 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| East Trunk Line DCC Reserve Fund | | (2,380,797) | | (54,355) | f | |
| Capital Facility Reserve Balance at Y/E | | (617,838) | | (691,054) | d | |
| Operating Reserve Bal. at Y/E | | (6,346) | | (6,409) | | |

**2021 Budget Notes:**

a. 5 year flow split average average shift of 1.2% from West Kelowna to WFN.

b. Surplus due to under expenditures in sewer line mtce & flushing, contract services, odour control chemicals, payroll, vehicle operations, and lift stn-utilities. Electrical repairs & mtce $11.3k higher than anticipated.

c. Increases: Payroll $1.2k, Telephone $0.4k, Insurance $0.6k, Electrical Rep. & Mtce $3k, Lift Stns Repairs & Mtce $12.5k, Bldg/Equip Assessment $0.5k. Decreases: Odor Control Chem. $5k

d. The approved Capital / Reserve Contribution Level was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%.

e. Engineering to provide additional information. Class D estimates for lift station projects. Costs and recommendations are dependent on Engineering & Design study. 2021 information is for financial planning purposes. The project should be funded primarily by DCC's as this is capacity related. Grants may be available. DCC reserves are now insufficient to fund the two projects including 2024 & 2025. Since DCC's should be used, financing would then be required. Some reserves would be used. but these should be kept for funding asset replacement as planned.

f. Conservatively assumes increase to DCC's of $100,000. DCC Bylaw has been updated. Future funds dependent on development.

## Program: 470 -- Westside Sewer System: RDCO Lift Stations/ Collector Systems

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Services - West Kelowna | (409,085) | a | (464,421) | | (483,033) | | (508,787) | | (598,260) | |
| Previous Year's Surplus/Deficit | (47,266) | b | 0 | | 0 | | 0 | | 0 | |
| Engineering Admin OH | 12,717 | | 12,971 | | 13,231 | | 13,496 | | 13,765 | |
| Administration OH | 51,538 | | 52,569 | | 53,620 | | 54,692 | | 55,786 | |
| Services - WFN | (115,652) | a | (131,296) | | (136,558) | | (143,839) | | (169,133) | |
| Total Revenue | (507,749) | | (530,177) | | (552,740) | | (584,438) | | (697,842) | |
| Expenses: | | | | | | | | | | |
| Operations | 334,661 | c | 341,354 | | 348,181 | | 355,145 | | 362,248 | |
| Debt Payments | 0 | | 0 | | 0 | | 9,000 | e | 99,565 | e |
| Transfer to Capital Fac. Reserve | 173,088 | d | 188,823 | d | 204,558 | d | 220,294 | d | 236,029 | d |
| Total Expenses | 507,749 | | 530,177 | | 552,740 | | 584,438 | | 697,842 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.76 | | 0.76 | | 0.76 | | 0.76 | | 0.76 | |
| Total Service Cost Recovered From Partners/Participants | -524,737 | | -595,717 | | -619,590 | | -652,626 | | -767,393 | |

### Sewer Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Capital Financing | 0 | | 0 | | 0 | | (600,000) | e | (3,750,000) | e |
| Transfer from Cap Fac. Reserve | (105,000) | | (63,540) | | (265,450) | e | (500,000) | e | (150,000) | e |
| Transfer From DCC Reserve | (2,450,250) | e | 0 | | (250,000) | e | (100,000) | e | (100,000) | e |
| Total Revenue | (2,555,250) | | (63,540) | | (515,450) | | (1,200,000) | | (4,000,000) | |
| Expenses | | | | | | | | | | |
| Pumps (Headworks) | 25,000 | | 0 | | 0 | | 0 | | 0 | |
| Facility Renewal | 0 | | 45,000 | | 0 | | 0 | | 0 | |
| Flow Meters | 21,000 | | 15,450 | | 15,450 | | 0 | | 0 | |
| Lift Station Land | 800,000 | e | 0 | | 0 | | 0 | | 0 | |
| Engineering & Design Cost | 500,000 | e | 0 | | 500,000 | e | 0 | | 0 | |
| Lift Station - Collector | 1,175,000 | | 0 | | 0 | | 1,200,000 | e | 4,000,000 | e |
| Equipment & Improvements | 34,250 | | 3,090 | | 0 | | 0 | | 0 | |
| Total Expenses | 2,555,250 | | 63,540 | | 515,450 | | 1,200,000 | | 4,000,000 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| East Trunk Line DCC Reserve Fund | (54,355) | ef | (154,899) | ef | (6,448) | ef | (6,512) | ef | (6,577) | ef |
| Capital Facility Reserve Bal. at Y/E | (691,054) | d | (822,612) | d | (767,292) | de | (490,259) | de | (579,690) | de |
| Operating Reserve Bal. at Y/E | (6,409) | | (6,474) | | (6,538) | | (6,604) | | (6,670) | |

**Notes**

a. 5 year flow split average average shift of 1.2% from West Kelowna to WFN.

b. Surplus due to under expenditures in sewer line mtce & flushing, contract services, odour control chemicals, payroll, vehicle operations, and lift stn-utilities. Electrical repairs & mtce $11.3k higher than anticipated.

c. Increases: Payroll $1.2k, Telephone $0.4k, Insurance $0.6k, Electrical Rep. & Mtce $3k, Lift Stns Repairs & Mtce $12.5k, Bldg/Equip Assessment $0.5k. Decreases: Odor Control Chem. $5k

d. The approved Capital / Reserve Contribution Level was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%, with annual 5% increases thereafter.

e. Engineering to provide additional information. Class D estimates for lift station projects. Costs and recommendations are dependent on Engineering & Design study. 2021 & 2024/25 project information is for financial planning purposes. The project should be funded primarily by DCC's as these are capacity related. Grants may be available. DCC reserves are currently insufficient to fund these two projects for 2021 & 2024/25. Since DCC's should be used, funding is shown with financing since reserves should be kept for asset replacement. When more information is known, the financial plan will be refined.
As an estimate, 20 year financing at 3% in 2021 and then 4% for 2024 has been shown.

f. Conservatively assumes increase to DCC's of $100,000. DCC Bylaw is being updated. Future funds dependent on development.

## Program: 471 -- Westside Sewer System: WFN Lift Stations/ Collector Systems

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| COVID Restart Grant | 0 | (30) | | (30) | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (24,393) | (24,393) | | 0 | (24,050) | a | 343 | |
| Engineering Admin OH | 4,465 | 4,465 | | 0 | 4,843 | | 378 | |
| Administration OH | 19,618 | 19,618 | | 0 | 19,626 | | 8 | |
| Services - WFN | (134,988) | (134,988) | | (0) | (127,859) | | 7,129 | |
| Total Revenue | (135,298) | (135,329) | | (31) | (127,440) | | 7,858 | |
| Expenses: | | | | | | | | |
| Operations | 135,298 | 111,278 | | (24,020) | 127,440 | b | (7,858) | b |
| Total Expenses | 135,298 | 111,278 | | (24,020) | 127,440 | | (7,858) | |
| (Surplus) / Deficit | 0 | (24,050) | a | (24,050) | 0 | | 0 | |
| FTE's | 0.42 | | | | 0.42 | | 0.00 | |

**2021 Budget Notes:**

a. Surplus due to lower lift stn repairs & mtce, contract services, odour control chemicals, and training.

b. Increases: Payroll $0.6k, Telephone $1k, Electrical Rep. & Mtnce $1.5k, Utilities $0.5k.
Decreases: Siphon Flushing $7.5k, Lift Stns Rep. & Mtce $4k.

## Program: 471 -- Westside Sewer System: WFN Lift Stations/ Collector Systems

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Previous Year's Surplus/Deficit | (24,050) | a | 0 | 0 | 0 | 0 |
| Engineering Admin OH | 4,843 | | 4,940 | 5,038 | 5,139 | 5,242 |
| Administration OH | 19,626 | | 20,018 | 20,419 | 20,827 | 21,244 |
| Services - WFN | (127,859) | | (154,947) | (158,046) | (161,206) | (164,431) |
| Total Revenue | (127,440) | | (129,989) | (132,589) | (135,240) | (137,945) |
| Expenses: | | | | | | |
| Operations | 127,440 | b | 129,989 | 132,589 | 135,240 | 137,945 |
| Total Expenses | 127,440 | | 129,989 | 132,589 | 135,240 | 137,945 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| FTE's | 0.42 | | 0.42 | 0.42 | 0.42 | 0.42 |

**Notes**

a. Surplus due to lower lift stn repairs & mtce, contract services, odour control chemicals, and training.

b. Increases: Payroll $0.6k, Telephone $1k, Electrical Rep. & Mtnce $1.5k, Utilities $0.5k.
Decreases: Siphon Flushing $7.5k, Lift Stns Rep. & Mtce $4k.

## Program: 472 -- Westside Sewer System: Peachland Lift Stations/ Collector Systems

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Services - Peachland | (215,702) | (215,702) | | (0) | (208,376) | | 7,326 | |
| COVID Restart Grant | 0 | (30) | | (30) | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (29,886) | (29,886) | | 0 | (33,111) | a | (3,224) | a |
| Engineering Admin OH | 6,337 | 6,337 | | 0 | 6,944 | | 607 | |
| Administration OH | 27,846 | 27,846 | | 0 | 28,141 | | 295 | |
| Total Revenue | (211,405) | (211,436) | | (31) | (206,401) | | 5,004 | |
| Expenses: | | | | | | | | |
| Operations | 192,038 | 158,958 | | (33,080) | 182,731 | b | (9,307) | b |
| Capital Facilities Reserve | 19,367 | 19,367 | | 0 | 23,670 | c | 4,303 | |
| Total Expenses | 211,405 | 178,325 | | (33,080) | 206,401 | | (5,004) | |
| (Surplus) / Deficit | 0 | (33,111) | a | (33,111) | 0 | | 0 | |
| FTE's | 0.49 | | | | 0.49 | | 0.00 | |
| Capital Facility Reserve Balance at Y/E | | (177,538) | | | (202,984) | c | | |

**2021 Budget Notes:**

a. Increased surplus due to under expenditures for lift stns-repairs & mtce, contract services, odour control chemicals, electrical repairs & mtce, training, and vehicle operations. Payroll higher than anticipated.

b. Increases: Payroll $0.7k, Electrical Rep. & Mtnce $0.5k.
Decreases: Trng & Education $0.5, Odor Control Chem. $2.5k, Contract Services $7.5k.

c. Reserve Contributions at 55% asset renewal level.

## Program: 472 -- Westside Sewer System: Peachland Lift Stations/ Collector Systems

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Services - Peachland | (208,376) | | (247,994) | | (254,589) | | (261,273) | | (268,048) | |
| Previous Year's Surplus/Deficit | (33,111) | a | 0 | | 0 | | 0 | | 0 | |
| Engineering Admin OH | 6,944 | | 7,083 | | 7,224 | | 7,369 | | 7,516 | |
| Administration OH | 28,141 | | 28,703 | | 29,277 | | 29,863 | | 30,460 | |
| Total Revenue | (206,401) | | (212,208) | | (218,087) | | (224,041) | | (230,072) | |
| Expenses: | | | | | | | | | | |
| Operations | 182,731 | b | 186,386 | | 190,113 | | 193,916 | | 197,794 | |
| Capital Facilities Reserve | 23,670 | c | 25,822 | c | 27,974 | c | 30,126 | c | 32,278 | c |
| Total Expenses | 206,401 | | 212,208 | | 218,087 | | 224,041 | | 230,072 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.49 | | 0.49 | | 0.49 | | 0.49 | | 0.49 | |
| Capital Facility Reserve Bal. at Y/E | (202,984) | c | (230,836) | c | (261,118) | c | (293,855) | c | (329,072) | c |

**Notes**

a. Increased surplus due to under expenditures for lift stns-repairs & mtce, contract services, odour control chemicals, electrical repairs & mtce, training, and vehicle operations. Payroll higher than anticipated.

b. Increases: Payroll $0.7k, Electrical Rep. & Mtnce $0.5k.
Decreases: Trng & Education $0.5, Odor Control Chem. $2.5k, Contract Services $7.5k.

c. Reserve Contributions at 55% asset renewal level with annual 5% increases thereafter.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 499 -- Ellison Sewer System

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Sewer User Fees | (119,934) | (115,675) | a | 4,259 | (120,378) | | (444) |
| Maintenance/Asset Renewal Fees | (29,916) | (35,557) | a | (5,641) | (36,848) | | (6,932) |
| Late Payment Fees | (439) | (115) | a | 324 | 0 | | 439 |
| COVID Restart Grant | 0 | (324) | | (324) | 0 | | 0 |
| Previous Year's Surplus/Deficit | (4,831) | (4,831) | | 0 | 0 | a | 4,830 |
| Engineering Admin OH | 3,617 | 3,617 | | 0 | 4,207 | | 590 |
| Administration OH | 10,595 | 10,595 | | 0 | 11,365 | | 770 |
| Total Revenue | (140,908) | (142,290) | | (1,382) | (141,654) | | (746) |
| Expenses: | | | | | | | |
| Operations | 126,237 | 127,619 | a | 1,382 | 110,701 | b | (15,536) b |
| Transfer to Equip. Reserves | 14,671 | 14,671 | a | (0) | 30,953 | | 16,282 |
| Total Expenses | 140,908 | 142,290 | | 1,382 | 141,654 | | 746 |
| (Surplus) / Deficit | 0 | 0 | a | (0) | 0 | | (0) |
| FTE's | 0.13 | | | | 0.13 | | 0.00 |

### Sewer Capital Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer From Equip Reserves | (10,600) | 0 | | 10,600 | (10,600) | 0 |
| Total Revenue | (10,600) | 0 | | 10,600 | (10,600) | 0 |
| Expenses | | | | | | |
| Pump Headworks | 10,600 | 0 | | (10,600) | 10,600 | 0 |
| Total Expenses | 10,600 | 0 | | (10,600) | 10,600 | 0 |
| (Surplus) / Deficit | 0 | 0 | | 0 | 0 | 0 |
| Equip. Reserve Fund Balance at Y/E | | (229,455) | a | | (251,997) | |

**2021 Budget Notes:**

a. Increased revenues and lower amended transfer to reserves offset overexpenditure for contract services to fix annual invoice timing. Deficit was reduced to nil.

b. Increases: Payroll $0.3k, Bldg/Equip Assessment Ops $0.75k.
Decreases: Contract Services $16.6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 499 -- Ellison Sewer System

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budgets

Community Services (Engineering)

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Sewer User Fees | (120,378) | | (126,397) | (132,717) | (139,353) | (146,320) |
| Maintenance/Asset Renewal Fees | (36,848) | | (36,848) | (36,848) | (36,848) | (36,848) |
| Previous Year's Surplus/Deficit | 0 | a | 0 | 0 | 0 | 0 |
| Engineering Admin OH | 4,207 | | 4,462 | 4,722 | 5,006 | 5,297 |
| Administration OH | 11,365 | | 12,059 | 12,762 | 13,531 | 14,315 |
| Total Revenue | (141,654) | | (146,725) | (152,081) | (157,664) | (163,557) |
| Expenses: | | | | | | |
| Operations | 110,701 | b | 117,415 | 124,263 | 131,749 | 139,384 |
| Transfer to Reserves | 30,953 | | 29,310 | 27,818 | 25,915 | 24,173 |
| Total Expenses | 141,654 | | 146,725 | 152,081 | 157,664 | 163,557 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| FTE's | 0.13 | | 0.13 | 0.13 | 0.13 | 0.13 |

### General Capital Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Reserves | -10,600 | -10,600 | -10,600 | -10,600 | -10,600 |
| Total Revenue | -10,600 | -10,600 | -10,600 | -10,600 | -10,600 |
| Expenses | | | | | |
| Pump Headworks | 10,600 | 10,600 | 10,600 | 10,600 | 10,600 |
| Total Expenses | 10,600 | 10,600 | 10,600 | 10,600 | 10,600 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | (251,997) | (273,120) | (292,963) | (311,101) | (327,680) |

**Notes**

a. Increased revenues and lower amended transfer to reserves offset overexpenditure for contract services to fix annual invoice timing. Deficit was reduced to nil.

b. Increases: Payroll $0.3k, Bldg/Equip Assessment Ops $0.75k.
Decreases: Contract Services $16.6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 092 -- SWM: Westside Waste Disposal & Recycling Centre a

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tipping Fees, Sundry Sales | (490,000) | (614,731) | | (124,731) | (532,000) | | (42,000) | |
| Services - Peachland | (94,914) | (94,914) | | 0 | (94,720) | | 194 | |
| Services - West Kelowna | (470,413) | (470,413) | | 0 | (471,445) | | (1,032) | |
| Parcel Tax | (115,696) | (115,697) | | (1) | (114,950) | | 746 | |
| COVID Restart Grant | 0 | (1,772) | | (1,772) | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (14,215) | (14,215) | | (0) | (160,486) | b | (146,271) | |
| Engineering Admin OH | 35,640 | 35,640 | | 0 | 42,651 | | 7,011 | |
| Administration OH | 156,600 | 156,600 | | 0 | 172,849 | | 16,249 | |
| Services - WFN | (148,005) | (148,005) | | 0 | (147,885) | | 120 | |
| Total Revenue | (1,141,003) | (1,267,507) | | (126,504) | (1,305,986) | | (164,983) | |
| Expenses: | | | | | | | | |
| Operations | 1,080,003 | 1,044,820 | | (35,184) | 1,122,394 | c | 42,391 | c |
| Transfer to cc 093 - Landfill | 22,000 | 22,000 | | (0) | 22,000 | d | 0 | |
| Transfer to Capital | 0 | 1,202 | | 1,202 | 0 | | 0 | |
| Transfer to Capital Facilities Reserve | 39,000 | 39,000 | | 0 | 65,000 | e | 26,000 | |
| Transfer to Operating Reserve | 0 | 0 | | 0 | 96,592 | bd | 96,592 | |
| Total Expenses | 1,141,003 | 1,107,021 | | (33,983) | 1,305,986 | | 164,983 | |
| (Surplus) / Deficit | (0) | (160,486) | b | (160,487) | 0 | | 0 | |
| FTE's | 2.283 | | | | 2.245 | | (0.04) | |
| **Parcel Tax** | (115,696) | | | | (114,950) | | 746 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer from Capital Fac. Reserve | (12,800) | (12,800) | 0 | (11,330) | | 1,470 |
| Transfer From Revenue Fund | 0 | (1,202) | (1,202) | 0 | | 0 |
| Total Revenue | (12,800) | (14,002) | (1,202) | (11,330) | | 1,470 |
| Expenses | | | | | | |
| Improvements | 12,800 | 14,002 | 1,202 | 11,330 | | (1,470) |
| Total Expenses | 12,800 | 14,002 | 1,202 | 11,330 | | (1,470) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | | (3,746) | | (3,783) | | |
| Capital Facilities Reserve Balance at Y/E | | (141,298) | | (196,268) | e | |
| Operating Reserve Fund Balance at Y/E | | (44,245) | | (141,279) | bd | |

**2021 Budget Notes:**

a. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.

b. Surplus primarily due to increased Tipping fee revenue and sundry sales. Under expenditures for contract services $18.7k, security services $12.3k, hauling charges $9.7k, equipment repairs & mtce $8k, software & licenses $5k, and various line items also contributed to the surplus. Collection fees, garbage tipping fees and yard waste fees were higher than anticipated. Transfer portion of surplus to Operating Reserve.

c. Increases: Insurance $0.9k, Collection Fees $9k, Site Mtce $1.5k, Safety Supplies $0.5k, Legal $10k, Garbage Tipping Fees $7.2k, Hauling Charges $7.5k, Vehicle Ops $45k for trailer repairs.
Decreases: Payroll $18.5k (decrease FTE by 0.375), Travel $2k, Ozone Emission Control $1.5k, Equip Rep & Mtce $7.5k, Contract Services $5k, Security Services $5k.

d. Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Continue to transfer $22k to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre. If additional funds are required, transfers could also be made from the operating reserves.

e. Reserve transfers to fund facility improvements and $300k in trailers in 2026.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 092 -- SWM: Westside Waste Disposal & Recycling Centre a

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tipping Fees, Sundry Sales | (532,000) | | (532,000) | | (532,000) | | (532,000) | | (532,000) | |
| Services - Peachland | (94,720) | | (98,826) | | (101,820) | | (104,873) | | (107,987) | |
| Services - West Kelowna | (471,445) | | (491,883) | | (506,782) | | (521,979) | | (537,480) | |
| Parcel Tax | (114,950) | | (119,933) | | (123,566) | | (127,271) | | (131,051) | |
| Previous Year's Surplus/Deficit | (160,486) | b | 0 | | 0 | | 0 | | 0 | |
| Engineering Admin OH | 42,651 | | 41,760 | | 42,595 | | 43,447 | | 44,316 | |
| Administration OH | 172,849 | | 169,237 | | 172,622 | | 176,074 | | 179,596 | |
| Services - WFN | (147,885) | | (154,296) | | (158,970) | | (163,737) | | (168,599) | |
| Total Revenue | (1,305,986) | | (1,185,941) | | (1,207,920) | | (1,230,339) | | (1,253,205) | |
| Expenses: | | | | | | | | | | |
| Operations | 1,122,394 | c | 1,098,942 | f | 1,120,921 | | 1,143,339 | | 1,166,206 | |
| Transfer to cc 093 - Landfill | 22,000 | d | 22,000 | | 22,000 | | 22,000 | | 22,000 | |
| Transfer to Capital Facility Reserve | 65,000 | e | 65,000 | e | 65,000 | e | 65,000 | e | 65,000 | e |
| Transfer to Operating Reserve | 96,592 | bd | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 1,305,986 | | 1,185,942 | | 1,207,921 | | 1,230,339 | | 1,253,206 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 2.245 | | 2.245 | | 2.245 | | 2.245 | | 2.245 | |
| **Parcel Tax** | (114,950) | | (119,933) | | (123,566) | | (127,271) | | (131,051) | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer From Cap Fac Reserves | (11,330) | | (62,480) | | (11,845) | | (12,360) | | (91,156) | |
| Total Revenue | (11,330) | | (62,480) | | (11,845) | | (12,360) | | (91,156) | |
| Expenses | | | | | | | | | | |
| Improvements | 11,330 | | 11,330 | | 11,845 | | 12,360 | | 12,876 | |
| Facility Improvements | 0 | | 51,150 | | 0 | | 0 | | 78,280 | |
| Total Expenses | 11,330 | | 62,480 | | 11,845 | | 12,360 | | 91,156 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Fund Balance at Y/E | (3,783) | | (3,821) | | (3,860) | | (3,898) | | (3,937) | |
| Capital Facilities Reserve Bal.at Y/E | (196,268) | e | (200,126) | e | (255,163) | e | (310,231) | e | (286,266) | e |
| Operating Reserve Bal at Y/E | (141,279) | bd | (142,692) | | (144,119) | | (145,560) | | (147,016) | |

**Notes**

a. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.

b. Surplus primarily due to increased Tipping fee revenue and sundry sales. Under expenditures for contract services $18.7k, security services $12.3k, hauling charges $9.7k, equipment repairs & mtce $8k, software & licenses $5k, and various line items also contributed to the surplus. Collection fees, garbage tipping fees and yard waste fees were higher than anticipated. Transfer surplus to Operating Reserve.

c. Increases: Insurance $0.9k, Collection Fees $9k, Site Mtce $1.5k, Safety Supplies $0.5k, Legal $10k, Garbage Tipping Fees $7.2k, Hauling Charges $7.5k, Vehicle Ops $45k for trailer repairs.
Decreases: Payroll $18.5k (decrease FTE by 0.375), Travel $2k, Ozone Emission Control $1.5k, Equip Rep & Mtce $7.5k, Contract Services $5k, Security Services $5k.

d. Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Continue to transfer $22k to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre. If additional funds are required, transfers could also be made from the operating reserves.

e. Reserve transfers to fund facility improvements and $300k in trailers in 2026.

f. Remove $45k trailer repairs.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre (in 2010 - this portion moved to cc 092 for cost tracking) b

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| COVID Restart Grant | 0 | 0 | | 0 | (400) | | (400) | |
| Transfer from Closure Reserves | (55,552) | (30,931) | a | 24,621 | (53,290) | a | 2,262 | |
| Transfer from 092 -- Westside Tsf Stn | (22,000) | (22,000) | | 0 | (22,000) | cd | 0 | |
| Previous Year's Surplus/Deficit | 0 | 0 | | 0 | 0 | | 0 | |
| Engineering Admin OH | 834 | 834 | | 0 | 989 | | 155 | |
| Administration OH | 2,443 | 2,443 | | 0 | 2,672 | | 229 | |
| Total Revenue | (74,275) | (49,654) | | 24,621 | (72,029) | | 2,246 | |
| Expenses: | | | | | | | | |
| Operations - Monitoring, Testing, Site Maintenance | 25,275 | 24,370 | | (905) | 26,029 | ad | 754 | |
| Closure Costs | 27,000 | 3,284 | a | (23,716) | 24,000 | a | (3,000) | |
| Transfer to Closure Reserve | 22,000 | 22,000 | | 0 | 22,000 | c | 0 | c |
| Total Expenses | 74,275 | 49,654 | | (24,621) | 72,029 | | (2,246) | |
| (Surplus) / Deficit | 0 | 0 | | 0 | 0 | | 0 | |
| FTE's | 0.10 | | | | 0.10 | | 0.00 | |
| Closure Fund Reserve Balance at Y/E | | (342,065) | | | (314,196) | a,c | | |

**2021 Budget Notes:**

a. For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.

b. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.

c. Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding $22k for transfer to landfill closure. The affected participants are being billed via cc 092 and the amount is transferred into the landfill closure reserve.

d. Increases: Payroll $0.2k, Site Mtce $0.5k. Decrease: Site Closure WSLF $3k.

## Program: 093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre (in 2010 - this portion moved to cc 092 for cost tracking) b

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budgets

**Landfill Only - Transfer Station now Separate CC 092**

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| COVID Restart Grant | (400) | | 0 | | 0 | | 0 | | 0 | |
| Transfer from Closure Reserves | (53,290) | a | (36,799) | a | (31,940) | a | (33,080) | a | (34,221) | a |
| Transfer from 092 -- Westside Tsf Stn | (22,000) | cd | (22,000) | c | (22,000) | c | (22,000) | c | (22,000) | c |
| Previous Year's Surplus/Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Engineering Admin OH | 989 | | 1,026 | | 1,064 | | 1,102 | | 1,140 | |
| Administration OH | 2,672 | | 2,773 | | 2,876 | | 2,978 | | 3,081 | |
| Total Revenue | (72,029) | | (55,000) | | (50,000) | | (51,000) | | (52,000) | |
| Expenses: | | | | | | | | | | |
| Operations - Monitoring, Testing, Site Maintenance | 26,029 | ad | 27,000 | | 28,000 | | 29,000 | | 30,000 | |
| Closure Costs | 24,000 | a | 6,000 | | 0 | | 0 | | 0 | |
| Transfer to Closure Reserve | 22,000 | c | 22,000 | c | 22,000 | c | 22,000 | c | 22,000 | c |
| Total Expenses | 72,029 | | 55,000 | | 50,000 | | 51,000 | | 52,000 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.10 | | 0.10 | | 0.10 | | 0.10 | | 0.10 | |
| Closure Fund Reserve Bal. at Y/E | (314,196) | a,c | (302,539) | c | (295,624) | c | (287,500) | c | (278,154) | c |

**Notes**

a. For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.

b. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.

c. Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding $22k for transfer to landfill closure. The affected participants are being billed via cc 092 and the amount is transferred into the landfill closure reserve.

d. Increases: Payroll $0.2k, Site Mtce $0.5k. Decrease: Site Closure WSLF $3k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 094 --SWM: Waste Reduction & Recycling Program a

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Services - Kelowna | (905,683) | (619,628) | ab | 286,055 | (958,398) | ab | (52,715) | |
| Services - Peachland | (38,594) | (26,405) | ab | 12,189 | (40,840) | ab | (2,246) | |
| Services - Lake Country | (91,877) | (62,862) | ab | 29,015 | (97,224) | ab | (5,347) | |
| Services - West Kelowna | (232,180) | (158,849) | ab | 73,331 | (245,694) | ab | (13,514) | |
| Parcel Tax | (32,873) | (32,873) | ab | 0 | (28,822) | ab | 4,051 | |
| COVID Restart Grant | 0 | 0 | | 0 | (7,883) | e | (7,883) | e |
| Previous Year's Surplus/Deficit | (8,400) | (8,400) | | 0 | (14,854) | ad | (6,454) | |
| Administration OH | 192,566 | 192,566 | | 0 | 218,685 | | 26,119 | |
| Multi Material BC (MMBC) | (180,000) | (263,354) | | (83,354) | (220,000) | | (40,000) | |
| Misc. Revenue | (385,000) | (353,448) | | 31,552 | (400,000) | c,e | (15,000) | |
| Back Yard Composters | (23,000) | (30,487) | | (7,487) | (32,000) | | (9,000) | |
| Total Revenue | (1,705,041) | (1,363,740) | | 341,302 | (1,827,030) | | (121,989) | |
| Expenses: | | | | | | | | |
| Operations | 1,328,041 | 990,008 | | (338,033) | 1,420,030 | d,e | 91,989 | d,e |
| Group Garbage Cart Purchase | 370,000 | 351,878 | | (18,122) | 400,000 | c | 30,000 | c |
| Transfer to Reserves | 7,000 | 7,000 | | 0 | 7,000 | | 0 | |
| Total Expenses | 1,705,041 | 1,348,886 | | (356,155) | 1,827,030 | | 121,989 | |
| (Surplus) / Deficit | 0 | (14,854) | ad | (14,854) | (0) | | 0 | |
| FTE's | 4.76 | | | | 5.51 | | 0.75 | |
| **Tax Levy:** | | | | | | | | |
| **Parcel Tax** | (32,873) | | | | (28,822) | | 4,051 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Reserves | (5,820) | (4,000) | 1,820 | 0 | 5,820 |
| Total Revenue | (5,820) | (4,000) | 1,820 | 0 | 5,820 |
| Expenses | | | | | |
| Computer | 5,820 | 4,000 | (1,820) | 0 | (5,820) |
| Total Expenses | 5,820 | 4,000 | (1,820) | 0 | (5,820) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | | (60,270) | | (67,873) | |

**2021 Budget Notes:**

a. This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes.
Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax.
The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax.
Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)

b. Allocation is done using population counts. 2016 Census numbers used.

c. Garbage Cart Group Purchase is under operating $400k. Costs will be invoiced to all partners.

d. Surplus primarily due to under expenditures for payroll, contract-depots, communication education programs, waste composition study, garbage cart group purchase, software & licenses, illegal dumping operations and various line items. Community Education Study unspent $53k.

e. Increases: Payroll $49k, Insurance $1.6k, Commercial/Const. Waste $50k, Composter Subsidization $10k, Contract Haz. Waste $10k, Community Education Study $21.9k, Misc. $1.5k.
Decreases: Communication Education Prog. $3k, Okanagan Reuses (Comm.Edu.Programs) $25k, Software & Licenses $4.3k, Waste Composition Study $20k. Offset with COVID Restart Grant $7.9k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 094 --SWM: Waste Reduction & Recycling Program a

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Services - Kelowna | (958,398) | ab | (973,556) | | (1,005,261) | (1,025,478) | (1,046,100) |
| Services - Peachland | (40,840) | ab | (41,486) | | (42,837) | (43,698) | (44,577) |
| Services - Lake Country | (97,224) | ab | (98,762) | | (101,978) | (104,029) | (106,121) |
| Services - West Kelowna | (245,694) | ab | (249,580) | | (257,708) | (262,891) | (268,177) |
| Parcel Tax | (28,822) | ab | (29,278) | | (30,231) | (30,839) | (31,459) |
| COVID Restart Grant | (7,883) | e | 0 | | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (14,854) | ad | (0) | | (0) | (0) | (0) |
| Administration OH | 218,685 | | 219,131 | | 223,514 | 227,984 | 232,544 |
| Multi Material BC (MMBC) | (220,000) | | (224,400) | | (228,888) | (233,466) | (238,135) |
| Misc. Revenue | (400,000) | c | 0 | | 0 | 0 | 0 |
| Backyard Composters | (32,000) | | (32,000) | | (15,000) | (15,000) | (15,000) |
| Total Revenue | (1,827,030) | | (1,429,931) | | (1,458,389) | (1,487,417) | (1,517,025) |
| Expenses: | | | | | | | |
| Operations | 1,420,030 | e | 1,422,931 | f | 1,451,389 | 1,480,417 | 1,510,025 |
| Group Garbage Cart Purchase | 400,000 | c | 0 | | 0 | 0 | 0 |
| Transfer to Reserves | 7,000 | | 7,000 | | 7,000 | 7,000 | 7,000 |
| Total Expenses | 1,827,030 | | 1,429,931 | | 1,458,389 | 1,487,417 | 1,517,025 |
| (Surplus) / Deficit | (0) | | (0) | | (0) | (0) | (0) |
| FTE's | 5.51 | | 5.51 | | 5.51 | 5.51 | 5.51 |
| **Tax Levy:** | | | | | | | |
| **Parcel Tax** | (28,822) | | (29,278) | | (30,231) | (30,839) | (31,459) |
| Reserve Fund Balance at Y/E | (67,873) | | (75,551) | | (83,307) | (91,140) | (99,051) |

**Notes**

a. This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes.
Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax.
The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax.
Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)

b. Allocation is done using population counts. 2016 Census numbers used.

c. Garbage Cart Group Purchase is under operating $400k. Costs will be invoiced to all partners.

d. Surplus primarily due to under expenditures for payroll, contract-depots, communication education programs, waste composition study, garbage cart group purchase, software & licenses, illegal dumping operations and various line items. Community Education Study unspent $53k.

e. Increases: Payroll $49k, Insurance $1.6k, Commercial/Const. Waste $50k, Composter Subsidization $10k, Contract Haz. Waste $10k, Community Education Study $21.9k, Misc. $1.5k.
Decreases: Communication Education Prog. $3k, Okanagan Reuses (Comm.Edu.Programs) $25k, Software & Licenses $4.3k, Waste Composition Study $20k. Offset with COVID Restart Grant $7.9k

f. Remove Okanagan Reuses Program $25k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 095 -- SWM: Solid Waste Collection (Electoral Areas) a

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budget

| | 2020 Budget | | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Collection Fees, Late Payment Fees & Tags | (495,200) | | (511,880) | | (16,680) | (493,100) | | 2,100 | |
| Parcel Tax | (61,432) | | (61,432) | | 0 | (41,064) | | 20,368 | |
| Hauler Fuel Rebates | (2,500) | | 0 | | 2,500 | 0 | | 2,500 | |
| Previous Year's Surplus/Deficit | (0) | | (0) | | 0 | (123,519) | b | (123,519) | b |
| Administration OH | 81,951 | | 81,951 | | 0 | 83,670 | | 1,719 | |
| COVID Restart Grant | 0 | | (9,128) | | (9,128) | 0 | | 0 | |
| Transfer from CWF Fac Reserve | (14,999) | b | (14,999) | b | (0) | 0 | | 14,999 | |
| Transfer from Operating Reserve | (23,001) | | 0 | | 23,001 | 0 | | 23,001 | |
| Multi Material BC (MMBC) | (65,000) | | (77,254) | | (12,254) | (74,300) | | (9,300) | |
| Total Revenue | (580,181) | | (592,742) | | (12,561) | (648,313) | | (68,132) | |
| Expenses: | | | | | | | | | |
| Operations | 565,181 | | 454,224 | ab | (110,957) | 543,313 | c | (21,868) | c |
| Transfer to Capital Fac. Reserves | 15,000 | | 15,000 | | 0 | 15,000 | d | 0 | d |
| Transfer to Operating Reserve | 0 | | 0 | | 0 | 90,000 | b | 90,000 | |
| Total Expenses | 580,181 | | 469,224 | | (110,957) | 648,313 | | 68,132 | |
| (Surplus) / Deficit | 0 | | (123,519) | ab | (123,519) | 0 | | 0 | |
| FTE's | 0.188 | | | | | 0.150 | | (0.04) | |
| **Parcel Tax** | (61,432) | | | | | (41,064) | | 20,368 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer from CWF Cap Fac Rsv | (15,000) | (4,647) | 10,353 | (200,000) | ef | (185,000) |
| Transfer from Cap. Fac. Reserve | (10,476) | (10,255) | 221 | (16,026) | | (5,550) |
| Total Revenue | (25,476) | (14,902) | 10,574 | (216,026) | | (190,550) |
| Expenses | | | | | | |
| Garbage Carts | 10,026 | 10,116 | 90 | 10,026 | | 0 |
| Transfer Site Improvements | 15,450 | 4,787 | (10,663) | 206,000 | ef | 190,550 |
| Total Expenses | 25,476 | 14,902 | (10,574) | 216,026 | | 190,550 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip Reserve Balance at Y/E | | (202,887) | | (204,916) | | |
| Capital Fac. Reserv Bal. at Y/E | | (40,082) | | (39,297) | d | |
| Operating Reserve Balance Y/E | | (87,013) | | (177,883) | b | |

**2021 Budget Notes:**

a. This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.

b. Surplus due to increased garbage collection fees, MMBC revenues, grant monies, and lower costs for contract services, TS-contracts-sites, improvements, and various line items. Postage and hauling charges were higher than anticipated. UBCM disallowed use of CWF in 2019 and has now allowed project under Long Term Infrastructure Planning. For 2019 a budget amendment and entries were done to pay for these costs using operating reserves. The entry is now being reversed. Transfer a portion of 2020 surplus to Operating Reserve.

