



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

Thursday, March 18, 2021
8:30 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. FINANCIAL SERVICES

4.1. 2021 - 2025 Budget and 5-Year Financial Plan

4.1.1. Director of Financial Services Introduces the 2nd Draft of the 2021-2025 Financial Plan

1 - 64

4.1.2. Public Comment on the 2021 - 2025 Financial Plan

Due to the current Provincial Health Order in effect written public comment is received via email/letters.

- 4.1.3. Recommendation to Forward the Draft Budget for Final Consideration & Approval at the March 29, 2021 Board Meeting

Recommended Motion:

THAT the Governance & Services Committee receive for information the updated and additional 2021 – 2025 Financial Plan documentation;

AND FURTHER THAT any recommended amendments discussed today be made and brought forward to the Regional Board's final budget meeting on March 29, 2021.

5. ADJOURN



Governance & Services Committee

TO: Governance and Services Committee

FROM: Marilyn Rilkoff
Director of Financial Services

DATE: March 12, 2021

SUBJECT: Draft 2, RDCO 2021 – 2025 Budget and Financial Plan

Purpose: This second draft of the RDCO 2021 – 2025 Budget and Financial Plan is provided to the Committee with minimal changes for discussion.

Executive Summary:

Minor changes were directed as a result of the February 25th Governance and Services Committee meeting, and additional information has been received and incorporated. The Committee may wish to provide further direction to staff for the revision of the Plan for the final budget meeting on March 29, 2021.

The budgets for the following cost centres have been amended:

- 142 – Regional Parks – Add \$5.7m capital to land acquisition strategy using reserves, add \$480k misc. capital revenues.
- 046 – Dog Control – Add \$37k re COVID Restart Grant Usage, and reduce expenses by \$21k. Add \$15k Capital for tablets.
- 303 – Falcon Ridge Water System – Add emergency \$15k Intake Restoration project funded by Community Works Funds.
- 012 – Grants – Electoral Area Central Okanagan West – Reduced by \$3.1k.
- 102 – Air Quality – Add \$40k for Chipping Program.
- 195 – Feasibility Funds – Add \$50k New Regional Transportation Service Study and \$50k Regional First Nations Engagement Service Study.

RECOMMENDATION:

THAT the Governance & Services Committee receive for information the updated and additional 2021 – 2025 Financial Plan documentation;

AND FURTHER THAT any recommended amendments discussed today be made and brought forward to the Regional Board's final budget meeting on March 29, 2021.

Respectfully Submitted:



Marilyn Rilkoff
Director of Financial Services

Approved for Committee's Consideration



Brian Reardon, CAO

Implications of Recommendation:

| | |
|-----------------------------------|--|
| Strategic Plan: | Supported in a fiscally responsible manner. |
| General: | The Financial Plan provides the resources approved by the Board to carry out the RDCO's mandate. |
| Organizational: | Each Department is responsible for operating within the approved Financial Plan. |
| Financial: | Current year funding is approved via bylaw and fiscal planning for next four years. |
| Legal/Statutory Authority: | Local Government Act and Community Charter. Financial Plan Bylaw is approved prior to March 31 st . |

Background:

Draft 1 of the 2021 – 2025 Budget and Financial Plan was presented to the G&S Committee on February 25, 2021. Minor changes were requested and additional information received has been incorporated.

Financial Considerations:

The tax changes for RDCO General Taxes by Area from the Feb 25 to Mar 18 Drafts are shown below, and further detail is in Tab 4:

| | 2020 Total Tax per House. Avg House Value \$734,000 | 2021 House Value | Feb 25 Draft | | Mar 18 Draft | |
|--------------|--|---------------------|------------------------|-----------------------------------|------------------------|--------------------------------------|
| | | | 2021 | 2021 | 2021 | 2021 |
| | | | Total Tax per House | Change per Avg House over 2020 | Total Tax per House | Change per Avg House over 2020 |
| Kelowna | \$183.41 | \$750,000 | \$190.57 | \$7.16 3.902% | \$190.38 | \$6.97 3.800% |
| Peachland | 213.45 | 754,000 | \$222.05 | \$8.61 4.032% | \$221.76 | \$8.31 3.892% |
| Lake Country | 210.68 | 774,000 | \$225.38 | \$14.70 6.977% | \$224.66 | \$13.98 6.634% |
| West Kelowna | 203.34 | 753,000 | \$210.85 | \$ 7.51 3.693% | \$210.59 | \$7.25 3.566% |
| C. O. West | 665.92 | 746,500 | \$676.52 | \$ 10.59 1.591% | \$674.42 | \$ 8.49 1.275% |
| C. O. East | 535.31 | 739,000 | \$535.12 | \$ (0.19) (-0.036%) | \$534.82 | (\$0.49) (-0.091%) |

The changes that follow are differences from the Draft #1 Financial Plan presented February 25th – See the Binder Updates attached, specifically the Tab 5 pages:

142 – Regional Parks (Pages 7-8): Add \$5.7m to Land Acquisition Strategy Capital, funded by reserves. This has a significant impact on the Forecast of Year End Reserve Balances in Tab 8, reducing the 2021 year-end balance from \$34.3m to \$28.47m. Add \$25k for donations, and \$450k of revenue for the Scenic Canyon Land Exchange which will be transferred to the Land Reserve.

046 – Dog Control (Pages 17-18): Add \$37k COVID Restart Grant as directed at Feb 25th Budget meeting. Reduce operating expenses by \$21k for training and education, advertising and collection fees during pandemic. There is a reduction of \$0.76 per average home from the February 25th budget draft. The proposed increase of \$2.37 is reduced to \$1.61. Add \$15k to capital for tablet purchases.

303 – Falcon Ridge Water System (Pages 41-42): Add \$15.9k for Intake Restoration Capital Project. Proposing use of CWF of \$15k to fund, and remainder from reserves (Tab 6).

012 – Grants – Electoral Area Central Okanagan West (Pages 110-111): Reduce budget by \$3.1k as directed at Feb 25th Budget meeting. A decrease of \$1.80 for homes in Central Okanagan West results from the February 25th budget draft. The proposed increase of \$1.37 is now a decrease of \$0.43.

102 – Air Quality (Pages 130-131): Add \$40k to chipping program for 2021 as directed at the March 11th Board Meeting. This results in an increase of \$0.42 per average home from the February 25th budget draft. The proposed increase of \$0.03 is now \$0.45. (Lake Country participates through service invoice rather than tax requisition).

195 – Feasibility Funds (Pages 163-164): Add expenditures of \$50k for new Regional Transportation Service Study. Add \$50k for Regional First Nations Engagement Service Study as directed at the March 11th Board Meeting. Utilize Regional Feasibility Funds. Current Balance is \$100k. If services are established, those new services will repay the feasibility fund. If not, the fund will need to be replenished in the future via contributions through 001 – Board.

In Summary (Tab 3):

Operating Budgets now total \$56.8m vs \$56.7m in Draft 1 (Tab 3 – Pages 1-8, 10, & 12)

Capital Budgets now total \$18.7m vs \$12.4m in Draft 1 (Tab 3 - Pages 5, 9, 11, & 13).

Organizational Issues:

Providing funding for services.

External Implications:

Property Tax rates and services provided to taxpayers.

Alternative Recommendations:

As Directed by the Committee.

Attachment(s):

Budget Binder Updates:

Tab 3: 2021 Budget Summary

- *Replace All Pages: 2021 Budget Summary*

Tab 4: Budget Impact: Tax Requisitions & Rates

- *Replace All Pages*

Tab 5: Budget & Financial Plans By Service

- *Replace the following:*
 - *Insert/Replace Usage and Contents Pages at the beginning*
 - *Pages 7-8*
 - *Pages 17-18*
 - *Pages 41-42*
 - *Pages 110-111*
 - *Pages 130-131*
 - *Pages 163-164*

