

REGIONAL DISTRICT OF CENTRAL OKANAGAN 2019 BUDGET AND FINANCIAL PLAN 2019 - 2023

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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
Funds Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
GENERAL REVENUE FUND:					
Revenues	\$ (52,386,775)	(47,731,176)	(46,557,109)	(47,058,872)	(47,196,686)
Expenditures	\$ 52,386,775	47,731,176	46,557,109	47,058,872	47,196,686
(Surplus)/Deficit	\$ 0	0	0	0	0
GENERAL CAPITAL FUND:					
Revenues	\$ (7,367,770)	(3,763,432)	(2,047,364)	(2,647,654)	(2,996,352)
Expenditures	\$ 7,367,770	3,763,432	2,047,364	2,647,654	2,996,352
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER REVENUE FUND					
Revenues	\$ (1,683,851)	(1,638,668)	(1,964,476)	(1,977,109)	(1,990,605)
Expenditures	\$ 1,683,851	1,638,668	1,964,476	1,977,109	1,990,605
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER CAPITAL FUND					
Revenues	\$ (1,413,748)	(7,303,690)	(93,540)	(93,540)	(95,660)
Expenditures	\$ 1,413,748	7,303,690	93,540	93,540	95,660
(Surplus)/Deficit	\$ 0	0	0	0	0
SEWER REVENUE FUND					
Revenues	\$ (4,846,364)	(4,921,395)	(5,002,538)	(5,085,402)	(5,170,090)
Expenditures	\$ 4,846,364	4,921,396	5,002,538	5,085,402	5,170,090
(Surplus)/Deficit	\$ 0	0	0	0	0
SEWER CAPITAL FUND					
Revenues	\$ (755,823)	(380,225)	(327,010)	(330,100)	(327,010)
Expenditures	\$ 755,823	380,225	327,010	330,100	327,010
(Surplus)/Deficit	\$ 0	0	0	0	0

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
GENERAL REVENUE FUND**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE SUMMARY					
Conditional Transfers - Provincial					
Electoral Area CO West Requisitions	\$ (1,984,745)	(2,096,670)	(2,146,547)	(2,200,493)	(2,249,156)
Electoral Area CO East Requisitions	(1,920,899)	(2,024,696)	(2,102,555)	(2,179,392)	(2,248,231)
Parcel Taxes	(228,723)	(228,723)	(228,723)	(228,723)	(228,723)
Conditional Transfers - Kelowna					
Requisition	(12,128,186)	(12,849,073)	(13,191,408)	(13,544,192)	(13,787,375)
Parcel Taxes	(307,122)	(307,122)	(307,122)	(307,122)	(307,122)
MFA Debt	(14,980,146)	(11,547,304)	(10,341,393)	(10,317,177)	(10,100,911)
Conditional Transfers - Peachland					
Requisition	(522,306)	(554,694)	(569,439)	(584,870)	(595,489)
Parcel Taxes	(794)	(794)	(794)	(794)	(794)
MFA Debt	(348,164)	(348,164)	(348,164)	(348,164)	(286,024)
Conditional Transfers - Lake Country					
Requisition	(1,305,509)	(1,386,571)	(1,424,721)	(1,463,364)	(1,490,000)
Parcel Taxes	(97,424)	(97,424)	(97,424)	(97,424)	(97,424)
MFA Debt	(1,437,158)	(1,365,483)	(1,140,703)	(1,021,346)	(970,982)
Conditional Transfers - West Kelowna					
Requisition	(2,917,776)	(3,096,682)	(3,176,823)	(3,262,059)	(3,320,409)
Parcel Taxes	(13,259)	(13,259)	(13,259)	(13,259)	(13,259)
MFA Debt	(1,781,677)	(1,687,749)	(1,586,725)	(1,454,873)	(1,358,156)
Other Revenues	(9,914,852)	(10,126,768)	(9,881,308)	(10,035,620)	(10,142,631)
Prior Year Surplus	(2,498,035)	0	0	0	0
TOTAL REVENUES	<u>(52,386,775)</u>	<u>(47,731,176)</u>	<u>(46,557,109)</u>	<u>(47,058,872)</u>	<u>(47,196,686)</u>

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
EXPENDITURE SUMMARY					
General Government Services					
001 -- Regional District Board	\$ 691,578	691,654	704,787	718,182	731,846
002 -- Administration	1,585,360	1,615,784	1,683,326	1,713,993	1,745,273
003 -- Finance	1,387,822	1,282,041	1,307,022	1,332,502	1,358,492
004 -- Engineering	417,512	295,221	300,965	306,824	312,801
005 -- Human Resources	343,435	325,916	332,434	339,082	345,864
006 -- Information Systems	1,009,801	1,026,857	1,044,254	1,063,959	1,080,099
007 -- Electoral Areas Only	44,822	35,429	35,998	82,000	55,158
008 -- Westside Regional Office	23,954	22,393	22,841	23,298	23,764
009 -- Electoral Area Ellison / Joe Rich	24,558	26,579	27,111	27,653	28,206
011 -- Regional Grants In Aid	27,171	0	0	0	0
012 -- Elect. Area Westside Grants in Aid	7,000	6,000	6,000	6,000	6,000
013 -- Elect. Area Ellison / Joe Rich Grants in Aid	4,000	3,000	3,000	3,000	3,000
Total General Government	<u>5,567,013</u>	<u>5,330,873</u>	<u>5,467,738</u>	<u>5,616,494</u>	<u>5,690,503</u>
Protective Services					
017 -- Upper Ellison Fire Protection Boundary Ext	\$ 9,917	9,917	0	0	0
019 -- Electoral Area Fire Prevention	64,238	68,483	69,752	71,047	72,368
020 -- Lakeshore Road Fire Protection	22,847	23,304	23,770	24,245	24,730
021 -- Ellison Fire Department	505,485	509,415	522,503	535,753	549,168
022 -- Joe Rich Fire Department	432,307	443,953	455,732	467,647	479,700
023 -- North Westside Road Fire / Rescue	525,015	539,355	553,862	568,540	583,390
024 -- Wilson's Landing Fire Department	250,349	260,956	271,649	282,430	293,301
027 -- Ridgeview Fire	12,121	12,048	12,048	12,048	12,048
028 -- June Springs Fire Protection	14,764	14,473	14,762	15,057	15,359
029 -- Brent Road Fire Protection	28,766	28,048	28,549	29,060	29,581
030 -- Regional Rescue Service	2,382,706	2,353,920	2,400,999	2,445,958	2,491,818
031 -- 911 Emergency Telephone Service	1,172,392	1,372,956	1,273,541	1,324,148	1,388,959
034 -- Shelter Cove (Wilsons) Fire Ext.	0	0	0	0	0
040 -- Crime Stoppers	269,778	275,174	280,677	286,291	292,016

Protective Services Cont'd.

041 -- Victims / Witness Assistance	447,659	456,512	465,542	475,753	485,148
042 -- Regional Crime Prevention	370,931	370,083	377,322	384,707	392,239
043 -- Business Licenses	37,521	34,515	34,850	35,188	35,530
044 -- Building Inspection	348,719	352,633	359,686	364,799	372,095
046 -- Dog Control	1,410,616	1,376,408	1,400,696	1,425,470	1,465,739
047 -- Mosquito Control	193,484	197,354	201,301	205,327	209,433
118 -- Starling Control	20,183	20,183	20,183	20,183	20,183
049 -- Prohibited Animal Control	1,093	1,115	1,137	1,160	1,183
Total Protective Services	8,520,891	8,720,804	8,768,563	8,974,812	9,213,990

Transportation Services

050 -- Transportation Demand Management	\$ 615,296	15,602	15,914	16,232	16,557
051 -- Lakeshore Road Improvements	4,513	4,487	4,487	4,487	4,487
058 -- Scotty Heights Street Lights	16,898	16,272	16,598	16,929	17,268
085 -- Ellison Transit	27,974	26,867	27,404	27,952	28,511
Total Transportation Services	664,681	63,228	64,402	65,601	66,823

Environmental Health Services

091 -- Effluent Disposal	\$ 563,552	508,014	517,872	527,931	538,191
092 -- SWM: Westside Waste Disposal & Recycling	1,149,814	1,156,817	1,179,214	1,202,058	1,225,359
093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre	82,003	52,000	52,000	52,000	52,000
094 -- SWM: Solid Waste Management	1,271,630	1,251,023	1,275,903	1,301,282	1,327,168
095 -- SWM: Solid Waste Collection	532,882	549,336	559,563	569,994	580,634
101 -- Okanagan Basin Water Board	2,153,662	2,196,735	2,240,670	2,285,483	2,331,193
102 -- Air Quality Monitoring	179,627	183,220	186,884	190,622	194,434
105 -- Noise Abatement	8,390	8,558	8,729	8,904	9,082
106 -- Untidy Premises	13,709	13,630	13,903	14,181	14,465
Total Environmental Health	5,955,269	5,919,333	6,034,737	6,152,454	6,272,525

Environmental Development Services

110 -- Regional Planning	\$ 848,282	364,828	369,974	375,224	380,578
111 -- Electoral Area Planning	436,081	459,603	417,795	426,151	434,674
115 -- Noxious Insect Control	19,652	18,005	18,365	19,232	19,607
116 -- Weed Control	140,834	135,866	138,493	141,173	144,406
117 -- Sterile Insect Release Program	1,476,527	1,476,527	1,476,527	1,476,527	1,476,527
120 -- Economic Development Commission	938,191	934,025	950,175	966,649	983,452
Total Environmental Development	3,859,567	3,388,853	3,371,329	3,404,955	3,439,244

Recreational and Cultural Services

121 -- Ellison Community Heritage Hall	\$ 141,191	141,418	143,201	147,043	146,945
123 -- Joe Rich Community Hall	49,715	49,318	51,005	54,332	54,471
124 -- Westside Municipal Recreation	31,208	31,832	32,469	33,118	33,781
125 -- Johnson Bentley Aquatic Centre	12,371	12,618	12,871	13,128	13,391
126 -- Killiney Community Hall	23,240	23,282	23,316	23,359	23,403
131 -- Winfield Recreation Centre	55,000	55,000	55,000	55,000	55,000
142 -- Regional Parks	8,041,905	8,121,472	8,175,676	8,423,581	8,503,780
143 -- Westside Community Parks	210,018	217,485	222,641	225,874	228,641
144 -- Eastside Community Parks	113,483	106,633	110,474	114,357	118,283
171 -- Okanagan Regional Library	312,460	318,709	325,083	331,585	338,217
188 -- OK Regional Library Borrowing - Admin Bldg	281,618	281,618	281,618	281,618	281,618
Total Recreational and Cultural	9,272,209	9,359,386	9,433,354	9,702,995	9,797,529

Municipal Finance Authority Debt

189 -- Member Municipalities	\$ 18,547,145	14,948,700	13,416,985	13,141,560	12,716,073
Total M.F.A. Debt	18,547,145	14,948,700	13,416,985	13,141,560	12,716,073

TOTAL EXPENDITURES	52,386,775	47,731,176	46,557,109	47,058,872	47,196,686
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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
GENERAL CAPITAL FUND