c. Increases: Postage $8k, Insurance $0.1k, TS Site Mtce $0.5k, Tipping Fees KSLF $2.8k, TS Equip Rental $5k, TS Contract Sites $9k. Decreases: Payroll $5.3k, Collection Fees $2k, Contract Services $40k.

d. Reserves being set aside for carts, vehicles and transfer stations.

e. Community Works Fund Gas Tax funding:

Previously Approved

Transfer Stations Improvement Project: $20.3k

f. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:

Additional Transfer Station Improvements $179,646

## Program: 095 -- SWM: Solid Waste Collection (Electoral Areas) a

**Department:** Engineering Services (Solid Waste Management)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Collection Fees, Late Payment Fees & Tags | (493,100) | | (502,962) | | (513,021) | | (523,282) | | (533,747) | |
| Parcel Tax | (41,064) | | (55,775) | | (73,732) | | (85,006) | | (86,306) | |
| Previous Year's Surplus/Deficit | (123,519) | b | 0 | g | 0 | | (0) | | (0) | |
| Administration OH | 83,670 | | 85,344 | | 88,791 | | 90,567 | | 92,379 | |
| Transfer from Operating Reserve | 0 | | (25,000) | g | (10,000) | g | 0 | | 0 | |
| Multi Material BC (MMBC) | (74,300) | | (75,786) | | (77,302) | | (78,848) | | (80,425) | |
| Total Revenue | (648,313) | | (574,179) | | (585,263) | | (596,568) | | (608,100) | |
| Expenses: | | | | | | | | | | |
| Operations | 543,313 | c | 554,179 | | 565,263 | | 576,568 | | 588,099 | |
| Transfer to Capital Fac. Reserves | 15,000 | d | 20,000 | d | 20,000 | d | 20,000 | d | 20,000 | d |
| Transfer to Operating Reserve | 90,000 | b | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 648,313 | | 574,179 | | 585,263 | | 596,568 | | 608,099 | |
| (Surplus) / Deficit | 0 | | 0 | | (0) | | (0) | | (0) | |
| FTE's | 0.15 | | 0.15 | | 0.15 | | 0.15 | | 0.15 | |
| **Tax Levy:** | | | | | | | | | | |
| **Parcel Tax** | (41,064) | | (55,775) | | (73,732) | | (85,006) | | (86,306) | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer from CWF Cap Fac Rsv | (200,000) | ef | 0 | | 0 | | 0 | | 0 | |
| Transfer from Cap. Fac. Reserve | (16,026) | | (14,646) | | (14,646) | | (15,147) | | (15,147) | |
| Total Revenue | (216,026) | | (14,646) | | (14,646) | | (15,147) | | (15,147) | |
| Expenses | | | | | | | | | | |
| Garbage Carts | 10,026 | | 4,120 | | 4,120 | | 4,120 | | 4,120 | |
| Transfer Site Improvements | 206,000 | ef | 10,526 | | 10,526 | | 11,027 | | 11,027 | |
| Total Expenses | 216,026 | | 14,646 | | 14,646 | | 15,147 | | 15,147 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Balance at Y/E | (204,916) | | (206,965) | | (209,035) | | (211,125) | | (213,236) | |
| Capital Fac. Reserv Bal. at Y/E | (39,297) | d | (44,897) | d | (50,554) | d | (55,761) | d | (61,020) | d |
| Operating Reserve Balance at Y/E | (177,883) | b | (154,662) | g | (146,209) | g | (147,671) | | (149,147) | |

**Notes**

a. This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.

b. Surplus due to increased garbage collection fees, MMBC revenues, grant monies, and lower costs for contract services, TS-contracts-sites, improvements, and various line items. Postage and hauling charges were higher than anticipated. UBCM disallowed use of CWF in 2019 and has now allowed project under Long Term Infrastructure Planning. For 2019 a budget amendment and entries were done to pay for these costs using operating reserves. The entry is now being reversed. Transfer a portion of 2020 surplus to Operating Reserve.

c. Increases: Postage $8k, Insurance $0.1k, TS Site Mtce $0.5k, Tipping Fees KSLF $2.8k, TS Equip Rental $5k, TS Contract Sites $9k. Decreases: Payroll $5.3k, Collection Fees $2k, Contract Services $40k.

d. Reserves being set aside for carts, vehicles and transfer stations.

e. Community Works Fund Gas Tax funding:

Previously Approved

Transfer Stations Improvement Project: $20.3k

f. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:

Additional Transfer Station Improvements $179,646

g. Use Operating Reserve to reduce surplus swing impact.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 019 -- Electoral Area Fire Prevention Program

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| COVID Restart Grant | 0 | (2,879) | a | (2,879) | a | 0 | | 0 | |
| Tax Req - EA Cent Ok. West | (42,666) | (42,668) | | (2) | | (51,774) | | (9,108) | |
| Tax Req - EA Cent Ok East | (39,266) | (39,264) | | 2 | | (47,668) | | (8,402) | |
| Previous Year's Surplus/Deficit | (2,165) | (2,165) | | 0 | | (4,010) | a | (1,846) | |
| Administration OH | 9,763 | 9,763 | | 0 | | 12,871 | | 3,108 | |
| Total Revenue | (74,334) | (77,213) | | (2,879) | | (90,581) | | (16,248) | |
| Expenses: | | | | | | | | | |
| Operations | 67,334 | 66,031 | a | (1,303) | a | 83,581 | b | 16,247 | b |
| Transfer to Reserves | 7,000 | 7,000 | | 0 | | 7,000 | c | 0 | |
| Transfer to Capital | 0 | 171 | | 171 | | 0 | | 0 | |
| Total Expenses | 74,334 | 73,202 | | (1,132) | | 90,581 | | 16,247 | |
| (Surplus) / Deficit | 0 | (4,010) | a | (4,011) | | (0) | | (1) | |
| FTE's | 0.4660 | | | | | 0.5660 | d | 0.1000 | d |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (81,932) | | | | | (99,442) | | (17,510) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0322 | | | | | 0.0382 | | 0.0060 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer From Cap Fac Reserves | (3,090) | (3,090) | 0 | 0 | | 3,090 |
| Transfer From Revenue Fund | 0 | (171) | (171) | 0 | | 0 |
| Total Revenue | (3,090) | (3,261) | (171) | 0 | | 3,090 |
| Expenses | | | | | | |
| Office Furniture | 3,090 | 3,261 | 171 | 0 | | (3,090) |
| Total Expenses | 3,090 | 3,261 | 171 | 0 | | (3,090) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Capital Facility Reserve | | (5,933) | | (12,992) | c | |
| Operating Reserve Fund Balance at Y/E | | (482) | b | (487) | | |

**2021 Budget Notes:**

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

a. Surplus increase due to COVID grant and under expenditures for payroll, travel, legal. Vehicle Operations over budget.
b. Increases: Payroll $8.1k, Insurance $0.2k, Office Supplies $1k, Vehicle Ops $2k, Fire Prevention $5k.
c. Building reserve for future truck and other capital replacement.
d. Increase for support staff.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 019 -- Electoral Area Fire Prevention Program

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok. West | (51,774) | | (54,866) | | (55,891) | | (56,936) | | (58,002) | |
| Tax Req - EA Cent Ok East | (47,668) | | (50,515) | | (51,458) | | (52,420) | | (53,402) | |
| Previous Year's Surplus/Deficit | (4,010) | a | (0) | | 0 | | 0 | | 0 | |
| Administration OH | 12,871 | | 13,129 | | 13,391 | | 13,659 | | 13,932 | |
| Total Revenue | (90,581) | | (92,252) | | (93,957) | | (95,696) | | (97,471) | |
| Expenses: | | | | | | | | | | |
| Operations | 83,581 | b | 85,253 | | 86,958 | | 88,697 | | 90,471 | |
| Transfer to Reserves | 7,000 | c | 7,000 | c | 7,000 | c | 7,000 | c | 7,000 | c |
| Total Expenses | 90,581 | | 92,253 | | 93,958 | | 95,697 | | 97,471 | |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | 0 | | (0) | |
| FTE's | 0.5660 | d | 0.5660 | | 0.5660 | | 0.5660 | | 0.5660 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (99,442) | | (105,381) | | (107,349) | | (109,356) | | (111,404) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0382 | | 0.0401 | | 0.0405 | | 0.0408 | | 0.0412 | |
| Capital Facilities Reserves | (12,992) | c | (20,122) | c | (27,323) | c | (34,597) | c | (41,943) | c |
| Operating Reserve Balance at Y/E | (487) | | (491) | | (496) | | (501) | | (506) | |

**Notes**

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

a. Surplus increase due to COVID grant and under expenditures for payroll, travel, legal. Vehicle Operations over budget.
b. Increases: Payroll $8.1k, Insurance $0.2k, Office Supplies $1k, Vehicle Ops $2k, Fire Prevention $5k.
c. Building reserve for future truck and other capital replacement.
d. Increase for support staff.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 020 -- Lakeshore Road Fire Protection

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Req - EA Cent Ok East | (23,969) | (23,969) | 0 | (25,219) | (1,250) |
| Previous Year's Surplus/Deficit | (741) | (741) | 0 | 0 | 741 |
| Administration OH | 1,139 | 1,139 | 0 | 1,231 | 92 |
| Total Revenue | (23,571) | (23,571) | 0 | (23,988) | (417) |
| Expenses: | | | | | |
| Operations | 23,393 | 23,393 | 0 | 23,988 | 595 a |
| Transfer to Operating Reserve | 178 | 178 | (0) | 0 | (178) |
| Total Expenses | 23,571 | 23,571 | 0 | 23,988 | 417 |
| (Surplus) / Deficit | (0) | 0 | 0 | 0 | 0 |

**Tax Levy:**

| | | | | | |
|---|---|---|---|---|---|
| **Tax Requisition** | (23,969) | | | (25,219) | (1,250) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.5329 | | | 0.5310 | (0.0019) |
| Maximum Tax Rate | | | | 1.5000 | |
| Operating Reserve Balance at Y/E | | (301) | | (304) | |

**2021 Budget Notes:**

3rd Party Contract based on assessments.

a. Increase: Contract Fire Fighting $0.6k.

## Program: 020 -- Lakeshore Road Fire Protection

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok East | (25,219) | | (25,723) | (26,264) | (26,788) | (27,324) |
| Previous Year's Surplus/Deficit | 0 | | 0 | 0 | 0 | 0 |
| Administration OH | 1,231 | | 1,255 | 1,306 | 1,332 | 1,359 |
| Total Revenue | (23,988) | | (24,468) | (24,957) | (25,456) | (25,965) |
| Expenses: | | | | | | |
| Operations | 23,988 | a | 24,468 | 24,957 | 25,456 | 25,965 |
| Total Expenses | 23,988 | | 24,468 | 24,957 | 25,456 | 25,965 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (25,219) | | (25,723) | (26,264) | (26,788) | (27,324) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.5310 | | 0.5362 | 0.5421 | 0.5474 | 0.5528 |
| Maximum Tax Rate | 1.5000 | | | | | |
| Operating Reserve Balance at Y/E | (304) | | (307) | (310) | (313) | (316) |

**Notes**

3rd Party Contract based on assessments.

a. Increase: Contract Fire Fighting $0.6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 021 -- Ellison Fire Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Services - Kelowna | (45,500) | (44,490) | | 1,010 | (44,000) | b | 1,500 | |
| Tax Req - EA Cent Ok East | (488,469) | (488,469) | | 0 | (490,081) | | (1,612) | |
| COVID Restart Grant | 0 | (5,521) | | (5,521) | (5,000) | | (5,000) | |
| Previous Year's Surplus/Deficit | (45,113) | (45,113) | | 0 | (91,558) | a,b | (46,445) | |
| Administration OH | 38,263 | 38,263 | | 0 | 40,422 | | 2,159 | |
| Total Revenue | (540,819) | (545,330) | | (4,511) | (590,217) | | (49,398) | |
| Expenses: | | | | | | | | |
| Operations | 395,819 | 308,773 | | (87,046) | 393,717 | c | (2,102) | c |
| Transfer to Cap. Fac. Reserve | 115,000 | 115,000 | | 0 | 146,500 | d | 31,500 | |
| Transfer to Operating Reserve | 30,000 | 30,000 | | 0 | 50,000 | b | 20,000 | |
| Total Expenses | 540,819 | 453,773 | | (87,046) | 590,217 | | 49,398 | |
| (Surplus) / Deficit | 0 | (91,558) | a | (91,558) | 0 | | 0 | |
| FTE's | 0.2530 | | | | 0.2780 | e | 0.0250 | e |

**Tax Levy:**

| | | | | |
|---|---|---|---|---|
| **Tax Requisition** | (488,469) | (490,081) | (1,612) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.7073 | 0.6976 | (0.0097) |
| Maximum Tax Rate | | 1.9500 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Grant | (25,000) | 0 | 25,000 | (25,000) | | 0 |
| Transfer From Equip Reserve | 0 | 0 | 0 | (15,661) | | (15,661) |
| Trsfr From Cap Fac Reserve | (158,178) | (17,099) | 141,079 | (172,447) | | (14,269) |
| Total Revenue | (183,178) | (17,099) | 166,079 | (213,108) | | (29,930) |
| Expenses | | | | | | |
| Turn Out Gear | 10,308 | 9,230 | (1,078) | 10,308 | | 0 |
| Pagers and Radios | 4,341 | 2,328 | (2,013) | 4,500 | | 159 |
| Equipment | 8,681 | 2,119 | (6,562) | 12,000 | | 3,319 |
| Hall Improvements | 20,521 | 3,421 | (17,100) | 20,300 | | (221) |
| SCBA | 139,327 | 0 | (139,327) | 166,000 | f,g | 26,673 |
| Total Expenses | 183,178 | 17,099 | (166,079) | 213,108 | | 29,930 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip. Reserve Balance at Y/E | | (15,661) | | 0 | | |
| Cap. Fac. Reserve Balance at Y/E | | (690,615) | | (671,574) | d | |
| Operating Reserve Balance at Y/E | | (171,776) | | (223,494) | b | |

**2021 Budget Notes:**

a. Surplus due to COVID Restart grant, and under expenditures in payroll, training, equipment, responses & misc. Vehicle operations snow removal and misc. over budget. COVID Emergency Plan & Operations $3.9k.

b. Payment from City of Kelowna re: Country Rhodes. City of Kelowna will take this over in the future and this revenue will disappear. Continuing to transfer a portion of 2020 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.

c. Increases: Fire Fighter Recogn. $0.3k, Radio Lic $1.6k, Telephone $1.5k, Insurance $1.7k, Safety Supplies $5.8k, Snow Removal $2.5k, Utilities $1.4k, Hydrant Mtce Fee $1.5k, Equip $3k, Unanticipated Rep $1.5k.
Decreases: Payroll $16k, Bldg Lease Fee $5k, Electricity $1.5k, Water Rates (Licenses) $0.8k.

d. Upcoming Major Capital $1.785 million. $304.5k Truck Bay in 2022, $480k Truck Replacement in 2023, $220k truck in 2026, $600k in 2035 and $100k in 2037, SCBA $80k in 2039. Capital reserves to be rebuilt in anticipation of these replacements. BCAA information shows higher growth in Ellison which reduces any tax requisition impact. Increasing transfers to reserves in 2021 - 2023 by $15k annually in order to fund increased costs of capital needs. Current long term plan will allow cash payment for replacements.

e. Support staff.

f. SCBA System including compressor.

g. Possible Grant Funding for SCBA system may reduce reserve usage.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 021 -- Ellison Fire Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Services - Kelowna | (44,000) | b | (44,000) | b | 0 | | 0 | | 0 | |
| Tax Req - EA Cent Ok East | (490,081) | | (520,335) | | (579,033) | | (601,583) | | (625,529) | |
| COVID Restart Grant | (5,000) | | 0 | | 0 | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (91,558) | a,b | 0 | | 0 | | 0 | | 0 | |
| Administration OH | 40,422 | | 41,243 | | 42,910 | | 43,768 | | 44,643 | |
| Transfer from Operating Reserve | 0 | | (40,000) | b | (50,000) | b | (40,000) | b | (25,286) | b |
| Total Revenue | (590,217) | | (563,091) | | (586,123) | | (597,816) | | (606,172) | |
| Expenses: | | | | | | | | | | |
| Operations | 393,717 | c | 401,591 | | 409,623 | | 417,816 | | 426,172 | |
| Transfer to Cap. Fac. Reserve | 146,500 | d | 161,500 | d | 176,500 | d | 180,000 | d | 180,000 | d |
| Transfer to Operating Reserve | 50,000 | b | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 590,217 | | 563,091 | | 586,123 | | 597,816 | | 606,172 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.2780 | e | 0.2780 | | 0.2780 | | 0.2780 | | 0.2780 | |

**Tax Levy:**

| | | | | | |
|---|---|---|---|---|---|
| **Tax Requisition** | (490,081) | (520,335) | (579,033) | (601,583) | (625,529) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.6976 | 0.7333 | 0.8080 | 0.8311 | 0.8557 |
| Maximum Tax Rate | 1.9500 | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Grant | (25,000) | | 0 | | 0 | | 0 | | 0 | |
| Transfer From Equip Reserve | (15,661) | | 0 | | 0 | | 0 | | 0 | |
| Trsfr From Cap Fac Reserve | (172,447) | | (366,645) | | (552,788) | | (33,442) | | (34,112) | |
| Total Revenue | (213,108) | | (366,645) | | (552,788) | | (33,442) | | (34,112) | |
| Expenses | | | | | | | | | | |
| Trucks | 0 | | 10,000 | | 480,000 | dh | 0 | | 0 | |
| Turn Out Gear | 10,308 | | 10,725 | | 10,939 | | 11,158 | | 11,381 | |
| Radios & Pagers | 4,500 | | 4,590 | | 4,682 | | 4,775 | | 4,871 | |
| Equipment | 12,000 | | 12,240 | | 12,485 | | 12,734 | | 12,989 | |
| Hall Improvements | 20,300 | | 324,500 | | 40,000 | | 0 | | 0 | |
| SCBA | 166,000 | f,g | 4,590 | | 4,682 | | 4,775 | | 4,871 | |
| Total Expenses | 213,108 | | 366,645 | | 552,788 | | 33,442 | | 34,112 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Balance at Y/E | 0 | | 0 | | 0 | | 0 | | 0 | |
| Cap. Fac. Reserve Balance at Y/E | (671,574) | d | (473,145) | d | (101,588) | d | (249,162) | d | (397,542) | d |
| Operating Reserve Balance at Y/E | (223,494) | b | (185,729) | b | (137,586) | b | (98,962) | b | (74,665) | |

**Notes**

a. Surplus due to COVID Restart grant, and under expenditures in payroll, training, equipment, responses & misc. Vehicle operations snow removal and misc. over budget. COVID Emergency Plan & Operations $3.9k.

b. Payment from City of Kelowna re: Country Rhodes. City of Kelowna will take this over in the future and this revenue will disappear. Continuing to transfer a portion of 2020 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.

c. Increases: Fire Fighter Recogn. $0.3k, Radio Lic $1.6k, Telephone $1.5k, Insurance $1.7k, Safety Supplies $5.8k, Snow Removal $2.5k, Utilities $1.4k, Hydrant Mtce Fee $1.5k, Equip $3k, Unanticipated Rep $1.5k.
Decreases: Payroll $16k, Bldg Lease Fee $5k, Electricity $1.5k, Water Rates (Licenses) $0.8k.

d. Upcoming Major Capital $1.785 million. $304.5k Truck Bay in 2022, $480k Truck Replacement in 2023, $220k truck in 2026, $600k in 2035 and $100k in 2037, SCBA $80k in 2039. Capital reserves to be rebuilt in anticipation of these replacements. BCAA information shows higher growth in Ellison which reduces any tax requisition impact. Increasing transfers to reserves in 2021 - 2023 by $15k annually in order to fund increased costs of capital needs. Current long term plan will allow cash payment for replacements.

e. Support staff.

f. SCBA System including compressor.

g. Possible Grant Funding for SCBA system may reduce reserve usage.

h. Tender Replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 022 -- Joe Rich Fire Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| PEP Comp., Misc Rev, & Sundry Sales | (34,990) | (35,690) | a | (700) | a | 0 | | 34,990 | |
| Tax Req - EA Cent Ok East | (503,927) | (503,927) | | 0 | | (511,325) | | (7,398) | |
| COVID Restart Grant | (4,900) | (4,898) | | 2 | | (4,500) | | 400 | |
| Previous Year's Surplus/Deficit | 25,030 | 25,030 | | 0 | | (6,958) | a | (31,988) | |
| Administration OH | 32,517 | 32,517 | | 0 | | 36,571 | | 4,054 | |
| Total Revenue | (486,270) | (486,968) | | (698) | | (486,212) | | 58 | |
| Expenses: | | | | | | | | | |
| Operations | 348,824 | 342,564 | | (6,260) | a | 356,212 | b | 7,388 | b |
| Transfer to Capital Facility Reserve | 137,446 | 137,446 | | 0 | | 130,000 | c | (7,446) | |
| Total Expenses | 486,270 | 480,010 | | (6,260) | | 486,212 | | (58) | |
| (Surplus) / Deficit | 0 | (6,958) | a | (6,958) | | (0) | | (0) | |
| FTE's | 0.2530 | | | | | 0.2780 | d | 0.0250 | d |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (503,927) | | | | | (511,325) | | (7,398) | |
| **Residential Tax Rate (per $1000 of assessment)** | 1.5933 | | | | | 1.5731 | | (0.0202) | |
| Maximum Tax Rate | | | | | | 2.5000 | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Grant | (25,000) | (22,963) | 2,037 | (2,037) | | 22,963 |
| Transfer From Equip. Reserves | 0 | 0 | 0 | (25,506) | | (25,506) |
| Transfer From CWF Cap Fac. Res. | (29,254) | (7,073) | 22,182 | (22,182) | e | 7,072 |
| Transfer from Cap Fac Reserve | (110,870) | (21,032) | 89,838 | (63,587) | | 47,283 |
| Total Revenue | (165,124) | (51,068) | 114,056 | (113,312) | | 51,812 |
| Expenses | | | | | | |
| SCBA | 10,025 | 9,624 | (401) | 8,058 | | (1,967) |
| Water Supply / Cisterns | 30,900 | 7,285 | (23,615) | 23,615 | e | (7,285) |
| Pagers & Radios | 7,597 | 2,240 | (5,357) | 7,749 | | 152 |
| Trucks | 10,700 | 10,727 | 27 | 0 | | (10,700) |
| Turnout Gear | 10,308 | 0 | (10,308) | 20,822 | | 10,514 |
| Computers & Equipment | 0 | 0 | 0 | 7,000 | | 7,000 |
| Hall Renovations | 75,534 | 1,133 | (74,401) | 35,000 | | (40,534) |
| Equipment | 20,060 | 20,060 | (0) | 11,068 | | (8,992) |
| Total Expenses | 165,124 | 51,068 | (114,056) | 113,312 | | (51,812) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | | (25,506) | | 0 | | |
| Capital Fac. Reserve Balance at Y/E | | (515,534) | | (586,466) | c | |
| Joe Rich Water System Cap Fac Bal | | (15,198) | | (20,350) | f | |

**2021 Budget Notes:**

a. Surplus due to donation for Big White Truck purchase and COVID Restart grant. Under expenditures in training, responses, uniforms, travel unable to offset over budget payroll, vehicle operations, heating oil, snow removal, electricity and misc. COVID Emergency Plan & Operations $3.3k.

b. Increases: Payroll $1.2k (incl FTE increase for support), Training & Ed $2k, Radio Lic $1.5k, Telephone $2.2k, Insurance $1.2k, Safety Supplies $4.4k, Snow Removal $1k, Critical Incident Stress Mgmt $2k, Electricity $1.4k, Heating Oil/Propane $1k, Unanticipated Repairs $3k, Misc $0.8k.
Decreases: Travel $0.5k, Uniforms $1.3k, COVID costs $4.9k, Memberships $0.5k, Responses $7.5k, Vehicle Ops $0.5k.

c. Reserves **must** continue to be built to a much higher level. Trucks totalling $2.145 million are scheduled to be replaced in 2022 ($560k), 2025 ($200k), 2029 ($520k), 2030 ($215k) plus $650k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service.
There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low.
Improvements for 2 Halls over 20 years are expected to be $646k.
Annual $10k increases to the regular transfer (excluding wildfire response transfers) were planned in last year's 5 year financial plan. These increments will need to increase to $12.5k starting next year.

d. Support staff.

e. Community Works Fund Gas Tax funding carryover.

f. Joe Rich Water System Asset resides here. 022 - Joe Rich Fire, 144 - Eastside Parks, and 123 - Joe Rich Hall each contribute 1/3 share of operating costs which includes annual contribution to reserves of $5k.

## Program: 022 -- Joe Rich Fire Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok East | (511,325) | | (543,151) | | (563,664) | | (584,337) | | (605,174) | |
| COVID Restart Grant | (4,500) | | 0 | | 0 | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (6,958) | a | (0) | | 0 | | 0 | | 0 | |
| Administration OH | 36,571 | | 37,315 | | 38,061 | | 38,822 | | 39,599 | |
| Total Revenue | (486,212) | | (505,836) | | (525,603) | | (545,515) | | (565,575) | |
| Expenses: | | | | | | | | | | |
| Operations | 356,212 | b | 363,336 | | 370,603 | | 378,015 | | 385,575 | |
| Transfer to Capital Facility Reserve | 130,000 | c | 142,500 | c | 155,000 | c | 167,500 | c | 180,000 | c |
| Total Expenses | 486,212 | | 505,836 | | 525,603 | | 545,515 | | 565,575 | |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.2780 | d | 0.2780 | | 0.2780 | | 0.2780 | | 0.2780 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (511,325) | | (543,151) | | (563,664) | | (584,337) | | (605,174) | |
| **Residential Tax Rate (per $1000 of assessment)** | 1.5731 | | 1.6545 | | 1.7000 | | 1.7449 | | 1.7892 | |
| Maximum Tax Rate | 2.5000 | | | | | | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Grant | (2,037) | | 0 | | 0 | | 0 | | 0 | |
| Transfer from Water Reserve | 0 | | 0 | | 0 | | 0 | | (33,000) | f |
| Transfer From Equip. Reserves | (25,506) | | 0 | | 0 | | 0 | | 0 | |
| Trsfr From CWF Cap Fac. Rsrv | (22,182) | e | 0 | | 0 | | 0 | | 0 | |
| Transfer from Cap Fac Reserve | (63,587) | | (648,703) | | (77,442) | | (78,691) | | (245,201) | |
| Total Revenue | (113,312) | | (648,703) | | (77,442) | | (78,691) | | (278,201) | |
| Expenses | | | | | | | | | | |
| SCBA | 8,058 | | 8,219 | | 8,384 | | 8,551 | | 8,722 | |
| Water Supply / Cisterns | 23,615 | e | 0 | | 0 | | 0 | | 33,000 | f |
| Radios & Pagers | 7,749 | | 7,904 | | 8,026 | | 8,267 | | 8,432 | |
| Trucks | 0 | | 560,000 | cg | 0 | | 0 | | 200,000 | ch |
| Turnout Gear | 20,822 | | 11,290 | | 11,516 | | 11,746 | | 11,981 | |
| Computers & Equipment | 7,000 | | 0 | | 0 | | 0 | | 0 | |
| Hall Renovations | 35,000 | | 50,000 | | 38,000 | | 38,381 | | 4,085 | |
| Equipment | 11,068 | | 11,290 | | 11,516 | | 11,746 | | 11,981 | |
| Total Expenses | 113,312 | | 648,703 | | 77,442 | | 78,691 | | 278,201 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Balance at Y/E | 0 | | 0 | | 0 | | 0 | | 0 | |
| Capital Facilities Reserve Bal. at Y/E | (586,466) | c | (79,641) | c | (157,221) | c | (246,815) | c | (181,631) | c |
| Joe Rich Water Cap Fac Bal | (20,350) | f | (25,553) | | (30,809) | | (36,117) | | (8,148) | f |

**Notes**

a. Surplus due to donation for Big White Truck purchase and COVID Restart grant. Under expenditures in training, responses, uniforms, travel unable to offset over budget payroll, vehicle operations, heating oil, snow removal, electricity and misc. COVID Emergency Plan & Operations $3.3k.

b. Increases: Payroll $1.2k (incl FTE increase for support), Training & Ed $2k, Radio Lic $1.5k, Telephone $2.2k, Insurance $1.2k, Safety Supplies $4.4k, Snow Removal $1k, Critical Incident Stress Mgmt $2k, Electricity $1.4k, Heating Oil/Propane $1k, Unanticipated Repairs $3k, Misc $0.8k.
Decreases: Travel $0.5k, Uniforms $1.3k, COVID costs $4.9k, Memberships $0.5k, Responses $7.5k, Vehicle Ops $0.5k.

c. Reserves **must** continue to be built to a much higher level. Trucks totalling $2.145 million are scheduled to be replaced in 2022 ($560k), 2025 ($200k), 2029 ($520k), 2030 ($215k) plus $650k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service.
There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low.
Improvements for 2 Halls over 20 years are expected to be $646k.
Annual $10k increases to the regular transfer (excluding wildfire response transfers) were planned in last year's 5 year financial plan. These increments will need to increase to $12.5k starting next year.

d. Support staff.

e. Community Works Fund Gas Tax funding carryover.

f. Joe Rich Water System Asset resides here. 022 - Joe Rich Fire, 144 - Eastside Parks, and 123 - Joe Rich Hall each contribute 1/3 share of operating costs which includes annual contribution to reserves of $5k.

g. Engine 52 Replacement.

h. Rescue 51 Replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 023 -- North Westside Rd Fire Rescue Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| PEP Comp. & Sundry Sales, Donations | (10,667) | (10,678) | | (11) | | 0 | | 10,667 | |
| Tax Req - EA Cent Ok. West | (572,815) | (572,815) | | 0 | | (591,498) | | (18,683) | |
| COVID Restart Grant | (5,535) | (5,536) | | (1) | | (3,500) | | 2,035 | |
| Previous Year's Surplus/Deficit | (37,104) | (37,104) | | 0 | | (53,863) | a | (16,759) | |
| Administration OH | 39,473 | 39,473 | | 0 | | 48,310 | | 8,837 | |
| Total Revenue | (586,648) | (586,660) | | (12) | | (600,551) | | (13,904) | |
| Expenses: | | | | | | | | | |
| Operations | 499,329 | 445,478 | a | (53,851) | a | 470,551 | b | (28,778) | b |
| Transfer to Capital Fac. Reserve | 87,319 | 87,319 | | 0 | | 130,000 | c | 42,681 | |
| Total Expenses | 586,648 | 532,797 | | (53,851) | | 600,551 | | 13,903 | |
| (Surplus) / Deficit | 0 | (53,863) | a | (53,863) | | 0 | | (1) | |
| FTE's | 0.2530 | | | | | 0.2780 | d | 0.0250 | d |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (572,815) | | | | | (591,498) | | (18,683) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.7688 | | | | | 0.7583 | | (0.0105) | |
| Maximum Tax Rate | | | | | | 1.3500 | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Grant | (25,000) | 0 | 25,000 | (25,000) | | 0 |
| Transfer from Cap. Fac. Reserve | (84,741) | (39,160) | 45,581 | (112,000) | | (27,259) |
| Transfer From Equip. Reserves | (1,047) | (1,047) | 0 | (2) | | 1,045 |
| Total Revenue | (110,788) | (40,207) | 70,581 | (137,002) | | (26,214) |
| Expenses | | | | | | |
| SCBA | 31,280 | 0 | (31,280) | 90,000 | e | 58,720 |
| Equipment | 38,605 | 10,263 | (28,342) | 20,000 | | (18,605) |
| Pagers & Radios | 6,895 | 6,895 | 0 | 6,180 | | (715) |
| Firehall Renovations | 20,000 | 19,650 | (350) | 0 | | (20,000) |
| Turn Out Gear | 10,308 | 0 | (10,308) | 20,822 | | 10,514 |
| Boathouse | 3,700 | 3,399 | (301) | 0 | | (3,700) |
| Total Expenses | 110,788 | 40,207 | (70,581) | 137,002 | | 26,214 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | | (2) | | (0) | | |
| Capital Facility Reserve Bal. at Y/E | | (474,450) | | (497,195) | c | |

**2021 Budget Notes:**

a. Surplus due to COVID Restart grant and under expenditures for payroll, bldg repairs & mtce, equipment repairs & mtce, training, responses, and various line items. Vehicle operations, legal, telephone and snow removal higher than expected. COVID Emergency Plan & Operations $3.9k.

b. Increases: Training & Ed $10k, Radio Lic $1.3k, Telephone $2.7k, Insurance $1.6k, Uniforms $2k, Safety Supplies $3.5k, Electricity $1.5k, Vehicle Ops $5k, Unanticipated Repairs $1.2k, Misc. $1k. Decreases: Payroll $15k, Turnout Gear Cleaning $1.5k, COVID costs $5.5k, Legal Fees $31.5k, Bldg Rep & Mtce $0.5k, Equip $1k, Responses $3.5k.

c. In 2020 the transfer to reserves was greatly reduced due to legal fees incurred. It is highly recommended that regular contribution levels are resumed, as well as planned annual increases of $11k. In addition to regular capital needs, the following truck replacements totalling $3.405 million are coming up: 2024 ($480k), 2028 ($200K), 2029 ($550k), 2031 ($75k), 2032 ($600k), 2033 ($100k), 2036 ($1.4m). There are also 2 halls & a boathouse which need improvements over 20 years, and major boat upgrades in 2027 ($41k) & 2031 ($75k)..

d. Support staff.

e. Possible Grant Funding for SCBA. Remainder comes from reserves.