Tab 6: Grants

- *Replace Page*

Tab 8: Budget 2021 Forecast For Year End Reserve Balances

- *Replace Page*

Tab 10: COVID Restart Grant Distribution

- *Replace All Pages*

21-Mar-21

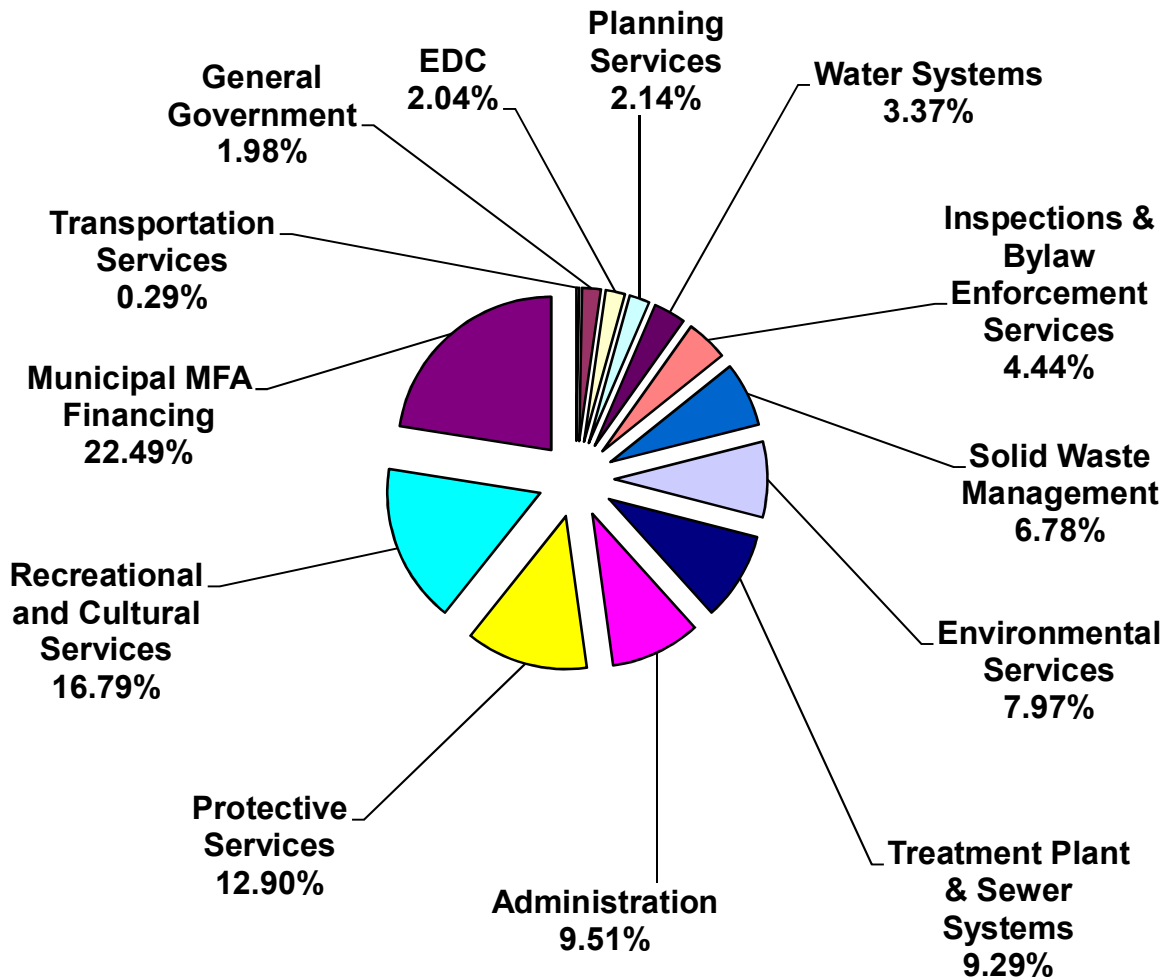
BUDGET BINDER UPDATES:

REPLACE NEXT PAGES IN SECTION

TAB 3 -- "2020 BUDGET SUMMARY"

REPLACE ALL PAGES

**2021 RDCO Operating Funds: General Revenue, Water,
Sewer, including Municipal MFA Financing
Total of All Operating Funds: \$56.8 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 | 5,400 | |
| 013 -- Grants - Central Okanagan East Area | 4,000 | |
| 195 -- Feasibility Studies | 100,000 | |
| Total General Government | | 1,126,216 |

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 | 1,598,882 |
| 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 | | 2,522,252 |
|---|--|------------------|

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 | 226,884 |
| 117 -- Sterile Insect Release Program | 1,402,314 |

| | | |
|-------------------------------------|--|------------------|
| Total Environmental Services | | 4,530,896 |
|-------------------------------------|--|------------------|

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 | | 56,819,460 |
|--|--|-------------------|

REGIONAL DISTRICT OF CENTRAL OKANAGAN

2021 BUDGETS SUMMARY

| | |
|------------------------------|-------------------|
| GENERAL REVENUE FUND: | |
| Revenues | \$ (49,629,233) |
| Expenditures | <u>49,629,233</u> |
| (Surplus)/Deficit | <u><u>0</u></u> |
| GENERAL CAPITAL FUND: | |
| Revenues | \$ (13,429,614) |
| Expenditures | <u>13,429,614</u> |
| (Surplus)/Deficit | <u><u>0</u></u> |
| WATER REVENUE FUND | |
| Revenues | \$ (1,913,294) |
| Expenditures | <u>1,913,294</u> |
| (Surplus)/Deficit | <u><u>0</u></u> |
| WATER CAPITAL FUND | |
| Revenues | \$ (696,293) |
| Expenditures | <u>696,293</u> |
| (Surplus)/Deficit | <u><u>0</u></u> |
| SEWER REVENUE FUND | |
| Revenues | \$ (5,276,933) |
| Expenditures | <u>5,276,933</u> |
| (Surplus)/Deficit | <u><u>0</u></u> |
| SEWER CAPITAL FUND | |
| Revenues | \$ (4,575,160) |
| Expenditures | <u>4,575,160</u> |
| (Surplus)/Deficit | <u><u>0</u></u> |
| DCC RESERVE FUNDS | |
| Revenues | \$ (3,579,610) |
| Expenditures | <u>3,579,610</u> |
| (Surplus)/Deficit | <u><u>0</u></u> |

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 | | (759,801) |

\$ (3,653,480)

Sale of Services, Donations, Sundry

(4,182,855)

Transfer from Landfill Closure Reserve

(53,290)

Transfer from Operating Reserves

(660,380)

Transfer from CWF Capital Facility Reserve Fund

(25,000)

Grants

(431,300)

Revenues from Own Sources

(932,399)

Conditional Transfers - Provincial

| | |
|-----------------------------|-------------|
| Electoral Area Requisitions | (4,214,785) |
| Parcel Taxes | (249,182) |
| Grants | (1,071,683) |

(5,535,650)

Conditional Transfers - Kelowna

| | |
|--------------|--------------|
| Requisition | (13,234,510) |
| Parcel Taxes | (274,229) |
| MFA Debt | (9,672,099) |

(23,180,838)

Conditional Transfers - Peachland

| | |
|--------------|-----------|
| Requisition | (561,757) |
| Parcel Taxes | (795) |
| MFA Debt | (326,042) |

(888,594)

Conditional Transfers - Lake Country

| | |
|--------------|-------------|
| Requisition | (1,509,640) |
| Parcel Taxes | (83,984) |
| MFA Debt | (1,148,676) |

(2,742,300)

Conditional Transfers - West Kelowna

| | |
|--------------|-------------|
| Requisition | (3,187,347) |
| Parcel Taxes | (10,859) |
| MFA Debt | (1,349,653) |

(4,547,859)

2020 Surplus

(2,795,288)

TOTAL REVENUES

\$ (49,629,233)

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 | | 5,400 |
| 013 -- Grants - Central Okanagan East Area | | 4,000 |
| 195 -- Feasibility Funds | | 100,000 |

Total General Government \$ **6,531,049**

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 | | 1,598,882 |
| 047 -- Mosquito Control | | 206,614 |
| 049 -- Prohibited Animal Control | | 1,097 |
| 118 -- Starling Control | | 20,209 |

Total Protective Services **9,667,364**

(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 & Recycling | 1,827,030 |
| 095 -- Solid Waste Collection | 648,313 |
| 101 -- Okanagan Basin Water Board | 2,263,718 |
| 102 -- Air Quality Monitoring | 226,884 |
| 105 -- Noise Abatement | 8,156 |
| 106 -- Untidy Premises | 13,668 |

Total Environmental Health 7,003,764

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 \$ 49,629,233

REGIONAL DISTRICT OF CENTRAL OKANAGAN

GENERAL CAPITAL FUND

2021 ANNUAL BUDGET

REVENUE

| | | | |
|---|----|-------------|-----------------|
| Transfer from Equipment Reserve Funds | \$ | (1,089,235) | |
| Transfer from CWF Capital Facility Reserve Fund | | (528,032) | |
| Transfer from Capital Facility Reserve Fund | | (9,420,288) | |
| Donations | | (66,200) | |
| Transfer from Park Land Reserve Fund | | (1,205,895) | |
| Grants | | (595,464) | |
| Proceeds of Sales | | (459,500) | |
| Transfer from General Revenue Fund | | (65,000) | |
| | | | \$ (13,429,614) |

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 | | 102,400 | |
| 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 | | 10,769,216 | |
| 143 -- Westside Community Parks | | 108,075 | |
| 144 -- Eastside Community Parks | | 46,985 | |
| 199 -- Vehicle Operations | | 72,836 | |
| | | | \$ 13,429,614 |