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Transfer from Equipment Reserves	\$ (998,342)	(355,425)	(303,867)	(648,786)	(212,321)
Tsfr from CWF Cap Fac Reserve	(516,477)	(115,150)	(107,650)	(215,150)	(125,150)
Transfer from Cap. Facility Reserve Fund	(2,911,689)	(2,921,579)	(1,551,846)	(1,704,718)	(2,581,881)
Grant / Fundraising / Donation	(161,784)	(182,925)	(4,000)	(4,000)	(4,000)
Internal Transfer / Sale of Asset	(2,000)	(50,000)	(15,000)	(10,000)	(8,000)
Regionally Significant Projects Gas Tax Fund	0	0	0	0	0
Disaster Funding Assistance / Insurance	(1,435,059)	0	0	0	0
Transfer from Park Land Reserve	(1,255,378)	0	0	0	0
Capital Financing	0	(73,353)	0	0	0
Transfer from General Revenue Fund	(87,041)	(65,000)	(65,000)	(65,000)	(65,000)
TOTAL REVENUE	<u>(7,367,770)</u>	<u>(3,763,432)</u>	<u>(2,047,363)</u>	<u>(2,647,654)</u>	<u>(2,996,352)</u>
EXPENDITURES					
001 -- Board	\$ 5,500	29,500	51,500	0	0
002 -- Administration	313,330	413,145	231,000	25,750	25,750
003 -- Finance	22,810	17,510	17,510	17,510	17,510
004 -- Engineering	5,150	5,150	5,150	49,260	5,150
006 -- Information Systems	104,586	103,626	71,626	275,626	104,586
007 -- Electoral Areas Only	0	0	0	82,400	0
021 -- Ellison Fire Department	88,754	34,916	50,737	335,547	31,666
022 -- Joe Rich Vol. Fire Dept & Hall	87,330	593,353	47,600	41,129	41,816
023 -- North Westside Vol Fire/ Rescue Dept	322,725	37,827	53,605	54,169	54,745
024 -- Wilson's Landing Fire	58,074	30,776	41,438	31,812	37,241
030 -- Regional Rescue Service	480,290	144,300	75,100	216,000	97,000
031 -- 911	19,190	19,190	19,190	19,190	19,190
040 -- CrimeStoppers	0	0	0	0	0
042 -- Crime Prevention	0	0	0	0	0
044 -- Building Inspection	0	0	0	0	0
046 -- Dog Control	56,963	40,513	51,090	100,665	5,150
091 -- Effluent/Water Disposal	30,000	0	0	0	0
092 -- Westside Waste Disposal & Recycling	0	5,150	5,150	5,150	5,150
095 -- Solid Waste Collection (EA's)	12,601	12,601	12,601	12,601	12,601
110 -- Regional Planning	0	0	0	0	0
111 -- Electoral Area Planning	0	0	0	0	0
116 -- Noxious Weed Control Enforcement	0	0	0	0	0
120 -- Economic Development Commission	15,225	5,075	5,075	5,075	5,075
121 -- Ellison Heritage School Community Ctr	213,010	55,825	5,075	50,750	50,750
123 -- Joe Rich Community Hall	84,049	15,225	2,538	20,300	0
142 -- Regional Parks	4,611,540	2,158,775	1,142,675	1,162,620	2,411,172
143 -- Westside Community Parks	688,893	15,225	20,300	20,300	20,300
144 -- Eastside Community Parks	30,450	25,750	77,250	121,800	51,500
199 -- Vehicle Operations	117,300	0	61,153	0	0
TOTAL EXPENDITURES	<u>7,367,770</u>	<u>3,763,432</u>	<u>2,047,363</u>	<u>2,647,654</u>	<u>2,996,352</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
WATER REVENUE FUND

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
User, Late Payment & Insp. Fees	\$ (637,114)	(651,436)	(666,464)	(681,794)	(697,430)
Maintenance/Asset Renewal Fees	(741,421)	(741,421)	(741,422)	(741,422)	(741,421)
Rental	(600)	(600)	(600)	0	0
MOTI Parcel Tax Contribution	(6,536)	(6,536)	(6,536)	(6,536)	(6,536)
Debt / Parcel Tax	(220,605)	(341,605)	(654,449)	(654,449)	(654,449)
Prior Year (Surplus) / Deficit	(182,931)	0	0	0	0
Engineering Administration OH Recovery	20,129	19,663	20,061	20,460	20,868
Administration Overhead Recovery	85,227	83,267	84,934	86,632	88,363
TOTAL REVENUE	<u>(1,683,851)</u>	<u>(1,638,668)</u>	<u>(1,964,476)</u>	<u>(1,977,109)</u>	<u>(1,990,605)</u>
EXPENDITURES					
301 -- Killiney Beach Water	\$ 464,764	490,128	682,081	684,996	687,969
303 -- Falcon Ridge Water	59,420	59,685	60,374	61,077	61,793
305 -- Sunset Ranch Water	196,992	178,815	181,073	183,378	185,730
306 -- Trepanier Bench Water	21,525	22,944	23,268	23,001	23,340
307 -- Westshores Water	546,206	522,457	649,568	653,001	656,502
310 -- Fintry / Valley of the Sun Water	394,944	364,639	368,112	371,656	375,270
TOTAL EXPENDITURES	<u>1,683,851</u>	<u>1,638,668</u>	<u>1,964,476</u>	<u>1,977,109</u>	<u>1,990,605</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
WATER CAPITAL FUND

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Grants	\$ (265,430)	0	0	0	0
Proceeds on Disposal / Transfer	(3,000)	0	0	0	0
Transfer from Gas Tax Cap Fac Reserve	(60,099)	0	0	0	0
Capital Financing	0	(4,974,380)	0	0	0
Transfer from Reserve Funds	(1,085,219)	(2,329,310)	(93,540)	(93,540)	(95,660)
TOTAL REVENUE	<u>(1,413,748)</u>	<u>(7,303,690)</u>	<u>(93,540)</u>	<u>(93,540)</u>	<u>(95,660)</u>
EXPENDITURES					
301 -- Killiney Beach	\$ 939,564	3,520,750	20,750	20,750	20,750
303 -- Falcon Ridge Water	51,939	5,150	5,150	5,150	5,150
305 -- Sunset Ranch Water System	26,050	26,200	26,050	26,050	26,050
306 -- Trepanier Bench Water	2,060	2,060	2,060	2,060	2,060
307 -- Westshore Water	371,335	3,728,630	18,630	18,630	20,750
310 -- Fintry / Valley of the Sun Water	22,800	20,900	20,900	20,900	20,900
TOTAL EXPENDITURES	<u>1,413,748</u>	<u>7,303,690</u>	<u>93,540</u>	<u>93,540</u>	<u>95,660</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
SEWER REVENUE FUND

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Sewer User Fees	\$ (129,814)	(134,864)	(140,167)	(145,734)	(151,580)
Services - Peachland	(555,178)	(601,504)	(611,905)	(622,514)	(633,335)
Services - West Kelowna	(3,448,794)	(3,690,582)	(3,750,907)	(3,812,438)	(3,875,200)
Services - WFN	(1,021,025)	(1,111,718)	(1,130,482)	(1,149,622)	(1,169,145)
Other Revenue	(2,400)	0	0	0	0
Parcel Tax	(37,390)	(37,717)	(37,717)	(37,717)	(37,717)
Transfer from Operating Reserve	(100,000)	0	0	0	0
Prior Year (Surplus) / Deficit	(193,371)	(0)	0	0	0
Engineering Admin OH Recovery	123,439	126,052	128,718	131,452	134,241
Administration Overhead Recovery	518,169	528,937	539,922	551,172	562,646
TOTAL REVENUE	<u>(4,846,364)</u>	<u>(4,921,395)</u>	<u>(5,002,538)</u>	<u>(5,085,402)</u>	<u>(5,170,090)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 3,961,544	4,025,044	4,089,814	4,155,879	4,223,266
470 -- RDCO Collector Systems	390,276	395,588	401,005	406,531	412,168
471 -- WFN Collector Systems	136,256	138,981	141,761	144,596	147,488
472 -- Peachland Collector Systems	197,814	202,235	205,919	209,677	213,510
499 -- Ellison Sewer System	122,757	121,831	126,322	131,001	135,941
Sewer Debt Financing	37,717	37,717	37,717	37,717	37,717
TOTAL EXPENDITURES	<u>4,846,364</u>	<u>4,921,396</u>	<u>5,002,538</u>	<u>5,085,402</u>	<u>5,170,090</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
SEWER CAPITAL FUND

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Internal Transfer or Sale of Asset	(12,000)	(2,000)	0	0	0
From Equipment Reserves	(122,363)	(58,725)	(10,600)	(10,600)	(10,600)
From Capital Facility Reserves	(601,660)	(319,500)	(316,410)	(319,500)	(316,410)
Transfer from DCC Reserve Fund	(19,800) c	0	0	0	0
TOTAL REVENUE	<u>(755,823)</u>	<u>(380,225)</u>	<u>(327,010)</u>	<u>(330,100)</u>	<u>(327,010)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 690,223	351,085	300,960	300,960	300,960
470 -- Westside Sewer System: RDCO	55,000	18,540	15,450	18,540	15,450
499 -- Ellison Sewer System	10,600	10,600	10,600	10,600	10,600
TOTAL EXPENDITURES	<u>755,823</u>	<u>380,225</u>	<u>327,010</u>	<u>330,100</u>	<u>327,010</u>

ENGINEERING SERVICES ENGINEERING

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 004 -- Engineering

Department: Engineering Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Previous Year's Surplus/Deficit	(191,277) a	0	0	0	0
Transfer from Operating Reserve	0	(35,000) a	(35,000) a	(23,948) a	0
Engineering OH Admin Recovery	(226,235) a	(260,221) a	(265,965) a	(282,876) a	(312,801)
Total Revenue	(417,512)	(295,220)	(300,965)	(306,824)	(312,801)
Expenses:					
Operations	281,589 b	287,221	292,965	298,824	304,801
Transfer to Equip. Reserves	8,000	8,000	8,000	8,000	8,000
Transfer to Operating Reserve	127,923 a	0	0	0	0
Total Expenses	417,512	295,221	300,965	306,824	312,801
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.510 b	2.510	2.510	2.510	2.510

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Reserves	(5,150)	(5,150)	(5,150)	(49,260)	(5,150)
Total Revenue	(5,150)	(5,150)	(5,150)	(49,260)	(5,150)
Expenses					
Vehicles	0	0	0	44,110	
Equipment	5,150	5,150	5,150	5,150	5,150
Total Expenses	5,150	5,150	5,150	49,260	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(86,563)	(90,227)	(93,928)	(53,114)	(56,444)
Operating Reserve Balance at Y/E	(237,133) a	(204,155)	(170,846)	(148,367)	(149,851)

Notes

- a. Larger surplus due to capital project recovery, and underspending for contract services, payroll, and misc. Set aside part of surplus into operating reserve to stabilize overhead rate in years where there aren't as many capital projects. Due to uncertainty of project timing, budgeted recovery was conservative. Still able to drop overhead recovery rate from 3.4% to 3.2%.
- b. Decreases: Payroll \$22k & Misc. minor items.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 047 -- Mosquito Control - Nuisance

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - Peachland	(6,245) a	0	0	0	0
Tax Requisition - Kelowna	(162,733)	(182,499)	(196,848)	(200,785)	(204,799)
Tax Requisition - Lake Country	(16,139)	(18,099)	(19,522)	(19,912)	(20,311)
Tax Requisition - West Kelowna	(3,038)	(3,407)	(3,675)	(3,748)	(3,823)
Tax Req - EA Cent Ok East	(4,857)	(5,447)	(5,875)	(5,993)	(6,113)
Previous Year's Surplus/Deficit	(16,141) b	0	0	0	0
Engineering Admin OH	6,191	6,315	6,442	6,570	6,702
Administration OH	17,478	17,821	18,177	18,541	18,912
Transfer from Operating Reserve	(8,000) b	(12,038) d	0	0	0
Total Revenue	(193,484)	(197,354)	(201,301)	(205,327)	(209,432)
Expenses:					
Operations	193,484 c	197,354	201,301	205,327	209,433
Total Expenses	193,484	197,354	201,301	205,327	209,433
(Surplus) / Deficit	(0)	0	(0)	0	0
FTE's	0.05	0.05	0.05	0.05	0.05
Tax Levy:					
Tax Requisition	(186,767)	(209,452)	(225,920)	(230,438)	(235,046)
Residential Tax Rate (per \$1000 of assessment)	0.0070	0.0077	0.0082	0.0083	0.0084
Equip. Reserve Fund Balance at Y/E	(38,238) a	(38,620)	(39,006)	(39,396)	(39,790)
Operating Reserve Balance at Y/E	(12,038) ab	(0) d	(0)	(0)	(0)

Notes

- a. Peachland participating via Service Contract Invoicing in 2019. No participation in service reserves as no contribution or buy in has been made.
- b. Reduced surplus carried forward impacts tax requisition.
- c. Increased: Contract Services \$5k. Decreased: Payroll \$2.7k.
- d. Possibly use Operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 058 -- Scotty Heights Street Lights