## Program: 023 -- North Westside Rd Fire Rescue Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Req - EA Cent Ok. West | (591,498) | | (642,135) | | (664,110) | (685,352) | (706,799) |
| COVID Restart Grant | (3,500) | | 0 | | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (53,863) | a | 0 | | 0 | 0 | 0 |
| Administration OH | 48,310 | | 46,673 | | 48,559 | 49,530 | 50,521 |
| Total Revenue | (600,551) | | (595,462) | | (615,551) | (635,822) | (656,279) |
| Expenses: | | | | | | | |
| Operations | 470,551 | b | 454,462 | g | 463,551 | 472,822 | 482,279 |
| Transfer to Capital Fac. Reserve | 130,000 | c | 141,000 | | 152,000 | 163,000 | 174,000 |
| Total Expenses | 600,551 | | 595,462 | | 615,551 | 635,822 | 656,279 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | 0 | 0 |
| FTE's | 0.2780 | d | 0.2780 | | 0.2780 | 0.2780 | 0.2780 |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (591,498) | | (642,135) | | (664,110) | (685,352) | (706,799) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.7583 | | 0.8150 | | 0.8346 | 0.8528 | 0.8707 |
| Maximum Tax Rate | 1.3500 | | | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Grant | (25,000) | | 0 | | 0 | | 0 | | 0 | |
| Transfer from Cap Fac Reserve | (112,000) | | (30,342) | | (85,746) | | (156,262) | | (526,787) | |
| Transfer From Equip. Reserves | (2) | | 0 | | 0 | | 0 | | 0 | |
| Total Revenue | (137,002) | | (30,342) | | (85,746) | | (156,262) | | (526,787) | |
| Expenses | | | | | | | | | | |
| Trucks | 0 | | 0 | | 0 | | 0 | | 480,000 | cf |
| SCBA | 90,000 | e | 5,100 | | 60,000 | | 130,000 | | 0 | |
| Equipment | 20,000 | | 9,118 | | 9,300 | | 9,486 | | 9,676 | |
| Pagers & Radios | 6,180 | | 5,610 | | 5,722 | | 5,837 | | 5,953 | |
| Firehall Renovations | 0 | | 0 | | 0 | | 0 | | 20,000 | |
| Turn Out Gear | 20,822 | | 10,514 | | 10,724 | | 10,939 | | 11,158 | |
| Total Expenses | 137,002 | | 30,342 | | 85,746 | | 156,262 | | 526,787 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Fund Bal. at Y/E | (0) | | (0) | | (0) | | (0) | | (0) | |
| Capital Facility Reserve Bal. at Y/E | (497,195) | c | (612,824) | c | (685,207) | c | (698,797) | c | (352,998) | c |

**Notes**

a. Surplus due to COVID Restart grant and under expenditures for payroll, bldg repairs & mtce, equipment repairs & mtce, training, responses, and various line items. Vehicle operations, legal, telephone and snow removal higher than expected. COVID Emergency Plan & Operations $3.9k.

b. Increases: Training & Ed $10k, Radio Lic $1.3k, Telephone $2.7k, Insurance $1.6k, Uniforms $2k, Safety Supplies $3.5k, Electricity $1.5k, Vehicle Ops $5k, Unanticipated Repairs $1.2k, Misc. $1k. Decreases: Payroll $15k, Turnout Gear Cleaning $1.5k, COVID costs $5.5k, Legal Fees $31.5k, Bldg Rep & Mtce $0.5k, Equip $1k, Responses $3.5k.

c. In 2020 the transfer to reserves was greatly reduced due to legal fees incurred. It is highly recommended that regular contribution levels are resumed, as well as planned annual increases of $11k. In addition to regular capital needs, the following truck replacements totalling $3.405 million are coming up: 2024 ($480k), 2028 ($200K), 2029 ($550k), 2031 ($75k), 2032 ($600k), 2033 ($100k), 2036 ($1.4m). There are also 2 halls & a boathouse which need improvements over 20 years, and major boat upgrades in 2027 ($41k) & 2031 ($75k)..

d. Support staff.

e. Possible Grant Funding for SCBA. Remainder comes from reserves.

f. Tender Replacement.

g. Reduce legal $25k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 024 -- Wilson's Landing Fire Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| PEP Comp., Sundry Sales, Donations | (9,179) | (9,179) | | 1 | | 0 | | 9,179 | |
| Tax Req - EA Cent Ok. West | (278,111) | (278,111) | | 0 | | (282,351) | | (4,240) | |
| COVID Restart Grant | (5,920) | (5,924) | | (4) | | (2,250) | | 3,670 | |
| Previous Year's Surplus/Deficit | (27,467) | (27,467) | | 0 | | (60,721) | ac | (33,255) | c |
| Administration OH | 23,145 | 23,145 | | 0 | | 26,100 | | 2,955 | |
| Total Revenue | (297,532) | (297,535) | | (3) | | (319,222) | | (21,690) | |
| Expenses: | | | | | | | | | |
| Operations | 249,253 | 188,535 | a | (60,718) | a | 254,222 | b | 4,969 | b |
| Transfer to Cap. Fac. Reserve | 48,279 | 48,279 | | 0 | | 65,000 | c | 16,721 | |
| Total Expenses | 297,532 | 236,814 | | (60,718) | | 319,222 | | 21,690 | |
| (Surplus) / Deficit | 0 | (60,721) | a | (60,721) | | (0) | | (0) | |
| FTE's | 0.2530 | | | | | 0.2780 | d | 0.0250 | d |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (278,111) | | | | | (282,351) | | (4,240) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.7901 | | | | | 0.8297 | | 0.0396 | |
| Maximum Tax Rate | | | | | | 2.8500 | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Grant | (25,000) | 0 | 25,000 | (25,000) | | 0 |
| Transfer From Equip.Reserves | (60,888) | (14,374) | 46,514 | (66,848) | | (5,960) |
| Transfer from Cap. Fac. Reserve | (31,532) | 0 | 31,532 | (112,073) | | (80,541) |
| Total Revenue | (117,420) | (14,374) | 103,046 | (203,921) | | (86,501) |
| Expenses | | | | | | |
| Pagers and Radios | 4,500 | 4,601 | 101 | 4,500 | | 0 |
| SCBA | 12,960 | 0 | (12,960) | 97,615 | e | 84,655 |
| Equipment | 43,782 | 0 | (43,782) | 68,334 | | 24,552 |
| Hall Improvements | 45,870 | 9,773 | (36,097) | 12,650 | | (33,220) |
| Turnout Gear | 10,308 | 0 | (10,308) | 20,822 | | 10,514 |
| Total Expenses | 117,420 | 14,374 | (103,046) | 203,921 | | 86,501 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip. Reserve Balance at Y/E | | (66,186) | | 0 | | |
| Capital Facility Reserve Bal. at Y/E | | (194,255) | | (149,125) | c | |

**2021 Budget Notes:**

a. Surplus due to COVID Restart grant and under expenditures for payroll, training, equipment repairs & mtce, turnout gear cleaning, FMR equipment, responses, travel and various line items. COVID Emergency Plan & Operations $4.3k.

b. Increases: Payroll $1.6k, Radio Lic $0.8k, Safety Supplies $2.5k, Snow Removal $0.5k, Bldg Rep & Mtce $7k, Unanticip. Repairs $3.5k, Misc. $0.2k.
Decreases: Telephone $0.5k, Uniforms $0.35k, Turnout Gear Cleaning $0.5k, COVID costs $5.9k, Responses $3.9k.

c. 2020 Surplus increased reserve transfer back to planned levels of $53k. Between 2017 & 2019 due to large tax increased due to the Bear Creek Fire deficit and addition of Medical First Responder Service, reserves levels had to be decreased from where they should have been. In future, in order to avoid debt financing, the planned reserve transfer would need to continue to be increased by $8k annually, order to be able to fund $1.54 million in future truck purchases from reserves: 2031 ($700k), 2035 ($570k), & 2038 ($270k). Hall improvements over 20 years will also be required.

d. Support staff.

e. Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 024 -- Wilson's Landing Fire Department

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok. West | (282,351) | | (358,937) | | (373,199) | | (387,043) | | (401,004) | |
| COVID Restart Grant | (2,250) | | 0 | | 0 | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (60,721) | ac | (0) | | 0 | | 0 | | 0 | |
| Administration OH | 26,100 | | 26,631 | | 27,707 | | 28,261 | | 28,826 | |
| Total Revenue | (319,222) | | (332,306) | | (345,493) | | (358,782) | | (372,178) | |
| Expenses: | | | | | | | | | | |
| Operations | 254,222 | b | 259,306 | | 264,493 | | 269,782 | | 275,178 | |
| Transfer to Cap. Fac. Reserve | 65,000 | c | 73,000 | c | 81,000 | c | 89,000 | c | 97,000 | c |
| Total Expenses | 319,222 | | 332,306 | | 345,493 | | 358,782 | | 372,178 | |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.2780 | d | 0.2780 | | 0.2780 | | 0.2780 | | 0.2780 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (282,351) | | (358,937) | | (373,199) | | (387,043) | | (401,004) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.8297 | | 1.0442 | | 1.0750 | | 1.1038 | | 1.1323 | |
| Maximum Tax Rate | 2.8500 | | | | | | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Grants | (25,000) | | 0 | | 0 | | 0 | | 0 | |
| Transfer From Equip. Reserves | (66,848) | | 0 | | 0 | | 0 | | 0 | |
| Transfer from Cap. Fac. Reserve | (112,073) | | (40,486) | | (31,066) | | (80,720) | | (32,355) | |
| Total Revenue | (203,921) | | (40,486) | | (31,066) | | (80,720) | | (32,355) | |
| Expenses | | | | | | | | | | |
| Pagers and Radios | 4,500 | | 4,650 | | 4,743 | | 4,838 | | 4,935 | |
| SCBA | 97,615 | e | 5,812 | | 5,928 | | 6,048 | | 6,169 | |
| Equipment | 68,334 | | 9,300 | | 9,456 | | 9,676 | | 9,870 | |
| Trucks | 0 | | 10,000 | | 0 | | 0 | | 0 | |
| Hall Improvements | 12,650 | | 0 | | 0 | | 49,000 | | 0 | |
| Turnout Gear | 20,822 | | 10,724 | | 10,939 | | 11,158 | | 11,381 | |
| Total Expenses | 203,921 | | 40,486 | | 31,066 | | 80,720 | | 32,355 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip. Reserve Balance at Y/E | 0 | | 0 | | 0 | | 0 | | 0 | |
| Capital Facilty Reserve Bal. at Y/E | (149,125) | c | (183,130) | c | (234,895) | c | (245,524) | c | (312,624) | c |

**Notes**

a. Surplus due to COVID Restart grant and under expenditures for payroll, training, equipment repairs & mtce, turnout gear cleaning, FMR equipment, responses, travel and various line items. COVID Emergency Plan & Operations $4.3k.

b. Increases: Payroll $1.6k, Radio Lic $0.8k, Safety Supplies $2.5k, Snow Removal $0.5k, Bldg Rep & Mtce $7k, Unanticip. Repairs $3.5k, Misc. $0.2k.
Decreases: Telephone $0.5k, Uniforms $0.35k, Turnout Gear Cleaning $0.5k, COVID costs $5.9k, Responses $3.9k.

c. 2020 Surplus increased reserve transfer back to planned levels of $53k. Between 2017 & 2019 due to large tax increased due to the Bear Creek Fire deficit and addition of Medical First Responder Service, reserves levels had to be decreased from where they should have been. In future, in order to avoid debt financing, the planned reserve transfer would need to continue to be increased by $8k annually, order to be able to fund $1.54 million in future truck purchases from reserves: 2031 ($700k), 2035 ($570k), & 2038 ($270k). Hall improvements over 20 years will also be required.

d. Support staff.

e. Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 028 -- June Springs Fire Protection

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Req - EA Cent Ok East | (15,087) | (15,087) | | 0 | (15,789) | | (702) |
| Previous Year's Surplus/Deficit | (81) | (81) | | 0 | (0) | a | 80 |
| Administration OH | 711 | 711 | | 0 | 771 | | 60 |
| Transfer from Operating Reserve | (392) | (392) | a | 0 | 0 | | 392 |
| Total Revenue | (14,849) | (14,849) | | 0 | (15,018) | | (169) |
| Expenses: | | | | | | | |
| Operations | 14,849 | 14,848 | a | (1) | 15,018 | | 169 |
| Total Expenses | 14,849 | 14,848 | | (1) | 15,018 | | 169 |
| (Surplus) / Deficit | 0 | (0) | a | (0) | (0) | | (0) |

**Tax Levy:**

| | | | | | |
|---|---|---|---|---|---|
| **Tax Requisition** | (15,087) | | (15,789) | | (702) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.5408 | | 0.5718 | | 0.0310 |
| Operating Reserve Bal. at Y/E | | (199) | (201) | a | |

**2021 Budget Notes:**

Contract costs from City of Kelowna based on assessments.

a. Deficit due to higher than aniticpated contract costs. Transfer from operating reserve used to reduce deficit to nil with budget amendment.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 028 -- June Springs Fire Protection

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Req - EA Cent Ok East | (15,789) | (16,104) | (16,442) | (16,771) | (17,107) |
| Previous Year's Surplus/Deficit | (0) | (0) | 0 | 0 | 0 |
| Administration OH | 771 | 786 | 818 | 834 | 851 |
| Transfer from Operating Reserve | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | (15,018) | (15,318) | (15,625) | (15,937) | (16,256) |
| Expenses: | | | | | |
| Operations | 15,018 | 15,318 | 15,625 | 15,937 | 16,256 |
| Total Expenses | 15,018 | 15,318 | 15,625 | 15,937 | 16,256 |
| (Surplus) / Deficit | (0) | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (15,789) | (16,104) | (16,442) | (16,771) | (17,107) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.5718 | 0.5774 | 0.5837 | 0.5895 | 0.5954 |
| Operating Reserve Bal. at Y/E | (201) | (203) | (205) | (207) | (209) |

**Notes**

Contract costs from City of Kelowna based on assessments.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 029 -- Brent Road Fire Protection

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tax Req - EA Cent Ok. West | (30,069) | (30,069) | | 0 | | (30,065) | | 4 |
| Previous Year's Surplus/Deficit | 283 | 283 | | (0) | | (675) | a | (958) |
| Administration OH | 1,318 | 1,318 | | 0 | | 1,345 | | 27 |
| Transfer from Operating Reserve | (2,000) | 0 | | 2,000 | | 0 | | 2,000 |
| Total Revenue | (30,468) | (28,468) | | 2,000 | | (29,395) | | 1,073 |
| Expenses: | | | | | | | | |
| Operations | 27,268 | 24,593 | a | (2,675) | a | 26,195 | b | (1,073) |
| Transfer to Cap Fac.Reserves | 3,200 | 3,200 | | 0 | | 3,200 | c | 0 |
| Total Expenses | 30,468 | 27,793 | | (2,675) | | 29,395 | | (1,073) |
| (Surplus) / Deficit | (0) | (675) | a | (675) | | (0) | | 0 |
| FTE's | 0.02 | | | | | 0.02 | | 0 |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (30,069) | | | | | (30,065) | | 4 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.6213 | | | | | 0.5915 | | (0.0298) |
| Maximum Tax Rate | | | | | | 0.8000 | | |
| Cap. Fac. Reserve Fund Balance at Y/E | | (34,060) | | | | (37,601) | c | |
| Equipment Reserve | | (184) | | | | (186) | | |
| Operating Reserve Bal. at Y/E | | (8,424) | | | | (8,508) | a | |

**2021 Budget Notes:**

Contract costs from City of Kelowna based on assessments.

a. Surplus resulting from lower than anticipated contract costs.
b. Decrease: Contract Fire Fighting $1.1k.
c. There is a need to set aside funds for reservoir replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 029 -- Brent Road Fire Protection

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Req - EA Cent Ok. West | (30,065) | | (31,289) | | (31,879) | | (32,453) | | (33,038) | |
| Previous Year's Surplus/Deficit | (675) | a | (0) | | 0 | | 0 | | 0 | |
| Administration OH | 1,345 | | 1,371 | | 1,426 | | 1,455 | | 1,484 | |
| Total Revenue | (29,395) | | (29,919) | | (30,453) | | (30,998) | | (31,554) | |
| Expenses: | | | | | | | | | | |
| Operations | 26,195 | b | 26,719 | | 27,253 | | 27,798 | | 28,354 | |
| Transfer to Capital Fac. Reserves | 3,200 | c | 3,200 | c | 3,200 | c | 3,200 | c | 3,200 | c |
| Total Expenses | 29,395 | | 29,919 | | 30,453 | | 30,998 | | 31,554 | |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 0.02 | | 0.02 | | 0.02 | | 0.02 | | 0.02 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (30,065) | | (31,289) | | (31,879) | | (32,453) | | (33,038) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.5915 | | 0.6095 | | 0.6149 | | 0.6197 | | 0.6247 | |
| Maximum Residential Tax Rate | 0.8000 | | | | | | | | | |
| Cap. Fac. Reserve Fund Bal at Y/E | (37,601) | c | (41,177) | c | (44,788) | c | (48,436) | c | (52,121) | c |
| Equipment Reserve | (186) | | (188) | | (189) | | (191) | | (193) | |
| Operating Reserve Bal. at Y/E | (8,508) | | (8,593) | | (8,679) | | (8,766) | | (8,854) | |

**Notes**

Contract costs from City of Kelowna based on assessments.

a. Surplus resulting from lower than anticipated contract costs.
b. Decrease: Contract Fire Fighting $1.1k.
c. There is a need to set aside funds for reservoir replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 030 -- Regional Rescue Service

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Services - WFN | (84,049) | (84,130) | | (81) | | (91,897) | | (7,848) | |
| Tax Requisition - Kelowna | (1,561,633) | (1,562,010) | | (377) | | (1,687,802) | | (126,169) | |
| Tax Requisition - Peachland | (67,065) | (67,047) | | 18 | | (73,116) | | (6,051) | |
| Tax Requisition - Lake Country | (173,377) | (172,837) | | 540 | | (196,582) | | (23,205) | |
| Tax Requisition - West Kelowna | (375,958) | (376,167) | | (209) | | (413,380) | | (37,422) | |
| Tax Req - EA Cent Ok. West | (48,441) | (48,402) | | 39 | | (52,393) | | (3,952) | |
| Tax Req - EA Cent Ok East | (44,628) | (44,560) | | 68 | | (47,897) | | (3,269) | |
| COVID Restart Grant | 0 | (3,919) | | (3,919) | | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (148,045) | (148,045) | | 0 | | (140,109) | a | 7,936 | |
| Administration OH | 217,331 | 217,331 | | 0 | | 246,896 | | 29,565 | |
| Transfer from Operating Reserve | (40,000) | 0 | a | 40,000 | a | (60,000) | | (20,000) | |
| WCB, PEP, JEPP Grant & Other | (268,111) | (108,935) | a | 159,176 | a | (60,727) | | 207,384 | |
| Total Revenue | (2,593,976) | (2,398,720) | | 195,255 | | (2,577,007) | | 16,969 | |
| Expenses: | | | | | | | | | |
| Operations Radio & Dispatch | 1,394,119 | 1,363,903 | a | (30,216) | a | 1,415,514 | b | 21,395 | b |
| Operations Core Rescue | 663,951 | 543,584 | a | (120,367) | a | 695,797 | c | 31,846 | c |
| Operations Emergency Operations | 408,906 | 224,125 | a | (184,781) | a | 288,696 | d | (120,210) | d |
| Search & Rescue | 27,000 | 27,000 | | 0 | | 27,000 | | 0 | |
| Transfer to Equip Reserves | 100,000 | 100,000 | | 0 | | 150,000 | e | 50,000 | |
| Total Expenses | 2,593,976 | 2,258,611 | | (335,365) | | 2,577,007 | | (16,969) | |
| (Surplus) / Deficit | 0 | (140,109) | a | (140,109) | a | 0 | | (0) | |
| FTE's | 0.318 | | | | | 0.518 | | 0.200 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (2,271,102) | | | | | (2,471,170) | | (200,068) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0385 | | | | | 0.0405 | | 0.0020 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Grants | (29,258) | (6,430) | 22,828 | (20,943) | | 8,315 |
| Transfer From Equip Reserves | (453,066) | (134,427) | 318,639 | (457,586) | e | (4,520) |
| Total Revenue | (482,324) | (140,857) | 341,467 | (478,529) | | 3,795 |
| Expenses | | | | | | |
| Equipment | 207,009 | 134,427 | (72,582) | 187,529 | f | (19,480) |
| Computer Equipment | 0 | 0 | 0 | 10,000 | | 10,000 |
| EOC Equipment | 25,315 | 6,430 | (18,885) | 31,000 | | 5,685 |
| Vehicles | 250,000 | 0 | (250,000) | 250,000 | g | 0 |
| Total Expenses | 482,324 | 140,857 | (341,467) | 478,529 | | (3,795) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Equip Reserve Fund Balance at Y/E | | (407,574) | | (99,488) | e | |
| Operating Reserve Balance at Y/E | | (156,326) | | (97,289) | e | |

**2021 Budget Notes:**

a. Surplus due to under expenditures for:
Carry forward of unspent $55k in contracting and studies to be done by CoK under contract management (Radio Review $35k, Regional Operating Guidelines $20k), Training, Repairs & Maintenance, Emergency Social Services, Legal, Emergency Plan Training, and Equipment. Emergency Management Plan Update completed $18.8k. Operating Reserve not used. COVID Emergency Plan & Operations $53k.

b. Radio & Dispatch Increases: Payroll $2.3k, Radio System Mtce $6k, Radio Repeater Sites $22k, Insurance $4.1k, Fire Dispatch $36.3k.
Decreases: Legal $9k, Contract Services $25k.

c. Core Rescue Increases: Payroll $7.6k, Training & Ed $30.2k, Insurance $2.7k, Fire Dept Admin Fee $1.3k.
Decreases: Equip Rep & Mtce $25k.

d. Emergency Operations Increase: Payroll $5.3k, Insurance $2.2, Data Processing $1k, Vehicle Ops $1.5k,
Fire Dept Admin Fee $2.8k. Decreases: Amateur Radio $3.5k, COVID EOC Costs $100k, Emergency Plan Training $7k,
Equip Rep & Mtce $2.5k, Contract Services $20k.

e. Planning for future $3.5.m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
Reserve levels must be increased to fund upcoming requests without financing.
In 2022, due to increased capital requests in timeline, operating reserves will need to be transferred into capital reserves.

f. Radio Review Upgrade $70k, Repeater $36k, Auto Extrication $59k & Misc.

g. Carryforward Hazmat Truck/Trailer from 2020.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 030 -- Regional Rescue Service

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Services - WFN | (91,897) | | (101,568) | | (103,686) | | (106,022) | | (108,218) | |
| Tax Requisition - Kelowna | (1,687,802) | | (1,862,958) | | (1,901,801) | | (1,944,647) | | (1,984,926) | |
| Tax Requisition - Peachland | (73,116) | | (80,703) | | (82,386) | | (84,242) | | (85,987) | |
| Tax Requisition - Lake Country | (196,582) | | (216,983) | | (221,507) | | (226,497) | | (231,189) | |
| Tax Requisition - West Kelowna | (413,380) | | (456,280) | | (465,793) | | (476,287) | | (486,152) | |
| Tax Req - EA Cent Ok. West | (52,393) | | (57,830) | | (59,036) | | (60,366) | | (61,616) | |
| Tax Req - EA Cent Ok East | (47,897) | | (52,868) | | (53,970) | | (55,186) | | (56,329) | |
| Previous Year's Surplus/Deficit | (140,109) | a | 0 | | 0 | | 0 | | 0 | |
| Administration OH | 246,896 | | 254,183 | | 259,211 | | 264,340 | | 269,572 | |
| Transfer from Operating Reserve | (60,000) | | (80,000) | e | 0 | | 0 | | 0 | |
| WCB, PEP, JEPP Grant & Other | (60,727) | | (55,000) | | (55,000) | | (55,000) | | (55,000) | |
| Total Revenue | (2,577,007) | | (2,710,007) | | (2,683,967) | | (2,743,906) | | (2,799,845) | |
| Expenses: | | | | | | | | | | |
| Operations Radio & Dispatch | 1,415,514 | b | 1,443,824 | | 1,472,701 | | 1,502,155 | | 1,532,198 | |
| Operations Core Rescue | 695,797 | c | 709,713 | | 723,907 | | 738,385 | | 753,153 | |
| Operations Emergency Operations | 288,696 | d | 294,470 | | 300,359 | | 306,367 | | 312,494 | |
| Search & Rescue | 27,000 | | 27,000 | | 27,000 | | 27,000 | | 27,000 | |
| Transfer to Equip Reserves | 150,000 | e | 235,000 | e | 160,000 | e | 170,000 | e | 175,000 | e |
| Total Expenses | 2,577,007 | | 2,710,007 | | 2,683,967 | | 2,743,907 | | 2,799,845 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | (0) | |
| FTE's | 0.5180 | | 0.5180 | | 0.5180 | | 0.5180 | | 0.5180 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (2,471,170) | | (2,727,622) | | (2,784,493) | | (2,847,225) | | (2,906,199) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0405 | | 0.0443 | | 0.0447 | | 0.0453 | | 0.0458 | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Grants | (20,943) | | 0 | | 0 | | 0 | | 0 | |
| Transfer From Equip Reserves | (457,586) | | (316,000) | e | (77,017) | | (50,000) | | (50,000) | |
| Total Revenue | (478,529) | | (316,000) | | (77,017) | | (50,000) | | (50,000) | |
| Expenses | | | | | | | | | | |
| Equipment | 187,529 | f | 50,000 | | 77,017 | | 50,000 | | 50,000 | |
| Marine Rescue Replacement | 0 | | 250,000 | h | 0 | | 0 | | 0 | |
| Computer Equipment | 10,000 | | 0 | | 0 | | 0 | | 0 | |
| EOC Equipment | 31,000 | | 0 | | 0 | | 0 | | 0 | |
| Vehicles | 250,000 | g | 16,000 | | 0 | | 0 | | 0 | |
| Total Expenses | 478,529 | | 316,000 | | 77,017 | | 50,000 | | 50,000 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Balance at Y/E | (99,488) | e | (16,323) | e | (98,699) | e | (219,186) | e | (345,878) | e |
| Operating Reserve Balance at Y/E | (97,289) | | (17,462) | | (17,637) | | (17,813) | | (17,991) | |

**Notes**

a. Surplus due to under expenditures for:
Carry forward of unspent $55k in contracting and studies to be done by CoK under contract management (Radio Review $35k, Regional Operating Guidelines $20k), Training, Repairs & Maintenance, Emergency Social Services, Legal, Emergency Plan Training, and Equipment. Emergency Management Plan Update completed $18.8k. Operating Reserve not used. COVID Emergency Plan & Operations $53k.

b. Radio & Dispatch Increases: Payroll $2.3k, Radio System Mtce $6k, Radio Repeater Sites $22k, Insurance $4.1k, Fire Dispatch $36.3k.
Decreases: Legal $9k, Contract Services $25k.

c. Core Rescue Increases: Payroll $7.6k, Training & Ed $30.2k, Insurance $2.7k, Fire Dept Admin Fee $1.3k.
Decreases: Equip Rep & Mtce $25k.

d. Emergency Operations Increase: Payroll $5.3k, Insurance $2.2, Data Processing $1k, Vehicle Ops $1.5k, Fire Dept Admin Fee $2.8k. Decreases: Amateur Radio $3.5k, COVID EOC Costs $100k, Emergency Plan Training $7k, Equip Rep & Mtce $2.5k, Contract Services $20k.

e. Planning for future $3.5.m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
Reserve levels must be increased to fund upcoming requests without financing.
In 2022, due to increased capital requests in timeline, operating reserves will need to be transferred into capital reserves.

f. Radio Review Upgrade $70k, Repeater $36k, Auto Extrication $59k & Misc.

g. Carryforward Hazmat Truck/Trailer from 2020.

h. Replace Kelowna Marine Rescue 2

## Program: 030 -- Regional Rescue Service Breakdown for 2021

**Department:** Engineering Services (Fire Services)

### General Revenue Fund Budget

| | 190 Radio & Dispatch | 191 Core Rescue | 192 Emergency Operations | Reserves | Total |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Services - WFN | (51,742) | (31,993) | (2,784) | (5,378) | (91,897) |
| Tax Requisition - Kelowna | (950,300) | (587,599) | (51,127) | (98,776) | (1,687,802) |
| Tax Requisition - Peachland | (41,167) | (25,455) | (2,215) | (4,279) | (73,116) |
| Tax Requisition - Lake Country | (110,683) | (68,439) | (5,955) | (11,505) | (196,582) |
| Tax Requisition - West Kelowna | (232,749) | (143,916) | (12,522) | (24,193) | (413,380) |
| Tax Req - EA Cent Ok. West | (29,499) | (18,240) | (1,587) | (3,066) | (52,393) |
| Tax Req - EA Cent Ok East | (26,968) | (16,675) | (1,451) | (2,803) | (47,897) |
| Previous Year's Surplus/Deficit | (82,636) | (40,620) | (16,854) | 0 | (140,109) a |
| Transfer from Operating Reserve | (35,388) | (17,395) | (7,217) | 0 | (60,000) |
| Administration OH | 145,618 | 71,579 | 29,699 | 0 | 246,896 |
| WCB, PEP, JEPP Grant & Other | 0 | 155,957 | (216,684) | 0 | (60,727) |
| Total Revenue | (1,415,514) | (722,797) | (288,696) | (150,000) | (2,577,007) |
| Expenses: | b | c | d | e | |
| Operations | 1,415,514 | 695,797 | 288,696 | 0 | 2,400,007 |
| Search & Rescue | 0 | 27,000 | 0 | 0 | 27,000 |
| Transfer to Reserves | 0 | 0 | 0 | 150,000 | 150,000 |
| Total Expenses | 1,415,514 | 722,797 | 288,696 | 150,000 | 2,577,007 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |

**Tax Levy:**

| | |
|---|---|
| **Tax Requisition** | (2,471,170) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0405 |

**2021 Budget Notes:**

a. Surplus due to under expenditures for:
Carry forward of unspent $55k in contracting and studies to be done by CoK under contract management (Radio Review $35k, Regional Operating Guidelines $20k), Training, Repairs & Maintenance, Emergency Social Services, Legal, Emergency Plan Training, and Equipment. Emergency Management Plan Update completed $18.8k. Operating Reserve not used. COVID Emergency Plan & Operations $53k.

b. Radio & Dispatch Increases: Payroll $2.3k, Radio System Mtce $6k, Radio Repeater Sites $22k, Insurance $4.1k, Fire Dispatch $36.3k.
Decreases: Legal $9k, Contract Services $25k.

c. Core Rescue Increases: Payroll $7.6k, Training & Ed $30.2k, Insurance $2.7k, Fire Dept Admin Fee $1.3k.
Decreases: Equip Rep & Mtce $25k.

d. Emergency Operations Increase: Payroll $5.3k, Insurance $2.2, Data Processing $1k, Vehicle Ops $1.5k, Fire Dept Admin Fee $2.8k. Decreases: Amateur Radio $3.5k, COVID EOC Costs $100k, Emergency Plan Training $7k, Equip Rep & Mtce $2.5k, Contract Services $20k.

e. Planning for future $3.5.m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
Reserve levels must be increased to fund upcoming requests without financing.
In 2022, due to increased capital requests in timeline, operating reserves will need to be transferred into capital reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 043 -- Business Licenses

**Department:** Community Services (Inspection Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Business Licenses | (35,000) | (30,182) | a | 4,818 | a | (30,000) | | 5,000 | |
| Previous Year's Surplus/Deficit | (9,006) | (9,006) | | 0 | | (406) | a | 8,600 | |
| Administration OH | 4,675 | 4,675 | | 0 | | 5,207 | | 532 | |
| Transfer from Operating Reserve | 0 | 0 | | 0 | | (9,613) | c | (9,613) | |
| Total Revenue | (39,331) | (34,513) | | 4,818 | | (34,812) | | 4,518 | |
| Expenses: | | | | | | | | | |
| Operations | 32,242 | 27,018 | a | (5,224) | a | 33,812 | b | 1,570 | b |
| Transfer to Equipment Reserves | 1,000 | 1,000 | | 0 | | 1,000 | | 0 | |
| Transfer to Operating Reserve | 6,089 | 6,089 | | 0 | | 0 | | (6,089) | |
| Total Expenses | 39,331 | 34,107 | | (5,224) | | 34,812 | | (4,519) | |
| (Surplus) / Deficit | 0 | (406) | a | (406) | | 0 | | (1) | |
| FTE's | 0.30 | | | | | 0.30 | | 0.00 | |
| Equipment Reserve Fund Balance at Y/E | | (31,645) | | | | (32,961) | | | |
| Operating Reserve Balance at Y/E | | (36,856) | | | | (27,515) | c | | |

**2021 Budget Notes:**

a. Revenue lower than budgeted. Expenses reduced.
b. Increase to Office Supplies $2.7k. Decrease to Vehicle Ops $1.5k
c. Utilize Operating reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 043 -- Business Licenses

**Department:** Community Services (Inspection Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Business Licenses | (30,000) | | (35,409) | (40,910) | (41,309) | (41,712) |
| Previous Year's Surplus/Deficit | (406) | a | 0 | 0 | 0 | 0 |
| Administration OH | 5,207 | | 5,259 | 5,418 | 5,472 | 5,527 |
| Transfer from Operating Reserve | (9,613) | c | (5,000) | 0 | 0 | 0 |
| Total Revenue | (34,812) | | (35,150) | (35,491) | (35,836) | (36,185) |
| Expenses: | | | | | | |
| Operations | 33,812 | b | 34,150 | 34,492 | 34,837 | 35,185 |
| Transfer to Equip. Reserves | 1,000 | | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Expenses | 34,812 | | 35,150 | 35,492 | 35,837 | 36,185 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| FTE's | 0.30 | | 0.30 | 0.30 | 0.30 | 0.30 |
| Equip Reserve Fund Balance at Y/E | (32,961) | | (34,291) | (35,634) | (36,990) | (38,360) |
| Operating Reserve Balance at Y/E | (27,515) | c | (22,741) | (22,968) | (23,198) | (23,430) |

**Notes**

a. Revenue lower than budgeted. Expenses reduced.
b. Increase to Office Supplies $2.7k. Decrease to Vehicle Ops $1.5k
c. Utilize Operating reserves.

## Program: 044 -- Building Inspections & General Bylaw Enforcement

**Department:** Community Services (Inspection Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| BE Tax Req - EA Cent Ok West | (27,978) | (27,978) | | 0 | | (28,041) | a | (63) | |
| BE Tax Req - EA Cent Ok East | (25,748) | (25,748) | | 0 | | (25,817) | a | (69) | |
| COVID Restart Grant | 0 | (3,175) | b | (3,175) | b | 0 | | 0 | |
| BI Previous Year's Surplus/Deficit | (325,295) | (325,295) | | 0 | | (159,365) | b | 165,930 | |
| BE Previous Year's Surplus/Deficit | (6,199) | (6,199) | | 0 | | (10,787) | b | (4,588) | |
| BI Permits, Tickets, & Sundry | (253,600) | (340,339) | b | (86,739) | b | (255,000) | c | (1,400) | |
| BI Administration OH | 53,815 | 53,815 | | 0 | | 64,634 | | 10,819 | |
| BE Administration OH | 7,589 | 7,589 | | 0 | | 8,193 | | 604 | |
| Transfer from BI Operating Reserve | 0 | 0 | | 0 | | (69,970) | c | (69,970) | |
| Total Revenue | (577,416) | (667,330) | | (89,914) | | (476,153) | | 101,263 | |
| Expenses: | | | | | | | | | |
| Building Inspection Operations | 371,141 | 301,190 | b | (69,951) | b | 419,701 | d | 48,560 | d |
| Bylaw Enforcement Operations | 52,336 | 42,049 | b | (10,287) | b | 53,202 | | 866 | |
| Transfer to BE Operating Reserve | 0 | 0 | | 0 | | 3,250 | | 3,250 | |
| Transfer to BI Operating Reserve | 153,939 | 153,939 | c | 0 | | 0 | | (153,939) | |
| Total Expenses | 577,416 | 497,178 | | (80,238) | | 476,153 | | (101,263) | |
| (Surplus) / Deficit | 0 | (170,152) | b | (170,152) | | 0 | | 0 | |
| FTE's | 3.650 | | | | | 4.150 | d | 0.500 | d |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (53,726) | | | | | (53,858) | a | (132) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0211 | | | | | 0.0207 | | (0.0004) | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Equip Reserves | (4,000) | (3,653) | 347 | 0 | 4,000 |
| Total Revenue | (4,000) | (3,653) | 347 | 0 | 4,000 |
| Expenses | | | | | |
| Computer Equipment | 4,000 | 3,653 | (347) | 0 | (4,000) |
| Total Expenses | 4,000 | 3,653 | (347) | 0 | (4,000) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | | (137,827) | | (139,205) | |
| Building Inspection Operating Reserve Balance at Y/E | | (410,524) c | | (344,659) c | |
| Bylaw Enforcement Operating Reserve Balance at Y/E | | (2,056) | | (5,327) | |

**2021 Budget Notes:**

a. Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.

b. Surplus due to increase in Building Permits $86.8k, COVID Restart Grant, and lower costs for payroll $58k, Legal $11k, & Misc.

c. Building permit revenue is budgeted based on recent past history and conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. Transfers to and from the operating reserve are being used to cover the timing of work completion.

d. BI Increases: Payroll $49k (includes FTE increase),

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 044 -- Building Inspections & General Bylaw Enforcement

**Department:** Community Services (Inspection Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| BE Tax Req - EA Cent Ok West | (28,041) | a | (32,604) | | (33,256) | | (33,922) | (34,600) |
| BE Tax Req - EA Cent Ok East | (25,817) | a | (30,019) | | (30,619) | | (31,231) | (31,856) |
| BI Previous Year's Surplus/Deficit | (159,365) | b | 0 | | 0 | | 0 | 0 |
| BE Previous Year's Surplus/Deficit | (10,787) | | 0 | | 0 | | 0 | 0 |
| BI Permits, Tickets, & Sundry | (255,000) | b | (344,022) | | (428,902) | | (513,980) | (524,260) |
| BI Administration OH | 64,634 | | 65,927 | | 67,245 | | 68,590 | 69,962 |
| BE Administration OH | 8,193 | | 8,357 | | 8,524 | | 8,695 | 8,868 |
| Transfer from BI Operating Reserve | (69,970) | c | (150,000) | e | (75,000) | e | 0 | 0 |
| Total Revenue | (476,153) | | (482,361) | | (492,008) | | (501,848) | (511,885) |
| Expenses: | | | | | | | | |
| Building Inspection Operations | 419,701 | d | 428,095 | | 436,657 | | 445,390 | 454,298 |
| Bylaw Enforcement Operations | 53,202 | | 54,266 | | 55,351 | | 56,458 | 57,588 |
| Transfer to BE Operating Reserve | 3,250 | | 0 | | 0 | | 0 | 0 |
| Total Expenses | 476,153 | | 482,361 | | 492,008 | | 501,848 | 511,885 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | 0 |
| FTE's | 4.150 | d | 4.150 | | 4.150 | | 4.150 | 4.150 |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (53,858) | a | (62,623) | | (63,875) | | (65,153) | (66,456) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0207 | | 0.0238 | | 0.0241 | | 0.0243 | 0.0246 |
| Equip. Reserve Balance at Y/E | (139,205) | | (140,597) | e | (142,003) | e | (143,423) | (144,858) |
| Bldg Insp Operating Rsrv Bal at Y/E | (344,659) | c | (198,106) | | (125,087) | | (126,338) | (127,601) |
| Bylaw Enf. Operating Rsrv Bal at Y/E | (5,327) | | (5,380) | | (5,434) | | (5,488) | (5,543) |

**Notes**

a. Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.
b. Surplus due to increase in Building Permits $86.8k, COVID Restart Grant, and lower costs for payroll $58k, Legal $11k, & Misc.
c. Building permit revenue is budgeted based on recent past history and conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. Transfers to and from the operating reserve are being used to cover the timing of work completion.
d. BI Increases: Payroll $49k (includes FTE increase),
e. Use Operating reserves