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 | \$ | (141,980) | |
| From CWF Capital Facilities Reserve Fund | | (63,183) | |
| Transfer from Equip. Reserve Fund | | (491,130) | |
| | | | \$ <u>(696,293)</u> |

EXPENDITURE

| | | | |
|---|--|---------|-------------------|
| 301 -- Killiney Beach Water | | 122,718 | |
| 303 -- Falcon Ridge Water | | 38,851 | |
| 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 | |
| | | | \$ <u>696,293</u> |

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 | |
| | | | \$ <u><u>(5,276,933)</u></u> |

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 | |
| | | \$ <u><u>5,276,933</u></u> |

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) | |
| | | | \$ <u><u>(4,575,160)</u></u> |

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 | |
| | | | \$ <u><u>4,575,160</u></u> |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

2021 ANNUAL BUDGET

DCC Reserve Funds

REVENUE

| | | |
|-------------|-----------------------|--------------------|
| Sewer DCC's | \$ <u>(3,579,610)</u> | <u>(3,579,610)</u> |
|-------------|-----------------------|--------------------|

EXPENDITURE

| | | |
|-------------------------|------------------|------------------|
| Transfer to DCC Reserve | <u>3,579,610</u> | <u>3,579,610</u> |
|-------------------------|------------------|------------------|

18-Mar-21

BUDGET BINDER UPDATES:

REPLACE NEXT PAGES IN SECTION

TAB 4 -- "BUDGET IMPACT: TAX
REQUISITION & RATES"

REPLACE ALL PAGES

**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 |
| RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020 | |
| City of Kelowna | 3 |
| District of Peachland | 4 |
| District of Lake Country | 5 |
| City of West Kelowna | 6 |
| Electoral Area Central Okanagan West | 7 |
| Electoral Area Central Okanagan East | 8 |
| EA LOCAL SERVICE AREAS RESIDENTIAL TAX RATE COMPARISON | 9 |
| TAX REQUISITION COMPARISON 2021 TO 2020 | |
| City of Kelowna | 10 |
| District of Peachland | 11 |
| District of Lake Country | 12 |
| City of West Kelowna | 13 |
| Electoral Area Central Okanagan West | 14 |
| Electoral Area Central Okanagan East | 15 |
| Westbank First Nation | 16 |
| 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

| | <i>2020 Total Tax per House. Avg House Value \$734,000</i> | <i>2021 House Value</i> | Feb 25 Draft | | Mar 18 Draft | |
|--------------|--|-----------------------------|------------------------|--------------------------------------|------------------------|--------------------------------------|
| | | | 2021 | 2021 | 2021 | 2021 |
| | | | Total Tax per House | Change per Avg House over 2020 | Total Tax per House | Change per Avg House over 2020 |
| Kelowna | \$183.41 | \$750,000 | \$190.57 | \$7.16 3.902% | \$190.38 | \$6.97 3.800% |
| Peachland | 213.45 | 754,000 | \$222.05 | \$8.61 4.032% | \$221.76 | \$8.31 3.892% |
| Lake Country | 210.68 | 774,000 | \$225.38 | \$14.70 6.977% | \$224.66 | \$13.98 6.634% |
| West Kelowna | 203.34 | 753,000 | \$210.85 | \$ 7.51 3.693% | \$210.59 | \$7.25 3.566% |
| C. O. West | 665.92 | 746,500 | \$676.52 | \$ 10.59 1.591% | \$674.42 | \$ 8.49 1.275% |
| C. O. East | 535.31 | 739,000 | \$535.12 | \$ (0.19) (-0.036%) | \$534.82 | (\$0.49) (-0.091%) |

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.

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

| | | <u>BCAA</u> <u>Residential</u> <u>Market</u> <u>Change %</u> | | |
|--------------------------|---------|---|---------|-----------|
| 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

| | <u>2021</u> | <u>2020</u> | <u>Tax Rate Diff</u> |
|--|----------------|-----------------------------------|----------------------|
| Tax Rates | | | |
| Land and Improvements | 0.2365 | 0.2321 | 0.0044 |
| 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) | \$ 7.02 | 3.96% | |
| 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) | \$ 6.96 | 3.800% | |

Completed Roll

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020 GENERAL SERVICES

| | <u>2021</u> | <u>2020</u> | <u>Tax Rate Diff</u> |
|--|--------------------------|-------------|---|
| Tax Rates | | | |
| Land and Improvements | 0.2804 | 0.2765 | 0.0039 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |
| Base Tax Increase (Decrease) | \$ 8.45 | | |
| 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) | | |
| Net Increase (Decrease) | Amount \$ 8.31 | | % Incr (Decr) for Avg Home 3.892% |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF LAKE COUNTRY

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

| | <u>2021</u> | <u>2020</u> | <u>Tax Rate Diff</u> |
|---|----------------------------|-----------------------------------|----------------------|
| Tax Rates | | | |
| Land and Improvements | <div>0.2729</div> | 0.2693 | 0.0037 |
| 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) | <div>\$ 13.61</div> | <div>6.885%</div> | |
| 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 | <div>\$ 0.13</div> | 1.260% | |
| | | | |
| Tax Increase (Decrease) on Improvements Only | | | |
| On a improvements valued at \$377,725 in 2021 | <div>\$ 0.24</div> | 9.171% | |
| | | | |
| Net Increase (Decrease) | <div>\$ 13.98</div> | <div>6.634%</div> | |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF WEST KELOWNA

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

| | <u>2021</u> | <u>2020</u> | <u>Tax Rate Diff</u> |
|--|--------------------------|-------------|---|
| Tax Rates | | | |
| Land and Improvements | 0.2660 | 0.2628 | 0.0032 |
| Land Only | 0.0268 | 0.0280 | -0.0012 |
| Improvements Only (very small service area) | 0.0075 | 0.0072 | 0.0003 |
| Base Tax Increase (Decrease) 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%) | \$ 7.41 | | 0.0384 |
| Tax Increase (Decrease) on Land Only On Land valued at \$385,523 in 2021 | \$ (0.16) | | -1.49% |
| Net Increase (Decrease) | Amount \$ 7.25 | | % Incr (Decr) for Avg Home 3.566% |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C. O. WEST

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020 GENERAL SERVICES

| | <u>2021</u> | <u>2020</u> | <u>Tax Rate Diff</u> |
|---|----------------|-----------------------------------|----------------------|
| Tax Rates | | | |
| Land and Improvements | 0.8290 | 0.8211 | 0.0079 |
| 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) | \$ 16.16 | 2.682% | |
| 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) | \$ 8.49 | 1.275% | |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CENTRAL OKANAGAN C.O. EAST

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020 GENERAL SERVICES

| | <u>2021</u> | <u>2020</u> | <u>Tax Rate Diff</u> |
|---|------------------|-----------------------------------|----------------------|
| Tax Rates | | | |
| Land and Improvements | 0.6451 | 0.6396 | 0.0054 |
| 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) | \$ 7.22 | 1.537% | |
| 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) | \$ (0.49) | -0.091% | |

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:

Tax Impact on a home assessed at \$746,500 in 2021
vs. \$734,000 in 2020

| | 2021 | 2020 | Difference | 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 | 641,484 | 550,015 | 91,469 | 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 | 163,556 | 132,715 | 30,841 | 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 | \$ 13,234,510 | \$ 12,752,837 | \$ 481,674 | 3.78% |

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 | 14,526,558 | 14,011,885 | 514,673 | 3.67% |
|--|-------------------|-------------------|----------------|--------------|

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF PEACHLAND

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
Section
Page #

| | 2021 | 2020 | Increase (Decrease) | |
|--|-------------------|-------------------|------------------------|---------------|
| 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 | 27,789 | 23,607 | 4,182 | 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 | 5,991 | 4,800 | 1,191 | 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 | \$ 561,756 | \$ 536,951 | \$ 24,805 | 4.62% |
| 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 | 1,285,508 | 1,267,379 | 18,129 | 1.43% |

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 | 74,715 | 60,944 | 13,771 | 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 | \$ 1,509,639 | \$ 1,388,169 | \$ 121,470 | 8.75% |
| 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 | 16,361 | 12,609 | 3,752 | 130 |
| SERVICES | 113,585 | 104,485 | 9,099 | 8.71% |
| * Lake Country is now providing its own GIS services internally. | | | | |
| TOTAL Change All Taxes and Services | 1,707,208 | 1,583,966 | 123,242 | 7.78% |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF WEST KELOWNA

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
Section
Page #

| | 2021 | 2020 | Increase (Decrease) | |
|---|---------------------|---------------------|------------------------|--------------|
| 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 | 157,114 | 132,338 | 24,776 | 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 | 35,907 | 28,472 | 7,435 | 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 | \$ 3,187,368 | \$ 3,019,706 | \$ 167,662 | 5.55% |

* 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 | 7,588,165 | 7,433,727 | 154,438 | 2.08% |
|--|------------------|------------------|----------------|--------------|