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(17,904)	(17,528)	(17,894)	(18,252)	(18,617)
Previous Year's Surplus/Deficit	(945) a	0	0	0	0
Engineering Admin OH	510	521	531	542	553
Administration OH	1,441	735	765	781	796
Total Revenue	(16,898)	(16,272)	(16,597)	(16,929)	(17,268)
Expenses:					
Operations	15,953	16,272	16,598	16,929	17,268
Transfer to Operating Reserve	945 a	0	0	0	0
Total Expenses	16,898	16,272	16,598	16,929	17,268
(Surplus) / Deficit	0	0	0	0	(0)
FTE's	0.01	0.01	0.01	0.01	0.01
Tax Levy:					
Tax Requisition	(17,904)	(17,528)	(17,894)	(18,252)	(18,617)
Residential Tax Rate (per \$1000 of assessment)	0.0814	0.0789	0.0797	0.0805	0.0813
Operating Reserve Bal. at Y/E	(1,089) a	(1,100)	(1,111)	(1,122)	(1,134)

Notes

These streetlights are in the Central Okanagan East Electoral Area.

a. Transfer surplus to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Previous Year's Surplus/Deficit	(61,888)	c	(0)		0		(0)		(0)
Engineering Admin OH	15,260		15,565		15,876		16,194		16,517
Administration OH	43,076		43,922		44,800		45,696		46,610
Tipping Fees, Sundry	(560,000)		(567,500)		(578,549)		(589,821)		(601,317)
Total Revenue	(563,553)		(508,014)		(517,873)		(527,931)		(538,190)
Expenses:									
Operations	476,861	a	486,398		496,126		506,049		516,170
Transfer to Facilities Reserves	50,000	b	21,616	b	21,746	b	21,882	b	22,021
Transfer to Operating Reserve	36,691	c	0		0		0		0
Total Expenses	563,552		508,014		517,872		527,931		538,191
(Surplus) / Deficit	(0)		0		(0)		(0)		0
FTE's	0.12		0.12		0.12		0.12		0.12

General Capital Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue									
Transfer from Cap Fac. Reserve	(30,000)		0		0		0		0
Total Revenue	(30,000)		0		0		0		0
Expenses									
Centrifuge	30,000		0		0		0		0
Total Expenses	30,000		0		0		0		0
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Bal at Y/E	(5,311)		(5,364)		(5,417)		(5,471)		(5,526)
Facilities Reserve Balance at Y/E	(210,896)	b	(234,621)	b	(258,713)	b	(283,182)	b	(308,035)
Operating Reserve Balance at Y/E	(173,152)	c	(174,884)		(176,632)		(178,399)		(180,183)

Notes

- a. Increased: Payroll \$5k.
- b. Building capital reserves for facility upgrades and equipment replacement.
- c. Transfer a portion of surplus into operating reserve for flexibility to use for operating cost emergencies or still can be used for capital transfers as well.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 199 -- Vehicle Operations Reserves

Department: Engineering Services (Fleet)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Previous Year's Surplus/Deficit	0	0	0	0	0
Vehicle Recovery Allocation to Cost Centre	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Revenue	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Expenses:					
Transfer to Reserves	25,000	25,000	25,000	25,000	25,000
Total Expenses	25,000	25,000	25,000	25,000	25,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.485	2.485	2.485	2.485	2.485

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Sale of Asset	0	0	(2,000)	0	0
Transfer From Reserves	(117,300)	0	(59,153)	0	0
Total Revenue	(117,300)	0	(61,153)	0	0
Expenses					
Vehicle	117,300	0	61,153	0	0
Total Expenses	117,300	0	61,153	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(38,504)	(64,139)	(30,286)	(55,839)	(81,647)

Notes

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

a. Reserve contribution required as replacement of Large Service Truck in 2019. Second smaller shop truck will also require replacement in the 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(167,830)	(171,187)	(174,610)	(178,103)	(181,665)
Maintenance / Asset Renewal Fees	(277,254) a	(277,254) a	(277,254) a	(277,254) a	(277,254) a
Parcel Tax	0	(70,000) e	(259,096) e	(259,096) e	(259,096) e
Previous Year's Surplus/Deficit	(47,438)	(0)	(0)	(0)	0
Engineering Admin OH	5,303	5,409	5,517	5,628	5,740
Administration OH	22,455	22,903	23,362	23,830	24,305
Total Revenue	(464,764)	(490,128)	(682,081)	(684,996)	(687,969)
Expenses:					
Operations	165,717 b	169,031	172,412	175,860	179,377
Debt Payments	0	70,000 e	259,096 e	259,096 e	259,096 e
Transfer to Cap. Fac Reserves	299,047 a	251,097 a,e	250,573 ae	250,040 ae	249,496 ae
Total Expenses	464,764	490,128	682,081	684,996	687,969
(Surplus) / Deficit	(0)	(0)	(0)	0	0
FTE's	0.62	0.62	0.62	0.62	0.62
Parcel Tax	0	(70,000) e	(259,096) e	(259,096) e	(259,096) e

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Capital Financing	0	(2,970,750) e	0	0	0
Proceeds from Sale/Insurance	(1,000)	0	0	0	0
Grants	(263,919) c,f	0	0	0	0
Tsfr from Gas Tax Cap Fac. Rsrv	(33,183) d,f	0	0	0	0
Transfer From Equip Reserves	(641,462)	(40,869)	0	0	0
Transfer From Cap. Fac. Reserve	0	(509,131)	(20,750)	(20,750)	(20,750)
Total Revenue	(939,564)	(3,520,750)	(20,750)	(20,750)	(20,750)
Expenses					
Metering Program	7,500	5,300	5,300	5,300	5,300
Distribution System	375,863 f	0	0	0	0
Leak Detection Equipment	10,000	0	0	0	0
Equipment & Improvements	20,000	15,450	15,450	15,450	15,450
UV Disinfecting System	106,000 f	3,500,000 e	0	0	0
Intake Replacement	420,201 d,f	0	0	0	0
Total Expenses	939,564	3,520,750	20,750	20,750	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(40,869)	0	0	0	0
Capital Facility Reserve Bal at Y/E	(299,047) a	(38,912) a	(268,917) a	(500,688) a	(734,234) a

Notes

- a. Transfer asset renewal fees to reserves.
- b. Increases: Payroll \$3.9k, Equip Repairs & Mtce \$1k, and misc. \$0.6k. Decreased: misc. \$0.6k.
- c. Remainder of Build Canada Grant
- d. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$33,183 Carry forward of remaining Board approved amount for Filtration.
- e. IHA Required work under discussion. Contingent on receiving financing or grant. Assumes approval for debt received, MFA Financing 20 years, conservatively at 5%. Otherwise, amount being transferred to reserves would need to fund debt and no reserves could be built with the current rates.
- f. 2018 projects carried forward.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(42,000)	(42,420)	(43,268)	(44,134)	(45,016)
Maintenance / Asset Renewal Fee	(25,245) a	(25,245) a	(25,246) a	(25,246) a	(25,245) a
Previous Year's Surplus/Deficit	1	(0)	0	(0)	0
Engineering Admin OH	1,495	1,525	1,555	1,587	1,618
Administration OH	6,329	6,455	6,584	6,716	6,850
Total Revenue	(59,420)	(59,685)	(60,374)	(61,077)	(61,793)
Expenses:					
Operations	46,707 b	47,641	48,594	49,566	50,557
Transfer to Cap. Fac Reserves	12,713 a	12,044 a	11,780 a	11,511 a	11,236 a
Total Expenses	59,420	59,685	60,374	61,077	61,793
(Surplus) / Deficit	(0)	0	(0)	0	0
FTE's	0.14	0.14	0.14	0.14	0.14

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Grants	(1,511)	0	0	0	0
Tsfr from Gas Tax Cap Fac. Rsrv	(26,916) c,d	0	0	0	0
Transfer From Equip Reserves	(13,512)	(2,280)	0	0	0
Transfer From Cap. Fac. Reserve	(10,000)	(2,870)	(5,150)	(5,150)	(5,150)
Total Revenue	(51,939)	(5,150)	(5,150)	(5,150)	(5,150)
Expenses					
Distribution System Improvements	15,900 d	0	0	0	0
Reservoir	23,587 e	0	0	0	0
Electrical / Communication	12,452 c,e	0	0	0	0
Equipment & Improvements	0	5,150	5,150	5,150	5,150
Total Expenses	51,939	5,150	5,150	5,150	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(2,280)	0	0	0	0
Capital Facility Reserve Bal at Y/E	(2,713) a	(11,885) a	(18,583) a	(25,078) a	(31,363) a

Notes

- a. Transfer asset renewal fees to reserves. Full transfer cannot be made.
- b. Increased: Equip Repairs & Mtce \$4k, Travel \$2k, Payroll \$1.5k, Electricity \$1k, Insurance \$1k.
- c. Community Works Fund Gas Tax funding:
Previously approved Capital:
Water Filtration \$11.9k remaining
- d. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2019). Projects will not proceed if CWF are not available;**
Hydrants \$15k
- e. 2018 projects carried forward.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 305 -- Sunset Ranch Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(128,284)	(130,850)	(133,467)	(136,136)	(138,859)
Maintenance / Asset Renewal Fee	(65,844) a	(65,844) a	(65,844) a	(65,844) a	(65,844) a
Previous Year's Surplus/Deficit	(24,832)	0	(0)	(0)	(0)
Engineering Admin OH	4,197	3,415	3,485	3,554	3,625
Administration OH	17,771	14,463	14,753	15,048	15,348
Total Revenue	(196,992)	(178,815)	(181,073)	(183,379)	(185,731)
Expenses:					
Operations	131,148 b	106,741 c	108,876	111,053	113,274
Transfer to Capital Facility Reserves	65,844 a	72,074 a	72,197 a	72,325 a	72,456 a
Total Expenses	196,992	178,815	181,073	183,378	185,730
(Surplus) / Deficit	0	(0)	(0)	(0)	(0)
FTE's	0.47	0.47	0.47	0.47	0.47

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip Reserves	(26,050)	(26,200)	(26,050)	(26,050)	(26,050)
Total Revenue	(26,050)	(26,200)	(26,050)	(26,050)	(26,050)
Expenses					
Meters	10,600	10,600	10,600	10,600	10,600
Equipment & Improvements	15,450	15,600	15,450	15,450	15,450
Total Expenses	26,050	26,200	26,050	26,050	26,050
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(350,501)	(327,544)	(304,509)	(281,244)	(257,746)
Capital Facility Reserve Bal at Y/E	(65,844) a	(138,576) a	(212,159) a	(286,606) a	(361,928) a

Notes

- a. Transfer includes asset renewal fees.
- b. Increases: Contract Services \$26.5k for water filtration study, Payroll \$3.7k. Decreases: Electricity \$2.5k, Travel \$2k, Misc. \$1k. Surplus carryforward offsets study costs in 2019.
- c. Remove \$26.5k for filtration study.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(19,000)	(19,380)	(19,768)	(20,163)	(20,566)
Maintenance / Asset Renewal Fee	(6,056) a	(6,056) a	(6,056) a	(6,056) a	(6,056) a
Previous Year's Surplus/Deficit	1,099	(0)	0	(0)	(0)
Engineering Admin OH	579	591	603	615	627
Administration OH	2,453	2,501	2,552	2,603	2,655
Rental	(600) b	(600)	(600)	0	0
Total Revenue	(21,525)	(22,944)	(23,269)	(23,001)	(23,341)
Expenses:					
Operations	18,102 c	18,464	18,833	19,210	19,594
Transfer to Capital Facility Reserves	3,423 a	4,480 a	4,435 a	3,791 a	3,746 a
Total Expenses	21,525	22,944	23,268	23,001	23,340
(Surplus) / Deficit	(0)	0	(0)	(0)	(0)
FTE's	0.06	0.06	0.06	0.06	0.06

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip Reserves	(1,008)	0	0	0	0
Transfer from Cap Fac. Reserve	(1,052)	(2,060)	(2,060)	(2,060)	(2,060)
Total Revenue	(2,060)	(2,060)	(2,060)	(2,060)	(2,060)
Expenses					
Equipment Improvements	2,060	2,060	2,060	2,060	2,060
Total Expenses	2,060	2,060	2,060	2,060	2,060
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	0	-	-	-	-
Capital Facility Reserve Bal at Y/E	(2,395) a	(4,818) a	(7,221) a	(9,003) a	(10,759) a