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 110 -- Regional Planning

**Department:** Community Services (Planning Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Tax Requisition - Kelowna | (280,678) | (280,756) | | (78) | | (300,882) | | (20,204) | |
| Tax Requisition - Peachland | (12,054) | (12,051) | | 3 | | (13,034) | | (980) | |
| Tax Requisition - Lake Country | (31,162) | (31,066) | | 96 | | (35,044) | | (3,882) | |
| Tax Requisition - West Kelowna | (67,572) | (67,611) | | (39) | | (73,693) | | (6,121) | |
| Tax Req - EA Cent Ok. West | (8,706) | (8,700) | | 6 | | (9,340) | | (634) | |
| Tax Req - EA Cent Ok East | (8,021) | (8,009) | | 12 | | (8,539) | | (518) | |
| UBCM Grant | (402,581) | (176,228) | a | 226,353 | a | (224,500) | f | 178,081 | |
| Previous Year's Surplus/Deficit | (94,366) | (94,366) | | 0 | | (156,749) | a | (62,383) | |
| COVID Restart Grant | 0 | (2,216) | a | (2,216) | a | 0 | | 0 | |
| Administration OH | 85,082 | 85,082 | | 0 | | 108,598 | | 23,516 | |
| Other Grants / Revenues | (98,712) | (92,030) | | 6,682 | | 0 | | 98,712 | |
| Total Revenue | (918,770) | (687,951) | | 230,818 | | (713,183) | | 205,587 | |
| Expenses: | | | | | | | | | |
| Operations | 735,558 | 458,816 | a | (276,742) | a | 510,183 | bd | (225,375) | b |
| Transfer to Cap Fac Reserves | 8,000 | 8,000 | | 0 | | 8,000 | e | 0 | |
| Regional Growth Strategy | 175,212 | 64,387 | a | (110,825) | a | 195,000 | c | 19,788 | |
| Total Expenses | 918,770 | 531,202 | | (387,568) | | 713,183 | | (205,587) | |
| (Surplus) / Deficit | 0 | (156,749) | a | (156,749) | | 0 | | (0) | |
| FTE's | 2.75 | | | | | 2.75 | | 0 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (408,193) | | | | | (440,532) | | (32,339) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0069 | | | | | 0.0072 | | 0.0003 | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer From Cap Fac Reserves | (6,953) | (3,210) | 3,743 | (6,840) | | 113 |
| Total Revenue | (6,953) | (3,210) | 3,743 | (6,840) | | 113 |
| Expenses | | | | | | |
| Computers & Equipment | 3,090 | 0 | (3,090) | 3,090 | | 0 |
| Furniture | 3,863 | 3,210 | (653) | 3,750 | | (113) |
| Total Expenses | 6,953 | 3,210 | (3,743) | 6,840 | | (113) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Capital Facilities Reserve Bal. at Y/E | | (4,790) | | (5,930) | e | |
| Operating Reserve Balance at Y/E | | (33,911) | | (34,250) | | |

**2021 Budget Notes:**

a. Surplus from lower than anticipated Collaboration/Consultation, RGS, payroll, contract services, legal, travel and training.

b. Increases: Payroll $8.6k, Insurance $1.3k, Office & Drafting Supplies $2.5k, Memberships $1.9k, Biodiversity Conservation $10k.
Decreases: Travel $0.2k, Training & Ed $1k, Collaboration/Consultation $169.5k, Contract Services $78.6k.

c. RGS Projects: RGS 5 Year Review $25k, Regional Housing Strategy $60k, Regional Citizen Survey $25k, 5 Year Action Plan $40k, West Kelowna Dam Inundation Study $45k

d. Special Contracted projects: Central Okanagan Wellness & Poverty Strategy $15k, Okanagan Lake Protection Responsibility Planning Initiative $25k.

e. Transfer funds to build reserves for minor capital needs.

f. Central Okanagan Wellness Strategy $74.5k carryforward, Regional Flood Plain Management Strategy $150k carryforward.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 110 -- Regional Planning

**Department:** Community Services (Planning Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Requisition - Kelowna | (300,882) | | (411,917) | | (418,352) | (424,916) | (431,610) |
| Tax Requisition - Peachland | (13,034) | | (17,844) | | (18,123) | (18,407) | (18,697) |
| Tax Requisition - Lake Country | (35,044) | | (47,977) | | (48,726) | (49,491) | (50,270) |
| Tax Requisition - West Kelowna | (73,693) | | (100,888) | | (102,464) | (104,071) | (105,711) |
| Tax Req - EA Cent Ok. West | (9,340) | | (12,787) | | (12,986) | (13,190) | (13,398) |
| Tax Req - EA Cent Ok East | (8,539) | | (11,690) | | (11,872) | (12,058) | (12,248) |
| UBCM Grant | (224,500) | f | 0 | g | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (156,749) | a | 0 | | (0) | 0 | (0) |
| Administration OH | 108,598 | | 79,416 | | 80,673 | 81,955 | 83,263 |
| Total Revenue | (713,183) | | (523,687) | | (531,850) | (540,177) | (548,671) |
| Expenses: | | | | | | | |
| Operations | 510,183 | bd | 408,187 | g | 416,350 | 424,677 | 433,171 |
| Transfer to Cap Fac Reserves | 8,000 | e | 8,000 | | 8,000 | 8,000 | 8,000 |
| Regional Growth Strategy | 195,000 | c | 107,500 | g | 107,500 | 107,500 | 107,500 |
| Total Expenses | 713,183 | | 523,687 | | 531,850 | 540,177 | 548,671 |
| (Surplus) / Deficit | 0 | | (0) | | 0 | (0) | 0 |
| FTE's | 2.75 | | 2.75 | | 2.75 | 2.75 | 2.75 |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (440,532) | | (603,103) | | (612,523) | (622,133) | (631,934) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0072 | | 0.0098 | | 0.0098 | 0.0099 | 0.0100 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer From Cap Fac Reserves | -6,840 | | 0 | | 0 | | 0 | | 0 | |
| Total Revenue | -6,840 | | 0 | | 0 | | 0 | | 0 | |
| Expenses | | | | | | | | | | |
| Computers & Equipment | 3,090 | | 0 | | 0 | | 0 | | 0 | |
| Furniture | 3,750 | | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 6,840 | | 0 | | 0 | | 0 | | 0 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Reserve Fund Balance at Y/E | -5,930 | e | -13,989 | e | -22,129 | e | -30,350 | e | -38,653 | e |
| Operating Reserve Balance at Y/E | -34,250 | | -34,593 | | -34,939 | | -35,288 | | -35,641 | |

**Notes**

a. Surplus from lower than anticipated Collaboration/Consultation, RGS, payroll, contract services, legal, travel and training.
b. Increases: Payroll $8.6k, Insurance $1.3k, Office & Drafting Supplies $2.5k, Memberships $1.9k, Biodiversity Conservation $10k.
Decreases: Travel $0.2k, Training & Ed $1k, Collaboration/Consultation $169.5k, Contract Services $78.6k.
c. RGS Projects: RGS 5 Year Review $25k, Regional Housing Strategy $60k, Regional Citizen Survey $25k, 5 Year Action Plan $40k, West Kelowna Dam Inundation Study $45k.
d. Special Contracted projects: Central Okanagan Wellness & Poverty Strategy $15k, Okanagan Lake Protection Responsibility Planning Initiative $25k.
e. Transfer funds to build reserves for minor capital needs.
f. Central Okanagan Wellness Strategy $74.5k carryforward, Regional Flood Plain Management Strategy $150k carryforward.
g. Remove estimated contract costs for grant related work.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 111 -- Electoral Area Planning

**Department:** Community Services (Planning Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Application Fees/Map Sales etc. | (15,000) | (14,383) | | 618 | | (15,000) | | 0 | |
| Tax Requisition - Kelowna | (177,143) | (177,141) | a | 2 | | (186,154) | a | (9,011) | |
| Tax Requisition - Peachland | (2,488) | (2,488) | a | 0 | | (2,584) | a | (96) | |
| Tax Requisition - Lake Country | (3,528) | (3,529) | a | (1) | | (3,710) | a | (182) | |
| Tax Requisition - West Kelowna | (35,065) | (35,066) | a | (1) | | (36,794) | a | (1,729) | |
| Tax Req - EA Cent Ok. West | (193,969) | (193,970) | | (1) | | (203,809) | | (9,840) | |
| Tax Req - EA Cent Ok East | (52,482) | (52,481) | | 1 | | (55,154) | | (2,672) | |
| COVID Restart Grant | 0 | (6,648) | b | (6,648) | b | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (25,702) | (25,702) | | 0 | | (54,944) | b | (29,242) | |
| Transfer from CWF Cap Fac Reserve | (25,000) | 0 | | 25,000 | | (25,000) | c | 0 | |
| Administration OH | 67,166 | 67,166 | | 0 | | 77,821 | | 10,655 | |
| Other Grants | 0 | (4,088) | b | (4,088) | b | 0 | | 0 | |
| Total Revenue | (463,211) | (448,330) | | 14,882 | | (505,328) | | (42,117) | |
| Expenses: | | | | | | | | | |
| Operations | 463,211 | 393,386 | b | (69,825) | b | 505,328 | cd | 42,117 | d |
| Total Expenses | 463,211 | 393,386 | | (69,825) | | 505,328 | | 42,117 | |
| (Surplus) / Deficit | (0) | (54,944) | b | (54,944) | | (0) | | 0 | |
| FTE's | 3.670 | | | | | 3.670 | | 0.00 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (464,675) | | | | | (488,205) | | (23,530) | |
| **Residential Tax Rate** ** | varies | | | | | varies | **e | varies | e |
| **(per $1000 of assessment)** | | | | | | | | | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Equip. Reserves | (6,953) | (5,210) | 1,743 | (6,840) | 113 |
| Total Revenue | (6,953) | (5,210) | 1,743 | (6,840) | 113 |
| Expenses - Equipment | | | | | |
| Computers & Equipment | 3,090 | 2,000 | (1,090) | 3,090 | 0 |
| Furniture | 3,863 | 3,210 | (653) | 3,750 | (113) |
| Total Expenses | 6,953 | 5,210 | (1,743) | 6,840 | (113) |
| (Surplus) / Deficit | 0 | 0 | (0) | 0 | 0 |
| Equipment Reserve Fund Balance at Y/E | | (52,536) | | (46,153) | |
| Operating Reserve Balance at Y/E | | (111,182) | | (112,294) | |

**2021 Budget Notes:**

a. Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
b. Surplus resulting from unanticipated grants and lower costs for payroll, travel, legal, training, postage, and various line items. Community Works Gas Tax Funds for Floodplain Assessment $25k not completed; Creek restoration works $10k unspent.
c. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. $25k carried forward.
d. Increases: Payroll $2.9k, Telephone $0.1k, Insurance $0.6k, Office & Drafting Supplies $2.5k, Membership $1.9k, Contract Services $35k, Collaboration/Consultation $0.25k. Decrease: Travel $0.2k, Training & Ed $1k.

| e. Tax Rate Breakdown | 2020 | 2021 | Variance |
|---|---|---|---|
| **City of Kelowna | 0.0347 | 0.0357 | 0.0010 |
| **Peachland | 0.0135 | 0.0135 | 0.0000 |
| **Lake Country | 0.0073 | 0.0071 | (0.0002) |
| **West Kelowna | 0.0320 | 0.0322 | 0.0002 |
| **EA Central Okanagan West | 1.4615 | 1.5056 | 0.0441 |
| **EA Central Okanagan East | 0.4297 | 0.4425 | 0.0128 |

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 111 -- Electoral Area Planning

**Department:** Community Services (Planning Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Application Fees/Map Sales | (15,000) | | (15,300) | | (15,606) | (15,918) | (16,236) |
| Tax Requisition - Kelowna | (186,154) | a | (202,123) | | (213,944) | (218,223) | (222,587) |
| Tax Requisition - Peachland | (2,584) | a | (2,806) | | (2,970) | (3,029) | (3,090) |
| Tax Requisition - Lake Country | (3,710) | a | (4,028) | | (4,264) | (4,349) | (4,436) |
| Tax Requisition - West Kelowna | (36,794) | a | (39,950) | | (42,287) | (43,132) | (43,995) |
| Tax Req - EA Cent Ok. West | (203,809) | | (221,292) | | (234,234) | (238,919) | (243,697) |
| Tax Req - EA Cent Ok East | (55,154) | | (59,885) | | (63,388) | (64,655) | (65,948) |
| Previous Year's Surplus/Deficit | (54,944) | b | (0) | | (0) | (0) | (0) |
| Transfer from Operating Reserve | 0 | | (20,000) | g | 0 | 0 | 0 |
| Transfer from CWF Cap Fac Reserv | (25,000) | c | 0 | f | 0 | 0 | 0 |
| Administration OH | 77,821 | | 75,450 | | 76,959 | 78,498 | 80,068 |
| Total Revenue | (505,328) | | (489,935) | | (499,734) | (509,728) | (519,923) |
| Expenses: | | | | | | | |
| Operations | 505,328 | c,d | 489,935 | f | 499,733 | 509,728 | 519,922 |
| Total Expenses | 505,328 | | 489,935 | | 499,733 | 509,728 | 519,922 |
| (Surplus) / Deficit | (0) | | (0) | | (0) | (0) | (0) |
| FTE's | 3.67 | | 3.67 | | 3.67 | 3.67 | 3.67 |

**Tax Levy:**

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Tax Requisition** | (488,205) | | (530,084) | | (561,086) | | (572,308) | | (583,754) | |
| **Residential Tax Rate (per $1000 of assessment)** | varies | *e | varies | * | varies | * | varies | * | varies | * |

### General Capital Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Equip Reserves | (6,840) | 0 | 0 | 0 | 0 |
| Total Revenue | (6,840) | 0 | 0 | 0 | 0 |
| Expenses | | | | | |
| Computers & Equipment | 3,090 | 0 | 0 | 0 | 0 |
| Furniture | 3,750 | 0 | 0 | 0 | 0 |
| Total Expenses | 6,840 | 0 | 0 | 0 | 0 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | (46,153) | (46,614) | (47,081) | (47,551) | (48,027) |
| Operating Reserve Balance at Y/E | (112,294) | (93,217) | (94,149) | (95,090) | (96,041) |

**Notes**

a. Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
b. Surplus resulting from unanticipated grants and lower costs for payroll, travel, legal, training, postage, and various line items. Community Works Gas Tax Funds for Floodplain Assessment $25k not completed; Creek restoration works $10k unspent.
c. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. $25k carried forward.
d. Increases: Payroll $2.9k, Telephone $0.1k, Insurance $0.6k, Office & Drafting Supplies $2.5k, Membership $1.9k, Contract Services $35k, Collaboration/Consultation $0.25k. Decrease: Travel $0.2k, Training & Ed $1k.

| e. Tax Rate Breakdown | 2021 | Projected | Variance |
|---|---|---|---|
| **City of Kelowna | 0.0347 | 0.0357 | 0.0010 |
| **Peachland | 0.0135 | 0.0135 | 0.0000 |
| **Lake Country | 0.0073 | 0.0071 | (0.0002) |
| **West Kelowna | 0.0320 | 0.0322 | 0.0002 |
| **EA Central Okanagan West | 1.4615 | 1.5056 | 0.0441 |
| **EA Central Okanagan East | 0.4297 | 0.4425 | 0.0128 |

f. Remove $25k CWF project.
g. Possibly utilize operating reserve to reduce impact of surplus reduction.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 031 -- 911 Emergency Number

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Services - WFN | (12,462) | (12,475) | (13) | (13,195) | (733) |
| Direct Program Revenues | (813,834) | (813,834) | 0 | (885,210) b | (71,377) |
| Tax Requisition - Kelowna | (232,984) | (233,040) | (56) | (242,350) | (9,366) |
| Tax Requisition - Peachland | (10,006) | (10,003) | 3 | (10,499) | (493) |
| Tax Requisition - Lake Country | (25,867) | (25,786) | 81 | (28,227) | (2,360) |
| Tax Requisition - West Kelowna | (56,090) | (56,121) | (31) | (59,357) | (3,267) |
| Tax Req - EA Cent Ok. West | (7,227) | (7,221) | 6 | (7,523) | (296) |
| Tax Req - EA Cent Ok East | (6,658) | (6,648) | 10 | (6,878) | (220) |
| Non TCA Transfer from Capital | 0 | (19,190) | (19,190) | 0 | 0 |
| COVID Restart Grant | 0 | (443) | (443) f | 0 | 0 |
| RDCO's Misc Revenue | (8,500) | (8,838) f | (338) f | (8,500) f | 0 |
| Previous Year's Surplus/Deficit | (88,416) | (88,416) | 0 | (56,924) a | 31,492 |
| Transfer From Operating Reserve | (170,000) | 0 | 170,000 a | (190,000) d | (20,000) |
| Administration OH | 126,229 | 126,229 | 0 | 140,468 | 14,239 |
| Total Revenue | (1,305,815) | (1,155,787) | 150,028 | (1,368,195) | (62,380) |
| Expenses: | | | | | |
| Operations | 1,305,815 | 1,079,672 | (226,143) a | 1,368,195 cde | 62,380 ce |
| Non TCA Expense | 0 | 19,190 | 19,190 | 0 | 0 |
| Total Expenses | 1,305,815 | 1,098,862 | (206,953) | 1,368,195 | 62,380 |
| (Surplus) / Deficit | (0) | (56,924) a | (56,925) | (0) | 0 |
| FTE's | 0.260 | | | 0.260 | 0 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (338,832) | | | (354,834) | (16,002) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0057 | | | 0.0058 | 0.0001 |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Cap Fac Reserves | (19,190) | (19,190) | 0 | -19,190 | 0 |
| Total Revenue | (19,190) | (19,190) | 0 | -19,190 | 0 |
| Expenses | | | | | |
| Capital Contract - Equip & Upgr. | 19,190 | 19,190 | 0 | 19,190 | 0 |
| Non-TCA Part of Above Exp | 0 | (19,190) | (19,190) | 0 | 0 |
| Non-TCA Transfer to Operating | 0 | 19,190 | 19,190 | 0 | 0 |
| Total Expenses | 19,190 | 19,190 | 0 | 19,190 | 0 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Capital Facilities Reserve Fund Balance at Y/E | | (43,259) | | (24,502) | |
| Operating Reserve | | (229,955) | | (42,255) dg | |

**2021 Budget Notes:**

a. Surplus due to lower than anticipated EComm contract costs and unspent contingencies.

b. Other participants are RDCK, RDEK, RDKB, RDOS, RDNO, RDCS. (RDCK, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009.
Shift in cost allocations between RD's due to assessments:

| | 2020 | 2021 | Change |
|---|---|---|---|
| *Kootenay Boundary Regional District* | 5.14% | 5.06% | -0.08% |
| *Central Kootenay Regional District* | 4.78% | 5.05% | 0.27% |
| *Okanagan Similkameen Regional District* | 11.90% | 11.41% | -0.50% |
| *North Okanagan Regional District* | 11.05% | 11.15% | 0.10% |
| *East Kootenay Regional District* | 10.63% | 11.01% | 0.38% |
| *Columbia Shuswap Regional District* | 7.91% | 8.09% | 0.18% |
| *Thompson Nicola Regional District* | 17.59% | 17.94% | 0.35% |
| *Squamish Lillooett* | 0.41% | 0.41% | 0.00% |
| *Central Okanagan Regional District* | 30.59% | 29.89% | -0.71% |
| | 100.00% | 100.00% | 0.00% |

c. Increases: Payroll $0.8k, Insurance $1.6k, Consulting $10k, Contract Serv. $50k.

d. In consultation with partners, prior surpluses were set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of $150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions. This project is scheduled to take place in 2021 (c/f from 2020).

e. EComm contract was extended in 2020. Anticipating longer term renegotiation.

f. $781 portion of change to surplus related to RDCO & WFN only - reduces only their requistions.

g. Return operating reserve to partners over life of partnership.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 031 -- 911 Emergency Number

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Services - WFN | (13,195) | | (14,588) | | (15,836) | (16,704) | (17,304) |
| Direct Program Revenues | (885,210) | b | (973,292) | | (1,022,979) | (1,066,526) | (1,105,752) |
| Tax Requisition - Kelowna | (242,350) | | (267,573) | | (290,460) | (306,377) | (317,386) |
| Tax Requisition - Peachland | (10,499) | | (11,591) | | (12,583) | (13,272) | (13,749) |
| Tax Requisition - Lake Country | (28,227) | | (31,165) | | (33,831) | (35,684) | (36,967) |
| Tax Requisition - West Kelowna | (59,357) | | (65,535) | | (71,140) | (75,038) | (77,735) |
| Tax Req - EA Cent Ok. West | (7,523) | | (8,306) | | (9,016) | (9,511) | (9,852) |
| Tax Req - EA Cent Ok East | (6,878) | | (7,593) | | (8,243) | (8,694) | (9,007) |
| RDCO's Misc Revenue | (8,500) | | (8,500) | | (8,500) | (8,500) | (8,500) |
| Previous Year's Surplus/Deficit | (56,924) | af | (0) | | 0 | (0) | 0 |
| Transfer From Operating Reserve | (190,000) | d | 0 | | 0 | 0 | 0 |
| Administration OH | 140,468 | | 129,285 | | 135,885 | 141,669 | 146,880 |
| Total Revenue | (1,368,195) | | (1,258,859) | | (1,336,702) | (1,398,637) | (1,449,372) |
| Expenses: | | | | | | | |
| Operations | 1,368,195 | cde | 1,258,859 | g | 1,323,124 | 1,379,447 | 1,430,182 |
| Transfer to Capital Facility Reserves | 0 | | 0 | | 13,578 | 19,190 | 19,190 |
| Total Expenses | 1,368,195 | | 1,258,859 | | 1,336,702 | 1,398,637 | 1,449,372 |
| (Surplus) / Deficit | (0) | | 0 | | (0) | 0 | 0 |
| FTE's | 0.26 | | 0.26 | | 0.26 | 0.26 | 0.26 |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (354,834) | | (391,763) | | (425,273) | (448,576) | (464,696) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0058 | | 0.0064 | | 0.0068 | 0.0071 | 0.0073 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer From Cap Fac Reserves | -19,190 | | -19,190 | | -19,190 | | -19,190 | | -19,190 | |
| Total Revenue | -19,190 | | -19,190 | | -19,190 | | -19,190 | | -19,190 | |
| Expenses | | | | | | | | | | |
| Capital Contract - Equip & Upgr. | 19,190 | | 19,190 | | 19,190 | | 19,190 | | 19,190 | |
| Total Expenses | 19,190 | | 19,190 | | 19,190 | | 19,190 | | 19,190 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Cap. Facil. Reserve Balance at Y/E | (24,502) | | (5,557) | | (0) | | (0) | | (0) | |
| Operating Reserve Balance at Y/E | (42,255) | dh | (42,680) | h | (43,107) | h | (43,538) | h | (43,973) | h |

**Notes**

a. Surplus due to lower than anticipated EComm contract costs and unspent contingencies.

b. Other participants are RDCK, RDEK, RDKB, RDOS, RDNO, RDCS. (RDCK, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009. Shift in cost allocations between RD's due to assessments:

| | 2020 | 2021 | Change |
|---|---|---|---|
| *Kootenay Boundary Regional District* | 5.14% | 5.06% | -0.08% |
| *Central Kootenay Regional District* | 4.78% | 5.05% | 0.27% |
| *Okanagan Similkameen Regional District* | 11.90% | 11.41% | -0.50% |
| *North Okanagan Regional District* | 11.05% | 11.15% | 0.10% |
| *East Kootenay Regional District* | 10.63% | 11.01% | 0.38% |
| *Columbia Shuswap Regional District* | 7.91% | 8.09% | 0.18% |
| *Thompson Nicola Regional District* | 17.59% | 17.94% | 0.35% |
| *Squamish Lillooett* | 0.41% | 0.41% | 0.00% |
| *Central Okanagan Regional District* | 30.59% | 29.89% | -0.71% |
| | 100.00% | 100.00% | 0.00% |

c. Increases: Payroll $0.8k, Insurance $1.6k, Consulting $10k, Contract Serv. $50k.

d. In consultation with partners, prior surpluses were set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of $150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions. This project is scheduled to take place in 2021 (c/f from 2020).

e. EComm contract was extended in 2020. Anticipating longer term renegotiation.

f. $781 portion of change to surplus related to RDCO & WFN only - reduces only their requistions.

g. Remove Texting project $150k and Consulting $10k.

h. Return operating reserve to partners over life of partnership.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 040 -- Crime Stoppers

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Services - WFN | (11,390) | (11,401) | | (11) | | (11,450) | | (60) | |
| Tax Requisition - Kelowna | (211,626) | (211,677) | | (51) | | (210,302) | | 1,324 | |
| Tax Requisition - Peachland | (9,088) | (9,086) | | 2 | | (9,110) | | (22) | |
| Tax Requisition - Lake Country | (23,495) | (23,424) | | 71 | | (24,494) | | (999) | |
| Tax Requisition - West Kelowna | (50,948) | (50,975) | | (27) | | (51,508) | | (560) | |
| Tax Req - EA Cent Ok. West | (6,565) | (6,560) | | 5 | | (6,528) | | 37 | |
| Tax Req - EA Cent Ok East | (6,048) | (6,039) | | 9 | | (5,968) | | 80 | |
| COVID Restart Grant | 0 | (746) | a | (746) | a | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (0) | (0) | | (0) | | (27,296) | a | (27,295) | |
| Administration OH | 40,418 | 40,418 | | 0 | | 43,392 | | 2,974 | |
| Total Revenue | (278,742) | (279,490) | | (748) | | (303,264) | | (24,522) | |
| Expenses: | | | | | | | | | |
| Operations | 278,742 | 252,195 | a | (26,547) | a | 281,764 | b | 3,022 | b |
| Transfer to Operating Reserve | 0 | 0 | | 0 | | 21,500 | a | 21,500 | |
| Total Expenses | 278,742 | 252,195 | | (26,547) | | 303,264 | | 24,522 | |
| (Surplus) / Deficit | (0) | (27,296) | a | (27,295) | | 0 | | 0 | |
| FTE's | 2.31 | | | | | 2.31 | | 0 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (307,770) | | | | | (307,910) | | (140) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0052 | | | | | 0.0050 | | (0.0002) | |
| Equipment Reserve Balance at Y/E | | (43,369) | | | | (43,803) | | | |
| Operating Reserve Balance at Y/E | | (4,428) | | | | (25,972) | a | | |

**2021 Budget Notes:**

a. Surplus from under expenditures for Clerical/Rent-Kelowna, Advertising & Promotion, Payroll, Travel, Training, Contract Services and misc. Transfer a portion of surplus to Operating Reserve.

b. Increases: Payroll $2.3k, Insurance $0.2k, Clerical/Rent Kelowna $1k.
Decreases: Telephone $0.5k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 040 -- Crime Stoppers

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Services - WFN | (11,450) | | (11,907) | (12,145) | (12,388) | (12,635) |
| Tax Requisition - Kelowna | (210,302) | | (218,390) | (222,757) | (227,213) | (231,757) |
| Tax Requisition - Peachland | (9,110) | | (9,461) | (9,650) | (9,843) | (10,040) |
| Tax Requisition - Lake Country | (24,494) | | (25,436) | (25,945) | (26,464) | (26,993) |
| Tax Requisition - West Kelowna | (51,508) | | (53,489) | (54,558) | (55,649) | (56,763) |
| Tax Req - EA Cent Ok. West | (6,528) | | (6,779) | (6,915) | (7,053) | (7,194) |
| Tax Req - EA Cent Ok East | (5,968) | | (6,198) | (6,322) | (6,448) | (6,577) |
| Previous Year's Surplus/Deficit | (27,296) | a | 0 | (0) | (0) | 0 |
| Administration OH | 43,392 | | 44,259 | 45,145 | 46,048 | 46,969 |
| Total Revenue | (303,264) | | (287,400) | (293,147) | (299,010) | (304,991) |
| Expenses: | | | | | | |
| Operations | 281,764 | b | 287,399 | 293,147 | 299,010 | 304,990 |
| Transfer to Operating Reserve | 21,500 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 303,264 | | 287,399 | 293,147 | 299,010 | 304,990 |
| (Surplus) / Deficit | 0 | | (0) | (0) | 0 | (0) |
| FTE's | 2.31 | | 2.31 | 2.31 | 2.31 | 2.31 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (307,910) | | (319,753) | (326,147) | (332,670) | (339,324) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0050 | | 0.0052 | 0.0052 | 0.0053 | 0.0053 |
| Equipment Reserve Balance at Y/E | (43,803) | | (44,241) | (44,683) | (45,130) | (45,581) |
| Operating Reserve Balance at Y/E | (25,972) | a | (26,232) | (26,494) | (26,759) | (27,027) |

**Notes**

a. Surplus from under expenditures for Clerical/Rent-Kelowna, Advertising & Promotion, Payroll, Travel, Training, Contract Services and misc. Transfer a portion of surplus to Operating Reserve.

b. Increases: Payroll $2.3k, Insurance $0.2k, Clerical/Rent Kelowna $1k.
Decreases: Telephone $0.5k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 041 -- Victims Services

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budget

| | 2020 Budget | | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Services - WFN | (14,531) | | (14,546) | | (15) | | (14,614) | | (83) | |
| Tax Requisition - Kelowna | (269,992) | | (270,058) | | (66) | | (268,405) | | 1,587 | |
| Tax Requisition - Peachland | (11,595) | | (11,592) | | 3 | | (11,627) | | (32) | |
| Tax Requisition - Lake Country | (29,975) | | (29,882) | | 93 | | (31,262) | | (1,287) | |
| Tax Requisition - West Kelowna | (65,000) | | (65,035) | | (35) | | (65,738) | | (738) | |
| Tax Req - EA Cent Ok. West | (8,375) | | (8,369) | | 6 | | (8,332) | | 43 | |
| Tax Req - EA Cent Ok East | (7,716) | | (7,704) | | 12 | | (7,617) | | 99 | |
| Grants | (4,512) | | (4,512) | | (0) | | 0 | | 4,512 | |
| Previous Year's Surplus/Deficit | (11,158) | | (11,158) | | 0 | | (71,254) | ac | (60,096) | a |
| COVID Restart Grant | 0 | | (1,680) | | (1,680) | | 0 | | | |
| Administration OH | 67,035 | | 67,035 | | 0 | | 72,119 | | 5,084 | |
| Province - Min of Public Safety & Solicitor General | (123,054) | | (128,273) | | (5,219) | | (128,273) | | (5,219) | |
| Total Revenue | (478,873) | | (485,774) | | (6,901) | | (535,003) | | (56,130) | |
| Expenses: | | | | | | | | | | |
| Operations | 465,173 | | 404,520 | | (60,653) | | 468,303 | b | 3,130 | b |
| Transfer to Equip. Reserves | 5,000 | | 5,000 | | 0 | | 8,700 | c | 3,700 | |
| Transfer to Capital | 3,700 | c | 0 | c | (3,700) | c | 0 | | (3,700) | |
| Transfer to Operating Reserve | 5,000 | | 5,000 | | 0 | | 58,000 | a | 53,000 | |
| Total Expenses | 478,873 | | 414,520 | | (64,353) | | 535,003 | | 56,130 | |
| (Surplus) / Deficit | 0 | | (71,254) | ac | (71,254) | | (0) | | (0) | |
| FTE's | 4.000 | | | | | | 4.000 | | 0 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (392,653) | | | | | | (392,981) | | (328) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0067 | | | | | | 0.0064 | | (0.0003) | |

### General Capital Fund Budget

| | 2020 Budget | | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | |
| Transfer From Reserves | 0 | | 0 | | 0 | | (3,700) | c | (3,700) |
| Transfer From Revenue Fund | (3,700) | c | 0 | | 3,700 | c | 0 | | 3,700 |
| Total Revenue | (3,700) | | 0 | | 3,700 | | (3,700) | | 0 |
| Expenses | | | | | | | | | |
| Computers & Equip. | 3,700 | | 0 | | (3,700) | | 3,700 | c | 0 |
| Total Expenses | 3,700 | | 0 | | (3,700) | | 3,700 | | 0 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 |
| Reserve Fund Balance at Y/E | | | (33,567) | | | | (38,866) | c | |
| Operating Reserve Fund at Y/E | | | (9,085) | | | | (67,176) | a | |

**2021 Budget Notes:**

a. Surplus from increased grant revenues and under expenditures for payroll, training, travel, computers & equipment, safety supplies, contract services and various line items. Transfer portion of surplus to operating reserve.

b. Increases: Payroll $2.7k, Advertising $1.5k, Insurance $0.3k, Contract Services $1k.
Decreases: Office Supplies $0.3k, Safety Supplies $2.1k.

c. Transfer $3.7k in 2020 surplus re: grant for computer purchase to reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 041 -- Victims Services

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Services - WFN | (14,614) | | (15,434) | (15,828) | (16,266) | (16,675) |
| Tax Requisition - Kelowna | (268,405) | | (283,099) | (290,317) | (298,342) | (305,858) |
| Tax Requisition - Peachland | (11,627) | | (12,264) | (12,577) | (12,924) | (13,250) |
| Tax Requisition - Lake Country | (31,262) | | (32,973) | (33,814) | (34,749) | (35,624) |
| Tax Requisition - West Kelowna | (65,738) | | (69,337) | (71,105) | (73,071) | (74,911) |
| Tax Req - EA Cent Ok. West | (8,332) | | (8,788) | (9,012) | (9,261) | (9,494) |
| Tax Req - EA Cent Ok East | (7,617) | | (8,034) | (8,239) | (8,466) | (8,680) |
| Previous Year's Surplus/Deficit | (71,254) | ac | (0) | (0) | (0) | 0 |
| Administration OH | 72,119 | | 73,824 | 75,287 | 76,780 | 78,303 |
| Province - Min of Public Safety & Solicitor General | (128,273) | | (128,273) | (128,273) | (128,273) | (128,273) |
| Total Revenue | (535,003) | | (484,378) | (493,878) | (504,572) | (514,462) |
| Expenses: | | | | | | |
| Operations | 468,303 | b | 479,378 | 488,878 | 498,572 | 508,462 |
| Transfer to Equip. Reserves | 8,700 | c | 5,000 | 5,000 | 6,000 | 6,000 |
| Transfer to Operating Reserve | 58,000 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 535,003 | | 484,378 | 493,878 | 504,572 | 514,462 |
| (Surplus) / Deficit | (0) | | (0) | (0) | 0 | (0) |
| FTE's | 4.00 | | 4.00 | 4.00 | 4.00 | 4.00 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (392,981) | | (414,495) | (425,064) | (436,813) | (447,817) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0064 | | 0.0067 | 0.0068 | 0.0069 | 0.0071 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer From Equip Reserves | (3,700) | c | 0 | 0 | 0 | 0 |
| Transfer From Revenue Fund | 0 | | 0 | 0 | 0 | 0 |
| Total Revenue | (3,700) | | 0 | 0 | 0 | 0 |
| Expenses | | | | | | |
| Computers & Equip. | 3,700 | c | 0 | 0 | 0 | 0 |
| Total Expenses | 3,700 | | 0 | 0 | 0 | 0 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| Equip. Reserve Fund Bal. at Y/E | (38,866) | c | (44,254) | (49,697) | (56,194) | (62,756) |
| Operating Reserve Bal. at Y/E | (67,176) | a | (67,848) | (68,526) | (69,211) | (69,903) |

**Notes**

a. Surplus from increased grant revenues and under expenditures for payroll, training, travel, computers & equipment, safety supplies, contract services and various line items. Transfer portion of surplus to operating reserve.

b. Increases: Payroll $2.7k, Advertising $1.5k, Insurance $0.3k, Contract Services $1k.
Decreases: Office Supplies $0.3k, Safety Supplies $2.1k.

c. Transfer $3.7k in 2020 surplus re: grant for computer purchase to reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 042 -- Crime Prevention & Alarm Control a

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| RDCO Crime Prevention | | | | | | | | | |
| Share of Alarm Control | | | | | | | | | |
| Revenue | (34) | (2,093) | bc | (2,059) | bc | (34) | | 0 | |
| Tax Requisition - Peachland | (14,931) | (14,918) | | 13 | | (14,802) | | 129 | |
| Tax Requisition - Lake Country | (39,284) | (39,178) | | 106 | | (40,422) | | (1,138) | |
| Tax Requisition - West Kelowna | (88,536) | (88,661) | | (125) | | (88,715) | | (179) | |
| Tax Req - EA Cent Ok. West | (10,739) | (10,733) | | 6 | | (10,503) | | 236 | |
| Tax Req - EA Cent Ok East | (9,883) | (9,878) | | 5 | | (9,670) | | 213 | |
| COVID Restart Grant | 0 | (1,084) | b | (1,084) | | (739) | a | (739) | |
| CP - Previous Year's Surplus/Deficit | (33,192) | (33,192) | | 0 | | (37,024) | b | (3,832) | b |
| Services - WFN | (6,046) | (6,052) | | (6) | | (6,103) | | (57) | |
| Administration OH - Crime Prev | 24,016 | 24,016 | | 0 | | 25,258 | | 1,242 | |
| Administration OH - Alarm Control | 30,796 | 30,796 | | 0 | | 29,462 | a | (1,334) | |
| Alarm Licenses (Entire Program) | (246,184) | (200,628) | ab | 45,556 | ab | (225,533) | a | 20,651 | |
| Total Revenue | (394,017) | (351,605) | | 42,413 | | (378,825) | | 15,192 | |
| Expenses: | | | | | | | | | |
| Operations - Crime Prev | 165,630 | 131,749 | c | (33,881) | c | 164,016 | c | (1,614) | c |
| Operations - Alarm Control | 209,787 | 158,176 | ab | (51,611) | ab | 191,209 | ad | (18,578) | d |
| Transfer to CP Equip.Reserves | 5,000 | 5,000 | | 0 | | 5,000 | e | 0 | |
| Transfer to Alarm Equip. Reserves | 5,500 | 5,500 | a | 0 | | 5,500 | a | 0 | |
| Transfer to Operating Reserve | 8,000 | 8,000 | | 0 | | 13,000 | b | 5,000 | b |
| Transfer to Crime Prev. Rev. RDCO | 34 | 2,093 | ab | 2,059 | ab | 34 | a | 0 | |
| Transfer to City of Kelowna - Alarms | 66 | 4,063 | ab | 3,997 | ab | 66 | a | 0 | |
| Total Expenses | 394,017 | 314,581 | | (79,436) | | 378,825 | | (15,192) | |
| (Surplus) / Deficit | (0) | (37,024) | | (37,023) | | 0 | | 0 | |
| FTE's | 2.62 | | | | | 2.62 | | 0 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (163,373) | | | | | (164,112) | | (739) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0081 | | | | | 0.0078 | | (0.0003) | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Transfer from Alarm Reserves | (2,500) | (2,384) | 116 | 0 | | 2,500 |
| Total Revenue | (2,500) | (2,384) | 116 | 0 | | 2,500 |
| Expenses | | | | | | |
| Alarm Control - Comp & Equip | 2,500 | 2,384 | (116) | 0 | | (2,500) |
| Total Expenses | 2,500 | 2,384 | (116) | 0 | | (2,500) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| CP Equipment Reserve Balance at Y/E | | (51,641) | | (57,157) | e | |
| Alarm Control Reserve Balance at Y/E | | (11,984) | | (17,604) | a | |
| CP Operating Reserve Balance at Y/E | | (46,360) | | (59,824) | b | |