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C.O. WEST

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
Section
Page #

| | 2021 | 2020 | Increase (Decrease) | |
|---|---------------------|---------------------|------------------------|----------------|
| 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 | 6,647 | 7,387 | (740) | 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 | 19,913 | 17,041 | 2,872 | 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 | 4,251 | 3,449 | 802 | 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 | \$ 1,147,710 | \$ 1,113,952 | \$ 33,758 | 3.03% |
| 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 | 1,268,315 | 1,257,875 | 10,440 | 0.83% |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C.O. EAST

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
Section
Page #

| | 2021 | 2020 | Increase (Decrease) | |
|---|-------------------|-------------------|------------------------|---------------|
| 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 | 18,204 | 15,680 | 2,524 | 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 | 3,914 | 3,173 | 741 | 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 | \$ 831,021 | \$ 806,534 | \$ 24,487 | 3.04% |
| | | | | |
| 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 | 939,508 | 923,289 | 16,219 | 1.76% |

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 | | | Budget Section Page # |
|---|-------------|---------------------------------|---------------------------------|------------|---|--------|------------|-----------------------------|
| | | | | | 2021 | 2020 | Difference | |
| 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 | | 0.0154 | 0.0136 | 0.0018 | 11.57 | 9.96 | 1.61 | 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) | 126 |
| 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 | | 0.0031 | 0.0026 | 0.0005 | 2.36 | 1.91 | 0.45 | 130 |
| 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) | 132 |
| 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 | | | Budget Section Page # |
|---|-------------|---------------------------------|---------------------------------|------------|---|-------|------------|-----------------------------|
| | | | | | 2021 | 2020 | Difference | |
| 009 -- Electoral Area - Central Okanagan East | | 0.0225 | 0.0229 | (0.0004) | 16.60 | 16.81 | (0.21) | 124 |
| 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 |

| Elison Area | | Max Rate | 2021 RESIDENTIAL TAX RATE | 2020 RESIDENTIAL TAX RATE | Difference | Tax Impact on a home assessed at \$736,000 in 2021 vs. \$734,000 in 2020 | | | Budget Section Page # |
|--|--|-------------|---------------------------------|---------------------------------|------------|---|--------|------------|-----------------------------|
| | | | | | | 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 | 128 |
| 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 | | Max Rate | 2021 RESIDENTIAL TAX RATE | 2020 RESIDENTIAL TAX RATE | Difference | Tax Impact on a home assessed at \$750,000 in 2021 vs. \$734,000 in 2020 | | | Budget Section Page # |
|---------------------------------|--|-------------|---------------------------------|---------------------------------|------------|---|----------|------------|-----------------------------|
| | | | | | | 2021 | 2020 | Difference | |
| 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 | | | Budget Section Page # |
|---|-------------|---------------------------------|---------------------------------|------------|---|--------|------------|-----------------------------|
| | | | | | 2021 | 2020 | Difference | |
| 008 -- Electoral Area - Central Okanagan West | | 0.0196 | 0.0200 | (0.0004) | 14.61 | 14.65 | (0.04) | 122 |
| 012 -- Electoral Area Central Okanagan West Grants in Aid | | 0.0049 | 0.0056 | (0.0007) | 3.67 | 4.09 | (0.43) | 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 | | | Budget Section Page # |
|--|-------------|---------------------------------|---------------------------------|------------|---|-------|------------|-----------------------------|
| | | | | | 2021 | 2020 | Difference | |
| 007 -- Electoral Areas Only | | 0.0185 | 0.0164 | 0.0021 | 13.79 | 12.04 | 1.75 | 120 |
| 019 -- Electoral Area Fire Prevention | 0.1500 | 0.0382 | 0.0322 | 0.0060 | 28.55 | 23.64 | 4.91 | 71 |
| 044 -- Building Inspection & Bylaw Enforcement | | 0.0207 | 0.0211 | (0.0004) | 15.46 | 15.50 | (0.04) | 92 |
| 105 -- Noise Abatement | | 0.0044 | 0.0045 | (0.0001) | 3.29 | 3.30 | (0.01) | 21 |
| 106 -- Untidy Premises | | 0.0065 | 0.0066 | (0.0001) | 4.87 | 4.86 | 0.01 | 23 |
| 171 -- Okanagan Regional Library | | 0.1233 | 0.1270 | (0.0038) | 92.01 | 93.23 | (1.22) | 153 |
| SWM Parcel Tax | | | | | 41.36 | 48.77 | (7.41) | 63-70 |

* 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.

18-Mar-21

BUDGET BINDER UPDATES:

REPLACE NEXT PAGES IN SECTION

TAB 5 -- "BUDGET AND FINANCIAL PLANS"

REMOVE & REPLACE:

Pages:

Contents - All Pages

7-8

17-18

41-42

110-111

130-131

163-164

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

PARKS SERVICES -- Murray Kopp

| | |
|---|----|
| 121 -- Ellison Heritage Community Centre | 1 |
| 123 -- Joe Rich Community Hall | 3 |
| 126 -- Killiney Community Hall | 5 |
| 142 -- Regional Parks | 7 |
| 142 -- Regional Parks Capital Project Development Projects Detail 2020 Actual vs Budget & 2021 Budget | 9 |
| 142 -- Regional Parks Capital Project Development Projects Detail 2021- 2025 | 10 |
| 143 -- Westside Community Parks | 11 |
| 144 -- Eastside Community Parks | 13 |

ECONOMIC DEVELOPMENT AND BYLAW SERVICES -- Corie Griffiths

ECONOMIC DEVELOPMENT

| | |
|--|----|
| 120 -- Economic Development Commission | 15 |
|--|----|

BYLAW SERVICES

| | |
|----------------------------------|----|
| 046 -- Dog Control | 17 |
| 049 -- Prohibited Animal Control | 19 |
| 105 -- Noise Abatement | 21 |
| 106 -- Untidy Premises | 23 |
| 115 -- Insect Control | 25 |
| 116 -- Weed Control | 27 |

ENGINEERING SERVICES -- David Komaie

ENGINEERING SERVICES

| | |
|---------------------------------------|----|
| 004 -- Engineering Services | 29 |
| 047 -- Mosquito Control -- Nuisance | 31 |
| 058 -- Scotty Heights Street Lights | 33 |
| 091 -- Effluent / Water Disposal Site | 35 |
| 199 -- Vehicle Operations Reserves | 37 |

Water Systems:

| | |
|---|----|
| 301 -- Killiney Beach Water System | 39 |
| 303 -- Falcon Ridge Water System | 41 |
| 305 -- Sunset Ranch Water System | 43 |
| 306 -- Trepanier Bench Water System | 45 |
| 307 -- Westshore Water System | 47 |
| 310 -- Fintry / Shalal / Valley of the Sun Water System | 49 |

Sewer System and Treatment Plant:

| | |
|---|----|
| 401 -- Westside Sewer System: Treatment Plant | 51 |
| Estimated Revenue Breakdown by Partner | 53 |
| 470 -- Westside Sewer System: RDCO Lift Stations / Collector Systems | 55 |
| 471 -- Westside Sewer System: WFN Lift Station / Collector Systems | 57 |
| 472 -- Westside Sewer System: Peachland Lift Stations / Collector Systems | 59 |
| 499 -- Ellison Sewer System | 61 |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

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

SOLID WASTE MANAGEMENT

| | |
|--|----|
| 092 -- SWM: Westside Waste Disposal & Recycling Centre | 63 |
| 093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre | 65 |
| 094 -- SWM: Waste Reduction & Recycling Program | 67 |
| 095 -- SWM: Solid Waste Collection (Electoral Areas) | 69 |

FIRE & PROTECTION SERVICES

| | |
|---|----|
| 019 -- Electoral Areas Fire Prevention | 71 |
| 020 -- Lakeshore Road Fire Protection | 73 |
| 021 -- Ellison Volunteer Fire Department | 75 |
| 022 -- Joe Rich Volunteer Fire Department | 77 |
| 023 -- North Westside Rd. Volunteer Fire / Rescue Dept. | 79 |
| 024 -- Wilson's Landing Volunteer Fire Dept. | 81 |
| 028 -- June Springs Fire Protection | 83 |
| 029 -- Brent Road Fire Protection | 85 |
| 030 -- Regional Rescue Service | 87 |
| 030 -- Regional Rescue Service Breakdown | 89 |

COMMUNITY SERVICES -- Todd Cashin

INSPECTIONS SERVICES

| | |
|--|----|
| 043 -- Business Licenses | 90 |
| 044 -- General Bylaw Enforcement and Building Inspection | 92 |

PLANNING SERVICES

| | |
|--------------------------------|----|
| 110 -- Regional Planning | 94 |
| 111 -- Electoral Area Planning | 96 |