Notes

- a. Transfer includes asset renewal fees. Unable to transfer full amount.
- b. Five year contract for space rental to Peachland. Ends 2021.
- c. Increased: Travel \$0.5k. Decreases: Payroll \$1.8k, and misc. \$0.4k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(195,000)	(198,900)	(202,878)	(206,936)	(211,074)
Maintenance / Asset Renewal Fee	(303,222) a	(303,222) a	(303,222) a	(303,222) a	(303,222) a
Parcel Tax	0	(51,000) c	(174,748) c	(174,748) c	(174,748) c
Previous Year's Surplus/Deficit	(78,049)	0	0	0	0
Engineering Admin OH	5,744	5,859	5,976	6,095	6,217
Administration OH	24,321	24,807	25,303	25,809	26,326
Total Revenue	(546,206)	(522,456)	(649,569)	(653,001)	(656,501)
Expenses:					
Operations	179,489 b	183,079	186,740	190,475	194,285
Debt Payments	0	51,000 c	174,748 c	174,748 c	174,748 c
Transfer to Capital Facility Reserves	366,717 a	288,378 a	288,080 a	287,778 a	287,469 a
Total Expenses	546,206	522,457	649,568	653,001	656,502
(Surplus) / Deficit	(0)	0	(0)	0	0
FTE's	0.70	0.70	0.70	0.70	0.70
Parcel Tax	0	(51,000) c	(174,748) c	(174,748) c	(174,748) c

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Capital Financing	0	(2,003,630) c	0	0	0
Proceeds from Sale/Insurance	(1,000)	0	0	0	0
Transfer From Equip Reserves	(370,335)	(1,100,000)	(18,630)	(9,745)	0
Transfer from Cap Fac. Reserve	0	(625,000)	0	(8,885)	(20,750)
Total Revenue	(371,335)	(3,728,630)	(18,630)	(18,630)	(20,750)
Expenses					
Equip & Improvements	15,000	15,450	15,450	15,450	15,450
Metering	6,000	3,180	3,180	3,180	5,300
Leak Detection Equipment	31,230 d	0	0	0	0
Distribution System	16,077 d	0	0	0	0
Reservoir	197,028 d	0	0	0	0
UV Disinfection System	106,000 d	3,710,000 c	0	0	0
Total Expenses	371,335	3,728,630	18,630	18,630	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(1,127,998)	(28,278)	(9,745)	0	0
Capital Facility Reserve Bal at Y/E	(366,717) a	(27,512) a	(315,867) a	(597,830) a	(870,320) a

Notes

- a. Transfer includes asset renewal fees.
- b. Increased: Payroll \$4.2k. Decreases: Electricity \$7.5k, Travel \$4k, Chlorine \$2k, Collection fees \$1k, and Misc. \$1.1k.
- c. IHA Required work under discussion. Contingent on receiving financing or grant. Assumes approval for debt received, MFA Financing 20 years, conservatively at 5%. Otherwise, amount being transferred to reserves would need to fund debt and no reserves could be built with the current rates.
- d. Carryforward 2018 project.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(85,000)	(88,700)	(92,473)	(96,323)	(100,250)
Maintenance / Asset Renewal Fee	(63,800) a	(63,800) a	(63,800) a	(63,800) a	(63,800) a
Parcel Tax	(220,605) c	(220,605) c	(220,605) c	(220,605) c	(220,605) c
MOTI Parcel Tax Contribution	(6,536) c	(6,536) c	(6,536) c	(6,536) c	(6,536) c
Previous Year's Surplus/Deficit	(33,711)	(0)	0	(0)	(0)
Engineering Admin OH	2,810	2,866	2,923	2,982	3,042
Administration OH	11,898	12,136	12,379	12,627	12,879
Total Revenue	(394,944)	(364,639)	(368,112)	(371,656)	(375,270)
Expenses:					
Operations	87,810 d	89,566	91,358	93,185	95,048
Debt Payments	227,141 b,c	227,141 b,c	227,141 b,c	227,141 b,c	227,141 b,c
Transfer to Cap Fac Reserves	79,993 a	47,932 a	49,613 a	51,330 a	53,081 a
Total Expenses	394,944	364,639	368,112	371,656	375,270
(Surplus) / Deficit	(0)	0	(0)	(0)	0
FTE's	0.26	0.26	0.26	0.26	0.26
Parcel Tax	(220,605)	(220,605)	(220,605)	(220,605)	(220,605)

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Proceeds/ Internal Transfer / PPA	(1,000)	0	0	0	0
Transfer From Equip Reserves	(21,800)	(20,900)	(20,900)	(20,900)	(20,900)
Total Revenue	(22,800)	(20,900)	(20,900)	(20,900)	(20,900)
Expenses					
Metering	12,500	10,600	10,600	10,600	10,600
Equipment & Improvements	10,300	10,300	10,300	10,300	10,300
Total Expenses	22,800	20,900	20,900	20,900	20,900
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal. at Y/E	(124,932)	(105,072)	(85,014)	(64,755)	(44,294)
Cap Facility Reserve Bal at Y/E	(240,800) a	(291,140) a	(343,665) a	(398,431) a	(455,497) a

Notes

- a. Transfer includes asset renewal fees.
- b. 30 Year Financing - ends in 2042.
- c. MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum of \$149k to cover the parcel taxes until 2022, then pay down the related debt for the lots when refinancing comes up in 2022. Approximate annual savings to each of the other lots within the service area is \$20. There are still 25 years of debt payments remaining.
- d. Increases: Electricity \$2k, Payroll \$0.9k, Gas & Fuel \$0.5k, and misc. \$0.3k. Decreases: Travel \$2k, Water Rates (Licenses) \$0.5k, Collection fees \$0.3k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Misc. Rev.	(2,400)	0	0	0	0
Services - Peachland	(347,648) a	(368,414)	(374,513)	(380,735)	(387,081)
Services - West Kelowna	(3,151,589) a	(3,339,842)	(3,395,136)	(3,451,536)	(3,509,064)
Previous Year's Surplus/Deficit	(80,914)	0	0	0	0
Engineering Admin OH	101,600 b	103,632	105,705	107,819	109,975
Administration OH	430,212	438,817	447,593	456,545	465,676
Transfer from Operating Reserve	(100,000) c	0	0	0	0
Services - WFN	(810,805) a	(859,237)	(873,462)	(887,972)	(902,772)
Total Revenue	(3,961,544)	(4,025,044)	(4,089,814)	(4,155,879)	(4,223,267)
Expenses:					
Operations	3,174,999 d	3,238,499	3,303,269	3,369,334	3,436,721
Transfer to Equip. Reserves	55,000 e	55,000	55,000	55,000	55,000
Transfer to Operating Reserve	0	0	0	0	0
Transfer Cap. Facility Reserves	731,545 f	731,545 f	731,545 f	731,545 f	731,545 f
Total Expenses	3,961,544	4,025,044	4,089,814	4,155,879	4,223,266
(Surplus) / Deficit	0	0	0	0	(1)
FTE's	8.715	8.715	8.715	8.715	8.715
Total Service Cost Recovered From Partners/Participants	(4,310,042)	(4,567,493)	(4,643,112)	(4,720,243)	(4,798,917)

Sewer Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Sale of Assets	(3,000)	(2,000)	0	0	0
From Equipment Reserves	(111,763)	(48,125)	0	0	0
From Capital Facility Reserves	(555,660)	(300,960)	(300,960)	(300,960)	(300,960)
From DCC Reserve Fund	(19,800) g	0	0	0	0
Total Revenue	(690,223)	(351,085)	(300,960)	(300,960)	(300,960)
Expenses					
HVAC	135,960	0	0	0	0
Outfall Piping	20,000 g	0	0	0	0
Vehicles	105,263	50,125	0	0	0
Engineering & Design Costs	60,500	0	0	0	0
Headworks Pumps	320,000	257,500	257,500	257,500	257,500
Lab Equipment	6,500	0	0	0	0
Security System	10,000	0	0	0	0
Bioreactors	32,000	32,860	32,860	32,860	32,860
Odor Control	0	10,600	10,600	10,600	10,600
Total Expenses	690,223	351,085	300,960	300,960	300,960
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(220,467)	(229,066)	(286,356)	(344,220)	(402,662)
Capital Facility Reserve Bal. at Y/E	(800,699) f	(1,236,281)	(1,676,219)	(2,120,557)	(2,569,338)
DCC Reserve Fund	(2,533,909) h	(3,159,248) h	(3,790,840) h	(4,428,749) h	(5,073,036) h
Operating Reserve Bal. at Y/E	(96,263)	(97,226)	(98,198)	(99,180)	(100,172)

Notes

- a. Updated flow splits in 2019. Using 5 year average. Slight shift in splits from West Kelowna & Peachland to WFN.
- b. Engineering Overhead Rate decrease from 3.4% to 3.2%.
- c. Utilize \$100k of operating reserve to mitigate impact of \$91k reduction in surplus carryforward.
- d. Increases: Biosolids Removal \$66k, Software & Licenses \$40k, Biosolids Mgmt \$34k, Centrifuge Mtce \$25k, Water Rates \$8k, & Misc. small amounts.
Decreases: Vehicle Operations \$15k, Electrical Repairs & Mtce \$11.2k, Odor Control Chemicals \$10k, & Misc. small amounts.
- e. As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- f. The approved Capital / Reserve Contribution Level has been at 35% of the estimated annual capital cost replacement level. In 2018 that amount was \$682,921 based on a 2010 report. That report has been updated, and shows that based on the revised numbers, contributions were actually at a 37% level. This budget reflects a slight increase to 40%, or \$731,545, a difference of \$48,584. See Schedule B for the calculation of reserve transfers.
- g. Outfall project funded by DCC's.
- h. Assumes \$600k in DCC's are collected.
- i. Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - West Kelowna	(297,206)	(350,740)	(355,771)	(360,902)	(366,136)
Previous Year's Surplus/Deficit	(61,102)	0	0	0	0
Engineering Admin OH	8,498	8,668	8,842	9,018	9,199
Administration OH	35,984	36,704	37,438	38,187	38,951
Services - WFN	(76,450)	(90,220)	(91,515)	(92,835)	(94,181)
Total Revenue	(390,276)	(395,588)	(401,005)	(406,531)	(412,168)
Expenses:					
Operations	265,568	270,879	276,297	281,823	287,459
Transfer to Capital Fac. Reserve	124,708	124,708	124,708	124,708	124,708
Total Expenses	390,276	395,588	401,005	406,531	412,168
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.82	0.82	0.82	0.82	0.82
Total Service Cost Recovered From Partners/Participants	(373,656)	(440,960)	(447,285)	(453,737)	(460,317)

Sewer Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Tsfr S/W fr WFN 471 & Peachland 472	(9,000)	0	0	0	0
Transfer from Cap Fac. Reserve	(46,000)	(18,540)	(15,450)	(18,540)	(15,450)
Total Revenue	(55,000)	(18,540)	(15,450)	(18,540)	(15,450)
Expenses					
Pumps (Headworks)	25,000	0	0	0	0
Flow Meters	15,000	15,450	15,450	15,450	15,450
SCADA	13,500	0	0	0	0
Equipment & Improvements	1,500	3,090	0	3,090	0
Total Expenses	55,000	18,540	15,450	18,540	15,450
(Surplus) / Deficit	0	0	0	0	0
East Trunk Line DCC Reserve Fund	(2,124,752) g	(2,216,000) g	(2,308,160) g	(2,401,241) g	(2,495,254) g
Capital Facility Reserve Bal. at Y/E	(490,830)	(601,721)	(716,842)	(829,994)	(947,398)
Operating Reserve Bal. at Y/E	(6,237)	(6,299)	(6,362)	(6,426)	(6,490)

Notes

- Updated flow splits in 2019. Using 5 year average. Slight shift in splits from West Kelowna & Peachland to WFN.
- Surplus due to contract services. \$50k budgeted for capacity study which was included in the overall DCC study.
- Engineering Overhead Rate decrease from 3.4% to 3.2%.
- Increased: Payroll \$7.5k. Decreased: Contract Services \$50.6k.
- Reserve Contributions at 40% asset renewal level \$124,708. Increased from 36% (\$111,599) as per updated study.
- Update SCADA - shared costs with cc 471 & 472.
- Assumes increase to DCC's of \$70,000.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2019 Budget		2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:						
Previous Year's Surplus/Deficit	(25,309)	a	0	0	0	0
Engineering Admin OH	4,360	b	4,447	4,536	4,627	4,720
Administration OH	18,463		18,832	19,209	19,593	19,985
Services - WFN	(133,770)		(162,260)	(165,506)	(168,816)	(172,192)
Total Revenue	(136,256)		(138,981)	(141,761)	(144,596)	(147,488)
Expenses:						
Operations	136,256	c	138,981	141,761	144,596	147,488
Total Expenses	136,256		138,981	141,761	144,596	147,488
(Surplus) / Deficit	0		0	0	0	0
FTE's	0.48		0.48	0.48	0.48	0.48