**2021 Budget Notes:**

a. Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.

b. Surplus due to various under expenditures offsetting lower than anticipated Alarm Revenues. Crime Prevention: lower than anticipated payroll, advertising & promotion, graffiti eradication, vehicle operations, training, travel and misc. Alarm Control: underexpenditures for payroll, software & licenses, contract services, postage, travel, training, advertising & promotion and misc. Transfer a portion of surplus to operating reserve.

c. Crime Prevention: Increases: Payroll $2.2k, Speed Watch $0.5k, Community Engagement $0.5k, Office Supplies $0.5k, Volunteer Recogn. $0.5k. Decreases: Telephone $0.4k, Advertising & Promotion $1k, Graffiti Eradication $4k, Contingencies $0.5k.

d. Alarm Control: Increases: Payroll $2.4k, Collection Fees $2.5k. Decreases: Postage $1k, Software & Lic $14.4k, Contract Services $8k.

e. Reserves for future vehicle replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 042 -- Crime Prevention & Alarm Control a

**Department:** Community Services (Police & Community Support Services)

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| RDCO Crime Prevention Share of Alarm Control Revenue | (34) | | (34) | | (34) | (34) | (34) |
| Tax Requisition - Peachland | (14,802) | | (15,867) | | (17,555) | (17,898) | (18,247) |
| Tax Requisition - Lake Country | (40,422) | | (43,329) | | (47,941) | (48,876) | (49,830) |
| Tax Requisition - West Kelowna | (88,715) | | (95,096) | | (105,218) | (107,269) | (109,364) |
| Tax Req - EA Cent Ok. West | (10,503) | | (11,259) | | (12,457) | (12,700) | (12,948) |
| Tax Req - EA Cent Ok East | (9,670) | | (10,366) | | (11,469) | (11,693) | (11,921) |
| COVID Restart Grant | (739) | a | 0 | | 0 | 0 | 0 |
| CP Previous Year's Surplus/Deficit | (37,024) | b,f | 0 | f | 0 | (0) | 0 |
| Services - WFN | (6,103) | | (7,109) | | (7,248) | (7,389) | (7,533) |
| Transfer from Operating Reserve | 0 | | (15,000) | f | 0 | 0 | 0 |
| Administration OH - Crime Prev | 25,258 | | 25,764 | | 26,279 | 26,804 | 27,341 |
| Administration OH - Alarm Control | 29,462 | a | 30,035 | | 30,636 | 31,249 | 31,873 |
| Alarm Licenses | (225,533) | a | (228,168) | | (232,670) | (237,261) | (241,943) |
| Total Revenue | (378,825) | | (370,429) | | (377,676) | (385,068) | (392,607) |
| Expenses: | | | | | | | |
| Operations - Crime Prev | 164,016 | c | 167,296 | | 170,642 | 174,055 | 177,536 |
| Operations - Alarm Control | 191,209 | a,d | 195,033 | | 198,934 | 202,913 | 206,971 |
| Transfer to CP Equip.Reserves | 5,000 | e | 5,000 | | 5,000 | 5,000 | 5,000 |
| Transfer to Alarm Equip. Reserves | 5,500 | a | 3,000 | | 3,000 | 3,000 | 3,000 |
| Transfer to Operating Reserve | 13,000 | b | 0 | | 0 | 0 | 0 |
| Transfer to Crime Prev. Rev. RDCO | 34 | a | 34 | | 34 | 34 | 34 |
| Transfer to City of Kelowna - Alarms | 66 | a | 66 | | 66 | 66 | 66 |
| Total Expenses | 378,825 | | 370,430 | | 377,676 | 385,068 | 392,607 |
| (Surplus) / Deficit | 0 | | 0 | | (0) | 0 | 0 |
| FTE's | 2.62 | | 2.62 | | 2.62 | 2.62 | 2.62 |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (164,112) | | (175,917) | | (194,640) | (198,436) | (202,310) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0078 | | 0.0082 | | 0.0090 | 0.0091 | 0.0092 |
| Maximum Tax Rate | 0.0315 | | | | | | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | |
| Transfer From CP Reserves | 0 | | 0 | | -39,100 | 0 | 0 |
| Total Revenue | 0 | | 0 | | -39,100 | 0 | 0 |
| Expenses | | | | | | | |
| Crime Prev - Vehicle | 0 | | 0 | | 39,100 | 0 | 0 |
| Total Expenses | 0 | | 0 | | 39,100 | 0 | 0 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | 0 | 0 |
| CP Equipment Reserve Bal at Y/E | (57,157) | e | (62,729) | | (28,865) | (34,154) | (39,495) |
| Alarm Control Equip Reserve | (17,604) | a | (20,780) | | (23,988) | (27,228) | (30,500) |
| CP Operating Reserve Bal. at Y/E | (59,824) | b | (45,272) | f | (45,725) | (46,182) | (46,644) |

**Notes**

a. Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.

b. Surplus due to various under expenditures offsetting lower than anticipated Alarm Revenues. Crime Prevention: lower than anticipated payroll, advertising & promotion, graffiti eradication, vehicle operations, training, travel and misc. Alarm Control: underexpenditures for payroll, software & licenses, contract services, postage, travel, training, advertising & promotion and misc. Transfer a portion of surplus to operating reserve.

c. Crime Prevention: Increases: Payroll $2.2k, Speed Watch $0.5k, Community Engagement $0.5k, Office Supplies $0.5k, Volunteer Recogn. $0.5k. Decreases: Telephone $0.4k, Advertising & Promotion $1k, Graffiti Eradication $4k, Contingencies $0.5k.

d. Alarm Control: Increases: Payroll $2.4k, Collection Fees $2.5k. Decreases: Postage $1k, Software & Lic $14.4k, Contract Services $8k.

e. Reserves for future vehicle replacement.

f. Possibly use operating surplus to reduce tax increase effect re: surplus change.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 001 -- Regional District Board & Communications

**Department:** Board

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Tax Requisition - Kelowna | (525,601) | (525,561) | | 40 | | (529,949) | | (4,349) | |
| Tax Requisition - Peachland | (19,008) | (18,998) | | 10 | | (19,412) | | (404) | |
| Tax Requisition - Lake Country | (50,013) | (49,896) | | 117 | | (53,011) | | (2,998) | |
| Tax Requisition - West Kelowna | (112,717) | (112,892) | | (175) | | (116,345) | | (3,628) | |
| Tax Req - EA Cent Ok. West | (13,673) | (13,669) | | 4 | | (13,775) | | (102) | |
| Tax Req - EA Cent Ok East | (12,583) | (12,578) | | 5 | | (12,682) | | (99) | |
| COVID Restart Grant | (36,050) | (28,817) | a | 7,233 | a | (94,600) | c | (58,550) | |
| Previous Year's Surplus/Deficit | (7,573) | (7,573) | | 0 | | (101,543) | a | (93,971) | |
| Transfer from Operating Reserve | (50,000) | 0 | | 50,000 | | 0 | | 50,000 | |
| Administration OH | 66,653 | 66,653 | | 0 | | 84,385 | | 17,732 | |
| Total Revenue | (760,564) | (703,330) | | 57,234 | | (856,932) | | (96,368) | |
| Expenses: | | | | | | | | | |
| Operations | 725,564 | 566,787 | a | (158,777) | a | 821,932 | bc | 96,368 | b |
| Transfer to Cap. Fac. Reserve | 35,000 | 35,000 | | 0 | | 35,000 | | 0 | |
| Total Expenses | 760,564 | 601,787 | | (158,777) | | 856,932 | | 96,368 | |
| (Surplus) / Deficit | 0 | (101,543) | a | (101,543) | | (0) | | (0) | |
| FTE's | 0.6000 | | | | | 0.6000 | | 0 | |
| **Tax Levy:** | | | | | | | | | |
| **Tax Requisition** | (733,595) | | | | | (745,174) | | (11,580) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0103 | | | | | 0.0102 | | (0.0001) | |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Equip. Reserves | (570) | 0 | 570 | 0 | 570 |
| Transfer From Cap. Fac. Reserve | (1,930) | 0 | 1,930 | 0 | 1,930 |
| Total Revenue | (2,500) | 0 | 2,500 | 0 | 2,500 |
| Expenses | | | | | |
| Equipment | 2,500 | 0 | (2,500) | 0 | (2,500) |
| Total Expenses | 2,500 | 0 | (2,500) | 0 | (2,500) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Equip. Reserve Balance at Y/E | | (577) | | (583) | |
| Cap. Fac. Reserve Balance at Y/E | | (76,990) | | (112,760) | |
| Operating Reserve Balance at Y/E | | (53,317) | | (53,850) | |

**2021 Budget Notes:**

a. Surplus resulting from lower than expected costs for software & licenses, advertising (citizen's survey), contract services, communications, contingencies, payroll, travel and training. Unspent funds for legal.

b. Increases: Payroll $23.4k, Insurance $1.4k, Good & Supplies $2.5k, Software & Licenses $50.1k, Contract Services $20.
Decreases: Advertising $1k.

c. Includes Website hosted solution and use of COVID Restart Grant Board approved in January 2021 Budget Amendment due to required commitment. Also includes Citizen's survey.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 001 -- Regional District Board & Communications

**Department:** Board

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Requisition - Kelowna | (529,949) | | (568,492) | | (617,460) | (629,313) | (641,401) |
| Tax Requisition - Peachland | (19,412) | | (20,824) | | (22,618) | (23,052) | (23,494) |
| Tax Requisition - Lake Country | (53,011) | | (56,866) | | (61,765) | (62,950) | (64,160) |
| Tax Requisition - West Kelowna | (116,345) | | (124,807) | | (135,558) | (138,160) | (140,813) |
| Tax Req - EA Cent Ok. West | (13,775) | | (14,776) | | (16,049) | (16,357) | (16,672) |
| Tax Req - EA Cent Ok East | (12,682) | | (13,605) | | (14,776) | (15,060) | (15,349) |
| COVID Restart Grant | (94,600) | c | 0 | | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (101,543) | a | (0) | | (0) | 0 | (0) |
| Transfer from Operating Reserve | 0 | | (51,000) | | 0 | 0 | 0 |
| Administration OH | 84,385 | | 75,940 | | 79,007 | 80,588 | 82,199 |
| Total Revenue | (856,932) | | (774,431) | | (789,219) | (804,304) | (819,690) |
| Expenses: | | | | | | | |
| Operations | 821,932 | bc | 739,431 | d | 754,219 | 769,304 | 784,690 |
| Transfer to Cap. Fac. Reserve | 35,000 | | 35,000 | | 35,000 | 35,000 | 35,000 |
| Total Expenses | 856,932 | | 774,431 | | 789,219 | 804,304 | 819,690 |
| (Surplus) / Deficit | (0) | | (0) | | 0 | (0) | (0) |
| FTE's | 0.6000 | | 0.6000 | | 0.6000 | 0.6000 | 0.6000 |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (745,174) | | (799,370) | | (868,226) | (884,892) | (901,889) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0102 | | 0.0108 | | 0.0116 | 0.0117 | 0.0118 |
| Equip. Reserve Balance at Y/E | (583) | | (589) | | (594) | (600) | (606) |
| Cap. Fac. Reserve Balance at Y/E | (112,760) | | (148,887) | | (185,376) | (222,230) | (259,452) |
| Operating Reserve Balance at Y/E | (53,850) | | (2,879) | | (2,907) | (2,937) | (2,966) |

**Notes**

a. Surplus resulting from lower than expected costs for software & licenses, advertising (citizen's survey), contract services, communications, contingencies, payroll, travel and training. Unspent funds for legal.

b. Increases: Payroll $23.4k, Insurance $1.4k, Good & Supplies $2.5k, Software & Licenses $50.1k, Contract Services $20. Decreases: Advertising $1k.

c. Includes Website hosted solution and use of COVID Restart Grant Board approved in January 2021 Budget Amendment due to required commitment. Also includes Citizen's survey.

d. Remove $72k website development costs & citizen's Survey.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 011 -- Grants - Regional

**Department:** Board

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Requisition - Kelowna | (20,966) | (20,966) | 0 | (21,027) | a | (60) |
| Tax Requisition - Peachland | (105) | (105) | 0 | (105) | a | (0) |
| Tax Requisition - Lake Country | (1,572) | (1,572) | 0 | (1,577) | a | (6) |
| Tax Requisition - West Kelowna | (5,840) | (5,840) | (0) | (5,857) | a | (16) |
| Previous Year's Surplus/Deficit | (0) | (0) | 0 | (0) | | 0 |
| Administration OH | 1,313 | 1,313 | 0 | 1,395 | | 82 |
| Total Revenue | (27,171) | (27,170) | 1 | (27,171) | | (0) |
| Expenses: | | | | | | |
| Grants | 27,171 | 27,170 | (1) | 27,171 | a | 0 |
| Total Expenses | 27,171 | 27,170 | (1) | 27,171 | | 0 |
| (Surplus) / Deficit | 0 | (0) | (0) | 0 | | (0) |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (28,484) | | | (28,566) | | (82) |

**2021 Budget Notes:**

a. Community Gardens

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 011 -- Grants - Regional

**Department:** Board

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Requisition - Kelowna | (21,027) | a | 0 | 0 | 0 | 0 |
| Tax Requisition - Peachland | (105) | a | 0 | 0 | 0 | 0 |
| Tax Requisition - Lake Country | (1,577) | a | 0 | 0 | 0 | 0 |
| Tax Requisition - West Kelowna | (5,857) | a | 0 | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (0) | | 0 | 0 | 0 | 0 |
| Administration OH | 1,395 | | 0 | 0 | 0 | 0 |
| Total Revenue | (27,171) | | 0 | 0 | 0 | 0 |
| Expenses: | | | | | | |
| Grants | 27,171 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 27,171 | | 0 | 0 | 0 | 0 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (28,566) | | 0 | 0 | 0 | 0 |

**Notes**

a. Community Gardens

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 012 -- Grants - Electoral Area Central Okanagan West

**Department:** Board

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | (7,387) | (7,387) | 0 | (9,906) | | (2,519) |
| Previous Year's Surplus/Deficit | (56) | (56) | 0 | 970 | | 1,026 |
| Administration OH | 343 | 343 | 0 | 436 | | 93 |
| Total Revenue | (7,100) | (7,100) | 0 | (8,500) | | (1,400) |
| Expenses: | | | | | | |
| Grants | 7,100 | 8,070 | 970 | 8,500 | a | 1,400 |
| Total Expenses | 7,100 | 8,070 | 970 | 8,500 | | 1,400 |
| (Surplus) / Deficit | 0 | 970 | 970 | 0 | | 0 |

| **Tax Levy:** | | | |
|---|---|---|---|
| **Tax Requisition** | (7,387) | (9,906) | (2,519) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0056 | 0.0073 | 0.0017 |

**2021 Budget Notes:**

a. Committed Grants in Aid: est. $4,800 for CWK School Liaison Officer, Wildsafe Program $371.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 012 -- Grants - Electoral Area Central Okanagan West

**Department:** Board

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | (9,906) | | (8,936) | (8,936) | (8,936) | (8,936) |
| Previous Year's Surplus/Deficit | 970 | | 0 | 0 | 0 | 0 |
| Administration OH | 436 | | 436 | 436 | 436 | 436 |
| Total Revenue | (8,500) | | (8,500) | (8,500) | (8,500) | (8,500) |
| Expenses: | | | | | | |
| Grants | 8,500 | a | 8,500 | 8,500 | 8,500 | 8,500 |
| Total Expenses | 8,500 | | 8,500 | 8,500 | 8,500 | 8,500 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |

| **Tax Levy:** | | | | | |
|---|---|---|---|---|---|
| **Tax Requisition** | (9,906) | (8,936) | (8,936) | (8,936) | (8,936) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0073 | 0.0065 | 0.0065 | 0.0064 | 0.0063 |

**Notes**

a. Committed Grants in Aid: est. $4,800 for CWK School Liaison Officer, Wildsafe Program $371.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 013 -- Grants - Electoral Area Central Okanagan East

**Department:** Board

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok East | (893) | (893) | 0 | (605) | | 288 |
| Previous Year's Surplus/Deficit | (3,300) | (3,300) | 0 | (3,600) | | (300) |
| Administration OH | 193 | 193 | 0 | 205 | | 12 |
| Total Revenue | (4,000) | (4,000) | 0 | (4,000) | | 0 |
| Expenses: | | | | | | |
| Grants | 4,000 | 400 | (3,600) | 4,000 | a | 0 |
| Total Expenses | 4,000 | 400 | (3,600) | 4,000 | | 0 |
| (Surplus) / Deficit | (0) | (3,600) | (3,600) | (0) | | 0 |

**Tax Levy:**

| | | | |
|---|---|---|---|
| **Tax Requisition** | (893) | (605) | 288 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0007 | 0.0005 | (0.0002) |

**2021 Budget Notes:**

a. Includes est. $425 for Starling Control Program participation.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 013 -- Grants - Electoral Area Central Okanagan East

**Department:** Board

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok East | (605) | | (3,154) | (3,154) | (3,154) | (3,154) |
| Previous Year's Surplus/Deficit | (3,600) | | (0) | 0 | 0 | 0 |
| Administration OH | 205 | | 154 | 154 | 154 | 154 |
| Total Revenue | (4,000) | | (3,000) | (3,000) | (3,000) | (3,000) |
| Expenses: | | | | | | |
| Grants | 4,000 | a | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Expenses | 4,000 | | 3,000 | 3,000 | 3,000 | 3,000 |
| (Surplus) / Deficit | (0) | | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (605) | | (3,154) | (3,154) | (3,154) | (3,154) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0005 | | 0.0025 | 0.0025 | 0.0025 | 0.0024 |

**Notes**

a. Includes est. $425 for Starling Control Program participation.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 118 -- Starling Control

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Requisition - Kelowna | (18,737) | (18,741) | (5) | (18,691) | 46 |
| Tax Requisition - Peachland | (678) | (677) | 1 | (685) | (7) |
| Tax Requisition - Lake Country | (1,783) | (1,779) | 4 | (1,870) | (87) |
| Previous Year's Surplus/Deficit | (46) | (46) | (0) | 0 | 46 |
| Administration OH | 979 | 979 | 0 | 1,037 | 58 |
| Total Revenue | (20,264) | (20,264) | 0 | (20,209) | 55 |
| Expenses: | | | | | |
| Grants | 20,264 | 20,264 | 0 | 20,209 | (55) |
| Total Expenses | 20,264 | 20,264 | 0 | 20,209 | (55) |
| (Surplus) / Deficit | (0) | 0 | 0 | 0 | 0 |

| **Tax Levy:** | | | |
|---|---|---|---|
| **Tax Requisition** | (21,198) | (21,246) | (49) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0004 | 0.0004 | 0.0000 |

**2021 Budget Notes:**
City of West Kelowna pays directly and EA CO West not participating.
EA CO East Participating through cc 013 - Grant in Aid.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

## Program: 118 -- Starling Control

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Requisition - Kelowna | (18,691) | -18,691 | -18,691 | -18,691 | -18,691 |
| Tax Requisition - Peachland | (685) | -685 | -685 | -685 | -685 |
| Tax Requisition - Lake Country | (1,870) | -1,870 | -1,870 | -1,870 | -1,870 |
| Previous Year's Surplus/Deficit | 0 | 0 | 0 | 0 | 0 |
| Administration OH | 1,037 | 1,037 | 1,037 | 1,037 | 1,037 |
| Total Revenue | (20,209) | (20,209) | (20,209) | (20,209) | (20,209) |
| Expenses: | | | | | |
| Grants | 20,209 | 20,209 | 20,209 | 20,209 | 20,209 |
| Total Expenses | 20,209 | 20,209 | 20,209 | 20,209 | 20,209 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (21,246) | (21,246) | (21,246) | (21,246) | (21,246) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0004 | 0.0004 | 0.0004 | 0.0004 | 0.0004 |

**Notes**

City of West Kelowna pays directly and EA CO West not participating.
EA CO East Participating through cc 013 - Grant in Aid.

## Program: 002 -- Administration / Corporate Services

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Sundry Sales & Office Rentals | (108,963) | (101,485) | | 7,478 | | (98,963) | a | 10,000 | a |
| Grants | (173,180) | (139,865) | | 33,315 | | (205,838) | bj | (32,658) | bj |
| Previous Year's Surplus/Deficit | (147,551) | (147,551) | | (0) | | (171,899) | c | (24,348) | c |
| Transfer from Operating Reserve | (76,150) | 0 | d | 76,150 | d | (65,000) | d | 11,150 | |
| Administration OH Recovery | (1,179,497) | (1,225,862) | c | (46,365) | c | (1,314,581) | | (135,084) | |
| COVID Restart Grant | (80,200) | (80,189) | | 11 | | (102,021) | e | (21,821) | |
| Total Revenue | (1,765,541) | (1,694,952) | | 70,589 | | (1,958,302) | | (192,761) | |
| Expenses: | | | | | | | | | |
| Operations | 1,565,541 | 1,323,053 | | (242,488) | | 1,733,302 | efhi | 167,761 | efhi |
| Transfer to Cap. Fac. Reserve | 200,000 | 200,000 | | 0 | | 225,000 | g | 25,000 | |
| Total Expenses | 1,765,541 | 1,523,053 | | (242,488) | | 1,958,302 | | 192,761 | |
| (Surplus) / Deficit | 0 | (171,899) | c | (171,899) | | (0) | | (0) | |
| FTE's | 8.9510 | | | | | 10.8420 | hi | 1.89 | hi |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue | | | | | | |
| Sale of Asset | 0 | 0 | 0 | (2,500) | | (2,500) |
| COVID Restart Grant | 0 | 0 | 0 | (90,000) | j | (90,000) |
| Transfer from Cap Fac Res. | (290,460) | (44,816) | 245,644 | (209,745) | | 80,715 |
| Total Revenue | (290,460) | (44,816) | 245,644 | (302,245) | | (11,785) |
| Expenses | | | | | | |
| Computers & Equipment | 22,030 | 17,608 | (4,422) | 9,000 | | (13,030) |
| Office Furniture | 25,375 | 4,593 | (20,782) | 5,150 | | (20,225) |
| Vehicle | 38,095 | 0 | (38,095) | 38,095 | | 0 |
| Building Improvements | 204,960 | 22,614 | (182,346) | 250,000 | j | 45,040 |
| Total Expenses | 290,460 | 44,816 | (245,644) | 302,245 | | 11,785 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |
| Capital Facilities Reserve Fund Balance at Y/E | | (772,251) | | (795,229) | g | |
| Operating Reserve Bal at Y/E | | (93,705) | | (29,642) | | |

**2021 Budget Notes:**

a. City of Kelowna moved out 2020. Reduction to rental revenue.
b. Includes Provincial Unconditional Regional District Administrative Grant $80k CARIP grant $20k, UBCM Asset Management Grant $5.8k & $100k Fortis Grant for Energy Mngt Specialist.
c. 2020 Surplus due to $116.2k increase in $46.3k higher recovery due to capital projects. Underexpenditures for Payroll costs $51.7k as energy specialist was not hired. Offsetting grant was not received. Hiring will be done in 2021. Also, Contract services $30.4k, Office supplies $21.6k, Communications $21k, Grounds mtce $16.4k, Travel $16.2k Goods & Supplies $13.4k, Training $12.7k, Telephone $8.3k, and misc were lower. Higher than anticipated Legal $17.4k & Janitorial supplies $4k, Covid-19 Emergency plan and operations $24.9k expense.
d. Use of operating reserve was not required. Use reserve to reduce recovery amount required in 2021.
e. Use COVID Restart Grant to offset expenses $25k, janitorial $32k, .4 Communications Coordinator $30k, and part of public engagement survey $15k.
f. Increases: Payroll $203.7k due to FTE increases & regular increases, Insurance $4.8k, Goods & Supplies $0.8k, Memberships $0.5k, Janitorial Supplies $3.5k, Bldg Rep & Mtce $2.5k, Sewer Rates $2k, Garbage pick-up $0.4k, Natural Gas $0.2k, Training & Ed $0.2k, Software & Licenses $15k. Decreases: COVID Emerg. Plan $55.2k, Office Suppl. $10k, Contract Services $0.6k.
g. Need to continue to build increased reserve levels for admin building and service.
h. FTE Changes: Adding .5 Records Management Coordinator, and .5 Energy Efficiency Position previously budgeted in cc 004 - Engineering (funded by Fortis Grant), .4 custodial staff & .4 communications staff funded with COVID Restart Grant.
i. Term position for 2021 & 2022 for Energy Efficiency. Funded by grant from Fortis ($100k year 1, $80k year 2).
j. Includes reconfiguration of upstairs and downstairs customer service areas and touchless door entry. Using $90k COVID Restart Grant.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 002 -- Administration / Corporate Services

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Sundry Sales & Office Rentals | (98,963) | a | (98,963) | | (98,963) | | (98,963) | | (98,963) | |
| Grants | (205,838) | b | (180,000) | k | (100,000) | | (60,000) | | (60,000) | |
| Previous Year's Surplus/Deficit | (171,899) | c | (0) | | 0 | | 0 | | 0 | |
| Transfer from Operating Reserve | (65,000) | d | 0 | | 0 | | 0 | | 0 | |
| Administration OH Recovery | (1,314,581) | | (1,777,232) | | (1,776,166) | | (1,875,168) | | (1,934,851) | |
| COVID Restart Grant | (102,021) | e | 0 | | 0 | | 0 | | 0 | |
| Total Revenue | (1,958,302) | | (2,056,195) | | (1,975,129) | | (2,034,131) | | (2,093,814) | |
| Expenses: | | | | | | | | | | |
| Operations | 1,733,302 | efhi | 1,806,195 | l | 1,700,129 | | 1,734,131 | | 1,768,814 | |
| Transfer to Operating Reserve | 0 | | 0 | | 0 | | 0 | | 0 | |
| Transfer to Cap. Fac. Reserve | 225,000 | g | 250,000 | g | 275,000 | g | 300,000 | g | 325,000 | g |
| Total Expenses | 1,958,302 | | 2,056,195 | | 1,975,129 | | 2,034,131 | | 2,093,814 | |
| (Surplus) / Deficit | (0) | | 0 | | 0 | | 0 | | 0 | |
| FTE's | 10.842 | | 11.342 | l | 11.342 | | 11.342 | | 11.342 | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Sale of Asset | -2,500 | | 0 | | 0 | | 0 | | 0 | |
| COVID Restart Grant | -90,000 | | 0 | | 0 | | 0 | | 0 | |
| Transfer from Cap Fac Res. | -209,745 | | -262,650 | | -262,650 | | -159,650 | | -159,650 | |
| Total Revenue | (302,245) | | (262,650) | | (262,650) | | (159,650) | | (159,650) | |
| Expenses | | | | | | | | | | |
| Computers & Equipment | 9,000 | | 0 | | 0 | | 0 | | 0 | |
| Office Furniture | 5,150 | | 5,150 | | 5,150 | | 5,150 | | 5,150 | |
| Vehicle | 38,095 | | 0 | | 0 | | 0 | | 0 | |
| Software | 0 | | 103,000 | m | 103,000 | m | 0 | | 0 | |
| Building Improvements | 250,000 | | 154,500 | | 154,500 | | 154,500 | | 154,500 | |
| Total Expenses | 302,245 | | 262,650 | | 262,650 | | 159,650 | | 159,650 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Cap. Fac. Rsrv Fund Bal. At Y/E | (795,229) | | (790,531) | | (810,786) | | (959,244) | | (1,134,186) | |
| Operating Reserve Bal at Y/E | (29,642) | | (29,938) | | (30,238) | | (30,540) | | (30,846) | |

**Notes**

a. City of Kelowna moved out 2020. Reduction to rental revenue.
b. Includes Provincial Unconditional Regional District Administrative Grant $80k CARIP grant $20k, UBCM Asset Management Grant $5.8k & $100k Fortis Grant for Energy Mngt Specialist.
c. 2020 Surplus due to $116.2k increase in $46.3k higher recovery due to capital projects. Underexpenditures for Payroll costs $51.7k as energy specialist was not hired. Offsetting grant was not received. Hiring will be done in 2021. Also, Contract services $30.4k, Office supplies $21.6k, Communications $21k, Grounds mtce $16.4k, Travel $16.2k Goods & Supplies $13.4k, Training $12.7k, Telephone $8.3k, and misc were lower. Higher than anticipated Legal $17.4k & Janitorial supplies $4k, Covid-19 Emergency plan and operations $24.9k expense.
d. Use operating reserve to reduce recovery amount required.
e. Use COVID Restart Grant to offset expenses $25k, janitorial $32k, .4 Communications Coordinator $30k, and part of public engagement survey $15k.
f. Increases: Payroll $203.7k due to FTE increases & regular increases, Insurance $4.8k, Goods & Supplies $0.8k, Memberships $0.5k, Janitorial Supplies $3.5k, Bldg Rep & Mtce $2.5k, Sewer Rates $2k, Garbage pick-up $0.4k, Natural Gas $0.2k, Training & Ed $0.2k, Software & Licenses $15k. Decreases: COVID Emerg. Plan $55.2k, Office Suppl. $10k, Contract Services $0.6k.
g. Need to continue to build increased reserve levels for admin building and service.
h. FTE Changes: Adding .5 Records Management Coordinator, and .5 Energy Efficiency Position previously budgeted in cc 004 - Engineering (funded by Fortis Grant), .4 custodial staff & .4 communications staff funded with COVID Restart Grant.
i. Term position for 2021 & 2022 for Energy Efficiency. Funded by grant from Fortis ($100k year 1, $80k year 2).
j. Includes reconfiguration of upstairs and downstairs customer service areas and touchless door entry. Using $90k COVID Restart Grant.
k. Remove $5.8k UBCM Grant. Fortis Grant in 2nd year is $80k - removed $20k.
l. Add remaining .5 FTE for Records Management (starts 1/2 way through the year in 2021, then add remaining .5 for full year in 2022)
m. Records Management Software.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 005 - Human Resources

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Misc. Revenues | 0 | (115) | | (115) | | 0 | | 0 | |
| COVID Restart Grant | 0 | (12,492) | a | (12,492) | a | -6,000 | b | -6,000 | |
| Previous Year's Surplus/Deficit | (58,944) | (58,944) | | 0 | | (58,170) | ac | 774 | |
| Administration OH Recovery | (286,823) | (298,612) | a | (11,789) | a | (365,084) | | (78,261) | |
| Total Revenue | (345,767) | (370,163) | | (24,396) | | (429,254) | | (83,487) | |
| Expenses: | | | | | | | | | |
| Operations | 343,267 | 309,493 | a | (33,774) | a | 416,254 | b | 72,987 | b |
| Transfer to Reserves | 2,500 | 2,500 | | 0 | | 3,000 | | 500 | |
| Transfer to Operating Reserve | 0 | 0 | | 0 | | 10,000 | c | 10,000 | |
| Total Expenses | 345,767 | 311,993 | | (33,774) | | 429,254 | | 83,487 | |
| (Surplus) / Deficit | (0) | (58,170) | a | (58,170) | | (0) | | 0 | |
| FTE's | 2.65 | | | | | 3.00 | b | 0.35 | b |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Reserves | (2,500) | (2,426) | 74 | 0 | 2,500 |
| Total Revenue | (2,500) | (2,426) | 74 | 0 | 2,500 |
| Expenses | | | | | |
| Computers & Equipment | 2,500 | 2,426 | -74 | 0 | -2,500 |
| Total Expenses | 2,500 | 2,426 | -74 | 0 | -2,500 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Reserve Fund Balance at Y/E | | -74 | | (3,075) | |
| Operating Reserve Bal at Y/E | | (27,467) | | (37,742) | c |

**2021 Budget Notes:**

a. Surplus due to grant and additional recoveries for capital projects, lower legal fees, employee relations, software & licenses payroll and safety committee expenses.

b. Increases: Payroll $77.8k for increased FTE's, Training $2k, Insurance $1k, Software & Lic $1.2k. Decreases: Contract Services $9k (re: collective agreement negotiations). COVID Grant $6k offset for Online Recruitment solution.

c. Transfer a portion of surplus to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 005 - Human Resources

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| COVID Restart Grant | -6,000 | b | 0 | | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (58,170) | ac | (0) | d | (0) | (0) | (0) |
| Transfer From Operating Reserve | 0 | | (15,000) | d | 0 | 0 | 0 |
| Administration OH Recovery | (365,084) | | (411,079) | d | (434,571) | (443,232) | (452,067) |
| Total Revenue | (429,254) | | (426,079) | | (434,571) | (443,232) | (452,067) |
| Expenses: | | | | | | | |
| Operations | 416,254 | b | 424,579 | | 433,071 | 441,732 | 450,567 |
| Transfer to Reserves | 3,000 | | 1,500 | | 1,500 | 1,500 | 1,500 |
| Transfer to Operating Reserve | 10,000 | c | 0 | | 0 | 0 | 0 |
| Total Expenses | 429,254 | | 426,079 | | 434,571 | 443,232 | 452,067 |
| (Surplus) / Deficit | (0) | | (0) | | (0) | (0) | (0) |
| FTE's | 3.00 | b | 3.00 | | 3.00 | 3.00 | 3.00 |
| Reserve Fund Balance at Y/E | -3,075 | | (4,605) | | (6,152) | (7,713) | (9,290) |
| Operating Reserve Bal at Y/E | (37,742) | c | (22,969) | d | (23,199) | (23,431) | (23,665) |

**Notes**

a. Surplus due to grant and additional recoveries for capital projects, lower legal fees, employee relations, software & licenses payroll and safety committee expenses.

b. Increases: Payroll $77.8k for increased FTE's, Training $2k, Insurance $1k, Software & Lic $1.2k. Decreases: Contract Services $9k (re: collective agreement negotiations). COVID Grant $6k offset for Online Recruitment solution.

c. Transfer a portion of surplus to operating reserve.

d. Use a portion of operating reserve to reduce impact of prior year surplus carryforward reduction and increased recovery amount.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 007 -- Electoral Areas

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Req - EA Cent Ok. West | (21,734) | (21,733) | 1 | (25,004) | (3,270) |
| Tax Req - EA Cent Ok East | (20,001) | (20,002) | (1) | (23,021) | (3,020) |
| COVID Restart Grant | 0 | (179) | (179) | 0 | 0 |
| Previous Year's Surplus/Deficit | (22,910) | (22,910) | 0 | (13,228) a | 9,683 |
| Administration OH | 1,555 | 1,555 | 0 | 1,681 | 126 |
| Total Revenue | (63,090) | (63,270) | (179) | (59,572) | 3,518 |
| Expenses: | | | | | |
| Operations | 16,090 | 3,042 | (13,048) | 16,372 | 282 |
| Transfer to Cap. Fac. Reserves | 25,000 | 25,000 | 0 | 30,000 b | 5,000 c |
| Transfer to Operating Reserve | 22,000 | 22,000 | 0 | 13,200 a | (8,800) a |
| Total Expenses | 63,090 | 50,042 | (13,048) | 59,572 | (3,518) |
| (Surplus) / Deficit | (0) | (13,228) a | (13,227) | 0 | (0) |
| FTE's | 0.0080 | | | 0.0080 | 0.0000 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (41,735) | | | (48,025) | -6,290 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0164 | | | 0.0185 | 0.0021 |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Transfer From Cap. Fac.Reserve | 0 | 0 | 0 | (82,400) b | -82,400 |
| Total Revenue | 0 | 0 | 0 | -82,400 | -82,400 |
| Expenses | | | | | |
| Orthophotos | 0 | 0 | 0 | 82,400 b | 82,400 |
| Total Expenses | 0 | 0 | 0 | 82,400 | 82,400 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Cap Fac. Reserve Fund Balance at Y/E | | (146,602) | | (95,144) b | |
| Operating Reserve Balance at Y/E | | (50,194) | | (63,896) a | |

**2021 Budget Notes:**

a. Transfer part of surplus to Operating Reserve for Election Year in 2022.
b. Reserves to fund Orthophoto refresh every 2 years.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 007 -- Electoral Areas