POLICING LIAISON SERVICES

| | |
|--|-----|
| 031-- 911 Emergency Number | 98 |
| 040 -- Crime Stoppers | 100 |
| 041 -- Victims Services | 102 |
| 042 -- Regional Crime Prevention & Alarm Control | 104 |

BOARD -- Brian Reardon

| | |
|--|-----|
| 001 -- Board | 106 |
| 011 -- Regional Grants In Aid | 108 |
| 012 -- Grants -- Westside Electoral Area | 110 |
| 013 -- Grants -- Central Okanagan East | 112 |
| 118 -- Starling Control | 114 |

REGIONAL DISTRICT OF CENTRAL OKANAGAN

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

CORPORATE SERVICES -- Brian Reardon

| | |
|---|-----|
| 002 -- Corporate Services & Administration | 116 |
| 005 -- Human Resources | 118 |
| 007 -- Electoral Areas | 120 |
| 008 -- Electoral Area Central Okanagan West | 122 |
| 009 -- Electoral Area Central Okanagan East | 124 |
| 050 -- Transportation Demand Management | 126 |
| 085 -- Ellison Transit Services | 128 |
| 102 -- Air Quality | 130 |
| 117 -- Sterile Insect Release | 132 |

COMMUNICATIONS AND INFORMATION SERVICES -- Jodie Foster

| | |
|----------------------------|-----|
| 006 -- Information Systems | 134 |
|----------------------------|-----|

FINANCIAL SERVICES -- Marilyn Rilkoff

| | |
|---|-----|
| 003 -- Finance | 136 |
| Fiscal Services Budgets Only: | 138 |
| 017 -- Upper Ellison Fire Protection Boundary Extension | 139 |
| 027 -- Ridgeview Fire Hall | 141 |
| 051 -- Lakeshore Road Improvements | 143 |
| 101 -- Okanagan Basin Water Board | 145 |
| 124 -- Westside Municipal Recreation | 147 |
| 125 -- Johnson Bentley Memorial Aquatic Centre | 149 |
| 131 -- Winfield Recreation Centre | 151 |
| 171 -- Okanagan Regional Library | 153 |
| 188 -- Regional Library Debt - Administration Building | 155 |
| 189 -- Fiscal - Member Municipal | 157 |
| Sewer Debt | 159 |
| DCC -- Development Cost Charges | 161 |
| 195 -- Feasibility Funds | 163 |

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 | (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) |
| Administration OH | 570,712 | 570,712 | 0 | 637,100 | 66,388 |
| COVID Restart Grant | (160,088) | (171,661) | a (11,573) | (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) | 4,137,014 | bc (251,770) |
| 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 | (25,000) | (5,000) |
| Proceeds of Sale | 0 | 0 | 0 | (450,000) | i (450,000) |
| 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 | (8,517,659) | (6,180,338) |
| Total Revenue | (4,026,461) | (893,597) | 3,132,864 | (10,769,216) | (6,742,755) |
| Expenses | | | | | |
| Parks Development (see detailed project list): | 2,556,644 | 760,454 | (1,796,190) | 3,040,035 | 483,391 |
| Transfer to Land Reserve | 0 | 0 | 0 | 450,000 | i 450,000 |
| Other Capital: | | | | | |
| 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) | 6,909,000 | f 5,812,746 |
| 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) | 10,769,216 | 6,742,755 |
| (Surplus) / Deficit | 0 | 0 | (0) | 0 | 0 |
| Capital Facility Reserve Bal at Y/E | | (7,734,184) | | (3,361,220) | c (4,372,964) |
| Equip. Reserve Fund Balance at Y/E | | (331,490) | | (266,889) | d (64,601) |
| Park Land Reserve Balance at Y/E | | (1,307,068) | | (552,185) | f,i (754,883) |
| Parks Legacy Reserve | | (27,488) | | (27,763) | (275) |
| Operating Reserve Balance at Y/E | | (213,786) | | (353,924) | e (140,138) |

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 \$4 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 expenditures, and has been adjusted back to originally 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'nten Regional Park Development.
- h. Donations: Central Okanagan Naturalists Club (CONC) \$20k, Bench Donations \$5k.
- i. If AAP Bylaw approved, Scenic Canyon Land Exchange. Transfer proceeds to land reserve.

| REGIONAL DISTRICT OF CENTRAL OKANAGAN 2021 - 2025 Five Year Program Budget Projection | | | | | | | | | |
|--|----------------|----|-----------------------------|--|-----------------------------|---|-----------------------------|---|-----------------------------|
| Program: 142 -- Regional Parks | | | | | | | | | |
| Department: Parks & Recreation | | | | | | | | | |
| General Revenue Fund Budgets | | | | | | | | | |
| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget |
| Revenue: | | | | | | | | | |
| Services - WFN | (305,906) | | (320,982) | | (333,954) | | (339,110) | | (346,762) |
| Sundry Rev. & Donations | (50,511) | | (50,511) | | (50,511) | | (50,511) | | (50,511) |
| Tax Requisition - Kelowna | (5,618,342) | | (5,887,456) | | (6,125,389) | | (6,219,961) | | (6,360,304) |
| Tax Requisition - Peachland | (243,386) | | (255,045) | | (265,352) | | (269,449) | | (275,528) |
| Tax Requisition - Lake Country | (654,380) | | (685,725) | | (713,437) | | (724,452) | | (740,798) |
| Tax Requisition - West Kelowna | (1,376,056) | | (1,441,969) | | (1,500,244) | | (1,523,406) | | (1,557,779) |
| Tax Req - EA Cent Ok. West | (174,405) | | (182,759) | | (190,144) | | (193,080) | | (197,437) |
| Tax Req - EA Cent Ok East | (159,440) | | (167,077) | | (173,829) | | (176,513) | | (180,496) |
| Grants | (49,600) | | (10,600) | | (10,600) | | (10,600) | | (10,600) |
| Previous Year's Surplus/Deficit | (518,766) | ae | (0) | | (0) | | 0 | | 0 |
| COVID Restart Grant | (30,000) | | 0 | | 0 | | 0 | | 0 |
| Administration OH | 637,100 | | 649,842 | | 674,179 | | 684,746 | | 704,616 |
| Transfer 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) |
| Expenses: | | | | | | | | | |
| Operations | 4,137,014 | b | 4,219,754 | | 4,291,946 | h | 4,359,220 | h | 4,485,716 |
| Transfer to Equip. Reserves | 145,262 | cd | 147,441 | | 149,652 | | 151,897 | | 154,176 |
| Transfer to Capital Facility Reserve | 4,111,416 | c | 4,173,087 | | 4,235,683 | | 4,299,219 | | 4,363,707 |
| Transfer to Operating Reserve | 138,000 | e | 0 | | 0 | | 0 | | 0 |
| Transfer 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 |
| | | | | | | | | | |
| (Surplus) / Deficit | (0) | | (0) | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| FTE's | 32.222 | | 32.2220 | | 33.112 | h | 34.002 | h | 35.782 |
| Tax Levy: | | | | | | | | | |
| Tax Requisition | (8,226,009) | | (8,620,031) | | (8,968,395) | | (9,106,861) | | (9,312,342) |
| Residential Tax Rate | 0.1348 | | 0.1399 | | 0.1441 | | 0.1449 | | 0.1467 |
| (per \$1000 of assessment) | | | | | | | | | |