Notes

- a. Increased surplus due to lower actual payroll, repairs & mtce, & line flushing.
- b. Engineering Overhead Rate decrease from 3.4% to 3.2%.
- c. Increases: Payroll \$4.5k, Electrical Repairs & Mtce \$4.5k, Contract Services \$2.5k. Decreases: Siphon Flushing \$4k,

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>					
Services - Peachland	(207,530)	(233,090)	(237,392)	(241,779)	(246,254)
Previous Year's Surplus/Deficit	(20,534) a	0	0	0	0
Engineering Admin OH	5,779 b	5,895	6,013	6,133	6,256
Administration OH	24,471	24,961	25,460	25,969	26,488
Total Revenue	(197,814)	(202,235)	(205,919)	(209,677)	(213,510)
<u>Expenses:</u>					
Operations	180,599 c	184,211	187,895	191,653	195,486
Capital Facilities Reserve	17,215 d	18,024	18,024	18,024	18,024
Total Expenses	197,814	202,235	205,919	209,677	213,510
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.55	0.55	0.55	0.55	0.55
Capital Facility Reserve Bal. at Y/E	(155,526) d	(175,106)	(194,881)	(214,854)	(235,026)

Notes

- a. Surplus due to under expenditures for payroll, line flushing & mtce, and repairs & mtce.
- b. Engineering Overhead Rate decrease from 3.4% to 3.2%.
- c. Increases: Payroll \$6.9k, Electrical Repairs & Mtce \$4.5k, Telephone \$0.7k. Decreased: Insurance \$1.3k.
- d. Reserve Contributions at 40% asset renewal level.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 499 -- Ellison Sewer System

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

Community Services (Engineering)

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Sewer User Fees	(101,000) a	(106,050)	(111,353)	(116,920)	(122,766)
Maintenance/Asset Renewal Fees	(28,814)	(28,814)	(28,814)	(28,814)	(28,814)
Previous Year's Surplus/Deficit	(5,184)	(0)	0	0	0
Engineering Admin OH	3,202	3,410	3,622	3,855	4,092
Administration OH	9,039	9,623	10,222	10,878	11,547
Total Revenue	(122,757)	(121,831)	(126,322)	(131,001)	(135,941)
Expenses:					
Operations	100,068 b	106,569	113,201	120,465	127,874
Transfer to Reserves	22,689	15,262	13,121	10,537	8,067
Total Expenses	122,757	121,831	126,322	131,001	135,941
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.13	0.13	0.13	0.13	0.13

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Reserves	(10,600)	(10,600)	(10,600)	(10,600)	(10,600)
Total Revenue	(10,600)	(10,600)	(10,600)	(10,600)	(10,600)
Expenses					
Pump Headworks	10,600	10,600	10,600	10,600	10,600
Total Expenses	10,600	10,600	10,600	10,600	10,600
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(200,483)	(207,044)	(211,529)	(213,475)	(212,971)

Notes

- a. Growth.
- b. Contract Services - fee increase and growth.

**ENGINEERING SERVICES
SOLID WASTE MANAGEMENT**

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tipping Fees, Sundry Sales	(505,000)	(510,000)	(515,000)	(520,000)	(525,000)
Services - Peachland	(90,313)	(95,610)	(98,033)	(100,516)	(103,060)
Services - West Kelowna	(444,157)	(470,206)	(482,123)	(494,335)	(506,848)
Parcel Tax	(111,172)	(117,692)	(120,675)	(123,732)	(126,863)
Previous Year's Surplus/Deficit	0	0	0	0	0
Engineering Admin OH	35,610	35,834	36,551	37,282	38,027
Administration OH	150,786	151,735	154,770	157,865	161,023
Transfer from Operating Reserve	(43,047) c	0	0	0	0
Services - WFN	(142,521)	(150,879)	(154,704)	(158,622)	(162,637)
Total Revenue	(1,149,814)	(1,156,817)	(1,179,214)	(1,202,058)	(1,225,359)
Expenses:					
Operations	1,112,814 b,c	1,119,817 d	1,142,214	1,165,058	1,188,359
Transfer to cc 093 - Landfill	22,000 a,e	22,000 e	22,000 e	22,000 e	22,000 e
Transfer to Capital Facility Reserve	15,000	15,000	15,000	15,000	15,000
Total Expenses	1,149,814	1,156,817	1,179,214	1,202,058	1,225,359
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.245	2.145 d	2.145	2.145	2.145
Parcel Tax	(111,172)	(117,692)	(120,675)	(123,732)	(126,863)

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Cap Fac Reserves	0	(5,150)	(5,150)	(5,150)	(5,150)
Total Revenue	0	(5,150)	(5,150)	(5,150)	(5,150)
Expenses					
Improvements	0	5,150	5,150	5,150	5,150
Total Expenses	0	5,150	5,150	5,150	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(3,681)	(3,718)	(3,755)	(3,793)	(3,831)
Capital Facilities Reserve Bal.at Y/E	(113,188)	(124,119)	(135,158)	(146,308)	(157,570)
Operating Reserve Bal at Y/E	0 c	0	0	0	0

Notes

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Increases: Hauling Charges \$70k, Drywall Recycling \$55k, Garbage Tipping fees \$23k, Payroll \$20.1k, Vehicle Operations \$11k, Yard Waste Tipping fees \$9k, Collection fees \$8k, Contract Services \$3k, Site Mtce \$2.5k, Insurance \$1.2k, Advertising \$1k, Sewer fees \$0.6k. Decreases: Equip Repairs & Mtce \$10k, Safety Supplies \$2.5k, Ozone Emission Control \$1k.
- Utilize Operating Reserve for addition stockpiled drywall costs.
- FTE .10 removed
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding \$22k for transfer to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2019 Budget	Landfill Only - Transfer Station now Separate CC 092				
		2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	
Revenue:						
Transfer from Closure Reserves	(63,062) a	(33,669) a	(33,669) a	(33,669) a	(33,669) a	
Transfer from 092 -- Westside Tsf Str	(22,000) d	(22,000)	(22,000)	(22,000)	(22,000)	
Previous Year's Surplus/Deficit	0	0	0	0	0	
Engineering Admin OH	800	960	960	960	960	
Administration OH	2,259	2,709	2,709	2,709	2,709	
Total Revenue	(82,003)	(52,000)	(52,000)	(52,000)	(52,000)	
Expenses:						
Operations - Monitoring, Testing, Site Maintenance	25,003 c	30,000	30,000	30,000	30,000	
Closure Costs	35,000 a	0	0	0	0	
Transfer to Closure Reserve	22,000 d	22,000 d	22,000 d	22,000 d	22,000 d	
Total Expenses	82,003	52,000	52,000	52,000	52,000	
(Surplus) / Deficit	0	0	0	0	0	
FTE's	0.10	0.10	0.10	0.10	0.10	
Closure Fund Reserve Bal. at Y/E	(310,669) d	(302,107) d	(293,459) d	(284,725) d	(275,903) d	

Notes

- a. For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.
- b. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- c. Increases: Site Mtce \$2k, Payroll \$0.7k. Decreases: Site Closure-WSLF \$315k, Insurance \$0.7k.
- d. Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding \$22k for transfer to landfill closure. The affected participants are being billed via cc 092 and the amount is transferred into the landfill closure reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 094 & 096 Combined -- SWM: Waste Reduction & Recycling Program a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Services - Kelowna	(871,368)	ab	(856,397)		(878,593)		(896,277)		(914,314)
Services - Peachland	(37,131)	ab	(36,493)		(37,439)		(38,192)		(38,961)
Services - Lake Country	(88,395)	ab	(86,876)		(89,128)		(90,922)		(92,752)
Services - West Kelowna	(223,383)	ab	(219,545)		(225,235)		(229,769)		(234,393)
Parcel Tax	(34,652)	ab	(34,057)		(34,939)		(35,643)		(36,360)
Previous Year's Surplus/Deficit	(5,058)		0		0		0		0
Administration OH	171,357		168,565		171,936		175,375		178,883
Multi Material BC (MMBC)	(161,000)	d	(164,220)		(167,504)		(170,854)		(174,272)
Bulky Item Collection Fee	0		0		0		0		0
Backyard Composters	(22,000)		(22,000)		(15,000)		(15,000)		(15,000)
Total Revenue	(1,271,630)		(1,251,022)		(1,275,903)		(1,301,282)		(1,327,167)
Expenses:									
Operations	1,264,630	d	1,244,023	e	1,268,903		1,294,282		1,320,168
Transfer to Reserves	7,000		7,000		7,000		7,000		7,000
Total Expenses	1,271,630		1,251,023		1,275,903		1,301,282		1,327,168
(Surplus) / Deficit	0		0		0		0		0
FTE's	4.81	d	4.81		4.81		4.81		4.81
Tax Levy:									
Parcel Tax	(34,652)		(34,057)		(34,939)		(35,643)		(36,360)
Reserve Fund Balance at Y/E	(56,316)		(63,879)		(71,518)		(79,233)		(87,026)

Notes

- a. This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes. Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax. The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax. Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)
- b. Allocation is done using population counts. 2016 Census numbers used.
- c. Multi-Materials Management BC is reducing rebates.
- d. Increases: Community Education Study \$30k, Waste Composition Study \$30k, Software & Licenses \$20k, Contracts-Depots \$15k, Payroll \$6.3k, Recycling (Comm. Educ. Prog.) \$5k, Freight & Postage \$1.5k, Travel \$1k, Training & Education \$0.5k, Collection fees \$0.5k. Decreases: Bulky Item Collection \$50k, Commercial/Const. Waste (Comm.Educ.Prog) \$5k, Composter Subsidization \$5k, Advertising & Promotion \$2.5k, Office Supplies \$0.5k.
- e. Remove \$15k for Software and \$30k for Waste Composition Study.

**Community Services (Solid Waste Management)
2019 - 2023 Five Year Program Budget Projections**

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Collection Fees, Late Payment Fees & Tags	(485,000)	(494,700)	(504,594)	(514,686)	(524,980)
Parcel Tax	0	0	0	(37,403)	(60,293)
Previous Year's Surplus/Deficit	(52,836) f	0	(0)	(0)	(0)
Administration OH	69,954	69,286	72,085	73,527	74,997
Transfer from CWF Fac Reserve	0	0	0	0	0
Transfer from Operating Reserve	0	(57,623) g	(59,428) g	(22,454) g	0
Multi Material BC (MMBC)	(65,000) e	(66,300)	(67,626)	(68,979)	(70,358)
Total Revenue	(532,882)	(549,337)	(559,563)	(569,995)	(580,634)
Expenses:					
Operations	516,264	511,336	521,563	531,994	542,634
CWF Project - Tsr Stations	0	0	0	0	0
Transfer to Capital Fac. Reserves	6,575	38,000	38,000	38,000	38,000
Transfer to Operating Reserve	10,043	0	0	0	0
Total Expenses	532,882	549,336	559,563	569,994	580,634
(Surplus) / Deficit	0	(0)	(0)	(0)	0
FTE's	0.15	0.05	0.05	0.05	0.05
Tax Levy:					
Parcel Tax	0	0	0	(37,403)	(60,293)

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer from Cap. Fac. Reserve	(12,601)	(12,601)	(12,601)	(12,601)	(12,601)
Total Revenue	(12,601)	(12,601)	(12,601)	(12,601)	(12,601)
Expenses					
Garbage Carts	10,026	10,026	10,026	10,026	10,026
Transfer Site Improvements	2,575	2,575	2,575	2,575	2,575
Total Expenses	12,601	12,601	12,601	12,601	12,601
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(199,365)	(201,359)	(203,372)	(205,406)	(207,460)
Capital Fac. Reserv Bal. at Y/E	(22,213) c	(47,708) c	(73,458) c	(99,466) c	(125,733) c
Operating Reserve Balance at Y/E	(137,103) f	(80,851) g	(22,232) g	0 g	0

Notes

- This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.
- Increases: Tipping fees-KSLF \$13.8k, Collection fees \$9k, Payroll \$8.5k, TS-Contracts-Sites \$2.5k, Contract Services \$2k.
Decreases: CWF-TS Project \$15k, Office Supplies \$0.5k, Title Searches \$0.25k.
- Set aside reserves for future cart and vehicle replacement, and transfer station upgrades.
- Community Works Fund Gas Tax funding:
 - Deferral of approved CWF:
 - Transfer Stations Improvement Project: Implementation \$25k
- Multi-Materials Management BC is reducing rebates.
- Transfer part of surplus to operating reserve.
- Possibly utilize Operating Reserve to remove/reduce the need for parcel tax increase.
- Slight FTE reduction.