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| School District #23 | 0 | | (20,000) | | 0 | | 0 | | 0 | |
| Tax Req - EA Cent Ok. West | (25,004) | | (28,360) | | (32,263) | | (32,980) | | (33,703) | |
| Tax Req - EA Cent Ok East | (23,021) | | (26,110) | | (29,704) | | (30,365) | | (31,030) | |
| Previous Year's Surplus/Deficit | (13,228) | a | 0 | | 0 | | (0) | | 0 | |
| Transfer from Operating Reserve | 0 | | (37,000) | a | 0 | | 0 | | 0 | |
| Administration OH | 1,681 | | 6,470 | | 1,766 | | 1,802 | | 1,838 | |
| Total Revenue | (59,572) | | (105,000) | | (60,200) | | (61,544) | | (62,895) | |
| Expenses: | | | | | | | | | | |
| Operations | 16,372 | b | 63,000 | a | 17,200 | | 17,544 | | 17,895 | |
| Transfer to Cap Fac Reserves | 30,000 | c | 42,000 | c | 43,000 | c | 44,000 | c | 45,000 | c |
| Transfer to Operating Reserve | 13,200 | a | 0 | | 0 | | 0 | | 0 | |
| Total Expenses | 59,572 | | 105,000 | | 60,200 | | 61,544 | | 62,895 | |
| (Surplus) / Deficit | 0 | | 0 | | (0) | | 0 | | 0 | |
| FTE's | 0.008 | | 0.008 | | 0.008 | | 0.008 | | 0.008 | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (48,025) | | (54,470) | | (61,967) | | (63,345) | | (64,733) | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0185 | | 0.0207 | | 0.0234 | | 0.0236 | | 0.0239 | |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| Transfer From Cap Fac Reserves | (82,400) | c | 0 | | (85,000) | c | 0 | | (87,000) | c |
| Total Revenue | (82,400) | | 0 | | (85,000) | | 0 | | (87,000) | |
| Expenses | | | | | | | | | | |
| Orthophotos | 82,400 | c | 0 | | 85,000 | c | 0 | | 87,000 | c |
| Total Expenses | 82,400 | | 0 | | 85,000 | | 0 | | 87,000 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Cap Fac. Reserve Bal at Y/E | (95,144) | c | (138,095) | c | (96,626) | c | (141,593) | c | (100,139) | c |
| Operating Reserve Bal. at Y/E | (63,896) | a | (27,535) | a | (27,810) | | (28,088) | | (28,369) | |

**Notes**

a. Transfer part of surplus to Operating Reserve for Election Year in 2022.
b. Increase: Contract Services $2k. Decrease: Payroll $13.7k.
c. Reserves to fund Orthophoto refresh every 2 years.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 008 -- Central Okanagan West Electoral Area

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tax Req - EA Cent Ok. West | (26,444) | (26,444) | | 0 | (26,500) | | (56) | |
| Grants | 0 | (71) | | (71) | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (0) | 0 | | 1 | (11,621) | a | (11,621) | a |
| Transfer From Operating Reserve | (2,500) | 0 | | 2,500 | 0 | | 2,500 | |
| Administration OH | 2,551 | 2,551 | | 0 | 2,716 | | 165 | |
| Total Revenue | (26,393) | (23,964) | | 2,429 | (35,405) | | (9,012) | |
| Expenses: | | | | | | | | |
| Operations | 26,393 | 12,343 | | (14,050) | 26,459 | | 66 | |
| Transfer to Operating Reserve | 0 | 0 | | 0 | 8,946 | a | 8,946 | |
| Total Expenses | 26,393 | 12,343 | | (14,050) | 35,405 | | 9,012 | |
| (Surplus) / Deficit | (0) | (11,621) | a | (11,621) | (0) | | 0 | |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | (26,444) | | | | (26,500) | | -56 | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.020 | | | | 0.0196 | | (0.0004) | |
| Operating Reserve Balance at Y/E | | (5,894) | | | (14,899) | a | | |

**2021 Budget Notes:**

a. Surplus due to reduced travel costs $11.8k. Transfer a portion to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 008 -- Central Okanagan West Electoral Area

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | -26,500 | | -29,760 | -30,355 | -30,962 | -31,581 |
| Previous Year's Surplus/Deficit | -11,621 | a | -0 | -0 | 0 | 0 |
| Administration OH | 2,716 | | 2,772 | 2,827 | 2,884 | 2,941 |
| Total Revenue | -35,405 | | -26,988 | -27,528 | -28,078 | -28,640 |
| Expenses: | | | | | | |
| Operations | 26,459 | | 26,988 | 27,528 | 28,079 | 28,640 |
| Transfer to Operating Reserve | 8,946 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 35,405 | | 26,988 | 27,528 | 28,079 | 28,640 |
| (Surplus) / Deficit | -0 | | -0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | -26,500 | | -29,760 | -30,355 | -30,962 | -31,581 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0196 | | 0.0218 | 0.0220 | 0.0222 | 0.0224 |
| Operating Reserve Balance at Y/E | -14,899 | a | -15,048 | -15,198 | -15,350 | -15,504 |

**Notes**

a. Surplus due to reduced travel costs $11.8k. Transfer a portion to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 009 -- Central Okanagan East Electoral Area

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Tax Req - EA Cent Ok East | (27,909) | (27,909) | | 0 | (28,000) | | (91) | |
| Grants | 0 | (97) | | (97) | 0 | | 0 | |
| Previous Year's Surplus/Deficit | (0) | (0) | | 0 | (12,608) | a | (12,608) | a |
| Transfer from Operating Reserve | (1,698) | 0 | | 1,698 | 0 | | 1,698 | |
| Administration OH | 2,610 | 2,610 | | 0 | 2,872 | | 262 | |
| Total Revenue | (26,997) | (25,396) | | 1,601 | (37,736) | | (10,739) | |
| Expenses: | | | | | | | | |
| Operations | 26,997 | 12,788 | | (14,209) | 27,970 | | 973 | |
| Transfer to Operating Reserve | 0 | 0 | | 0 | 9,766 | a | 9,766 | |
| Total Expenses | 26,997 | 12,788 | | (14,209) | 37,736 | | 10,739 | |
| (Surplus) / Deficit | (0) | (12,608) | a | (12,608) | (0) | | (0) | |

**Tax Levy:**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Tax Requisition** | (27,909) | | | | (28,000) | | (91) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0229 | | | | 0.0225 | | (0.0004) |
| Operating Reserve Balance at Y/E | | -1,718 | | | (11,501) | a | |

**2021 Budget Notes:**

a. Surplus primarily due to reduced travel costs $12.3k. Transfer a portion to Operating Reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 009 -- Central Okanagan East Electoral Area

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok East | -28,000 | | -31,459 | -32,089 | -32,731 | -33,385 |
| Previous Year's Surplus/Deficit | -12,608 | a | -0 | -0 | -0 | -0 |
| Administration OH | 2,872 | | 2,930 | 2,989 | 3,049 | 3,109 |
| Total Revenue | -37,736 | | -28,530 | -29,100 | -29,682 | -30,276 |
| Expenses: | | | | | | |
| Operations | 27,970 | | 28,529 | 29,100 | 29,682 | 30,276 |
| Transfer to Operating Reserve | 9,766 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 37,736 | | 28,529 | 29,100 | 29,682 | 30,276 |
| (Surplus) / Deficit | -0 | | -0 | -0 | -0 | -0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | -28,000 | | -31,459 | -32,089 | -32,731 | -33,385 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0225 | | 0.0250 | 0.0252 | 0.0255 | 0.0257 |
| Operating Reserve Balance at Y/E | -11,501 | a | -11,616 | -11,732 | -11,850 | -11,968 |

**Notes**

a. Surplus primarily due to reduced travel costs $12.3k. Transfer a portion to Operating Reserve.

## Program: 050 -- Transportation Demand Management

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Req - EA Cent Ok. West | (7,291) | | (7,290) | 1 | (5,357) | | 1,934 |
| Tax Req - EA Cent Ok East | (6,709) | | (6,710) | (1) | (4,933) | | 1,776 |
| RSP & SP Gas Tax Funds | (399,347) | | (298,995) | 100,352 | (100,352) | a | 298,995 |
| Previous Year's Surplus/Deficit | (2,555) | | (2,555) | 0 | (1,129) | c | 1,426 |
| Transfer from Operating Reserve | 0 | | 0 | 0 | (2,581) | | (2,581) |
| Total Revenue | (415,902) | | (315,550) | 100,352 | (114,352) | | 301,550 |
| Expenses: | | | | | | | |
| Operations | 14,000 | a | 12,871 | (1,129) | 14,000 | b | 0 |
| Regional Strategic Transportn Plan | 399,347 | | 298,995 | (100,352) | 100,352 | a | (298,995) |
| Transfer to Operating Reserve | 2,555 | | 2,555 | 0 | 0 | | (2,555) |
| Total Expenses | 415,902 | | 314,421 | (101,481) | 114,352 | | (301,550) |
| (Surplus) / Deficit | 0 | | (1,129) | (1,129) | 0 | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (14,000) | | (10,290) | | 3,710 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0055 | | 0.0054 | | (0.0001) |
| Operating Reserve Fund Balance at Y/E | | (2,555) | 0 | c | |

**2021 Budget Notes:**

a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transporation Plan.
b. Includes share of $40,000 for Traffic Safety Officer.
c. STPCO likely to be dissolved after 2021, therefore clearing out operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 050 -- Transportation Demand Management

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | (5,357) | | 0 | 0 | 0 | 0 |
| Tax Req - EA Cent Ok East | (4,933) | | 0 | 0 | 0 | 0 |
| RSP & SP Gas Tax Funds | (100,352) | a | 0 | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (1,129) | c | 0 | 0 | 0 | 0 |
| Total Revenue | (114,352) | | 0 | 0 | 0 | 0 |
| Expenses: | | | | | | |
| Operations | 14,000 | b | 0 | 0 | 0 | 0 |
| Regional Strategic Transportn Plan | 100,352 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 114,352 | | 0 | 0 | 0 | 0 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (10,290) | | 0 | 0 | 0 | 0 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0054 | | | | | |
| Operating Reserve Fund Bal at Y/E | 0 | c | 0 | 0 | 0 | 0 |

**Notes**

a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transporation Plan.
b. Includes share of $40,000 for Traffic Safety Officer.
c. STPCO likely to be dissolved after 2021, therefore clearing out operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 085 -- Ellison Transit Services

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Transit Rider Fees | (8,000) | (10,954) | a | (2,954) | a | (8,000) | | 0 | |
| Tax Req - EA Cent Ok East | (12,730) | (12,730) | | 0 | | (14,031) | | (1,301) | a |
| Previous Year's Surplus/Deficit | (8,825) | (8,825) | | 0 | | (7,925) | a | 900 | |
| Transfer from Operating Reserve | 0 | 0 | | 0 | | (1,000) | c | (1,000) | |
| Administration OH | 2,605 | 2,605 | | 0 | | 2,882 | | 277 | |
| Total Revenue | (26,950) | (29,904) | | (2,954) | | (28,074) | | (1,125) | |
| Expenses: | | | | | | | | | |
| Operations | 26,950 | 21,979 | a | (4,971) | a | 28,074 | b | 1,124 | b |
| Total Expenses | 26,950 | 21,979 | | (4,971) | | 28,074 | | 1,124 | |
| (Surplus) / Deficit | 0 | (7,925) | a | (7,925) | | 0 | | (1) | |

**Tax Levy:**

| | | | | |
|---|---|---|---|---|
| **Tax Requisition** | (12,730) | | (14,031) | (1,301) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0389 | | 0.0426 | 0.0037 |
| Maximum Tax Rate | | | 0.2400 | |
| Operating Reserve Y/E Balance | | (24,882) | (24,131) c | |

**2021 Budget Notes:**

a. Surplus due to lower contract costs and increased revenues.
b. Increased contract costs.
c. Use operating reserve to reduce impact of surplus swing.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 085 -- Ellison Transit Services

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Transit Rider Fees | -8,000 | | -8,160 | | -8,323 | | -8,490 | -8,659 |
| Tax Req - EA Cent Ok East | -14,031 | | -17,416 | | -20,885 | | -24,362 | -24,850 |
| Previous Year's Surplus/Deficit | -7,925 | a | 0 | | 0 | | 0 | 0 |
| Transfer from Operating Reserve | -1,000 | c | -6,000 | c | -3,000 | c | 0 | 0 |
| Administration OH | 2,882 | | 2,941 | | 3,000 | | 3,060 | 3,121 |
| Total Revenue | -28,074 | | -28,635 | | -29,208 | | -29,792 | -30,388 |
| Expenses: | | | | | | | | |
| Operations | 28,074 | b | 28,635 | | 29,208 | | 29,792 | 30,388 |
| Total Expenses | 28,074 | | 28,635 | | 29,208 | | 29,792 | 30,388 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | 0 |
| **Tax Levy:** | | | | | | | | |
| **Tax Requisition** | -14,031 | | -17,416 | | -20,885 | | -24,362 | -24,850 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0426 | | 0.0523 | | 0.0621 | | 0.0717 | 0.0725 |
| Maximum Tax Rate | 0.2400 | | | | | | | |
| Operating Reserve Balance at Y/E | -24,131 | c | -18,372 | c | -15,556 | c | -15,711 | -15,869 |

**Notes**

a. Surplus due to lower contract costs and increased revenues.
b. Increased contract costs.
c. Use operating reserve to reduce impact of surplus swing.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 102 -- Air Quality Service

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Services - WFN | (6,855) | (6,861) | (6) | (7,045) | | (190) | |
| Services - Lake Country | (12,628) | (12,609) | 19 | (13,476) | | (848) | |
| Tax Requisition - Kelowna | (132,706) | (132,679) | 27 | (134,720) | | (2,014) | |
| Tax Requisition - Peachland | (4,799) | (4,796) | 3 | (4,935) | | (136) | |
| Tax Requisition - West Kelowna | (28,459) | (28,504) | (45) | (29,576) | | (1,117) | |
| Tax Req - EA Cent Ok. West | (3,452) | (3,450) | 2 | (3,502) | | (50) | |
| Tax Req - EA Cent Ok East | (3,177) | (3,176) | 1 | (3,224) | | (47) | |
| Previous Year's Surplus/Deficit | 0 | 0 | 0 | 1 | | 1 | |
| Administration OH | 8,856 | 8,856 | 0 | 9,593 | | 737 | |
| Total Revenue | (183,220) | (183,219) | 1 | (186,884) | | (3,664) | |
| Expenses: | | | | | | | |
| Operations | 183,220 | 183,220 | 0 | 186,884 | a | 3,664 | a |
| Total Expenses | 183,220 | 183,220 | 0 | 186,884 | | 3,664 | |
| (Surplus) / Deficit | 0 | 1 | 1 | 0 | | 0 | |

| | | | | |
|---|---|---|---|---|
| **Tax Levy:** | | | | |
| **Tax Requisition** | (172,593) | | (175,957) | (3,364) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0026 | | 0.0026 | 0.0000 |
| Operating Reserve Balance at Y/E | | (4,178) | (4,220) | |

**2021 Budget Notes:**

a. Contract Cost increase.

## Program: 102 -- Air Quality Service

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Services - WFN | -7,045 | | -7,194 | -7,338 | -7,485 | -7,635 |
| Services - Lake Country | (13,476) | | (13,745) | (14,019) | (14,300) | (14,586) |
| Tax Requisition - Kelowna | (134,720) | | (137,403) | (140,152) | (142,954) | (145,814) |
| Tax Requisition - Peachland | (4,935) | | (5,033) | (5,134) | (5,236) | (5,341) |
| Tax Requisition - West Kelowna | (29,576) | | (30,166) | (30,769) | (31,384) | (32,012) |
| Tax Req - EA Cent Ok. West | (3,502) | | (3,571) | (3,643) | (3,716) | (3,790) |
| Tax Req - EA Cent Ok East | (3,224) | | (3,288) | (3,354) | (3,421) | (3,489) |
| Previous Year's Surplus/Deficit | 1 | | 0 | 0 | (0) | 0 |
| Administration OH | 9,593 | | 9,779 | 9,974 | 10,174 | 10,377 |
| Total Revenue | (186,884) | | (190,621) | (194,434) | (198,322) | (202,289) |
| Expenses: | | | | | | |
| Operations | 186,884 | a | 190,622 | 194,434 | 198,323 | 202,289 |
| Total Expenses | 186,884 | | 190,622 | 194,434 | 198,323 | 202,289 |
| (Surplus) / Deficit | 0 | | 0 | (0) | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (175,957) | | (179,461) | (183,052) | (186,711) | (190,446) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0026 | | 0.0026 | 0.0026 | 0.0027 | 0.0027 |
| Operating Reserve Balance at Y/E | -4,220 | | -4,262 | -4,305 | -4,348 | -4,391 |

**Notes**

a. Contract Cost increase.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 117 -- Sterile Insect Release Program

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Tax Requisition - Kelowna | (747,578) | | (747,829) | | (251) | (733,882) | d | 13,696 | d |
| Tax Requisition - Peachland | (27,066) | | (27,028) | | 38 | (26,833) | d | 233 | d |
| Tax Requisition - Lake Country | (66,653) | | (66,276) | | 377 | (67,926) | d | (1,273) | d |
| Tax Requisition - West Kelowna | (143,209) | | (143,352) | | (143) | (143,183) | d | 26 | d |
| Tax Req - EA Cent Ok. West | (18,885) | | (18,917) | | (32) | (18,123) | d | 762 | d |
| Tax Req - EA Cent Ok East | (13,635) | | (13,624) | | 11 | (13,245) | d | 390 | d |
| Parcel Tax | (445,976) | a | (445,975) | b | 1 | (414,122) | c | 31,854 | |
| Previous Year's Surplus/Deficit | (1) | | (1) | | 0 | (0) | | 0 | |
| Administration OH | 15,000 | | 15,000 | | 0 | 15,000 | | 0 | |
| Total Revenue | (1,448,002) | | (1,448,002) | | 1 | (1,402,314) | | 45,688 | |
| Expenses: | | | | | | | | | |
| Transfer to S.I.R. | 1,448,002 | | 1,448,001 | | (1) | 1,402,314 | d | (45,688) | |
| Total Expenses | 1,448,002 | | 1,448,001 | | (1) | 1,402,314 | | (45,688) | |
| (Surplus) / Deficit | (0) | | (0) | | 0 | (0) | | 0 | |

| | | | | | |
|---|---|---|---|---|---|
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (1,017,026) | | (1,003,192) | d | 13,834 d |
| **Residential Tax Rate** | 0.0280 | | 0.02680 | | (0.0012) |
| **(per $1000 of assessment)** | | | | | |
| (*Based on Land Values Only) | | | | | |
| **Parcel Tax** | (445,976) | (see Budget Notes) | (414,122) | c | 31,854 |

**2021 Budget Notes:**

| Parcel Taxes: | a. | b. | Variance | c | Variance |
|---|---|---|---|---|---|
| Electoral Area West | (3,466) | (3,466) | 0 | 0 | (3,466) |
| Electoral Area East | (47,209) | (47,209) | 0 | (44,255) | (2,954) |
| Kelowna | (292,855) | (292,855) | 0 | (274,229) | (18,626) |
| Peachland | (795) | (795) | 0 | (795) | 0 |
| Lake Country | (91,311) | (91,311) | 0 | (83,984) | (7,327) |
| West Kelowna | (10,339) | (10,339) | 0 | (10,859) | 520 |
| Total Parcel Tax | (445,975) | (445,975) | 0 | (414,122) | (31,853) |

d. Reduction to costs as per new cost sharing agreement.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 117 -- Sterile Insect Release Program

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | | |
| Tax Requisition - Kelowna | (733,882) | a | (733,882) | | (733,882) | | (733,882) | | (733,882) | |
| Tax Requisition - Peachland | (26,833) | a | (26,833) | | (26,833) | | (26,833) | | (26,833) | |
| Tax Requisition - Lake Country | (67,926) | a | (67,926) | | (67,926) | | (67,926) | | (67,926) | |
| Tax Requisition - West Kelowna | (143,183) | a | (143,183) | | (143,183) | | (143,183) | | (143,183) | |
| Tax Req - EA Cent Ok. West | (18,123) | a | (18,123) | | (18,123) | | (18,123) | | (18,123) | |
| Tax Req - EA Cent Ok East | (13,245) | a | (13,245) | | (13,245) | | (13,245) | | (13,245) | |
| Parcel Tax | (414,122) | b | (414,122) | b | (414,122) | b | (414,122) | b | (414,122) | b |
| Previous Year's Surplus/Deficit | (0) | | (0) | | (0) | | (0) | | (0) | |
| Administration OH | 15,000 | | 15,000 | | 15,000 | | 15,000 | | 15,000 | |
| Total Revenue | (1,402,314) | | (1,402,314) | | (1,402,314) | | (1,402,314) | | (1,402,314) | |
| Expenses: | | | | | | | | | | |
| Transfer to SIR | 1,402,314 | a | 1,402,314 | | 1,402,314 | | 1,402,314 | | 1,402,314 | |
| Total Expenses | 1,402,314 | | 1,402,314 | | 1,402,314 | | 1,402,314 | | 1,402,314 | |
| (Surplus) / Deficit | (0) | | (0) | | (0) | | (0) | | (0) | |
| **Tax Levy:** | | | | | | | | | | |
| **Tax Requisition** | (1,003,192) | a | (1,003,192) | | (1,003,192) | | (1,003,192) | | (1,003,192) | |
| **Residential Tax Rate (per $1000 of assessment)** (*Based on Land Values Only) | 0.0268 | | 0.0265 | | 0.0262 | | 0.0260 | | 0.0257 | |
| **Parcel Tax** | (414,122) | b | (414,122) | | (414,122) | | (414,122) | | (414,122) | |

**Notes**

Parcel Tax Rate: $139.26

a. Slight reduction to costs as per new cost sharing agreement.

b. Parcel Taxes:

| | |
|---|---|
| Electoral Area West | - |
| Electoral Area East | (44,255) |
| Kelowna | (274,229) |
| Peachland | (795) |
| Lake Country | (83,984) |
| West Kelowna | (10,859) |
| Total Parcel Tax | (414,122) |

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 006 -- Information Systems

**Department:** Corporate Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | | |
| Transfer from Regional Parks | (44,000) | (44,000) | | 0 | | (44,000) | | 0 | |
| SIR, OBWB Services / Sundry Sales | (61,334) | (61,344) | | (10) | | (61,344) | | (10) | |
| Services - Peachland | (20,875) | (20,357) | | 518 | | (20,357) | | 518 | |
| COVID Restart Grant | 0 | (18,446) | a | (18,446) | a | (56,000) | c | (56,000) | |
| Previous Year's Surplus/Deficit | (76,440) | (76,440) | | 0 | | (48,520) | a | 27,920 | |
| Administration OH Recovery | (815,883) | (846,139) | a | (30,256) | a | (921,163) | | (105,280) | |
| Transfer from Operating Reserve | (50,000) | 0 | b | 50,000 | | (30,000) | | 20,000 | |
| Services - WFN | (35,118) | (35,612) | | (494) | | (35,612) | | (494) | |
| Total Revenue | (1,103,650) | (1,102,339) | | 1,311 | | (1,216,996) | | (113,346) | |
| Expenses: | | | | | | | | | |
| Operations | 946,650 | 901,988 | a | (44,662) | a | 1,071,996 | cd | 125,346 | cd |
| Transfer to Equip Reserves | 92,000 | 92,000 | | 0 | | 80,000 | | (12,000) | |
| Transfer to Capital | 65,000 | 59,830 | | (5,170) | | 65,000 | | 0 | |
| Total Expenses | 1,103,650 | 1,053,818 | | (49,832) | | 1,216,996 | | 113,346 | |
| (Surplus) / Deficit | 0 | (48,520) | a | (48,520) | | (0) | | (0) | |
| FTE's | 6.650 | | | | | 6.883 | d | 0.23 | d |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | |
| COVID Restart Grant | (30,000) | (4,092) | | 25,908 | | -50,000 | e | -20,000 | |
| Sale of Assets | (5,000) | (967) | | 4,033 | | (5,000) | | 0 | |
| Transfer From Equip. Reserves | (36,096) | 0 | | 36,096 | | (58,678) | | (22,582) | |
| Transfer From Revenue Fund | (65,000) | (59,830) | | 5,170 | | (65,000) | | 0 | |
| Total Revenue | (136,096) | (64,889) | | 71,207 | | (178,678) | | (42,582) | |
| Expenses | | | | | | | | | |
| Computers & Equipment | 19,096 | 7,298 | | (11,798) | | 38,500 | ef | 19,404 | |
| Computer Wkstns (Purch & Repl) | 85,000 | 57,591 | | (27,409) | | 108,178 | ef | 23,178 | |
| Servers, Infrastructure & Network | 32,000 | 0 | | (32,000) | | 32,000 | f | 0 | |
| Total Expenses | 136,096 | 64,889 | | (71,207) | | 178,678 | | 42,582 | |
| (Surplus) / Deficit | 0 | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Balance at Y/E | | (278,389) | | | | (302,708) | | | |
| Operating Reserve Balance at Y/E | | (99,121) | b | | | (70,112) | b | | |

**2021 Budget Notes:**

a. Surplus resulting from grant and additional recoveries. Lower costs for licenses, contract services, security services, training, and equipment repairs offset increased payroll costs. COVID-19 Emergency plan and operations $4.3k.
b. Continue setting aside surplus funds into operating reserves when possible. Most software is becoming cloud based and therefore operating rather than capital. Budgeted Reserve transfer was not used in 2020.
c. Increases: Payroll $55k (FTE increase), Travel $2.5k, Telephone $1.5k, Insurance $2.5k,COVID costs $15k, GIS $2.5k, Software Lic. $18k, Transition GIS from Silverlight to other solution $20k, Equip $5k, Contract Services $2k, Misc. $2k. COVID Grant of $56k (offsetting TV's & Webcams in meeting rooms $5k,50% of MS Teams Licensing $36k, Jabber licensing $15k).
d. Supervisory and student reallocation.
e. COVID Grant of $50k for change over to laptops instead of desktops on refreshes other equipment.
f. Four year refresh cycle for Network, Servers, SAN, Workstations.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 006 -- Information Systems

**Department:** Corporate Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Transfer from Regional Parks | (44,000) | | (44,000) | | (44,000) | (44,000) | (44,000) |
| OBWB, SIR Services, Sundry Sales | (61,344) | | (61,344) | | (61,344) | (61,344) | (61,344) |
| Services - Peachland | (20,357) | | (20,875) | | (20,875) | (20,875) | (20,875) |
| COVID Restart Grant | (56,000) | c | 0 | | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (48,520) | a | (0) | | (0) | (0) | (0) |
| Administration OH Recovery | (921,163) | | (1,046,712) | g | (1,129,072) | (1,151,881) | (1,175,145) |
| Transfer from Operating Reserve | (30,000) | | (60,000) | g | 0 | 0 | 0 |
| Services - WFN | (35,612) | | (35,118) | | (35,118) | (35,118) | (35,118) |
| Total Revenue | (1,216,996) | | (1,268,049) | | (1,290,410) | (1,313,218) | (1,336,482) |
| Expenses: | | | | | | | |
| Operations | 1,071,996 | cd | 1,118,049 | | 1,140,409 | 1,163,218 | 1,186,482 |
| Transfer to Equip Reserves | 80,000 | | 80,000 | | 80,000 | 80,000 | 80,000 |
| Transfer to Capital | 65,000 | | 70,000 | | 70,000 | 70,000 | 70,000 |
| Total Expenses | 1,216,996 | | 1,268,049 | | 1,290,409 | 1,313,218 | 1,336,482 |
| (Surplus) / Deficit | (0) | | (0) | | (0) | (0) | (0) |
| FTE's | 6.88 | d | 6.88 | | 6.88 | 6.88 | 6.88 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget | |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | | |
| COVID Restart Grant | -50,000 | e | 0 | | 0 | | 0 | | 0 | |
| Sale of Assets | -5,000 | | -5,000 | | -5,000 | | -5,000 | | -5,000 | |
| Transfer From Equip. Reserves | (58,678) | | (206,500) | | (2,500) | | (42,500) | | (2,500) | |
| Transfer From Revenue Fund | (65,000) | | (70,000) | | (70,000) | | (70,000) | | (70,000) | |
| Total Revenue | (178,678) | | (281,500) | | (77,500) | | (117,500) | | (77,500) | |
| Expenses | | | | | | | | | | |
| Computers & Equipment | 38,500 | ef | 19,500 | f | 19,500 | f | 19,500 | f | 19,500 | f |
| Computer Wkstns (Purch & Repl) | 108,178 | ef | 58,000 | f | 58,000 | f | 58,000 | f | 58,000 | f |
| Servers, Infrastructure & Network | 32,000 | f | 204,000 | f | 0 | | 40,000 | f | 0 | |
| Total Expenses | 178,678 | | 281,500 | | 77,500 | | 117,500 | | 77,500 | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 | |
| Equip Reserve Fund Balance at Y/E | (302,708) | | (177,970) | | (258,025) | | (298,480) | | (379,740) | |
| Operating Reserve Bal. at Y/E | (70,112) | b | (10,213) | | (10,315) | | (10,419) | | (10,523) | |

**Notes**

a. Surplus resulting from grant and additional recoveries. Lower costs for licenses, contract services, security services, training, and equipment repairs offset increased payroll costs. COVID-19 Emergency plan and operations $4.3k.
b. Continue setting aside surplus funds into operating reserves when possible. Most software is becoming cloud based and therefore operating rather than capital. Budgeted Reserve transfer was not used in 2020.
c. Increases: Payroll $55k, Travel $2.5k, Telephone $1.5k, Insurance $2.5k,COVID costs $15k, GIS $2.5k, Software Lic. $18k, Transition GIS from Silverlight to other solution $20k, Equip $5k, Contract Services $2k, Misc. $2k. COVID Grant of $56k (offsetting TV's & Webcams in meeting rooms $5k,50% of MS Teams Licensing $36k, Jabber licensing $15k).
d. Supervisory and student reallocation.
e. COVID Grant of $50k for change over to laptops instead of desktops on refreshes other equipment.
f. Four year refresh cycle for Network, Servers, SAN, Workstations.
g. Smooth out Recovery increase with operating reserve.

## Program: 003 -- Finance

**Department:** Financial Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | | |
| Interest | (45,000) | (110,751) | b | (65,751) | (45,000) | | 0 | |
| COVID Restart Grant | (46,890) | (46,884) | | 6 | (8,000) | c | 38,890 | |
| Previous Year's Surplus/Deficit | (436,341) | (436,341) | | 0 | (244,694) | bf | 191,646 | a |
| Transfer from Operating Reserve | 0 | 0 | | 0 | (22,216) | f | (22,216) | |
| Administration OH Recovery | (825,000) | (898,747) | | (73,747) | (918,824) | | (93,824) | |
| Services SIR & OBWB, Sundry Sales | (169,500) | (171,519) | | (2,019) | (170,400) | | (900) | |
| Total Revenue | (1,522,731) | (1,664,242) | | (141,511) | (1,409,134) | | 113,596 | |
| Expenses: | | | | | | | | |
| Operations | 1,320,137 | 1,224,410 | | (95,727) | 1,381,134 | d | 60,997 | d |
| Debt Payments | 18,000 | 10,543 | | (7,457) | 18,000 | | 0 | |
| Transfer to Equip. Reserves | 10,000 | 10,000 | | 0 | 10,000 | | 0 | |
| Transfer to Operating Reserve | 174,594 | 174,594 | a | 0 | 0 | | (174,594) | |
| Total Expenses | 1,522,731 | 1,419,547 | | (103,184) | 1,409,134 | | (113,597) | |
| (Surplus) / Deficit | 0 | (244,694) | b | (244,695) | (0) | | (1) | |
| FTE's | 7.45 | | | | 8.45 | e | 1.00 | e |

### General Capital Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | |
| Transfer From Reserves | (95,810) | (18,209) | | 77,601 | (50,900) | | 44,910 |
| Total Revenue | (95,810) | (18,209) | | 77,601 | (50,900) | | 44,910 |
| Expenses - Equipment | | | | | | | |
| Computers & Equipment | 2,060 | 5,120 | | 3,060 | 5,150 | | 3,090 |
| Software & Vadim Server Migration | 83,450 | 13,089 | | (70,361) | 35,450 | | (48,000) |
| Office Renovations | 10,300 | 0 | | (10,300) | 10,300 | | 0 |
| Total Expenses | 95,810 | 18,209 | | (77,601) | 50,900 | | (44,910) |
| (Surplus) / Deficit | 0 | 0 | | 0 | 0 | | 0 |
| Equip. Reserve Fund Balance at Y/E | | (230,186) | | | (191,079) | | |
| Operating Reserve Bal at Y/E | | (336,310) | a | | (317,235) | f | |

**2021 Budget Notes:**

a. Part of 2019 surplus transferred to operating reserve for future smoothing of recovery amounts and for funding cloud based software which is not capitalized.

b. Surplus due to higher interest earned, capital project recoveries and grant received. Under expenditures for Equipment repairs, Travel, Training, Audit, Payroll and misc. items offsetting increased office supplies and licenses. 2020 surplus swing mainly due to interest rates and interest received.

c. COVID Restart Grant to offset costs for payroll for COVID CERB requirements for T4's, additional reporting & tracking for costs & Grant.

d. Increases: Payroll $98k incl. addition of Supervisor position, Insurance $1.3k, Collection Fees $0.6k, Audit Fees $9k, Software & Licenses $8.75k, Memberships $1k, Contract Services $4.9k. Decreases: Travel $2k, Telephone $1.5k, COVID Emergency Plan & Oper. $46.9k, Goods & Supplies $1.5k, Data Processing $3k, Equip & Repairs $7.8k

e. Added Supervisor position.

f. Use part of operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 003 -- Finance

**Department:** Financial Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Interest | (45,000) | | (45,000) | | (45,000) | (45,000) | (45,000) |
| COVID Restart Grant | (8,000) | c | 0 | | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (244,694) | bf | (0) | f | 0 | 0 | 0 |
| Transfer from Operating Reserve | (22,216) | f | (100,000) | f | 0 | 0 | 0 |
| Administration OH Recovery | (918,824) | | (1,126,356) | | (1,254,532) | (1,283,270) | (1,312,584) |
| Services SIR & OBWB, Sundry Sales | (170,400) | | (170,400) | | (170,400) | (170,400) | (170,400) |
| Total Revenue | (1,409,134) | | (1,441,757) | | (1,469,932) | (1,498,670) | (1,527,984) |
| Expenses: | | | | | | | |
| Operations | 1,381,134 | de | 1,408,757 | | 1,436,932 | 1,465,670 | 1,494,984 |
| Debt Payments | 18,000 | | 18,000 | | 18,000 | 18,000 | 18,000 |
| Transfer to Equip. Reserves | 10,000 | | 15,000 | | 15,000 | 15,000 | 15,000 |
| Total Expenses | 1,409,134 | | 1,441,757 | | 1,469,932 | 1,498,670 | 1,527,984 |
| (Surplus) / Deficit | (0) | | 0 | | 0 | 0 | 0 |
| FTE's | 8.45 | e | 8.45 | | 8.45 | 8.45 | 8.45 |

### General Capital Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | |
| Transfer From Reserves | (50,900) | | (15,450) | | (17,510) | (15,450) | (17,510) |
| Total Revenue | (50,900) | | (15,450) | | (17,510) | (15,450) | (17,510) |
| Expenses | | | | | | | |
| Computers & Equipment | 5,150 | | 0 | | 2,060 | 0 | 2,060 |
| Software & Vadim Server Migration | 35,450 | | 15,450 | | 15,450 | 15,450 | 15,450 |
| Office Renovation | 10,300 | | 0 | | 0 | 0 | 0 |
| Total Expenses | 50,900 | | 15,450 | | 17,510 | 15,450 | 17,510 |
| (Surplus) / Deficit | 0 | | 0 | | 0 | 0 | 0 |
| Equip. Reserve Fund Balance at Y/E | (191,079) | | (192,385) | | (191,624) | (192,936) | (192,180) |
| Operating Reserve Bal at Y/E | (317,235) | f | (219,407) | f | (221,601) | (223,817) | (226,056) |

**Notes**

a. Part of 2019 surplus transferred to operating reserve for future smoothing of recovery amounts and for funding cloud based software which is not capitalized.

b. Surplus due to higher interest earned, capital project recoveries and grant received. Under expenditures for Equipment repairs, Travel, Training, Audit, Payroll and misc. items offsetting increased office supplies and licenses. 2020 surplus swing mainly due to interest rates and interest received.

c. COVID Restart Grant to offset costs for payroll for COVID CERB requirements for T4's, additional reporting & tracking for costs & Grant.

d. Increases: Payroll $98k incl. addition of Supervisor position, Insurance $1.3k, Collection Fees $0.6k, Audit Fees $9k, Software & Licenses $8.75k, Memberships $1k, Contract Services $4.9k. Decreases: Travel $2k, Telephone $1.5k, COVID Emergency Plan & Oper. $46.9k, Goods & Supplies $1.5k, Data Processing $3k, Equip & Repairs $7.8k

e. Added Supervisor position.

f. Use Operating reserve to smooth surplus swing effects.