| General Capital Fund Budgets | | | | | | | | | |
|---|----------------|----|-----------------------------|---|-----------------------------|---|-----------------------------|---|-----------------------------|
| | 2021 Budget | | 2022 Projected Budget | | 2023 Projected Budget | | 2024 Projected Budget | | 2025 Projected Budget |
| Revenue | | | | | | | | | |
| Grant | (357,484) | g | (119,161) | g | (183,325) | g | (365,282) | g | 0 |
| Donations | (25,000) | | 0 | | 0 | | 0 | | 0 |
| Proceeds of Sale | (450,000) | j | (2,000) | | (2,000) | | (2,000) | | (2,000) |
| Transfer From Park Land Reserves | (1,205,895) | f | 0 | | 0 | | 0 | | 0 |
| Transfer From Equip. Reserves | (213,178) | | (176,919) | | (178,853) | | (142,545) | | (187,396) |
| Transfer From Cap. Fac. Reserves | (8,517,659) | | (2,825,089) | | (2,984,964) | | (2,561,157) | | (1,763,425) |
| Total Revenue | (10,769,216) | | (3,123,169) | | (3,349,142) | | (3,070,984) | | (1,952,821) |
| Expenses | | | | | | | | | |
| Parks Development (see detailed project list): | 3,040,035 | | 2,089,250 | | 2,313,289 | | 2,071,439 | | 908,425 |
| Transfer to Land Reserve | 450,000 | j | 0 | | 0 | | 0 | | 0 |
| Other Capital: | | | | | | | | | |
| Software | 35,000 | | 0 | | 0 | | 0 | | 0 |
| Vehicles | 162,878 | | 108,605 | | 56,840 | | 56,840 | | 56,840 |
| Land Acquisition Strategy (from Land Reserves): | | | | | | | | | |
| Land Acquisition Strategy - Goats Peak Impr. | 117,003 | f | 0 | | 0 | | 0 | | 0 |
| Land Acquisition Strat - Other | 6,909,000 | f | 852,000 | | 852,000 | | 852,000 | | 852,000 |
| Benches | 5,000 | | 5,000 | | 5,000 | | 5,000 | | 5,000 |
| Equipment | 50,300 | | 68,314 | | 122,013 | | 85,705 | | 130,556 |
| Total Expenses | 10,769,216 | | 3,123,169 | | 3,349,142 | | 3,070,984 | | 1,952,821 |
| | | | | | | | | | |
| (Surplus) / Deficit | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | |
| Capital Facility Reserve Bal at Y/E | (3,361,220) | c | (4,756,311) | | (6,067,100) | | (7,883,213) | | (10,588,330) |
| Equip. Reserve Fund Balance at Y/E | (266,889) | cd | (240,079) | | (213,279) | | (224,764) | | (193,791) |
| Park Land Reserve Balance at Y/E | (552,185) | fj | (557,707) | | (563,284) | | (568,916) | | (574,606) |
| Parks Legacy Reserve at Y/E | (27,763) | | (28,041) | | (28,321) | | (28,604) | | (28,890) |
| | | | | | | | | | |
| Operating Reserve Balance at Y/E | (353,924) | e | (155,463) | | (157,018) | | (158,588) | | (160,174) |

- 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 expnditures, and has been adjusted back to originally 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.

h. Adding staff.

i. Donations: Central Okanagan Naturalists Club (CONC) \$20k, Bench Donations \$5k.

j. If AAP Bylaw approved, Scenic Canyon Land Exchange. Transfer proceeds to land reserve.

**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) | (641,484) | (91,654) |
| Tax Requisition - Peachland | (23,613) | (23,606) | 7 | (27,789) | (4,176) |
| Tax Requisition - Lake Country | (61,044) | (60,870) | 174 | (74,715) | (13,671) |
| Tax Requisition - West Kelowna | (132,370) | (132,432) | (62) | (157,114) | (24,744) |
| Tax Req - EA Cent Ok West | (17,055) | (17,042) | 13 | (19,913) | (2,858) |
| Tax Req - EA Cent Ok East | (15,713) | (15,688) | 25 | (18,204) | (2,491) |
| Previous Year's Surplus/Deficit | (207,223) | (207,223) | 0 | (118,111) | a 89,112 a |
| Administration OH | 209,503 | 209,503 | 0 | 235,448 | 25,945 |
| 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 | (37,000) | i (37,000) |
| Total Revenue | (1,514,845) | (1,430,869) | 83,976 | (1,598,882) | (84,037) |
| Expenses: | | | | | |
| Operations | 1,352,845 | 1,150,758 | a (202,087) a | 1,436,882 | b 84,037 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) | 1,598,882 | 84,037 |
| (Surplus) / Deficit | (0) | (118,111) | a (118,111) | (0) | (0) |
| FTE's | 11.360 | | | 11.360 | 0 |

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

| | | | |
|-----------|-----------|-------------|---|
| (799,625) | (939,219) | g (139,594) | g |
| 0.0136 | 0.0154 | 0.0018 | |

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 | (85,450) | (65,040) |
| Total Revenue | (40,960) | (26,603) | 14,357 | (102,400) | (61,440) |
| Expenses | | | | | |
| Vehicles/Bicycles | 7,020 | 8,260 | 1,240 | 50,000 | 42,980 |
| Computer Equipment | 0 | 0 | 0 | 15,450 | 15,450 |
| 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) | 102,400 | 61,440 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Equip. Reserve Fund Balance at Y/E | | (174,926) | | (125,371) | 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:

- 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.
- 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, Advertising \$12k, Collection Fees \$5k, Training \$4k.
- Grant to SPCA (Programs: spay & neuter, education, adoption).
- Equipment reserves required for upcoming vehicle and equipment replacements.
- Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
- 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.
- 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 | (641,484) | (817,180) | (867,359) | (911,232) | (931,638) |
| Tax Requisition - Peachland | (27,789) | (35,400) | (37,574) | (39,475) | (40,359) |
| Tax Requisition - Lake Country | (74,715) | (95,179) | (101,023) | (106,133) | (108,510) |
| Tax Requisition - West Kelowna | (157,114) | (200,145) | (212,435) | (223,181) | (228,179) |
| Tax Req - EA Cent Ok West | (19,913) | (25,367) | (26,925) | (28,286) | (28,920) |
| Tax Req - EA Cent Ok East | (18,204) | (23,190) | (24,614) | (25,859) | (26,438) |
| Previous Year's Surplus/Deficit | (118,111) a | (0) | 0 | 0 | (0) |
| Administration OH | 235,448 | 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) |
| COVID Restart Grant | (37,000) i | 0 | 0 | 0 | 0 |
| Total Revenue | (1,598,882) | (1,649,039) | (1,678,780) | (1,709,116) | (1,740,059) |
| Expenses: | | | | | |
| Operations | 1,436,882 b | 1,487,040 k | 1,516,780 | 1,547,116 | 1,578,058 |
| Grant to SPCA | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 |
| Transfer to Equipment Reserves | 35,000 c | 35,000 | 35,000 | 35,000 | 35,000 |
| Transfer to Facilities Reserve | 35,000 d | 35,000 | 35,000 | 35,000 | 35,000 |
| Total Expenses | 1,598,882 e | 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 | (939,219) | (1,196,461) | (1,269,930) | (1,334,166) | (1,364,044) |
| Residential Tax Rate | 0.0154 | 0.0194 | 0.0204 | 0.0212 | 0.0215 |
| (per \$1000 of assessment) | | | | | |

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 | (85,450) | (85,215) | 0 | 0 | (16,950) |
| Total Revenue | (102,400) | (121,265) | (10,300) | (10,300) | (27,250) |
| Expenses | | | | | |
| Vehicles/Bicycles | 50,000 | 55,140 | 0 | 0 | 0 |
| Computer Equipment | 15,450 | 0 | 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 | 102,400 | 121,265 | 10,300 | 10,300 | 27,250 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Equip. Reserve Fund Balance at Y/E | (125,371) d | (75,557) | (111,313) | (147,426) | (166,781) |
| 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

- 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.
- 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, Advertising \$12k, Collection Fees \$5k, Training \$4k.
- Grant to SPCA (Programs: spay & neuter, education, adoption).
- Equipment reserves required for upcoming vehicle and equipment replacements.
- Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
- 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.
- Using Operating reserve to reduce tax impact.
- Reduced budget revenues for Licensing \$28k, Impounding \$10k, and Adjudication \$10k based on 2020 actual revenue.
- Possibly use reserve to smooth impact of surplus reduction.
- Add COVID Restart Grant for foregone revenues for licenses, impounding, ticketing, and adjudication.
- Add back \$4k Training, \$12k Advertising, \$5k Collection Fees post pandemic.

**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) | (620) |
| COVID Restart Grant | 0 | (1,727) | b (1,727) b | 0 | 0 |
| Previous Year's Surplus/Deficit | 19 | 19 | (0) | (4,667) | (4,685) |
| UBCM Grant | 0 | 0 | 0 | (150,000) | (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 | (745) c |
| River Training Engineering Study | 0 | 0 | 0 | 150,000 | 150,000 |
| Transfer to Cap. Fac Reserves | 6,277 | 6,277 | 0 | 8,637 | 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) | (1) |
| Tsfr from Gas Tax Cap Fac. Rsrv | (15,016) | 0 | 15,016 | (30,000) | (14,984) |
| Transfer From Equip Reserves | (2,509) | (2,509) | 0 | 0 | 2,509 |
| Transfer From Cap. Fac. Reserve | (9,529) | (3,990) | 5,539 | (8,850) | 679 |
| Total Revenue | (27,054) | (6,499) | 20,555 | (38,851) | (11,797) |
| Expenses | | | | | |
| Metering | 0 | 0 | 0 | 2,650 | 2,650 |
| Distribution System Improvements | 0 | 0 | 0 | 1 | 1 |
| Reservoir | 8,554 | 6,315 | (2,239) | 0 | (8,554) |
| Water Treatment | 0 | 184 | 184 | 0 | 0 |
| Equipment/SCADA | 3,500 | 0 | (3,500) | 0 | (3,500) |
| Controls & Instrumentation | 15,000 | 0 | (15,000) | 0 | (15,000) |
| Equipment & Improvements | 0 | 0 | 0 | 36,200 | 36,200 |
| Total Expenses | 27,054 | 6,499 | (20,555) | 38,851 | 11,797 |
| (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) | | (12,555) | a |

2021 Budget Notes:

- Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- Surplus due to higher revenues from water user fees, unanticipated grant and lower contract services costs. Travel and legal costs were higher than expected.
- 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.
- Community Works Fund Gas Tax funding:
Previously approved Capital:
Hydrants \$15 k not yet budgeted for use in 2021
- 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
Intake Restoration \$15 k
- 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.
- UBCM Grant has been applied for for engineering study to support river training - 100% funding. Will only be done if funding obtained.
- 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.