ENGINEERING SERVICES
FIRE & PROTECTION SERVICES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 019 -- Electoral Area Fire Prevention Program

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(38,088)	(40,402)	(41,157)	(41,928)	(42,714)
Tax Req - EA Cent Ok East	(34,583)	(36,683)	(37,369)	(38,069)	(38,783)
Previous Year's Surplus/Deficit	0	0	(0)	0	0
Administration OH	8,433	8,602	8,774	8,949	9,128
Transfer from Operating Reserve	0	0	0	0	0
Total Revenue	(64,238)	(68,483)	(69,752)	(71,047)	(72,369)
Expenses:					
Operations	62,238	63,483	64,752	66,047	67,368
Transfer to Reserves	2,000	5,000	5,000	5,000	5,000
Total Expenses	64,238	68,483	69,752	71,047	72,368
(Surplus) / Deficit	0	(0)	0	0	(0)
FTE's	0.4560	0.4560	0.4560	0.4560	0.4560
Tax Levy:					
Tax Requisition	(72,671)	(77,085)	(78,526)	(79,997)	(81,497)
Residential Tax Rate (per \$1000 of assessment)	0.0293	0.0308	0.0311	0.0313	0.0316
Maximum Tax Rate	0.1500				
Capital Facilities Reserves	(2,000)	(7,020)	(12,090)	(17,211)	(22,383)
Operating Reserve Balance at Y/E	(474)	(478)	(483)	(488)	(493)

Notes

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

- a. Increases: Payroll \$1k, Uniforms \$1.1k, Vehicle Ops \$2k.
- b. Start building reserve for future truck replacement.
- c. Fire Services Manager now full time (portion charged here and the rest to Fire Depts), and adding support staff.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 020 -- Lakeshore Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Tax Req - EA Cent Ok East	(23,868)	a	(24,357)		(24,866)		(25,363)		(25,870)
Previous Year's Surplus/Deficit	0	a	0		0		0		0
Administration OH	1,021		1,053		1,096		1,118		1,140
Total Revenue	(22,847)		(23,304)		(23,770)		(24,245)		(24,730)
Expenses:									
Operations	22,847	a	23,304		23,770		24,245		24,730
Total Expenses	22,847		23,304		23,770		24,245		24,730
(Surplus) / Deficit	0		0		0		0		0

Tax Levy:

Tax Requisition	(23,868)	(24,357)	(24,866)	(25,363)	(25,870)
Residential Tax Rate (per \$1000 of assessment)	0.5436	0.5493	0.5552	0.5705	0.5662
Maximum Tax Rate	1.5000				

Notes

3rd Party Contract based on assessments.
a. Increased Contract Fire Fighting \$1.1k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - Kelowna	(45,500) a	0 a	0	0	0
Tax Req - EA Cent Ok East	(470,600)	(485,933)	(515,497)	(544,507)	(581,693)
Previous Year's Surplus/Deficit	(25,201)	(0)	0	0	0
Administration OH	35,816	36,519	37,994	38,754	39,529
Transfer from Operating Reserve	0	(60,000) a	(45,000) a	(30,000) a	(7,004)
Total Revenue	(505,485)	(509,415)	(522,503)	(535,753)	(549,168)
Expenses:					
Operations	396,485 b,e	404,415	412,503	420,753	429,168
Transfer to Cap. Fac. Reserve	100,000 c	105,000 c	110,000 c	115,000 c	120,000 c
Transfer to Operating Reserve	9,000 a	0	0	0	0
Total Expenses	505,485	509,415	522,503	535,753	549,168
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.2428 e	0.2428	0.2428	0.2428	0.2428

Tax Levy:

Tax Requisition	(470,600)	(485,933)	(515,497)	(544,507)	(581,693)
Residential Tax Rate	0.7213	0.7375	0.7746	0.8101	0.8568
(per \$1000 of assessment)					
Maximum Tax Rate	1.9500				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Trsfr From Cap Fac Reserve	(88,754)	(34,916)	(50,737)	(335,547)	(31,666)
Total Revenue	(88,754)	(34,916)	(50,737)	(335,547)	(31,666)
Expenses					
Turn Out Gear	9,655	10,308	10,514	10,725	10,939
Radios & Pagers	4,010	4,341	4,427	4,516	4,606
Equipment	8,681	8,681	8,855	9,032	9,212
Hall Improvements	0	5,075	20,300	0	0
SCBA	66,408 d	6,511	6,641	6,774	6,909
New Truck Bay	0	0	0	304,500	0
Total Expenses	88,754	34,916	50,737	335,547	31,666
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	(15,389)	(15,543)	(15,699)	(15,856)	(16,014)
Cap. Fac. Reserve Balance at Y/E	(525,458) c	(600,797) c	(666,068) c	(452,181) c	(545,037) c
Operating Reserve Balance at Y/E	(139,368) a	(80,761) a	(36,569)	(6,935)	(0)

Notes

- Payment from City of Kelowna re: Country Rhodes. Once City of Kelowna staffs the Glenmore hall, estimated to be in 2020, they will take over fire protection and this revenue will disappear. Continuing to transfer a portion of 2018 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.
- Increases: FF & Support staff Payroll \$19.8k, Safety Supplies \$3.5k, Equipment \$3k, Travel \$2k, Vehicle Operations \$2k, Snow Removal \$1k, Bldg Repairs & Mtce \$1k, and misc. \$1.2k. Decreases: Equip Repairs & Mtce \$3.5k, Telephone \$2k.
- Upcoming Capital \$1.55 million: \$304.5k Truck Bay in 2022, \$400k Truck Replacement in 2024, \$100k truck in 2028, \$250k in 2030 and \$500k in 2031. Capital reserves to be rebuilt in anticipation of these replacements. Current long term plan will allow cash payment for replacements.
- SCBA System
- Fire Services Manager now full time (portion charged here and the rest to Fire Depts), and adding support staff.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(461,700)	(474,561)	(486,952)	(499,491)	(512,181)
Previous Year's Surplus/Deficit	(625)	0	0	0	0
Administration OH	30,018	30,607	31,220	31,844	32,481
Total Revenue	(432,307)	(443,953)	(455,732)	(467,647)	(479,700)
Expenses:					
Operations	332,307	338,953	345,732	352,647	359,700
Debt Payments	0	1,834	17,971	17,237	16,504
Transfer to Capital Facility Reserve	100,000	103,166	92,029	97,763	103,496
Total Expenses	432,307	443,953	455,732	467,647	479,700
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2428 g	0.2428	0.2428	0.2428	0.2428
Tax Levy:					
Tax Requisition	(461,700)	(474,561)	(486,952)	(499,491)	(512,181)
Residential Tax Rate (per \$1000 of assessment)	1.4433	1.4688	1.4923	1.5155	1.5386
Maximum Tax Rate	2.5000				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Capital Financing	0	(73,353) a,b	0	0	0
Sale of Asset / Internal Transfer	0	(40,000)	0	0	0
Transfer From Equip. Reserves	0	(20,000)	0	0	0
Trsf From CWF Cap Fac. Rsrv	(30,000) d	0	0	0	0
Transfer from Cap Fac Reserve	(57,330)	(460,000) b	(47,600)	(41,129)	(41,816)
Total Revenue	(87,330)	(593,353)	(47,600)	(41,129)	(41,816)
Expenses					
SCBA	8,500	5,426	5,535	5,645	5,758
Water Supply / Cisterns	30,900 d	0	0	0	0
Radios & Pagers	7,597	7,597	7,749	7,904	8,026
Trucks	2,000	550,000 b	0	0	0
Turnout Gear	10,430	10,851	11,068	11,290	11,516
Hall Renovations	20,903 e	8,628	12,180	5,000	5,000
Equipment	7,000	10,851	11,068	11,290	11,516
Total Expenses	87,330	593,353	47,600	41,129	41,816
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	(25,063)	(5,114)	(5,165)	(5,217)	(5,269)
Capital Facilities Reserve Bal. at Y/E	(364,967) a,b	(7,183) a,b	(51,208) a,b	(107,943) a,b	(170,284) a,b
Operating Reserve Balance at Y/E	0	0	0	0	0
Joe Rich Water Cap Fac Bal	(10,050) f	(15,151)	(20,302)	(25,505)	(30,760)

Notes

- 2018 Combined transfers to reserves & debt payments was increased from \$95k to \$195k as a result of out of area wildfire responses and provincial reimbursements. Even with additional and planned levels of reserve transfers (annual \$5k increase), financing will still be required in the future as the cost of trucks continues to increase.
- Reserves must continue to be built to a much higher level. Trucks totalling \$1.6 million are scheduled to be replaced in 2020 (\$550k), 2025 (\$460k), 2026 (\$190k), 2029 (\$400k), plus \$700k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service. Even at these projected rate contribution levels, for the purchases from 2024 onward, financing will be required. There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low.
- Increases: FF & Support Staff Payroll \$16k, Uniforms \$2.5k, Travel \$2k, Vehicle Operations \$8k, Firefighter Recognition \$1k, Heating Oil/Propane \$1k, and misc. \$3k. Decreased: Electricity \$2.5k.
- Community Works Fund Gas Tax funding approved May 30th, 2016. Carryover of \$30,000 from 2018. Remainder not required.
- Security System.
- Joe Rich Water System Asset resides here. 022 - Joe Rich Fire, 144 - Eastside Parks, and 123 - Joe Rich Hall each contribute 1/3 share of operating costs which includes annual contribution to reserves of \$5k.
- Fire Services Manager now full time (portion charged here and the rest to Fire Depts), and adding support staff.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 023 -- North Westside Rd Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(561,816)	(577,765)	(593,824)	(609,300)	(624,966)
Previous Year's Surplus/Deficit	(869)	(0)	0	0	0
Administration OH	37,670	38,410	39,961	40,761	41,576
Total Revenue	(525,015)	(539,355)	(553,862)	(568,540)	(583,390)
Expenses:					
Operations	417,015	425,355	433,862	442,540	451,390
Transfer to Capital Fac. Reserve	108,000	114,000	120,000	126,000	132,000
Total Expenses	525,015	539,355	553,862	568,540	583,390
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.2428	0.2428	0.2428	0.2428	0.2428

Tax Levy:

Tax Requisition	(561,816)	(577,765)	(593,824)	(609,300)	(624,966)
Residential Tax Rate (per \$1000 of assessment)	0.7666	0.7806	0.7943	0.8069	0.8195
Maximum Tax Rate	1.3500				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Disaster Financial Assistance/Ins	(11,000)	0	0	0	0
Proceeds of Sale/Disposition	(2,000)	0	0	0	0
Transfer from Cap Fac Reserve	(135,240)	(37,827)	(53,605)	(54,169)	(54,745)
Transfer From Equip. Reserves	(174,485)	0	0	0	0
Total Revenue	(322,725)	(37,827)	(53,605)	(54,169)	(54,745)
Expenses					
Trucks	190,000	0	0	0	0
SCBA	5,000	5,587	5,698	5,812	5,928
Equipment	46,000	8,939	9,118	9,300	9,486
Pagers & Radios	5,500	4,470	4,559	4,650	4,743
Stn 102 Improvements	40,000	0	0	0	0
Stn 102 - Paving	15,225	0	0	0	0
Turn Out Gear	9,000	8,681	8,855	9,032	9,213
Boathouse	12,000	0	0	0	0
Fire Hall Renovations	0	10,150	25,375	25,375	25,375
Total Expenses	322,725	37,827	53,605	54,169	54,745
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	0	0	0	0	0
Capital Facility Reserve Bal. at Y/E	(386,571)	(466,610)	(537,671)	(614,879)	(698,282)