# REGIONAL DISTRICT OF CENTRAL OKANAGAN

## FISCAL SERVICES

The following budgets have no program plans or measures because they are simply financing, or transfers of funds to other organizations to provide services for the Central Okanagan:

## Program: 017 -- Upper Ellison Fire Protection Boundary Extension

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Parcel Tax | (9,917) | (9,917) | | 0 | (3,556) | a | 6,361 |
| MFA Cash Reserve Interest | 0 | (40) | | (40) | 0 | | 0 |
| Previous Year's Surplus/Deficit | 0 | 3,596 | | 3,596 | 3,556 | a | 3,556 |
| Total Revenue | (9,917) | (6,361) | | 3,556 | (0) | | 9,917 |
| Expenses: | | | | | | | |
| Debt Payments | 9,917 | 9,917 | | 0 | 0 | | (9,917) |
| Total Expenses | 9,917 | 9,917 | | 0 | 0 | | (9,917) |
| (Surplus) / Deficit | 0 | 3,556 | a | 3,556 | (0) | | (0) |
| **Parcel Tax** | (9,917) | | | | (3,556) | a | 6,361 |

**2021 Budget Notes:**

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Paid-on-Call Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

a. Debt ended in 2020. There was a timing issue when the the parcel tax first started. Interest had been reducing the balance. As there was still a deficit at the end of 2020, a small parcel tax must be be collected in 2021 to reduce the balance to zero.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 017 -- Upper Ellison Fire Protection Boundary Extension

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Parcel Tax | (3,556) | 0 | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | 3,556 | (0) | (0) | (0) | (0) |
| Total Revenue | (0) | (0) | (0) | (0) | (0) |
| Expenses: | | | | | |
| Debt Payments | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | 0 | 0 | 0 | 0 | 0 |
| (Surplus) / Deficit | (0) | (0) | (0) | (0) | (0) |
| **Tax Levy:** | | | | | |
| **Parcel Tax** | (3,556) a | 0 | 0 | 0 | 0 |

**Notes**

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Volunteer Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

a. Debt ended in 2020. There was a timing issue when the the parcel tax first started. Interest had been reducing the balance. As there was still a deficit at the end of 2020, a small parcel tax must be be collected in 2021 to reduce the balance to zero.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Parcel Tax | (12,048) | (12,048) | 0 | (12,048) | | 0 |
| Previous Year's Surplus/Deficit | (80) | (80) | (0) | (71) | a | 9 |
| MFA Debt Reserve Interest | 0 | (72) | (72) | 0 | | 0 |
| Total Revenue | (12,128) | (12,199) | (72) | (12,119) | | 9 |
| Expenses: | | | | | | |
| Debt Payments | 12,048 | 12,048 | (0) | 12,048 | | 0 |
| Transfer to Operating Reserve | 80 | 80 | 0 | 71 | a | (9) |
| Total Expenses | 12,128 | 12,128 | (0) | 12,119 | | (9) |
| (Surplus) / Deficit | 0 | (71) | (72) | (0) | | (0) |
| **Parcel Tax** | (12,048) | | | (12,048) | | 0 |
| Operating Reserve Bal. at Y/E | | (392) | | (467) | a | |

**2021 Budget Notes:**

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

**Department:** **Fiscal Services**

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Parcel Tax | (12,048) | | (12,048) | (12,048) | (12,048) | (12,048) |
| Previous Year's Surplus/Deficit | (71) | a | (0) | (0) | (0) | (0) |
| Total Revenue | (12,119) | | (12,048) | (12,048) | (12,048) | (12,048) |
| Expenses: | | | | | | |
| Debt Payments | 12,048 | | 12,048 | 12,048 | 12,048 | 12,048 |
| Transfer to Operating Reserve | 71 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 12,119 | | 12,048 | 12,048 | 12,048 | 12,048 |
| (Surplus) / Deficit | (0) | | (0) | (0) | (0) | (0) |
| **Tax Levy:** | | | | | | |
| **Parcel Tax** | (12,048) | | (12,048) | (12,048) | (12,048) | (12,048) |
| Operating Reserve Bal. at Y/E | (467) | a | (472) | (476) | (481) | (486) |

**Notes**

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 051 -- Lakeshore Road Improvements

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Parcel Tax | (4,487) | (4,487) | 0 | (4,487) | | 0 |
| MFA Cash Reserve Interest | 0 | (24) | (24) | 0 | | 0 |
| Previous Year's Surplus/Deficit | (27) | (27) | (0) | (25) | a | 2 |
| Total Revenue | (4,514) | (4,538) | (24) | (4,512) | | 2 |
| Expenses: | | | | | | |
| Debt Payments | 4,487 | 4,487 | (0) | 4,487 | | 0 |
| Transfer to Operating Reserve | 27 | 27 | 0 | 25 | a | (2) |
| Total Expenses | 4,514 | 4,514 | (0) | 4,512 | | (2) |
| (Surplus) / Deficit | 0 | (25) | (25) | 0 | | (0) |
| **Parcel Tax** | (4,487) | | | (4,487) | | 0 |
| Equip. Reserve Balance at Y/E | | (74,448) | | (75,192) | | |
| Operating Reserve Balance at Y/E | | (1,710) | a | (1,752) | a | |

**2021 Budget Notes:**

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 051 -- Lakeshore Road Improvements

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Parcel Tax | (4,487) | | (4,487) | (4,487) | (4,487) | (4,487) |
| Previous Year's Surplus/Deficit | (25) | a | 0 | 0 | 0 | 0 |
| Total Revenue | (4,512) | | (4,487) | (4,487) | (4,487) | (4,487) |
| Expenses: | | | | | | |
| Debt Payments | 4,487 | | 4,487 | 4,487 | 4,487 | 4,487 |
| Transfer to Operating Reserve | 25 | a | 0 | 0 | 0 | 0 |
| Total Expenses | 4,512 | | 4,487 | 4,487 | 4,487 | 4,487 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| **Parcel Tax** | (4,487) | | (4,487) | (4,487) | (4,487) | (4,487) |
| Equip. Reserve Balance at Y/E | (75,192) | | (75,944) | (76,704) | (77,471) | (78,246) |
| Operating Reserve Balance at Y/E | (1,752) | a | (1,770) | (1,787) | (1,805) | (1,823) |

**Notes**

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 101 -- Okanagan Basin Water Board

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| WFN | (77,019) | (77,094) | (75) | (81,702) | a | (4,683) | a |
| Tax Requisition - Kelowna | (1,441,317) | (1,441,662) | (346) | (1,500,557) | a | (59,240) | a |
| Tax Requisition - Peachland | (61,898) | (61,880) | 18 | (65,004) | a | (3,106) | a |
| Tax Requisition - Lake Country | (160,019) | (159,515) | 504 | (174,773) | a | (14,754) | a |
| Tax Requisition - West Kelowna | (346,992) | (347,191) | (200) | (367,520) | a | (20,528) | a |
| Tax Req - EA Cent Ok. West | (44,709) | (44,673) | 36 | (46,580) | a | (1,871) | a |
| Tax Req - EA Cent Ok East | (41,190) | (41,127) | 63 | (42,583) | a | (1,393) | a |
| Previous Year's Surplus/Deficit | (4) | (4) | (0) | 1 | | 5 | |
| Administration OH | 15,000 | 15,000 | 0 | 15,000 | | 0 | |
| Total Revenue | (2,158,147) | (2,158,146) | 0 | (2,263,718) | | (105,571) | |
| Expenses: | | | | | | | |
| Transfer to O.B.W.B | 2,158,147 | 2,158,147 | 0 | 2,263,718 | a | 105,571 | |
| Total Expenses | 2,158,147 | 2,158,147 | 0 | 2,263,718 | | 105,571 | |
| (Surplus) / Deficit | (0) | 1 | 0 | 0 | | 0 | |

### Tax Levy:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Tax Requisition** | (2,096,125) | | | (2,197,017) | a | (100,892) | a |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0356 | | | 0.0360 | | 0.0004 | |

**2021 Budget Notes:**

a. A $105.6k budget increase for OBWB.
b. Assessment value decrease for RDCO.

| | 2020 | 2021 | Change | |
|---|---|---|---|---|
| RDCO | 62.52% | 62.27% | -0.25% | b |
| RDOS | 20.09% | 19.94% | -0.15% | |
| NORD | 17.39% | 17.79% | 0.40% | |
| | 100.00% | 100.00% | 0.00% | |

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 101 -- Okanagan Basin Water Board

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| WFN | (81,702) | a | (83,431) | (85,089) | (86,780) | (88,505) |
| Tax Requisition - Kelowna | (1,500,557) | a | (1,530,297) | (1,560,706) | (1,591,723) | (1,623,359) |
| Tax Requisition - Peachland | (65,004) | a | (66,292) | (67,610) | (68,953) | (70,324) |
| Tax Requisition - Lake Country | (174,773) | a | (178,237) | (181,779) | (185,391) | (189,076) |
| Tax Requisition - West Kelowna | (367,520) | a | (374,804) | (382,251) | (389,848) | (397,597) |
| Tax Req - EA Cent Ok. West | (46,580) | a | (47,504) | (48,447) | (49,410) | (50,392) |
| Tax Req - EA Cent Ok East | (42,583) | a | (43,427) | (44,290) | (45,171) | (46,068) |
| Previous Year's Surplus/Deficit | 1 | | 0 | 0 | 0 | (0) |
| Administration OH | 15,000 | | 15,000 | 15,000 | 15,000 | 15,000 |
| Total Revenue | (2,263,718) | | (2,308,992) | (2,355,172) | (2,402,276) | (2,450,322) |
| Expenses: | | | | | | |
| Transfer to O.B.W.B | 2,263,718 | a | 2,308,992 | 2,355,172 | 2,402,276 | 2,450,321 |
| Total Expenses | 2,263,718 | | 2,308,992 | 2,355,172 | 2,402,276 | 2,450,321 |
| (Surplus) / Deficit | 0 | | 0 | 0 | (0) | (0) |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (2,197,017) | a | (2,240,561) | (2,285,083) | (2,330,496) | (2,376,816) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0360 | | 0.0364 | 0.0383 | 0.0371 | 0.0374 |

**Notes**

a. A $105.6k budget increase for OBWB.

## Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

**Department:** Parks & Recreation

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | (36,326) | (36,240) | 86 | (36,060) | a,b | 266 |
| Total Revenue | (36,326) | (36,240) | 86 | (36,060) | | 266 |
| Expenses: | | | | | | |
| Transfer to West Kelowna | 36,326 | 36,240 | (86) | 36,060 | a,b | (266) |
| Total Expenses | 36,326 | 36,240 | (86) | 36,060 | | (266) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |

| **Tax Levy:** | | | | |
|---|---|---|---|---|
| **Tax Requisition** | (36,326) | (36,060) | a,b | 266 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1475 | 0.1426 | | (0.0049) |

Maximum Tax Rate

**2021 Budget Notes:**

a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included. Tax rates provided by City of West Kelowna.

b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

**Department:** Parks & Recreation

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | (36,060) | a,b | (36,781) | (37,517) | (38,267) | (39,033) |
| Previous Year's Surplus/Deficit | 0 | | 0 | 0 | 0 | 0 |
| Total Revenue | (36,060) | | (36,781) | (37,517) | (38,267) | (39,033) |
| Expenses: | | | | | | |
| Transfer to West Kelowna | 36,060 | a,b | 36,781 | 37,517 | 38,267 | 39,033 |
| Total Expenses | 36,060 | | 36,781 | 37,517 | 38,267 | 39,033 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (36,060) | a,b | (36,781) | (37,517) | (38,267) | (39,033) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1426 | | 0.1440 | 0.1454 | 0.1469 | 0.1483 |

**Notes**

a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included. Tax rates provided by City of West Kelowna.

b. Final budget will vary based on Revised Roll.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

## Program: 125 -- Johnson Bentley Memorial Aquatic Centre

**Department:** Parks & Recreation

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | (13,561) | (13,525) | 36 | (14,818) | a,b | (1,257) |
| Total Revenue | (13,561) | (13,525) | 36 | (14,818) | | (1,257) |
| Expenses: | | | | | | |
| Transfer to West Kelowna | 13,561 | 13,525 | (36) | 14,818 | a,b | 1,257 |
| Total Expenses | 13,561 | 13,525 | (36) | 14,818 | | 1,257 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |

| | | | | |
|---|---|---|---|---|
| **Tax Levy:** | | | | |
| **Tax Requisition** | (13,561) | (14,818) | a,b | (1,257) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0938 | 0.0981 | | 0.0043 |
| Maximum Tax Rate | | | | |

**2021 Budget Notes:**

For Electoral Area Central Okanagan West contributions.

a. Based on Tax Rate from City of West Kelowna.

b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 125 -- Johnson Bentley Memorial Aquatic Centre

**Department:** Parks & Recreation

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | -14,818 | ab | -15,114 | -15,417 | -15,725 | -16,039 |
| Previous Year's Surplus/Deficit | 0 | | 0 | 0 | 0 | 0 |
| Total Revenue | -14,818 | | -15,114 | -15,417 | -15,725 | -16,039 |
| Expenses: | | | | | | |
| Transfer to West Kelowna | 14,818 | ab | 15,114 | 15,417 | 15,725 | 16,039 |
| Total Expenses | 14,818 | | 15,114 | 15,417 | 15,725 | 16,039 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | -14,818 | ab | -15,114 | -15,417 | -15,725 | -16,039 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0981 | | 0.0991 | 0.1001 | 0.1010 | 0.1020 |

**Notes**

For Electoral Area Central Okanagan West contributions.
a. Based on Tax Rate from City of West Kelowna.
b. Final budget will vary based on Revised Roll.

## Program: 131 -- Winfield Letters Patent

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Requisition - Kelowna | (55,000) | (55,000) | 0 | (55,000) | 0 |
| Total Revenue | (55,000) | (55,000) | 0 | (55,000) | 0 |
| Expenses: | | | | | |
| Transfer to Dist of Lake Country | 55,000 | 55,000 | 0 | 55,000 | 0 |
| Total Expenses | 55,000 | 55,000 | 0 | 55,000 | 0 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| **Tax Levy:** | | | | | |
| **Tax Requisition** | (55,000) | | | (55,000) | 0 |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0001 | | | 0.0001 | 0.0000 |

**2021 Budget Notes:**
None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 131 -- Winfield Letters Patent

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| Tax Requisition - Kelowna | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) |
| Previous Year's Surplus/Deficit | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) |
| Expenses: | | | | | |
| Transfer to Dist of Lake Country | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Total Expenses | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |

**Tax Levy:**

| | | | | | |
|---|---|---|---|---|---|
| **Tax Requisition** | (55,000) | (55,000) | (55,000) | (55,000) | (55,000) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.0001 | 0.0001 | 0.0001 | 0.0001 | 0.0001 |

**Notes**

None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 PROGRAM BUDGET**

## Program: 171 -- Okanagan Regional Library

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Tax Req - EA Cent Ok. West | (168,252) | (168,250) | 2 | (166,856) | | 1,396 | |
| Tax Req - EA Cent Ok East | (154,840) | (154,842) | (2) | (153,622) | | 1,218 | |
| Previous Year's Surplus/Deficit | 1 | 1 | 0 | (0) | | (1) | |
| Administration OH | 5,000 | 5,000 | 0 | 5,000 | | 0 | |
| Total Revenue | (318,091) | (318,091) | 0 | (315,478) | | 2,613 | |
| Expenses: | | | | | | | |
| Transfer to Library Board | 318,091 | 318,091 | 0 | 315,478 | a | (2,613) | a |
| Total Expenses | 318,091 | 318,091 | 0 | 315,478 | | (2,613) | |
| (Surplus) / Deficit | (0) | (0) | 0 | (0) | | 0 | |
| **Tax Levy:** | | | | | | | |
| **Tax Requisition** | (323,092) | | | (320,478) | | 2,614 | |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1270 | | | 0.1233 | | (0.0037) | |
| Reserve Fund Balance at Y/E | | (3,279) | | (3,312) | | | |

**2021 Budget Notes:**

Electoral Areas Only.

a. Increase due to funding of of IT device replacements and 2 service staff positions, ongoing funding for STEAM kits (Science, Technology, Engineering, Arts & Math).

b. For funding allocation, the source of population figures used has been an issue for several years, resulting in overpayments evidenced when census numbers are received. As directed by their Board last year, after an appeal by RDCO, ORL is using an adjustment of 0.2% as this was deemed to be more reasonable based on past history of population increases.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 171 -- Okanagan Regional Library

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Tax Req - EA Cent Ok. West | (166,856) | | (170,140) | (173,492) | (176,909) | (180,395) |
| Tax Req - EA Cent Ok East | (153,622) | | (156,647) | (159,732) | (162,878) | (166,089) |
| Previous Year's Surplus/Deficit | (0) | | (0) | 0 | (0) | 0 |
| Administration OH | 5,000 | | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Revenue | (315,478) | | (321,787) | (328,224) | (334,787) | (341,484) |
| Expenses: | | | | | | |
| Transfer to Library Board | 315,478 | a | 321,788 | 328,223 | 334,788 | 341,484 |
| Total Expenses | 315,478 | | 321,788 | 328,223 | 334,788 | 341,484 |
| (Surplus) / Deficit | (0) | | 0 | (0) | 0 | (0) |
| **Tax Levy:** | | | | | | |
| **Tax Requisition** | (320,478) | | (326,787) | (333,224) | (339,787) | (346,484) |
| **Residential Tax Rate (per $1000 of assessment)** | 0.1233 | | 0.1244 | 0.1256 | 0.1268 | 0.1281 |
| Reserve Fund Balance at Y/E | (3,312) | | (3,345) | (3,378) | (3,412) | (3,446) |

**Notes**

Electoral Areas Only.

a. Increase due to funding of of IT device replacements and 2 service staff positions, ongoing funding for STEAM kits (Science, Technology, Engineering, Arts & Math).

b. For funding allocation, the source of population figures used has been an issue for several years, resulting in overpayments evidenced when census numbers are received. As directed by their Board last year, after an appeal by RDCO, ORL is using an adjustment of 0.2% as this was deemed to be more reasonable based on past history of population increases.

## Program: 188 -- OK Regional Library Borrowing -- Admin Building

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget | |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| MFA - OK Regional Library | (281,618) | (281,618) | 0 | (281,618) | | 0 | |
| Total Revenue | (281,618) | (281,618) | 0 | (281,618) | | 0 | |
| Expenses: | | | | | | | |
| Debt Payments | 281,618 | 281,618 | (0) | 281,618 | a | 0 | a |
| Total Expenses | 281,618 | 281,618 | (0) | 281,618 | | 0 | |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 | |

**2021 Budget Notes:**

Debt ends 2028.

a. Debt refinanced in 2018.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 188 -- OK Regional Library Borrowing -- Admin Building

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| MFA - OK Regional Library | -281,618 | | -281,618 | -281,618 | -281,618 | -281,618 |
| Previous Year's Surplus/Deficit | 0 | | 0 | 0 | 0 | 0 |
| Total Revenue | -281,618 | | -281,618 | -281,618 | -281,618 | -281,618 |
| Expenses: | | | | | | |
| Debt Payments | 281,618 | a | 281,618 | 281,618 | 281,618 | 281,618 |
| Total Expenses | 281,618 | | 281,618 | 281,618 | 281,618 | 281,618 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |

**Notes**

Debt ends 2028.

a. Debt refinanced in 2018.

## Program: 189 -- Fiscal-Member Municipal

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| MFA - Kelowna | (10,914,661) | (10,914,680) | (19) | (9,672,099) | a | 1,242,562 |
| MFA - Peachland | (343,307) | (343,307) | 0 | (326,042) | a | 17,265 |
| MFA - Lake Country | (1,299,676) | (1,274,655) | 25,021 | (1,148,676) | a | 151,000 |
| MFA - West Kelowna | (1,471,367) | (1,464,240) | 7,127 | (1,349,653) | a | 121,714 |
| Total Revenue | (14,029,011) | (13,996,881) | 32,130 | (12,496,470) | | 1,532,541 |
| Expenses: | | | | | | |
| Debt Payments | 14,029,011 | 13,996,881 | (32,130) | 12,496,470 | a | (1,532,541) |
| Total Expenses | 14,029,011 | 13,996,881 | (32,130) | 12,496,470 | | (1,532,541) |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | | 0 |

**2021 Budget Notes:**

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: 189 -- Fiscal-Member Municipal

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| MFA - Kelowna | (9,672,099) | a | (9,647,882) | (9,431,615) | (9,429,314) | (9,242,367) |
| MFA - Peachland | (326,042) | a | (326,043) | (263,903) | (124,699) | (124,699) |
| MFA - Lake Country | (1,148,676) | a | (1,029,319) | (936,761) | (797,088) | (465,303) |
| MFA - West Kelowna | (1,349,653) | a | (1,217,801) | (1,121,084) | (1,039,773) | (986,391) |
| Previous Year's Surplus/Deficit | 0 | | 0 | 0 | 0 | 0 |
| Total Revenue | (12,496,470) | | (12,221,045) | (11,753,363) | (11,390,874) | (10,818,760) |
| Expenses: | | | | | | |
| Debt Payments | 12,496,470 | a | 12,221,045 | 11,753,363 | 11,390,874 | 10,818,760 |
| Total Expenses | 12,496,470 | | 12,221,045 | 11,753,363 | 11,390,874 | 10,818,760 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |

**Notes**

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 PROGRAM BUDGET**

## Program: Sewer Debt Financing

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budget

| | 2020 Budget | 2020 Actual | | Variance 2020 Act. vs. Bud. | 2021 Budget | | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Parcel Tax - West Kelowna | (22,259) | (22,259) | | 0 | (17,897) | | 4,362 |
| MFA Cash Reserve Interest & Surplus | 0 | (324) | | (324) | 0 | | 0 |
| Parcel Tax - WFN | (15,100) | (15,100) | | 0 | (12,583) | | 2,517 |
| Previous Year's Surplus/Deficit | (358) | (358) | | 0 | (324) | a | 34 |
| Total Revenue | (37,717) | (38,041) | | (324) | (30,804) | | 6,913 |
| Expenses: | | | | | | | |
| Debt Payments | 37,717 | 37,717 | | 0 | 30,804 | | (6,913) |
| Total Expenses | 37,717 | 37,717 | | 0 | 30,804 | | (6,913) |
| (Surplus) / Deficit | (0) | (324) | a | (324) | 0 | | 0 |

**2021 Budget Notes:**

Lakeview Trunk.

a. Returning 2019 surplus to partners.

b. Debt ends in 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: Sewer Debt Financing

**Department:** Engineering Services (Sewer Systems)

### Sewer Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Parcel Tax - West Kelowna | (17,897) | a | 0 | 0 | 0 | 0 |
| Parcel Tax - WFN | (12,583) | a | 0 | 0 | 0 | 0 |
| Previous Year's Surplus/Deficit | (324) | a | 0 | 0 | 0 | 0 |
| Total Revenue | (30,804) | | 0 | 0 | 0 | 0 |
| Expenses: | | | | | | |
| Debt Payments | 30,804 | | 0 | 0 | 0 | 0 |
| Total Expenses | 30,804 | | 0 | 0 | 0 | 0 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |

**Notes**

Lakeview Trunk.

a. Debt ends in 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 PROGRAM BUDGET**

## Program: DCC -- Development Cost Charges

**Department:** Fiscal Services

### General Revenue Fund Budget

| | 2020 Budget | | 2020 Actual | Variance 2020 Act. vs. Bud. | 2021 Budget | Variance: 2021 vs. 2020 Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Interest Earned | 0 | | (68,318) | (68,318) | 0 | 0 |
| Sewer DCC's | (600,000) | | (988,410) | (388,410) | (600,000) | 0 |
| From DCC Reserve Fund | (1,923,333) | | (837,307) | 1,086,026 | (2,879,610) | (956,277) |
| East Trunk DCC's | (100,000) | | (75,142) | 24,858 | (100,000) | 0 |
| Total Revenue | (2,623,333) | | (1,969,177) | 654,156 | (3,579,610) | (956,277) |
| Expenses: | | | | | | |
| Transfer to Sewer Cap. Fund | 1,923,333 | | 837,307 | (1,086,026) | 2,879,610 | 956,277 |
| Transfer to DCC Reserve | 700,000 | a | 1,131,870 | 431,870 | 700,000 | 0 |
| Total Expenses | 2,623,333 | | 1,969,177 | (654,156) | 3,579,610 | 956,277 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |

| | | | | |
|---|---|---|---|---|
| East Trunk Sewer Line DCC Reserve Balance at Y/E | (2,380,797) | | (54,355) | a |
| Sewer Plant DCC Reserve Balance at Year End | (3,773,809) | | (3,977,893) | a |

**2021 Budget Notes:**

a. See Engineering Programs 401 & 470 -- Westside Sewer System for usage of DCC reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 - 2025 Five Year Program Budget Projections**

## Program: DCC -- Development Cost Charges

**Department:** Fiscal Services

### General Revenue Fund Budgets

| | 2021 Budget | | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|---|---|---|---|---|---|---|
| Revenue: | | | | | | |
| Sewer DCC's | (600,000) | | (600,000) | (600,000) | (600,000) | (600,000) |
| From Sewer DCC Fund | (2,879,610) | | 0 | (250,000) | (100,000) | (100,000) |
| East Trunk DCC's | (100,000) | | (100,000) | (100,000) | (100,000) | (100,000) |
| Total Revenue | (3,579,610) | | (700,000) | (950,000) | (800,000) | (800,000) |
| Expenses: | | | | | | |
| Transfer to Sewer Cap. Fund | 2,879,610 | | 0 | 250,000 | 100,000 | 100,000 |
| Transfer to DCC Reserve | 700,000 | | 700,000 | 700,000 | 700,000 | 700,000 |
| Total Expenses | 3,579,610 | | 700,000 | 950,000 | 800,000 | 800,000 |
| (Surplus) / Deficit | 0 | | 0 | 0 | 0 | 0 |
| East Trunk Sewer Line DCC Reserve | (54,355) | a | (154,899) | (6,448) | (6,512) | (6,577) |
| Sewer Plant DCC Reserve Balance | (3,977,893) | a | (4,617,672) | (5,263,849) | (5,916,488) | (6,575,653) |

**Notes**

a. See Engineering Program 401 & 470 -- Westside Sewer System for usage of DCC reserves.

# Regional District of Central Okanagan

## 2021 Budget - Community Works Fund Projects

| Cost Centre | Cost Centre Name | Project | CWF Approved Prior Year | Proposed Additional Use of CWF Requiring Approval (included in 2021 Budget) |
|---|---|---|---|---|
| | | **Central Okanagan East Electoral Area** | | |
| 022 | Joe Rich Volunteer Fire Dept. | Water Supply | 22,181.60 | |
| 121 | Ellison Heritage Community Centre | Building Programming/Future Use Assessment & Building Renovation | 40,000.00 | |
| 121 | Ellison Heritage Community Centre | Heritage Improvements to Community Hall | 27,210.00 | |
| 121 | Ellison Heritage Community Centre | Roof Replacement | 20,440.00 | |
| 121 | Ellison Heritage Community Centre | Signage | 21,850.00 | |
| 121 | Ellison Heritage Community Centre | Signage - Budget Amendment Dec 2020 - Additonal | 10,000.00 | |
| 121 | Ellison Heritage Community Centre | Electrical System Upgrade | 2,500.00 | |
| 121 | Ellison Heritage Community Centre | Storage Rooms for Community Hall | 20,000.00 | |
| 121 | Ellison Heritage Community Centre | Exterior Upgrades | | 50,000.00 |
| 123 | Joe Rich Community Hall | Kitchen Upgrades | 5,310.11 | |
| 123 | Joe Rich Community Hall | Asset Management Improvements - Upgrades: Security System, Power Meter, Exterior and Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway and Railings, Eaves Trough, Exit/Emergency Light | 8,808.72 | |
| 123 | Joe Rich Community Hall | Asset Management Improvements - Kitchen Counters, Projector System, Motorized Screens, Outdoor Plugs | 17,020.00 | |
| 123 | Joe Rich Community Hall | Signage | 21,850.00 | |
| 123 | Joe Rich Community Hall | Signage - Additional | 10,000.00 | |
| 123 | Joe Rich Community Hall | Exterior Painting | | 65,000.00 |
| 144 | Eastside Community Parks | Three Forks Trail Improvement | | 25,000.00 |
| 303 | Falcon Ridge Water System | Hydrants | 15,000.00 | |
| 303 | Falcon Ridge Water System | Water Supply Intake | | 15,000.00 |
| | | **Total for C.O. East Electoral Area** | 242,170.43 | 155,000.00 |
| | | | | |
| | | **Central Okanagan West Electoral Area** | | |
| 095 | Solid Waste Collection | Transfer Station Improvement Project - Implementation of Transfer Station Site Redesign | 20,353.50 | |
| 095 | Solid Waste Collection | Transfer Station Improvements | | 179,646.00 |
| 143 | Westside Community Parks | Star Park - Trail Connection to Trepanier Creek Regional Park | 28,790.80 | |
| 143 | Westside Community Parks | Star Park - Trail Additional Amount | - | 30,000.00 |
| 143 | Westside Community Parks | Fur Brigade Trail | 50,000.00 | |
| 143 | Westside Community Parks | Killiney Park Protection Reinforcement | | 15,000.00 |
| 143 | Westside Community Parks | Dog Beach Fencing | 1,430.00 | |
| 143 | Westside Community Parks | Picnic Shelter - Killiney | 23,383.50 | |
| 143 | Westside Community Parks | Comfort Station - Fintry | 1,107.00 | |
| 143 | Westside Community Parks | Community Trail to Traders Cove | 30,000.00 | |
| 301 | Killiney Beach Water System | Filtration Study - Water System Improvement Plan | 33,183.11 | |
| 111 | Electoral Area Planning | Floodplain Hazard Project - Phase 2 | 25,000.00 | |
| | | **Total for C.O. West Electoral Area** | 213,247.91 | 224,646.00 |

**Funding Request** **455,418.34** **379,646.00**

**Total - Proposed for Commitment** **835,064.34**

*updated: February 15, 2020*

# REGIONAL DISTRICT OF CENTRAL OKANAGAN
# PERFORMANCE BASED BUDGETING AND MEASUREMENT

## SERVICE PARTICIPATION BY MEMBER

**USAGE TIPS:**

The purpose of this section is to help show the member areas which services they participate in and how the program is financed.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 PLANNING AND PERFORMANCE BASED BUDGET**

# SERVICE PARTICIPATION BY MEMBER SUMMARY

AT = Assessed Taxes
PT = Parcel Taxes
LSA = Local Service Area
SC = Service Contract
O = Other (see notes)

| Program: | Kelowna | | | | Peachland | | | | Lake Country | | | | West Kelowna | | | | Central Okanagan East | | | | Central Okanagan West | | | | WFN | Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | | |
| 001 -- Board | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | | |
| 002 -- Administration | | | | | | | | | | | | | | | | | | | | | | | | | | Admin Overhead Distribution |
| 003 -- Finance | | | | | | | | | | | | | | | | | | | | | | | | | | Admin Overhead Distribution |
| 004 -- Engineering Services | | | | | | | | | | | | | | | | | | | | | | | | | | Admin Overhead Distribution |
| 005 -- Human Resources | | | | | | | | | | | | | | | | | | | | | | | | | | Admin Overhead Distribution |
| 006- - Information Systems | | | | | | | | | | | | | | | | | | | | | | | | | | Admin Overhead Distribution |
| 007 -- Electoral Areas | | | | | | | | | | | | | | | | | x | | | | x | | | | | |
| 008 -- Electoral Area Central Okanagan West | | | | | | | | | | | | | | | | | | | | | x | | | | | |
| 009 -- Central Okanagan East Electoral Area | | | | | | | | | | | | | | | | | x | | | | | | | | | |
| 011 -- Regional Grants in Aid | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | | |
| 012 -- Grants - Area Westside | | | | | | | | | | | | | | | | | | | | | x | | | | | |
| 013 -- Grants - Central Okanagan East Electoral Area | | | | | | | | | | | | | | | | | x | | | | | | | | | |
| 017 -- Upper Ellison Fire Protection Boundary Ext | | | | | | | | | | | | | | | | | | x | | | | | | | | LSA Upper Ellison |
| 019 -- Electoral Areas Fire Prevention | | | | | | | | | | | | | | | | | x | | | | x | | | | | |
| 020 -- Lakeshore Road Fire Protection | | | | | | | | | | | | | | | | | x | | | | | | | | | LSA Lakeshore Rd |
| 021 -- Ellison Volunteer Fire Department | | | | x | | | | | | | | | | | | | x | | | | | | | | | LSA Ellison. Kelowna participating through Country Rhodes agreement |
| 022 -- Joe Rich Volunteer Fire Department | | | | | | | | | | | | | | | | | x | | | | | | | | | LSA Joe Rich & Goudie Rd. |
| 023 -- North Westside Rd. Volunteer Fire Dept. | | | | | | | | | | | | | | | | | | | | | x | | | | | LSA Fintry, Westshores, Killiney Beach |
| 024 -- Wilson's Landing Volunteer Fire Dept. | | | | | | | | | | | | | | | | | | | | | x | | | | | LSA Wilsons Landing, Traders Cove Only |
| 027 -- Ridgeview Fire Department | | | | | | | | | | | | | | | | | | | | | | x | | | | LSA Capital Financing |
| 028 -- June Springs Fire Protection | | | | | | | | | | | | | | | | | x | | | | | | | | | LSA outside Kelowna |
| 029 -- Brent Road Fire Protection | | | | | | | | | | | | | | | | | | | | | x | x | | | | LSA outside Peachland |
| 030 -- Regional Rescue Service | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | |

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**
**2021 PLANNING AND PERFORMANCE BASED BUDGET**

## SERVICE PARTICIPATION BY MEMBER SUMMARY

AT = Assessed Taxes
PT = Parcel Taxes
LSA = Local Service Area
SC = Service Contract
O = Other (see notes)

| Program: | Kelowna | | | | Peachland | | | | Lake Country | | | | West Kelowna | | | | Central Okanagan East | | | | Central Okanagan West | | | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | WFN | |
| 031-- 911 Emergency Number | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | |
| 040 -- Crime Stoppers | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | |
| 041 -- Victims/Witness Assistance | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | |
| 042 -- Regional Crime Prevention | | | | | x | | | | x | | | | x | | | | x | | | | x | | | | | |
| 043 -- Business Licenses | | | | | | | | | | | | | | | | | | | | x | | | | x | | License Fees |
| 044 -- Building Inspection | | | | | | | | | | | | | | | | | x | | | x | x | | | x | | Bylaw Fees - Taxation in 2013 |
| 046 -- Dog Control | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | | |
| 047 -- Mosquito Control | x | | | | | | | x | x | | | | x | | | | x | | | | | | | | | For West Kelowna, part of old Area G Only. Central Okanagan West participates via Grant in Aid. |
| 049 -- Prohibited Animal Control | x | | | | x | | | | | | | | x | | | | | | | | x | | | | | |
| 050 -- Transportation Demand Management (STPCO) | | | | | | | | | | | | | | | | | x | | | | x | | | | | |
| 051 -- Lakeshore Road Improvements | | | | | | | | | | | | | | | | | | x | | | | | | | | LSA |
| 058 -- Scotty Heights Street Lights | | | | | | | | | | | | | | | | | x | | | | | | | | | LSA |
| 085 -- Ellison Transit Services | | | | | | | | | | | | | | | | | x | | | | | | | | | LSA Ellison |
| 091 -- Effluent Disposal | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | |
| 092 -- SWM: Westside Waste Disposal & Recycling Centre | | | | | | | x | | | | | | | | x | | | | | | | x | | | x | |
| 093 -- SWM: Westside Sanitary Landfill (Closure) | | | | | | x | | | | | | | | x | | | | | | | | x | | | x | |
| 094 -- SWM: Solid Waste Management & Recycling | | | x | | | | x | | | | x | | | x | | | | x | | | | x | | | | |
| 095 -- SWM: Solid Waste Collection | | | | | | | | | | | | | | | | | | x | | | | x | | | | |
| 101 -- Okanagan Basin Water Board | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | |
| 102 -- Air Quality Monitoring | x | | | | x | | | | | | | x | x | | | | x | | | | x | | | | | LC - Service Contract |
| 105 -- Noise Abatement | | | | | | | | | | | | | | | | | x | | | | x | | | | | |
| 106 -- Untidy Premises | | | | | | | | | | | | | | | | | x | | | | x | | | | | |
| 110 -- Regional Planning | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | | |
| 111 -- Electoral Area Planning | | | | x | | | | x | | | | x | | | | x | x | | | | x | | | | | Fringe Area Participation by municipalities by agreement |
| 115 -- Insect Control | | | x | | x | | | | x | | | | | | | | x | | | | x | | | | | Lake Country and Peachland as Extended Service |