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

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 |
|-----------------------------------|----------------|----|-----------------------------|---|-----------------------------|---|-----------------------------|---|-----------------------------|
| <u>Revenue:</u> | | | | | | | | | |
| 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) |
| 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) |
| <u>Expenses:</u> | | | | | | | | | |
| 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 |
| 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 |
|-------------------------------------|----------------|---|-----------------------------|---|-----------------------------|---|-----------------------------|---|-----------------------------|
| <u>Revenue</u> | | | | | | | | | |
| Capital Financing | (1) | f | 0 | | 0 | | 0 | | 0 |
| Tsfr from Gas Tax Cap Fac. Rsrv | (30,000) | e | 0 | | 0 | | 0 | | 0 |
| Transfer From Cap. Fac. Reserve | (8,850) | | (9,650) | | (9,650) | | (9,650) | | (9,650) |
| Total Revenue | (38,851) | | (9,650) | | (9,650) | | (9,650) | | (9,650) |
| <u>Expenses</u> | | | | | | | | | |
| 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 | 36,200 | e | 7,000 | i | 7,000 | i | 7,000 | i | 7,000 |
| Total Expenses | 38,851 | | 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 | (12,555) | a | (9,394) | i | (6,200) | i | (2,975) | i | 282 |

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
Intake Restoration \$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: 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 | (6,647) | 740 |
| Previous Year's Surplus/Deficit | (56) | (56) | 0 | 970 | 1,026 |
| Administration OH | 343 | 343 | 0 | 277 | (66) |
| Total Revenue | (7,100) | (7,100) | 0 | (5,400) | 1,700 |
| Expenses: | | | | | |
| Grants | 7,100 | 8,070 | 970 | 5,400 | (1,700) |
| Total Expenses | 7,100 | 8,070 | 970 | 5,400 | (1,700) |
| (Surplus) / Deficit | 0 | 970 | 970 | 0 | 0 |
| Tax Levy: | | | | | |
| Tax Requisition | (7,387) | | | (6,647) | 740 |
| Residential Tax Rate (per \$1000 of assessment) | 0.0056 | | | 0.0490 | 0.0434 |

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 | (6,647) | (8,936) | (8,936) | (8,936) | (8,936) |
| Previous Year's Surplus/Deficit | 970 | 0 | 0 | 0 | 0 |
| Administration OH | 277 | 436 | 436 | 436 | 436 |
| Total Revenue | (5,400) | (8,500) | (8,500) | (8,500) | (8,500) |
| Expenses: | | | | | |
| Grants | 5,400 | 8,500 | 8,500 | 8,500 | 8,500 |
| Total Expenses | 5,400 | 8,500 | 8,500 | 8,500 | 8,500 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Tax Levy: | | | | | |
| Tax Requisition | (6,647) | (8,936) | (8,936) | (8,936) | (8,936) |
| Residential Tax Rate (per \$1000 of assessment) | 0.0490 | 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: 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) | (8,552) | (1,697) |
| Services - Lake Country | (12,628) | (12,609) | 19 | (16,361) | (3,733) |
| Tax Requisition - Kelowna | (132,706) | (132,679) | 27 | (163,556) | (30,850) |
| Tax Requisition - Peachland | (4,799) | (4,796) | 3 | (5,991) | (1,192) |
| Tax Requisition - West Kelowna | (28,459) | (28,504) | (45) | (35,907) | (7,448) |
| Tax Req - EA Cent Ok. West | (3,452) | (3,450) | 2 | (4,251) | (799) |
| Tax Req - EA Cent Ok East | (3,177) | (3,176) | 1 | (3,914) | (737) |
| Previous Year's Surplus/Deficit | 0 | 0 | 0 | 1 | 1 |
| Administration OH | 8,856 | 8,856 | 0 | 11,647 | 2,791 |
| Total Revenue | (183,220) | (183,219) | 1 | (226,884) | (43,664) |
| Expenses: | | | | | |
| Operations | 183,220 | 183,220 | 0 | 226,884 | 43,664 |
| Total Expenses | 183,220 | 183,220 | 0 | 226,884 | 43,664 |
| (Surplus) / Deficit | 0 | 1 | 1 | 0 | 0 |

Tax Levy:

| | | | |
|---|-----------|-----------|----------|
| Tax Requisition | (172,593) | (213,619) | (41,026) |
| Residential Tax Rate (per \$1000 of assessment) | 0.0026 | 0.0031 | 0.0005 |

Operating Reserve Balance at Y/E (4,178) (4,220)

2021 Budget Notes:

a. Contract Cost increase & adding \$40k for Chipping program.

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

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 | (8,552) | (7,194) | (7,338) | (7,485) | (7,635) |
| Services - Lake Country | (16,361) | (13,745) | (14,019) | (14,300) | (14,586) |
| Tax Requisition - Kelowna | (163,556) | (137,403) | (140,152) | (142,954) | (145,814) |
| Tax Requisition - Peachland | (5,991) | (5,033) | (5,134) | (5,236) | (5,341) |
| Tax Requisition - West Kelowna | (35,907) | (30,166) | (30,769) | (31,384) | (32,012) |
| Tax Req - EA Cent Ok. West | (4,251) | (3,571) | (3,643) | (3,716) | (3,790) |
| Tax Req - EA Cent Ok East | (3,914) | (3,288) | (3,354) | (3,421) | (3,489) |
| Previous Year's Surplus/Deficit | 1 | 0 | 0 | (0) | 0 |
| Administration OH | 11,647 | 9,779 | 9,974 | 10,174 | 10,377 |
| Total Revenue | (226,884) | (190,621) | (194,434) | (198,322) | (202,289) |
| Expenses: | | | | | |
| Operations | 226,884 | 190,622 | 194,434 | 198,323 | 202,289 |
| Total Expenses | 226,884 | 190,622 | 194,434 | 198,323 | 202,289 |
| (Surplus) / Deficit | 0 | 0 | (0) | 0 | 0 |

Tax Levy:

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Tax Requisition | (213,619) | (179,461) | (183,052) | (186,711) | (190,446) |
| Residential Tax Rate | 0.0031 | 0.0026 | 0.0026 | 0.0027 | 0.0027 |
| (per \$1000 of assessment) | | | | | |

| | | | | | |
|----------------------------------|---------|---------|---------|---------|---------|
| Operating Reserve Balance at Y/E | (4,220) | (4,262) | (4,305) | (4,348) | (4,391) |
|----------------------------------|---------|---------|---------|---------|---------|

Notes

- a. Contract Cost increase & adding \$40k for Chipping program.
b. Removed additional \$40k for Chipping program catch up.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 195 -- Feasibility Funds

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 | (2,018) | (2,018) | 0 | 0 |
| Transfer from EA Feasibility Fund | 0 | 0 | 0 | 0 | 0 |
| Transfer from Regional Feasibility Fund | 0 | 0 | 0 | (100,000) | (100,000) |
| Total Revenue | 0 | (2,018) | (2,018) | (100,000) | (100,000) |
| Expenses: | | | | | |
| Regional Transportation Service Study | 0 | 0 | 0 | 50,000 | a 50,000 |
| Regional First Nations Engagement Service Study | 0 | 0 | 0 | 50,000 | a 50,000 |
| Transfer to EA Feasibility Fund | 0 | 861 | 861 | 0 | 0 |
| Transfer to Regional Feasibility Fund | 0 | 1,157 | 1,157 | 0 | 0 |
| Total Expenses | 0 | 2,018 | 2,018 | 100,000 | 100,000 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| Electoral Area Feasibility Fund Balance at Y/E | | (74,698) | | (75,445) | |
| Regional Feasibility Fund Balance at Y/E | | (100,374) | | (378) | a |

2021 Budget Notes:

- a. If service is established, that service will repay the feasibility fund. If not, the Feasibility Fund will need to be rebuilt via contributions through 001 -- Board.