Notes

- Increases: FF & Support Staff Payroll \$19.3k, Uniforms \$2k, Safety Supplies \$2k, Snow Removal \$2k, Vehicle Operations \$2k, Travel \$1.5k, Equipment \$1k, and misc. \$2k.
- It is highly recommended that reserve transfers stay at planned levels and continue to increase. In addition to regular capital needs, after 2020, the following truck replacements totalling \$1.627million are coming up: 2025 (\$250k), 2029 (\$501K), 2031 (\$75k), 2032 (\$501k), 2033 (\$300k).
- Insurance payment for Hall for paving.
- Bush/Rescue Truck 102.
- Various Equipment \$34k, \$12k for industrial washer & dryer.
- Backup Generator, concrete pad, propane tank.
- Fire Services Manager now full time (portion charged here and the rest to Fire Depts), and adding support staff.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(269,174)	a,f (280,791)	(292,285)	(303,479)	(314,771)
Previous Year's Surplus/Deficit	(628)	0	0	0	0
Administration OH	19,453	19,835	20,636	21,049	21,470
Total Revenue	(250,349)	(260,956)	(271,649)	(282,430)	(293,301)
Expenses:					
Operations	215,349	a,f 219,656	224,049	228,530	233,101
Transfer to Cap. Fac. Reserve	35,000	bcde 41,300	e 47,600	e 53,900	e 60,200
Total Expenses	250,349	260,956	271,649	282,430	293,301
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2428	0.2428	0.2428	0.2428	0.2428
Tax Levy:					
Tax Requisition	(269,174)	(280,791)	(292,285)	(303,479)	(314,771)
Residential Tax Rate	0.7805	0.8061	0.8308	0.8541	0.8771
(per \$1000 of assessment)					
Maximum Tax Rate	2.8500				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip. Reserves	(38,430)	(25,701)	(26,213)	(19,100)	0
Transfer from Cap. Fac. Reserve	(19,644)	(5,075)	(15,225)	(12,712)	(37,241)
Total Revenue	(58,074)	(30,776)	(41,438)	(31,812)	(37,241)
Expenses					
Pagers and Radios	4,500	4,470	4,559	4,650	4,743
Computer/Network Equipment	700	0	0	0	0
SCBA	5,000	5,587	5,698	5,812	5,928
Equipment	16,200	8,940	9,118	9,300	9,456
Hall Improvements	19,644	5,075	15,225	5,075	10,000
Turnout Gear	12,030	6,704	6,838	6,975	7,114
Total Expenses	58,074	30,776	41,438	31,812	37,241
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(70,378)	(45,124)	(19,100)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(144,812)	bcde (182,485)	e (216,685)	e (260,040)	e (285,599)

Notes

- Service being expanded to provide Medical First Response.
- Reserve transfers fell behind in 2017. No reserve transfers were made in 2017 due to a 2016 deficit carried forward due to the Bear Creek Fire.
- In 2017, there was a \$20k surplus carried forward related to the Philpott and Pine Point Fire reimbursements, forward and the amount should have been added to the annual transfer amount, however only \$7.4k was budgeted to be the \$40k, again, due to the 2018 requisition increase. Later in 2018, an additional net \$15k for wildfire responses was earned and transferred into reserves, for a total of \$62k.
- Due to the increased 2019 tax impact, the reserve transfer for 2019 has been reduced from the planned level of \$45k to \$35k. It is important not to reduce the reserve levels any further to fall further behind.
- In future, in order to avoid debt financing, the revised \$35k planned reserve transfer would now need to be increased by \$6.3k annually, with gradual tax requisition increases in order to be able to fund \$1.1 million in future truck purchases from reserves: 2032 (\$550k), 2035 (\$250k), & 2036 (\$300k).
- Increases: FF & Support Staff Payroll \$29k, Training & Education \$5k, FMR Equipment \$3k, Equipment \$3k, Vehicle Operation \$2k, Snow Removal \$1.6k, Bldg Repairs & Mtce \$1.3k, and misc. \$3k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 028 -- June Springs Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(14,830)	(15,127)	(15,443)	(15,752)	(16,067)
Previous Year's Surplus/Deficit	(575) a	0	0	0	0
Administration OH	641	654	681	694	708
Transfer from Operating Reserve	0	0	0	0	0
Total Revenue	(14,764)	(14,473)	(14,762)	(15,057)	(15,359)
Expenses:					
Operations	14,189 b	14,473	14,762	15,057	15,359
Transfer to Operating Reserve	575 a	0	0	0	0
Total Expenses	14,764	14,473	14,762	15,057	15,359
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(14,830)	(15,127)	(15,443)	(15,752)	(16,067)
Residential Tax Rate (per \$1000 of assessment)	0.5408	0.5462	0.5521	0.5575	0.5631

Operating Reserve Bal. at Y/E	(584) a	(590)	(596)	(602)	(608)
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Notes

- a. Transfer surplus to operating reserve to reduce future rate fluctuations.
- b. Contract costs from City of Kelowna based on assessments.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 029 -- Brent Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(28,866)	(29,180)	(29,727)	(30,262)	(30,807)
Previous Year's Surplus/Deficit	(1,009) c	(0)	0	0	0
Administration OH	1,109	1,132	1,178	1,201	1,226
Total Revenue	(28,766)	(28,048)	(28,549)	(29,060)	(29,581)
Expenses:					
Operations	24,557 a	25,048	25,549	26,060	26,581
Transfer to Capital Fac. Reserves	3,200 b	3,000 b	3,000 b	3,000 b	3,000 b
Transfer to Operating Reserve	1,009 c	0	0	0	0
Total Expenses	28,766	28,048	28,549	29,060	29,581
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.02	0.02	0.02	0.02	0.02
Tax Levy:					
Tax Requisition	(28,866)	(29,180)	(29,727)	(30,262)	(30,807)
Residential Tax Rate (per \$1000 of assessment)	0.6136	0.6141	0.6194	0.6243	0.6293
Maximum Residential Tax Rate	0.8000				
Cap. Fac. Reserve Fund Bal at Y/E	(30,344) b	(33,647) b	(36,984) b	(40,353) b	(43,757) b
Equipment Reserve	(181)	(183)	(184)	(186)	(188)
Operating Reserve Bal. at Y/E	(8,284) c	(8,367)	(8,451)	(8,535)	(8,620)

Notes

- a. Contract based on assessments plus reservoir maintenance.
- b. There is a need to set aside funds for reservoir replacement.
- c. Set aside surplus into operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - WFN	(78,872)	(84,293)	(87,769)	(89,456)	(91,176)
Tax Requisition - Kelowna	(1,519,859) g	(1,623,868)	(1,690,840)	(1,723,327)	(1,756,460)
Tax Requisition - Peachland	(66,508)	(71,060)	(73,991)	(75,412)	(76,862)
Tax Requisition - Lake Country	(165,980)	(177,339)	(184,653)	(188,200)	(191,819)
Tax Requisition - West Kelowna	(371,543)	(396,969)	(413,341)	(421,282)	(429,383)
Tax Req - EA Cent Ok. West	(47,410)	(50,655)	(52,744)	(53,757)	(54,791)
Tax Req - EA Cent Ok East	(43,230)	(46,188)	(48,093)	(49,017)	(49,960)
Previous Year's Surplus/Deficit	(189,860) a,b	0	0	0	0
Administration OH	204,398	201,452	205,432	209,492	213,633
Transfer from Operating Reserve	(40,000) b	(50,000) j	0	0	0
WCB, PEP, JEPP Grant & Other	(63,842)	(55,000)	(55,000)	(55,000)	(55,000)
Total Revenue	(2,382,706)	(2,353,920)	(2,400,999)	(2,445,958)	(2,491,817)
Expenses:					
Operations Radio & Dispatch	1,390,452 b,c	1,382,561 h	1,410,212	1,438,417	1,467,185
Operations Core Rescue	651,305 b,d	643,931 h	656,810	669,946	683,345
Operations Emergency Operations	193,949 b,e	177,428 h	180,977	184,596	188,288
Search & Rescue	27,000	27,000	27,000	27,000	27,000
Transfer to Equip Reserves	120,000 f	123,000	126,000	126,000	126,000
Total Expenses	2,382,706	2,353,920	2,400,999	2,445,958	2,491,818
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	0.3178 k	0.3178	0.3178	0.3178	0.3178
Tax Levy:					
Tax Requisition	(2,214,530)	(2,366,079)	(2,463,662)	(2,510,995)	(2,559,275)
Residential Tax Rate (per \$1000 of assessment)	0.0385	0.0407	0.0420	0.0423	0.0427

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
JEPP Grants	(16,042)	0	0	0	0
Transfer From Equip Reserves	(464,248)	(144,300)	(75,100)	(216,000)	(97,000)
Transfer From Revenue Fund	0	0	0	0	0
Total Revenue	(480,290)	(144,300)	(75,100)	(216,000)	(97,000)
Expenses					
Equipment	213,860	144,300	75,100	16,000	97,000
Marine Rescue Replacement	0	0	0	200,000 i	0
EOC Equipment	9,210	0	0	0	0
Truck	257,220	0	0	0	0
Total Expenses	480,290	144,300	75,100	216,000	97,000
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(160,038) f	(138,896) f	(190,434) f	(100,178) f	(129,210) f
Operating Reserve Balance at Y/E	(113,212) b	(63,844) j	(64,482)	(65,127)	(65,779)

Notes

- Surplus due to grants and PEP Revenues, and reduced costs for dispatch, core rescue and emergency operations.
- The increased surplus and the transfer from operating reserves is being used to fund one time \$75k in contract services that CoK Fire Dept program management staff has indicated are necessary for consulting, contracting and studies as described in the operating increases below.
- Radio & Dispatch Increase: Fire Dispatch \$30k, Contract Services for Radio Review \$35k, Misc. \$5k
- Core Rescue Increases: Equipment \$21.5k, Contract Services for Regional Operating Guidelines \$20k, Payroll \$1.5k, CoK Fire Dept. Admin Fee \$1.5k
- Emergency Operations Increase: Contract Services Consulting for Emergency Management Plan Update \$20k, Payroll \$6k, Emergency Social Services \$9k, CoK Fire Dept Admin Fee \$3k, Telephone \$1k.
- Planning for future equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
- Shift in assessments between jurisdictions causes a larger increase to Kelowna.
- Remove \$35k, \$20k and \$20k in contract services.
- Replace Kelowna Marine Rescue 2
- Use operating reserve to reduce impact of surplus reduction.

k. Fire Services Manager now full time (portion charged here and the rest to Fire Depts), and adding support staff.

COMMUNITY SERVICES
INSPECTION & BYLAW
ENFORCEMENT SERVICES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 043 -- Business Licenses

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Business Licenses	(35,000)	(39,056)	(39,528)	(39,914)	(40,303)
Previous Year's Surplus/Deficit	(7,017) b	0	0	0	0
Administration OH	4,496	4,541	4,678	4,725	4,772
Total Revenue	(37,521)	(34,515)	(34,850)	(35,188)	(35,530)
Expenses:					
Operations	33,183 a	33,515	33,850	34,188	34,530
Transfer to Equip. Reserves	1,000	1,000	1,000	1,000	1,000
Transfer to Operating Reserve	3,338 b	0	0	0	0
Total Expenses	37,521	34,515	34,850	35,188	35,530
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.30	0.30	0.30	0.30	0.30
Equip Reserve Fund Balance at Y/E	(30,119)	(31,421)	(32,735)	(34,062)	(35,403)
Operating Reserve Balance at Y/E	(30,252) b	(30,555)	(30,861)	(31,169)	(31,481)

Notes

- a. Increases: Vehicle Operations \$1.5k
- b. Transfer portion of surplus to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 044 -- Building Inspections & General Bylaw Enforcement

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
BE Tax Req - EA Cent Ok West	(27,252) a	(31,124)	(31,746)	(32,382)	(33,029)
BE Tax Req - EA Cent Ok East	(24,743) a	(28,260)	(28,825)	(29,401)	(29,990)
BI Previous Year's Surplus/Deficit	(48,202) b	0	(0)	0	0
BE Previous Year's Surplus/Deficit	(4,224) a	0	0	0	0
BI Permits, Tickets, & Sundry	(235,000) b	(251,031) e	(287,852) e	(322,446) e	(359,495)
BI Administration OH	40,304 b	40,696	41,509	42,058 c	42,899
BE Administration OH	6,947 a	7,086	7,228	7,373	7,520
Transfer from BE Operating Reserve	(2,000) a,e	0	0	0	0
Transfer from BI Operating Reserve	(54,549) b,e	(90,000) e	(60,000) e	(30,000) e	0
Total Revenue	(348,719)	(352,634)	(359,686)	(364,799)	(372,095)
Expenses:					
Building Inspection Operations	297,447 b,c	300,336 f	306,343	310,389	316,596
Bylaw Enforcement Operations	51,272 a,d	52,297	53,343	54,410	55,498
Total Expenses	348,719	352,633	359,686	364,799	372,095
(Surplus) / Deficit	0	(0)	0	0	(0)
FTE's	3.050 d	3.050	3.050	3.050	3.050
Tax Levy:					
Tax Requisition	(51,995)	(59,384)	(60,571)	(61,783)	(63,019)
Residential Tax Rate (per \$1000 of assessment)	0.0210	0.0237	0.0240	0.0242	0.0244
Equip. Reserve Balance at Y/E	(139,024)	(140,415)	(141,819)	(143,237)	(144,669)
Bldg Insp Operating Rsrv Bal at Y/E	(197,581) e	(109,557) e	(50,653) e	(21,159) e	(21,371)
Bylaw Enf. Operating Rsrv Bal at Y/E	0 e	0	0	0	0

Notes

- a. Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.
- b. Increased Building Permit activity and revenues in 2014 & 2015. Because of uncertainty, permit revenues are budgeted conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. In 2019 the 2018 surplus is required to offset operating expenses, and there is no excess to transfer to operating reserves.
- c. Increases: Publications/Subscriptions \$1k, Microfilming \$0.5k. Decreases: Payroll \$14.6k, Vehicle Operations \$5k, & Misc. \$2.2k.
- d. Payroll \$1.4k, Software & Licenses \$3.5k.
- e. Utilize Operating Reserves to help mitigate impacts of reduction in surplus carryforward.
- f. Remove \$3k for Software & Licenses.