## REGIONAL DISTRICT OF CENTRAL OKANAGAN
## 2021 PLANNING AND PERFORMANCE BASED BUDGET

# SERVICE PARTICIPATION BY MEMBER SUMMARY

AT = Assessed Taxes
PT = Parcel Taxes
LSA = Local Service Area
SC = Service Contract
O = Other (see notes)

| Program: | Kelowna | | | | Peachland | | | | Lake Country | | | | West Kelowna | | | | Central Okanagan East | | | | Central Okanagan West | | | | WFN | Notes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | | |
| 116 -- Weed Control | | | | | x | | | | x | | | | | | | | | | | x | | | | x | | LSA part of Ellison & LSA COW. |
| 117 -- Sterile Insect Release | x | x | | | x | x | | | x | x | | | x | x | | | x | x | | | x | x | | | | |
| 118 -- Starling Control | x | | | | x | | | | x | | | | | | | | | | | x | | | | | | |
| 120 -- Economic Development Commission | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | | |
| 121 -- Ellison Heritage Community Centre | | | | | | | | | | | | | | | | | x | | | | | | | | | LSA Ellison. |
| 123 -- Joe Rich Community Hall | | | | | | | | | | | | | | | | | x | | | | | | | | | LSA Joe Rich |
| 124 -- Westside Municipal Recreation | | | | | | | | | | | | | | | | | | | | | x | | | | | LSA Central Okanagan West Transfer to West Kelowna |
| 125 -- Johnson Bentley Memorial Aquatic Centre | | | | | | | | | | | | | | | | | | | | | x | | | | | LSA Central Okanagan West Transfer to West Kelowna |
| 126 -- Killiney Community Hall | | | | | | | | | | | | | | | | | | | | | x | | | | | LSA Killiney |
| 131 -- Winfield Recreation Centre | x | | | | | | | | | | | | | | | | | | | | | | | | | |
| 142 -- Regional Parks | x | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | |
| 143 -- Westside Community Parks | | | | | | | | | | | | | | | | | | | | | x | | | | | |
| 144 -- Eastside Community Parks | | | | | | | | | | | | | | | | | x | | | | | | | | | |
| 171 -- Okanagan Regional Library | | | | | | | | | | | | | | | | | x | | | | x | | | | | |
| 188 -- Okanagan Regional Library Borrowing | | | | x | | | | x | | | | x | | | | x | | | | x | | | | x | | |
| 189 -- Fiscal - Member Municipal | | | | x | | | | x | | | | x | | | | | | | | | | | | | | MFA |
| 301 -- Killiney Beach Water System | | | | | | | | | | | | | | | | | | | | | | | | x | | LSA - Water Fees |
| 303 -- Falcon Ridge Water System | | | | | | | | | | | | | | | | | | | | x | | | | | | LSA - Water Fees |
| 305 -- Sunset Ranch Water System | | | | | | | | | | | | | | | | | | | | x | | | | | | LSA - Water Fees |
| 306 -- Trepanier Bench Water System | | | | | | | | | | | | | | | | | | | | | | | | x | | LSA (outside of Peachland) - Water Fees |
| 307 -- Westshore Water System | | | | | | | | | | | | | | | | | | | | | | | | x | | LSA - Water Fees |
| 310 -- Fintry / Shalal Water System | | | | | | | | | | | | | | | | | | | | | | x | | x | | LSA - Water Fees |
| 401 -- Westside Sewer System: Treatment Plant | | | | | | | x | | | | | | | | x | | | | | | | | | | x | Cost Sharing based on flows |
| 470 -- Westside Sewer: RDCO Lift Stations / Collector Systems | | | | | | | | | | | | | | | x | | | | | | | | | | x | |
| 471 -- Westside Sewer: WFN Lift Stations / Collector Systems | | | | | | | | | | | | | | | | | | | | | | | | | x | |
| 472 -- Westside Sewer: Peachland Lift Stations / Collector Systems | | | | | | | x | | | | | | | | | | | | | | | | | | | |

## REGIONAL DISTRICT OF CENTRAL OKANAGAN
## 2021 PLANNING AND PERFORMANCE BASED BUDGET

# SERVICE PARTICIPATION BY MEMBER SUMMARY

AT = Assessed Taxes
PT = Parcel Taxes
LSA = Local Service Area

SC = Service Contract
O = Other (see notes)

| Program: | Kelowna | | | | Peachland | | | | Lake Country | | | | West Kelowna | | | | Central Okanagan East | | | | Central Okanagan West | | | | WFN |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | AT | PT | SC | O | |
| 499 -- Ellison Sewer System #901 | | | | | | | | | | | | | | | | | | | | x | | | | | |

**Notes**
LSA - Fees Sunset Ranch

# Budget 2021 - Forecast of Year End Reserve Balances

*(Jan 1, 2021 Reserve Balance is Actual)*

| | | Operating Reserve Balance | | Equipment Replacement Reserve Balance | | Capital Facilities Reserve Balance | | Park Land Reserve Balance | | Parks Legacy Reserve Balance | | DCC Reserve Balance | | **Total Reserve Balances** | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *Actual* | ***Forecast*** | *Actual* | ***Forecast*** | *Actual* | ***Forecast*** | *Actual* | ***Forecast*** | *Actual* | ***Forecast*** | *Actual* | ***Forecast*** | ***Actual*** | ***Forecast*** |
| **Function** | **Service Area Name** | 01-Jan-21 | **31-Dec-21** | 01-Jan-21 | **31-Dec-21** | 01-Jan-21 | **31-Dec-21** | 01-Jan-21 | **31-Dec-21** | 01-Jan-21 | **31-Dec-21** | 01-Jan-21 | **31-Dec-21** | **01-Jan-21** | **31-Dec-21** |
| 001 | Legislative | 53,317 | **53,850** | 577 | **583** | 76,990 | **112,760** | - | - | - | - | - | - | **130,884** | **167,193** |
| 002 | Administrative | 93,705 | **29,642** | - | - | 772,251 | **795,229** | - | - | - | - | - | - | **865,956** | **824,871** |
| 003 | Finance | 336,310 | **317,235** | 230,186 | **191,079** | - | - | - | - | - | - | - | - | **566,496** | **508,314** |
| 004 | Engineering | 240,554 | **157,110** | 88,987 | **76,768** | - | - | - | - | - | - | - | - | **329,541** | **233,878** |
| 005 | Human Resourses | 27,467 | **37,742** | 74 | **3,075** | - | - | - | - | - | - | - | - | **27,540** | **40,817** |
| 006 | Information Systems | 99,121 | **70,112** | 278,389 | **302,708** | - | - | - | - | - | - | - | - | **377,509** | **372,820** |
| 007 | Gen Gov't Services - EA's | 50,194 | **63,896** | - | - | 146,602 | **95,144** | - | - | - | - | - | - | **196,796** | **159,040** |
| 008 | EA Central Okanagan West | 5,894 | **14,899** | - | - | - | - | - | - | - | - | - | - | **5,894** | **14,899** |
| 009 | EA Central Okanagan East | 1,718 | **11,501** | - | - | - | - | - | - | - | - | - | - | **1,718** | **11,501** |
| 019 | Electoral Area Fire Protection | 482 | **487** | - | - | 5,933 | **12,992** | - | - | - | - | - | - | **6,416** | **13,479** |
| 020 | Lakeshore Road Fire Protection | 301 | **304** | - | - | - | - | - | - | - | - | - | - | **301** | **304** |
| 021 | Ellison Fire Protection | 171,776 | **223,494** | 15,661 | - | 690,616 | **671,574** | - | - | - | - | - | - | **878,053** | **895,068** |
| 022 | Joe Rich Fire Protection | - | - | 25,506 | - | 515,534 | **586,466** | - | - | - | - | - | - | **541,040** | **586,466** |
| 023 | North Westside Fire Protection | - | - | 2 | - | 474,450 | **497,195** | - | - | - | - | - | - | **474,452** | **497,195** |
| 024 | Wilson's Landing Fire Protection | - | - | 66,186 | - | 194,255 | **149,125** | - | - | - | - | - | - | **260,441** | **149,125** |
| 027 | Ridgeview Fire | 392 | **467** | - | - | - | - | - | - | - | - | - | - | **392** | **467** |
| 028 | June Springs Fire Protection | 199 | **201** | - | - | - | - | - | - | - | - | - | - | **199** | **201** |
| 029 | Brent Road Fire Protection | 8,424 | **8,508** | 184 | **186** | 34,060 | **37,601** | - | - | - | - | - | - | **42,668** | **46,295** |
| 030 | Regional Rescue Services | 156,326 | **97,289** | 407,574 | **99,488** | - | | - | - | - | - | - | - | **563,899** | **196,777** |
| 031 | 911 Emergency Telephone Service | 229,955 | **42,255** | - | - | 43,259 | **24,502** | - | - | - | - | - | - | **273,214** | **66,757** |
| 040 | Crime Stoppers | 4,428 | **25,972** | 43,369 | **43,803** | - | - | - | - | - | - | - | - | **47,797** | **69,775** |
| 041 | Victims Services | 9,085 | **67,176** | 33,567 | **38,866** | - | - | - | - | - | - | - | - | **42,652** | **106,042** |
| 042 | Crime Prevention & Alarm Control | 46,360 | **59,824** | 63,624 | **74,761** | - | - | - | - | - | - | - | - | **109,984** | **134,585** |
| 043 | Business Licenses | 36,856 | **27,515** | 31,645 | **32,961** | - | - | - | - | - | - | - | - | **68,501** | **60,476** |
| 044 | Building Inspections | 410,524 | **344,659** | 137,827 | **139,205** | - | - | - | - | - | - | - | - | **548,351** | **483,864** |
| 544 | Bylaw Enforcement | 2,056 | **5,327** | - | - | - | - | - | - | - | - | - | - | **2,056** | **5,327** |
| 046 | Dog Control | 332,376 | **210,700** | 174,926 | **140,975** | 158,109 | **177,740** | - | - | - | - | - | - | **665,411** | **529,415** |
| 047 | Mosquito Control | 20,473 | **20,678** | 38,914 | **39,303** | - | - | - | - | - | - | - | - | **59,387** | **59,981** |
| 050 | Transportation Demand Management | 2,555 | - | - | - | - | - | - | - | - | - | - | - | **2,555** | - |
| 051 | Lakeshore Road Improvements | 1,710 | **1,752** | 74,448 | **75,192** | - | - | - | - | - | - | - | - | **76,158** | **76,944** |
| 058 | Scotty Heights Street Lights | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 085 | Ellison Transit Services | 24,882 | **24,131** | - | - | - | - | - | - | - | - | - | - | **24,882** | **24,131** |
| 091 | Effluent/Water Disposal site | 175,991 | **177,751** | 5,404 | **5,458** | 295,157 | **269,256** | - | - | - | - | - | - | **476,552** | **452,465** |
| 092 | Westside Transfer Station | 44,245 | **141,279** | 3,746 | **3,783** | 141,298 | **196,268** | - | - | - | - | - | - | **189,289** | **341,330** |
| 093 | Westside Sanitary Landfill | - | - | - | - | 342,065 | **314,196** | - | - | - | - | - | - | **342,065** | **314,196** |
| 094 | Solid Waste/Recycle Management | - | - | 60,270 | **67,873** | - | - | - | - | - | - | - | - | **60,270** | **67,873** |
| 095 | Solid Waste Collection | 87,013 | **177,883** | 202,887 | **204,916** | 40,082 | **39,297** | - | - | - | - | - | - | **329,982** | **422,096** |
| 102 | Air Quality Monitoring | 4,178 | **4,220** | - | - | - | - | - | - | - | - | - | - | **4,178** | **4,220** |
| 105 | Noise Abatement | 5,823 | **6,433** | 113 | **114** | - | - | - | - | - | - | - | - | **5,936** | **6,547** |
| 106 | Untidy Premises | 8,150 | **8,432** | 518 | **523** | - | - | - | - | - | - | - | - | **8,668** | **8,955** |
| 110 | Regional Planning | 33,911 | **34,250** | - | - | 4,790 | **5,930** | - | - | - | - | - | - | **38,701** | **40,180** |
| 111 | Electoral Area Planning | 111,182 | **112,294** | 52,536 | **46,153** | - | - | - | - | - | - | - | - | **163,718** | **158,447** |
| 115 | Noxious Insect Control | 7,038 | **7,108** | 16,344 | **16,507** | - | - | - | - | - | - | - | - | **23,382** | **23,615** |
| 116 | Weed Control | 56,647 | **63,213** | 52,927 | **58,456** | - | - | - | - | - | - | - | - | **109,574** | **121,669** |
| 120 | Economic Development Commission | 21,155 | **21,367** | 13,975 | **7,833** | - | - | - | - | - | - | - | - | **35,130** | **29,200** |
| 121 | Ellison Heritage Community Centre | 27,705 | **37,873** | 61,683 | **62,300** | 304,567 | **345,907** | - | - | - | - | - | - | **393,955** | **446,080** |
| 123 | Joe Rich Community Hall | 1,012 | **1,022** | - | - | 29,727 | **35,949** | - | - | - | - | - | - | **30,738** | **36,971** |
| 142 | Regional Parks | 213,786 | **353,924** | 331,490 | **266,889** | 7,734,184 | **9,214,261** | 1,307,068 | **102,185** | 27,488 | **27,763** | - | - | **9,614,016** | **9,965,022** |
| 143 | Westside Community Parks | - | - | 47,379 | **47,853** | 293,066 | **317,939** | 178,707 | **180,494** | - | - | - | - | **519,152** | **546,286** |
| 144 | Eastside Community Parks | - | - | 51,808 | **52,326** | 150,293 | **141,591** | 64,575 | **65,221** | - | - | - | - | **266,676** | **259,138** |
| 171 | Regional Library | - | - | 3,279 | **3,312** | - | - | - | - | - | - | - | - | **3,279** | **3,312** |
| 197 | Joe Rich Water System | - | - | - | - | 15,198 | **20,350** | - | - | - | - | - | - | **15,198** | **20,350** |
| 199 | Equipment Pool | - | - | 69,663 | **25,815** | - | - | - | - | - | - | - | - | **69,663** | **25,815** |
| 301 | Killiney Beach Water | - | - | 520,698 | **503,140** | 623,344 | **814,694** | - | - | - | - | - | - | **1,144,042** | **1,317,834** |
| 303 | Falconridge Water | - | - | 30 | **30** | 12,768 | **13,455** | - | - | - | - | - | - | **12,797** | **13,485** |
| 305 | Sunset Ranch Water | - | - | 356,999 | **299,292** | 161,334 | **268,701** | - | - | - | - | - | - | **518,333** | **567,993** |
| 306 | Trepanier Beach Water | - | - | - | - | 3,037 | **4,969** | - | - | - | - | - | - | **3,037** | **4,969** |
| 307 | Westshore Water | - | - | 1,445,142 | **1,080,621** | 732,991 | **1,005,050** | - | - | - | - | - | - | **2,178,133** | **2,085,671** |
| 310 | Upper Fintry/Valley of the Sun Water | - | - | 114,057 | **82,171** | 336,036 | **463,034** | - | - | - | - | - | - | **450,093** | **545,205** |
| 401 | Westside Sewer System | 226,058 | **248,319** | 325,082 | **125,722** | 1,413,407 | **1,106,253** | - | - | - | - | 3,773,809 | **3,977,893** | **5,738,356** | **5,458,187** |
| 470 | RDCO Lift Station | 6,346 | **6,409** | - | - | 617,838 | **691,054** | - | - | - | - | 2,380,797 | **54,355** | **3,004,982** | **751,818** |
| 472 | Peachland Lift Station | - | - | - | - | 177,538 | **202,984** | - | - | - | - | - | - | **177,538** | **202,984** |
| 499 | Ellison Sewer | - | - | 229,455 | **251,997** | - | - | - | - | - | - | - | - | **229,455** | **251,997** |
| | Community Works Fund | - | - | - | - | 3,568,714 | **3,510,833** | - | - | - | - | - | - | **3,568,714** | **3,510,833** |
| | **Reserve Balances** | **3,397,681** | **3,318,503** | **5,677,130** | **4,472,037** | **20,109,492** | **22,142,299** | **1,550,351** | **347,900** | **27,488** | **27,763** | **6,154,606** | **4,032,248** | **36,916,746** | **34,340,750** |

updated February 14, 2021

**TAB 10:**

## PART 1: 2021 Summary of Budgeted COVID 19 Restart Grant with Estimated Share Breakdown by Participants

| Cost Centre Name | Cost Centre | Amount | | Description | Share Based on Participation in Services | | | | | | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Kelowna | Peachland | Lake Country | West Kelowna | COW | COE | WFN | Other(Thru fees not requisition) | |
| Board | 001 | 72,100.00 | | RDCO Website | | | | | | | | | |
| Board | 001 | 22,500.00 | | 50% of Citizen Survey - includes COVID questions | | | | | | | | | |
| | | | 94,600.00 | | 67,277 | 2,464 | 6,730 | 14,770 | 1,749 | 1,610 | | | **94,600** |
| | | | | | | | | | | | | | |
| Administration | 002 | 25,000.00 | | Offset Covid Budget - Covid Expenses for org. | | | | | | | | | |
| Administration | 002 | 31,925.00 | | 50% of 2nd Custodian - extra cleaning | | | | | | | | | |
| Administration | 002 | 30,000.00 | | Touchless Door | | | | | | | | | |
| Administration | 002 | 60,000.00 | | 50% Front Counter reconfiguration of $120k (upper and down stairs) | | | | | | | | | |
| Administration | 002 | 30,096.00 | | Communications .4 FTE Added additonal hours for populating online information | | | | | | | | | |
| Administration | 002 | 15,000.00 | | Public engagement | | | | | | | | | |
| | | | 192,021.00 | | 67,543 | 9,150 | 7,796 | 50,934 | 21,151 | 14,642 | 12,347 | 8,459 | **192,021** |
| | | | | | | | | | | | | | |
| Finance | 003 | 8,000.00 | 8,000.00 | Overtime Associated with T4's (CRA CERB reqirements , Covid Grant Accounting, Tracking Systems) | 2,814 | 381 | 325 | 2,122 | 881 | 610 | 514 | 352 | **8,000** |
| | | | | | | | | | | | | | |
| Human Resources | 005 | 6,000.00 | 6,000.00 | Online Recruitment Software | 2,111 | 286 | 244 | 1,592 | 661 | 458 | 386 | 264 | **6,000** |
| | | | | | | | | | | | | | |
| IT | 006 | 5,000.00 | | TV's and Webcams in small meeting rooms for staff in cubicles to participate in online meetings | | | | | | | | | |
| IT | 006 | 36,000.00 | | Office 365 50% for Teams platform | | | | | | | | | |
| IT | 006 | 15,000.00 | | Jabber to allow remote redirection on internal phone system | | | | | | | | | |
| IT | 006 | 20,000.00 | | change over to laptops instead of desktops & other sorted equipment | | | | | | | | | |
| IT | 006 | 30,000.00 | | change over to laptops instead of desktops & other sorted equipment | | | | | | | | | |
| | | | 106,000.00 | | 37,286 | 5,051 | 4,304 | 28,117 | 11,676 | 8,083 | 6,816 | 4,669 | **106,000** |
| | | | | | | | | | | | | | |
| EDC | 120 | 20,000.00 | | Site Visitation Project | | | | | | | | | |
| EDC | 120 | 60,000.00 | | 60% of EDC Business Analyst Position required for Economic recovery | | | | | | | | | |
| | | | 80,000.00 | | 52,681 | 2,282 | 6,136 | 12,902 | 1,635 | 1,495 | 2,868 | | **80,000** |
| | | | | | | | | | | | | | |
| Solid Waste Mgmt | 094 | 4,000.00 | 4,000.00 | Delivery of Composters - can't hold collection at KLO office | 2,766 | 118 | 281 | 709 | 43 | 83 | | | **4,000** |
| | | | | | | | | | | | | | |
| Regional Parks | 142 | 30,000.00 | 30,000.00 | Covid Expenses | 19,755 | 856 | 2,301 | 4,838 | 613 | 561 | 1,076 | | **30,000** |
| | | | | | | | | | | | | | |
| Westside Parks | 143 | 1,000.00 | 1,000.00 | Covid Expenses | | | | | 1,000 | | | | **1,000** |
| | | | | | | | | | | | | | |

| Cost Centre Name | Cost Centre | Amount | | Description | Share Based on Participation in Services | | | | | | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Kelowna | Peachland | Lake Country | West Kelowna | COW | COE | WFN | Other(Thru fees not requisition) | |
| Eastside Parks | 144 | 500.00 | 500.00 | Covid Expenses | | | | | | 500 | | | 500 |
| | | | | | | | | | | | | | |
| WWTP | 401 | 4,500.00 | 4,500.00 | WWTP PPE & Other for Covid | | 351 | | 3,233 | | | 917 | | 4,500 |
| | | | | | | | | | | | | | |
| Vehicle Shop | 199 | 19,050.00 | | Mechanic - additional mtce of vehicles & equipment due to single driver policy | | | | | | | | | |
| Vehicle Shop | 199 | 2,500.00 | | PPE & Other for Mechanic Shop | | | | | | | | | |
| | | | 21,550.00 | | 7,580 | 1,027 | 875 | 5,716 | 2,374 | 1,643 | 1,386 | 949 | 21,550 |
| | | | | | | | | | | | | | |
| Ellison VFD | 021 | 5,000.00 | 5,000.00 | PPE & Other for VFD | | | | | | 5,000 | | | 5,000 |
| | | | | | | | | | | | | | |
| Joe Rich VFD | 022 | 4,500.00 | 4,500.00 | PPE & Other for VFD | | | | | | 4,500 | | | 4,500 |
| | | | | | | | | | | | | | |
| NWS VFD | 023 | 3,500.00 | 3,500.00 | PPE & Other for VFD | | | | | 3,500 | | | | 3,500 |
| | | | | | | | | | | | | | |
| Wilson's Landing | 024 | 2,250.00 | 2,250.00 | PPE & Other for VFD | | | | | 2,250 | | | | 2,250 |
| | | 563,421.00 | 563,421.00 | | | | | | | | | | |

**2020 Entries done in 2021 because surplus deficits had already been allocated/invoiced:**

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Vehicle Shop | 199 | 19,050.00 | | Mechanic - additional mtce of vehicles & equipment due to single driver policy | | | | | | | | | |
| Vehicle Shop | 199 | 1,312.62 | | 2020 Emergency Management Team allocation | | | | | | | | | |
| | | | 20,362.62 | | 7,163 | 970 | 827 | 5,401 | 2,243 | 1,553 | 1,309 | 897 | 20,362 |
| | | | | | | | | | | | | | |
| Alarm Control | 039 | 738.67 | 738.67 | 2021 Emergency Management Team allocation | | | | | | | | 739 | 738 |
| | | | | | | | | | | | | | |
| SWM: Landfill | 093 | 400.14 | 400.14 | 2022 Emergency Management Team allocation | | | | | | | | 400 | 400 |
| | | | | | | | | | | | | | |
| SWM: Waste Reduction | 094 | 3,883.03 | 3,883.03 | 2023 Emergency Management Team allocation | 2,686 | 115 | 273 | 688 | 42 | 81 | | | 3,883 |
| Additional Items | | 25,384.46 | 25,384.46 | | | | | | | | | | |
| | | 588,805.46 | 588,805.46 | | | | | | | | | | |
| | | | | **2021 Allocation** | 269,661 | 23,051 | 30,090 | 131,022 | 49,818 | 40,817 | 27,618 | 16,730 | 588,800 |
| | | | | **2020 Allocation** | 214,330 | 16,119 | 24,003 | 93,312 | 66,734 | 38,330 | 20,762 | 7,428 | 481,017 |
| | | | | **Total** | 483,991 | 39,170 | 54,093 | 224,334 | 116,552 | 79,147 | 48,380 | 24,157 | 1,069,817 |
| | | | | | | | | | EA Total: | 195,699 | | | |
| | | | | | | | | | | | | | 1,107,000 |
| | | | | GRANT | | | | | | | | | |
| | | | | Contingency: | | | | | | | | | 37,183 |

**TAB 10:**

## PART 2: 2020 Approved Summary of Budgeted COVID 19 Restart Grant with Estimated Share Breakdown by Participants

**Operating Portion:**

| Cost Centre | Cost Centre Name | Amount | | Description | Share Based on Participation in Services: Kelowna | Peachland | Lake Country | West Kelowna | COW | COE | WFN | Other(Thru fees not requisition) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 001 | Board | 14,846.25 | | Escribe Webcasting | | | | | | | | | |
| 001 | Board | 13,970.52 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **001** | **Total Board** | | **28,816.77** | | 20,648 | 747 | 1,962 | 4,430 | 537 | 494 | | | **28,816.77** |
| | | | | | | | | | | | | | |
| 002 | Administration | 24,878.47 | | Plexi Glass, PPE, Misc Covid Expenses | | | | | | | | | |
| 002 | Administration | 24,338.39 | | Additional Janitorial | | | | | | | | | |
| 002 | Administration | 30,971.75 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **002** | **Total Administration** | | **80,188.61** | | 28,206 | 3,821 | 3,256 | 21,270 | 8,833 | 6,114 | 5,156 | 3,532 | **80,188.61** |
| | | | | | | | | | | | | | |
| 003 | Finance | 500.53 | | Misc Covid Expenses | | | | | | | | | |
| 003 | Finance | 13,213.80 | | Interior Purchasing 10% of contract | | | | | | | | | |
| 003 | Finance | 33,169.77 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **003** | **Total Finance** | | **46,884.10** | | 16,491 | 2,234 | 1,903 | 12,436 | 5,164 | 3,575 | 3,015 | 2,065 | **46,884.10** |
| | | | | | | | | | | | | | |
| 004 | Engineering | 272.27 | | Face Masks | | | | | | | | | |
| 004 | Engineering | 6,242.05 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **004** | **Total Engineering** | | **6,514.32** | | 2,291 | 310 | 264 | 1,728 | 718 | 497 | 419 | 287 | **6,514.32** |
| | | | | | | | | | | | | | |
| 005 | Human Resources | 85.96 | | Misc Covid Expenses | | | | | | | | | |
| 005 | Human Resources | 12,406.09 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **005** | **Total Human Resources** | | **12,492.05** | | 4,394 | 595 | 507 | 3,314 | 1,376 | 953 | 803 | 550 | **12,492.05** |
| | | | | | | | | | | | | | |
| 006 | Information Systems | 4,344.50 | | Misc. Covid Expenses | | | | | | | | | |
| 006 | Information Systems | 14,101.63 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **006** | **Total Information Systems** | | **18,446.13** | | 6,488 | 879 | 749 | 4,893 | 2,032 | 1,407 | 1,186 | 813 | **18,446.13** |
| | | | | | | | | | | | | | |
| **007** | **Total Electoral Areas Only** | 179.29 | **179.29** | Emergency Management Team (10% of Wages) | | | | | 93 | 86 | | | **179.29** |
| | | | | | | | | | | | | | |
| **019** | **Total Electoral Areas Fire Prevention** | 2,879.29 | **2,879.29** | Emergency Management Team (10% of Wages) | | | | | 1,500 | 1,379 | | | **2,879.29** |
| | | | | | | | | | | | | | |
| 021 | Ellison Paid on Call Fire Dept | 3,894.45 | | PPE | | | | | | | | | |
| 021 | Ellison Paid on Call Fire Dept | 1,626.89 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **021** | **Total Ellison Paid on Call Fire Dept** | | **5,521.34** | | | | | | | 5,521.34 | | | **5,521.34** |
| | | | | | | | | | | | | | |
| 022 | Joe Rich Paid on Call Fire Dept | 3,271.32 | | PPE | | | | | | | | | |
| 022 | Joe Rich Paid on Call Fire Dept | 1,626.89 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **022** | **Total Joe Rich Paid on Call Fire Dept** | | **4,898.21** | | | | | | | 4,898.21 | | | **4,898.21** |
| | | | | | | | | | | | | | |
| 023 | North Westside Paid on Call Fire Dept | 3,878.14 | | PPE | | | | | | | | | |
| 023 | North Westside Paid on Call Fire Dept | 1,657.52 | | Emergency Management Team (10% of Wages) | | | | | 5,535.66 | | | | **5,535.66** |
| **023** | **Total NWS Paid on Call Fire Dept** | | **5,535.66** | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 024 | Wilson's Landing Paid on Call Fire Dept | 4,296.79 | | PPE | | | | | | | | | |
| 024 | Wilson's Landing Paid on Call Fire Dept | 1,626.89 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **024** | **Total Wilson's Landing Paid on Call Fire Dept** | | **5,923.68** | | | | | | 5,923.68 | | | | **5,923.68** |
| | | | | | | | | | | | | | |
| 030 | Regional Rescue | 3,749.54 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| 030 | Regional Rescue | 169.36 | | ESS PPE | | | | | | | | | |
| **030** | **Total Regional Rescue** | | **3,918.90** | | 2,599 | 112 | 288 | 625 | 81 | 74 | 140 | | **3,918.90** |
| | | | | | | | | | | | | | |
| **031** | **Total 911 Emergency Number** | 443.20 | **443.20** | Emergency Management Team (10% of Wages) | 294 | 13 | 33 | 71 | 9 | 8 | 16 | | **443.20** |
| | | | | | | | | | | | | | |
| 040 | Crime Stoppers | 302.77 | | Masks | | | | | | | | | |
| 040 | Crime Stoppers | 443.20 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **040** | **Total Crime Stoppers** | | **745.97** | | 495 | 21 | 55 | 119 | 15 | 14 | 27 | | **745.97** |
| | | | | | | | | | | | | | |

**TAB 10:**

## PART 2: 2020 Approved Summary of Budgeted COVID 19 Restart Grant with Estimated Share Breakdown by Participants

**Operating Portion:**

| Cost Centre | Cost Centre Name | Amount | | Description | Share Based on Participation in Services | | | | | | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Kelowna | Peachland | Lake Country | West Kelowna | COW | COE | WFN | Other(Thru fees not requisition) | |
| 041 | Victim Services | 941.12 | | Masks | | | | | | | | | |
| 041 | Victim Services | 738.67 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **041** | **Total Victim Services** | | **1,679.79** | | 1,114 | 48 | 123 | 268 | 35 | 32 | 60 | | **1,679.79** |
| | | | | | | | | | | | | | |
| 042 | Crime Prevention | 492.85 | | Masks, disinfectant Wipes | | | | | | | | | |
| 042 | Crime Prevention | 590.96 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **042** | **Total Crime Prevention** | | **1,083.81** | | 96 | 251 | 566 | 69 | 63 | 39 | - | | **1,083.81** |
| | | | | | | | | | | | | | |
| 044 | Building Inspections | 220.15 | | PPE | | | | | | | | | |
| 044 | Building Inspections | 2,954.70 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **044** | **Total Building Inspections** | | **3,174.85** | | | | | | 1,654 | 1,521 | | | **3,174.85** |
| | | | | | | | | | | | | | |
| 046 | Dog Control | 943.65 | | PPE | | | | | | | | | |
| 046 | Dog Control | 5,959.24 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **046** | **Total Dog Control** | | **6,902.89** | | 4,748 | 204 | 526 | 1,142 | 147 | 135 | | | **6,902.20** |
| | | | | | | | | | | | | | |
| 091 | **Total Effluent/Water Disposal Site** | 1,635.52 | **1,635.52** | Emergency Management Team (10% of Wages) | 1,172 | 42 | 111 | 251 | 30 | 28 | | | **1,635.52** |
| | | | | | | | | | | | | | |
| 092 | Westside Transfer Station | 943.95 | | PPE | | | | | | | | | |
| 092 | Westside Transfer Station | 827.57 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **092** | **Total Westside Transfer Station** | | **1,771.52** | | | 203 | | 1,005 | 247 | | 316 | | **1,771.52** |
| | | | | | | | | | | | | | |
| 095 | Solid Waste Collection | 8,532.43 | | Foregone Late Fees Revenue | | | | | | | | | |
| 095 | Solid Waste Collection | 595.93 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **095** | **Total Solid Water Collection** | | **9,128.36** | | | | | | 6105 | 3023 | | | **9,128.36** |
| | | | | | | | | | | | | | |
| **110** | **Total Regional Planning** | 2,216.02 | **2,216.02** | Emergency Management Team (10% of Wages) | 1,524 | 65 | 169 | 367 | 47 | 43 | | | **2,216.02** |
| | | | | | | | | | | | | | |
| **111** | **Total Electoral Planning** | 6,647.97 | **6,647.97** | Emergency Management Team (10% of Wages) | 2,534 | 36 | 51 | 502 | 2,776 | 751 | | | **6,647.97** |
| | | | | | | | | | | | | | |
| **120** | **Total Economic Development Commission** | 8,950.00 | **8,950.00** | Emergency Management Team (10% of Wages) | 5,936 | 255 | 658 | 1,428 | 184 | 169 | 320 | | **8,950.00** |
| | | | | | | | | | | | | | |
| **121** | **Total Ellison Heritage Community Centre** | 362.64 | **362.64** | Emergency Management Team (10% of Wages) | | | | | | 362.64 | | | **362.64** |
| | | | | | | | | | | | | | |
| **123** | **Total Joe Rich Community Centre** | 145.06 | **145.06** | Emergency Management Team (10% of Wages) | | | | | | 145.06 | | | **145.06** |
| | | | | | | | | | | | | | |
| **126** | **Total Killiney Community Hall** | 145.06 | **145.06** | Emergency Management Team (10% of Wages) | | | | | 145.06 | | | | **145.06** |
| | | | | | | | | | | | | | |
| 142 | Regional Parks | 147,686.33 | | Security, PPE, Portable Toilets | | | | | | | | | |
| 142 | Regional Parks | 3,412.64 | | Lost Revenue - Office Rentals | | | | | | | | | |
| 142 | Regional Parks | 2,624.63 | | Lost Revenue - Field Rentals | | | | | | | | | |
| 142 | Regional Parks | 5,535.78 | | Lost Revenue - Programs | | | | | | | | | |
| 142 | Regional Parks | 12,402.07 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **142** | **Total Regional Parks** | | **171,661.45** | | 113,860 | 4,887 | 12,615 | 27,395 | 3,528 | 3,246 | 6,130 | | **171,661.45** |
| | | | | | | | | | | | | | |
| 143 | Westside Community Parks | 887.19 | | PPE | | | | | | | | | |
| 143 | Westside Community Parks | 1,305.49 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **143** | **Total Westside Community Parks** | | **2,192.68** | | | | | | 2,193 | | | | **2,192.68** |
| | | | | | | | | | | | | | |
| 144 | Eastside Community Parks | 464.50 | | PPE | | | | | | | | | |
| 144 | Eastside Community Parks | 145.04 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **144** | **Total Eastside Community Parks** | | **609.54** | | | | | | | 610 | | | **609.54** |
| | | | | | | | | | | | | | |
| 301 | Killiney Beach Water System | 140.66 | | Disinfectant wipes | | | | | | | | | |
| 301 | Killiney Beach Water System | 6,678.24 | | Foregone Late Fees Revenue | | | | | | | | | |
| 301 | Killiney Beach Water System | 200.07 | | Emergency Management Team (10% of Wages) | | | | | | | | | |

**TAB 10:**

## PART 2: 2020 Approved Summary of Budgeted COVID 19 Restart Grant with Estimated Share Breakdown by Participants

**Operating Portion:**

| Cost Centre | Cost Centre Name | Amount | | Description | Share Based on Participation in Services | | | | | | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Kelowna | Peachland | Lake Country | West Kelowna | COW | COE | WFN | Other(Thru fees not requisition) | |
| **301** | **Total Killiney Beach Water System** | | **7,018.97** | | | | | | 7,019 | | | | **7,018.97** |
| | | | | | | | | | | | | | |
| 303 | Falcon Ridge Water System | 63.79 | | Disinfectant wipes | | | | | | | | | |
| 303 | Falcon Ridge Water System | 1,562.68 | | Foregone Late Fees Revenue | | | | | | | | | |
| 303 | Falcon Ridge Water System | 100.04 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **303** | **Total Falcon Ridge Water System** | | **1,726.51** | | | | | | | 1,727 | | | **1,726.51** |
| | | | | | | | | | | | | | |
| 305 | Sunset Water System | 207.05 | | Disinfectant wipes/masks | | | | | | | | | |
| 305 | Sunset Water System | 435.45 | | Foregone Late Fees Revenue | | | | | | | | | |
| 305 | Sunset Water System | 200.07 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **305** | **Total Sunset Water System** | | **842.57** | | | | | | | 843 | | | **842.57** |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 307 | Westshore Water System | 140.66 | | Disinfectant wipes | | | | | | | | | |
| 307 | Westshore Water System | 7,028.28 | | Foregone Late Fees Revenue | | | | | | | | | |
| 307 | Westshore Water System | 300.10 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **307** | **Total Westshore Water System** | | **7,469.04** | | | | | | 7,469 | | | | **7,469.04** |
| | | | | | | | | | | | | | |
| 310 | Upper Fintry Water System | 107.03 | | Disinfectant wipes | | | | | | | | | |
| 310 | Upper Fintry Water System | 2,617.78 | | Foregone Late Fees Revenue | | | | | | | | | |
| 310 | Upper Fintry Water System | 100.04 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **310** | **Total Upper Fintry Water System** | | **2,824.85** | | | | | | 2,825 | | | | **2,824.85** |
| | | | | | | | | | | | | | |
| 401 | Westside Waste Water Treatment | 6,305.47 | | PPE | | | | | | | | | |
| 401 | Westside Waste Water Treatment | 8,623.95 | | Emergency Management Team (10% of Wages) | | | | | | | | | |
| **401** | **Total Westside Waste Water Treatment** | | **14,929.42** | | | 1,170 | | 10,885 | | | 2,874 | | **14,929.42** |
| | | | | | | | | | | | | | |
| **470** | **Total RDCO Lift Station** | 35.62 | **35.62** | Disinfectant | | | | 28 | | | 7 | | **35.62** |
| | | | | | | | | | | | | | |
| **471** | **Total WFN Lift Station** | 30.17 | **30.17** | Disinfectant | | | | | | | 30 | | **30.17** |
| | | | | | | | | | | | | | |
| **472** | **Total Peachland Lift Station** | 30.16 | **30.16** | Disinfectant | | 30 | | | | | | | **30.16** |
| | | | | | | | | | | | | | |
| **499** | **Total Ellison Sewer System** | 324.03 | **324.03** | Emergency Management Team (10% of Wages) | | | | | | 324 | | | **324.03** |
| | | | | | | | | | | | | | |
| | **Total Operating** | 476,926.02 | **476,926.02** | | | | | | | | | | |

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**Capital Portion:**

| Cost Centre | Cost Centre Name | Amount | | Description | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 006 | Information Services | 2,066.82 | | Webcam's | | | | | | | | | |
| 006 | Information Services | 2,024.84 | | Laptops 3 | | | | | | | | | |
| | **Total Information Services Capital** | | **4,091.66** | | 1,439 | 195 | 166 | 1,085 | 451 | 312 | 263 | 180 | **4,091.66** |
| **Total for 2020 (Capital & Operating)** | | 481,017.68 | **$ 481,017.68** | | **214,330** | **16,119** | **24,003** | **93,312** | **66,734** | **38,330** | **20,762** | **7,428** | **481,017** |