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

Program: 195 -- Feasibility Funds

Department: Fiscal Services

General Revenue Fund Budgets

| | 2021 Budget | 2022 Projected Budget | 2023 Projected Budget | 2024 Projected Budget | 2025 Projected Budget |
|--|----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Revenue:</u> | | | | | |
| Transfer from Regional Feasibility Fund | (100,000) | 0 | 0 | 0 | 0 |
| Total Revenue | (100,000) | 0 | 0 | 0 | 0 |
| <u>Expenses:</u> | | | | | |
| Regional Transportation Service Study | 50,000 | 0 | 0 | 0 | 0 |
| Regional First Nations Engagement Service Study | 50,000 | 0 | 0 | 0 | 0 |
| Total Expenses | 100,000 | 0 | 0 | 0 | 0 |
| (Surplus) / Deficit | 0 | 0 | 0 | 0 | 0 |
| EA Feasibility Fund Y/E Balance | (75,445) | (76,199) | (76,961) | (77,731) | (78,508) |
| Regional Feasibility Fund Y/E Balance | (378) | (382) | (385) | (389) | (393) |

Notes

a. If service is established, that service will repay the feasibility fund. If not, the Feasibility Fund will need to be rebuilt via contributions through 001 -- Board.

18-Mar-21

BUDGET BINDER UPDATES:

TAB 6 -- "2021 Budget - Community Works Fund Projects"

REPLACE ALL

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 |
| 303 | Falcon Ridge Water System | Intake Restoration | | 15,000.00 |
| | | Total for C.O. East Electoral Area | 242,170.43 | 170,000.00 |
| 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

394,646.00

Total - Proposed for Commitment

850,064.34

18-Mar-21

BUDGET BINDER UPDATES:

TAB 8 -- "Budget 2021 - Forecast of Year End Reserve Balances"

REPLACE ALL

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 Resources | 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 |
| 044 | Bylaw Enforcement | 2,056 | 5,327 | - | - | - | - | - | - | - | - | - | - | 2,056 | 5,327 |
| 046 | Dog Control | 332,376 | 210,700 | 174,926 | 125,371 | 158,109 | 177,740 | - | - | - | - | - | - | 665,411 | 513,811 |
| 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 | 3,361,220 | 1,307,068 | 102,185 | 27,488 | 27,763 | - | - | 9,614,016 | 4,111,981 |
| 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 | 12,555 | - | - | - | - | - | - | 12,797 | 12,585 |
| 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 Fintny/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 | 3,495,683 | - | - | - | - | - | - | 3,568,714 | 3,495,683 |
| | Reserve Balances | 3,397,681 | 3,318,503 | 5,677,130 | 4,456,433 | 20,109,492 | 16,273,208 | 1,550,351 | 347,900 | 27,488 | 27,763 | 6,154,606 | 4,032,248 | 36,916,746 | 28,456,055 |

18-Mar-21

BUDGET BINDER UPDATES:

**TAB 10 -- "2021 & 2020 COVID 19 RESTART GRANT
DISTRIBUTION SUMMARIES AND BREAKDOWNS"**

REPLACE ALL

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 |
|------------------|-------------|-----------|------------|--|
| Board | 001 | 72,100.00 | | RDCO Website |
| Board | 001 | 22,500.00 | | 50% of Citizen Survey - includes COVID questions |
| | | | 94,600.00 | |
| 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 additional hours for populating online information |
| Administration | 002 | 15,000.00 | | Public engagement |
| | | | 192,021.00 | |
| Finance | 003 | 8,000.00 | 8,000.00 | Overtime Associated with T4's (CRA CERB requirements , Covid Grant Accounting, Tracking Systems) |
| Human Resources | 005 | 6,000.00 | 6,000.00 | Online Recruitment Software |
| 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 | |
| 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 | |
| Dog Control | 046 | 37,000.00 | 37,000.00 | Foregone Revenue for Licensing, Impounding, Ticketing, Adjudication |
| Solid Waste Mgmt | 094 | 4,000.00 | 4,000.00 | Delivery of Composters - can't hold collection at KLO office |
| Regional Parks | 142 | 30,000.00 | 30,000.00 | Covid Expenses |
| Westside Parks | 143 | 1,000.00 | 1,000.00 | Covid Expenses |

| Share Based on Participation in Services | | | | | | | | Total |
|--|-----------|--------------|--------------|--------|--------|--------|----------------------------------|---------|
| Kelowna | Peachland | Lake Country | West Kelowna | COW | COE | WFN | Other(Thru fees not requisition) | |
| 67,277 | 2,464 | 6,730 | 14,770 | 1,749 | 1,610 | | | 94,600 |
| 67,543 | 9,150 | 7,796 | 50,934 | 21,151 | 14,642 | 12,347 | 8,459 | 192,021 |
| 2,814 | 381 | 325 | 2,122 | 881 | 610 | 514 | 352 | 8,000 |
| 2,111 | 286 | 244 | 1,592 | 661 | 458 | 386 | 264 | 6,000 |
| 37,286 | 5,051 | 4,304 | 28,117 | 11,676 | 8,083 | 6,816 | 4,669 | 106,000 |
| 52,681 | 2,282 | 6,136 | 12,902 | 1,635 | 1,495 | 2,868 | | 80,000 |
| 24,365 | 1,056 | 2,838 | 5,967 | 756 | 692 | 1,326 | | 37,000 |
| 2,766 | 118 | 281 | 709 | 43 | 83 | | | 4,000 |
| 19,755 | 856 | 2,301 | 4,838 | 613 | 561 | 1,076 | | 30,000 |
| | | | | 1,000 | | | | 1,000 |

| | | | | |
|------------------|-----|-----------|-----------|--|
| Eastside Parks | 144 | 500.00 | 500.00 | Covid Expenses |
| | | | | |
| WWTP | 401 | 4,500.00 | 4,500.00 | WWTP PPE & Other for Covid |
| | | | | |
| 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 | |
| | | | | |
| Ellison VFD | 021 | 5,000.00 | 5,000.00 | PPE & Other for VFD |
| | | | | |
| Joe Rich VFD | 022 | 4,500.00 | 4,500.00 | PPE & Other for VFD |
| | | | | |
| NWS VFD | 023 | 3,500.00 | 3,500.00 | PPE & Other for VFD |
| | | | | |
| Wilson's Landing | 024 | 2,250.00 | 2,250.00 | PPE & Other for VFD |

600,421.00 600,421.00

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 | |
| | | | | |
| Alarm Control | 039 | 738.67 | 738.67 | 2021 Emergency Management Team allocation |
| | | | | |
| SWM: Landfill | 093 | 400.14 | 400.14 | 2022 Emergency Management Team allocation |
| | | | | |
| SWM: Waste Reduction | 094 | 3,883.03 | 3,883.03 | 2023 Emergency Management Team allocation |

Additional Items 25,384.46 25,384.46
625,805.46 625,805.46

2021 Allocation

2020 Allocation

Total

GRANT
Contingency:

| | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| 500 | | | | | | | | 500 |
| 351 | | 3,233 | | 917 | | 4,500 | | |
| | | | | | | | | |
| 7,580 | 1,027 | 875 | 5,716 | 2,374 | 1,643 | 1,386 | 949 | 21,550 |
| | | | | | 5,000 | | 5,000 | |
| | | | | | 4,500 | | 4,500 | |
| | | | | | 3,500 | | 3,500 | |
| | | | | | 2,250 | | 2,250 | |

| | | | | | | | | |
|-------|-----|-----|-------|-------|-------|-------|-----|--------|
| 7,163 | 970 | 827 | 5,401 | 2,243 | 1,553 | 1,309 | 897 | 20,362 |
| | | | | | | | 739 | 738 |
| | | | | | | | 400 | 400 |
| 2,686 | 115 | 273 | 688 | 42 | 81 | | | 3,883 |

| | | | | | | | | |
|---------|--------|--------|---------|-----------|--------|--------|--------|-----------|
| 294,026 | 24,106 | 32,928 | 136,989 | 50,575 | 41,509 | 28,945 | 16,730 | 625,800 |
| 214,330 | 16,119 | 24,003 | 93,312 | 66,734 | 38,330 | 20,762 | 7,428 | 481,017 |
| 508,356 | 40,225 | 56,931 | 230,301 | 117,309 | 79,839 | 49,706 | 24,157 | 1,106,817 |
| | | | | EA Total: | | | | |
| | | | | | | | | 1,107,000 |
| | | | | | | | | 183 |

TAB 10:
PART 2: 2020 Approved Summary of Budgeted COVID 19 Restart Grant with Estimated Share Breakdown by Participants

| Operating Portion: | | | | | Share Based on Participation in Services | | | | | | | | Total |
|--------------------|---|-----------|-----------|--|--|-----------|--------------|--------------|----------|----------|-------|-----------------------------------|-----------|
| Cost Centre | Cost Centre Name | Amount | | Description | Kelowna | Peachland | Lake Country | West Kelowna | COW | COE | WFN | Other(Thru fees not requisition) | |
| 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) | | | | | | | | | |
| 023 | Total NWS Paid on Call Fire Dept | | 5,535.66 | | | | | | 5,535.66 | | | | 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 |