COMMUNITY SERVICES PLANNING

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(267,956)	(284,313)	(288,324)	(292,414)	(296,586)
Tax Requisition - Peachland	(11,726)	(12,441)	(12,617)	(12,796)	(12,979)
Tax Requisition - Lake Country	(29,263)	(31,049)	(31,487)	(31,934)	(32,390)
Tax Requisition - West Kelowna	(65,504)	(69,503)	(70,483)	(71,483)	(72,504)
Tax Req - EA Cent Ok. West	(8,359)	(8,869)	(8,994)	(9,122)	(9,252)
Tax Req - EA Cent Ok East	(7,622)	(8,087)	(8,201)	(8,317)	(8,436)
UBCM Grant - LIDAR	(150,000)	0 g	0	0	0
Previous Year's Surplus/Deficit	(114,802) a	0	0	(0)	0
Administration OH	114,942	49,434	50,132	50,843	51,568
Transfer from Operating Reserve	(32,992) c	0	0	0	0
Other Grants / Revenues	(275,000) b	0	0	0	0
Total Revenue	(848,282)	(364,828)	(369,974)	(375,223)	(380,578)
Expenses:					
Operations	402,282 a,d,e,	257,328 g	262,474	267,724	273,078
Transfer to Capital	0	0	0	0	0
Regional Growth Strategy	446,000 a,d,f	107,500 h	107,500 h	107,500 h	107,500 h
Total Expenses	848,282	364,828	369,974	375,224	380,578
(Surplus) / Deficit	0	0	(0)	0	(0)
FTE's	2.05	2.05	2.05	2.05	2.05
Tax Levy:					
Tax Requisition	(390,430)	(414,262)	(420,106)	(426,066)	(432,147)
Residential Tax Rate (per \$1000 of assessment)	0.0068	0.0071	0.0072	0.0072	0.0072

Notes

- a. Surplus Carryforward is higher. Projects, including LIDAR, & funding carried forward.
- b. National Disaster Mitigation Program (NDMP) Grant for project \$270k & OBWB \$5k Grant for Climate Resilient Landscaping.
- c. Utilize all of operating reserve to reduce impact of additional RGS Projects.
- d. Increases: RGS/Consultation plan \$338.5k, Contract services \$3.5k, Bio-Diversity Conservation strategy \$3k, Collaboration/consultation \$2.8k, Insurance \$2k, Memberships \$0.5k. Decreases: Payroll \$11.7k, Legal \$3.5k, Training & Education \$0.8k, Advertising \$0.5k.
- e. Contract Services totals \$170.5k and includes: \$150k LIDAR Project (equivalent \$150k UBCM grant offsets cost), \$10.5k Lake Management Plan Initiative & \$10k Climate Resilient Landscaping Outreach Plan.
- f. RGS Contract Services \$446k and includes: \$40k Regional Housing Needs Assessment, \$20, RGS Monitoring Program, Various floodplain Mapping: OK, Kal, Ellison \$10k, OK, Kal, Ellison NDMP Funded \$270k, West Kelowna \$37.5k, RGS Five Year Review \$25k, Regional Housing Strategy \$41.5k, EDC Agriculture \$2k.
- g. Remove \$150k for LIDAR.
- h. Planned Projects.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Application Fees/Map Sales	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Tax Requisition - Kelowna	(165,764) a,f	(187,105)	(180,125)	(183,727)	(187,402)
Tax Requisition - Peachland	(2,291) a,f	(2,586)	(2,489)	(2,539)	(2,590)
Tax Requisition - Lake Country	(3,149) a,f	(3,554)	(3,422)	(3,490)	(3,560)
Tax Requisition - West Kelowna	(31,835) a,f	(35,934)	(34,593)	(35,285)	(35,991)
Tax Req - EA Cent Ok. West	(177,320) a,f	(200,149)	(192,682)	(196,536)	(200,466)
Tax Req - EA Cent Ok East	(41,862) a,f	(47,251)	(45,489)	(46,398)	(47,326)
Previous Year's Surplus/Deficit	(31,594) e	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	0	(30,000) i	0	0	0
Transfer from CWF Cap Fac Reserv	(25,000) b	0	0	0	0
Administration OH	57,734	62,276	56,611	57,743	58,898
Total Revenue	(436,081)	(459,603)	(417,795)	(426,151)	(434,674)
Expenses:					
Operations	426,081 b,c,d	459,603 h	417,795 h	426,151	434,674
Transfer to Operating Reserve	10,000 e	0	0	0	0
Total Expenses	436,081	459,603	417,795	426,151	434,674
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	3.37	3.37	3.37	3.37	3.37

Tax Levy:					
Tax Requisition	(422,221)	(476,579)	(458,800)	(467,976)	(477,335)
Residential Tax Rate (per \$1000 of assessment)	varies *	varies *	varies *	varies *	varies *

Reserve Fund Balance at Y/E	(56,744)	(57,311)	(57,884)	(58,463)	(59,048)
Operating Reserve Balance at Y/E	(109,311) e	(80,104) i	(80,905)	(81,714)	(82,532)

Notes

- a. Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
- b. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. \$25k carried forward.
- c. Increases: Postage/Freight \$3.3k, Collaboration/Consultation \$2.3k, Contract Services \$1.5k, and misc. items \$0.6k.
Decreases: Payroll \$21k, Creek Restoration \$4k, Advertising \$4k, Training & Education \$3.2k, Insurance \$1.2k.
- d. Projects include: Ecosystem Connectivity Planning \$6.5k, Ellison Groundwater Monitoring Well \$3k, Creek Restoration/Mapping Updates \$10k, Hydrometric Station \$3k, COW Floodplain Mapping \$25k (CWF funding).
- e. Transfer a portion of surplus to operating reserve.
- f. 2019 Requisitions have been adjusted with 2018 requisition amendments due to reflect 1 additional Kelowna vote:

	<u>2018 Req.</u>	<u>2018 Adj</u>	<u>2019 Calc</u>	<u>2019 Adjusted Requisition</u>
City of Kelowna	158,809	5,999	159,765	165,764
Peachland	2,375	3	2,287	2,290
Lake Country	3,532	(135)	3,284	3,149
West Kelowna	33,424	(240)	32,075	31,835
EA Central Okanagan West	183,497	(51)	177,371	177,320
EA Central Okanagan East	54,518	(5,576)	47,438	41,862
	436,155	-	422,220	422,220

g. Tax Rate Breakdown

**City of Kelowna	0.0339
**Peachland	0.0125
**Lake Country	0.0068
**West Kelowna	0.0296
**EA Central Okanagan West	1.3648
**EA Central Okanagan East	0.3549

- h. Remove \$25k CWF project. Add \$50k for OCP/RLUB Project in 2020, then remove in 2021.
- i. Possibly utilize operating reserve to reduce impact of surplus reduction.

COMMUNITY SERVICES
POLICING SERVICES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 031 -- 911 Emergency Number

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Services - WFN	(11,707)	a	(13,587)		(14,467)		(15,056)		(15,796)
Direct Program Revenues	(783,448)	a	(901,013)		(957,982)		(996,048)		(1,043,916)
Tax Requisition - Kelowna	(225,596)	a	(261,739)		(278,706)		(290,046)		(304,303)
Tax Requisition - Peachland	(9,872)	a	(11,454)		(12,196)		(12,692)		(13,316)
Tax Requisition - Lake Country	(24,637)	a	(28,584)		(30,437)		(31,675)		(33,232)
Tax Requisition - West Kelowna	(55,149)	a	(63,985)		(68,132)		(70,904)		(74,390)
Tax Req - EA Cent Ok. West	(7,037)	a	(8,165)		(8,694)		(9,048)		(9,492)
Tax Req - EA Cent Ok East	(6,417)	a	(7,445)		(7,927)		(8,250)		(8,656)
RDCO's Misc Revenue	(10,000)		(10,000)		(10,000)		(10,000)		(10,000)
Previous Year's Surplus/Deficit	(109,435)	f	0		(0)		0		(0)
Transfer From Operating Reserve	(35,000)	c	(190,963)	c	0		0		0
Administration OH	105,906		123,978		115,001		119,571		124,142
Total Revenue	(1,172,392)		(1,372,956)		(1,273,541)		(1,324,148)		(1,388,959)
Expenses:									
Operations	1,172,392	b	1,372,956	c	1,273,541	e	1,324,148		1,374,778
Transfer to Capital Facility Reserves	0		0		0		0		14,181
Total Expenses	1,172,392		1,372,956		1,273,541		1,324,148		1,388,959
(Surplus) / Deficit	0		(0)		0		(0)		0
FTE's	0.26		0.26		0.26		0.26		0.26
Tax Levy:									
Tax Requisition	(328,708)		(381,372)		(406,092)		(422,615)		(443,389)
Residential Tax Rate	0.0057		0.0066		0.0069		0.0071		0.0074
(per \$1000 of assessment)									

General Capital Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue									
Transfer From Cap Fac Reserves	(19,190)		(19,190)		(19,190)		(19,190)		(19,190)
Transfer From Reserves	0		0		0		0		0
Total Revenue	(19,190)		(19,190)		(19,190)		(19,190)		(19,190)
Expenses									
Capital Contract - Equip & Upgr.	19,190		19,190		19,190		19,190		19,190
Total Expenses	19,190		19,190		19,190		19,190		19,190
(Surplus) / Deficit	0		0		0		0		0
Cap. Facil. Reserve Balance at Y/E	(61,251)		(42,674)		(23,911)		(4,960)		(0)
Operating Reserve Balance at Y/E	(190,963)	c	(1,913)	c	(1,932)		(1,951)		(1,971)

Notes

a. Other participants are RDCK, RDEK, RDKB, RDOS, RDNO, RDOS. (RDCK, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009. Shift in cost allocations between RD's due to assessments:

	2018	2019	Change
<i>Kootenay Boundary Regional District</i>	4.87%	4.96%	0.09%
<i>Central Kootenay Regional District</i>	4.57%	4.68%	0.11%
<i>Okanagan Similkameen Regional District</i>	11.95%	12.17%	0.22%
<i>North Okanagan Regional District</i>	10.89%	11.09%	0.20%
<i>East Kootenay Regional District</i>	10.62%	10.46%	-0.16%
<i>Columbia Shuswap Regional District</i>	7.74%	7.86%	0.12%
<i>Thompson Nicola Regional District</i>	17.67%	17.36%	-0.31%
<i>Squamish Lillooet</i>	0.39%	0.40%	0.01%
<i>Central Okanagan Regional District</i>	31.29%	31.01%	-0.28%
	100.00%	100.00%	0.00%

b. Increases: Contract Services \$42.4k, Payroll \$1.2k.

c. In consultation with partners, surplus was set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of \$150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions.

d. EComm contract ends in 2019. Anticipating contract extension.

e. Remove \$150k for technology upgrade.

f. \$1,704 portion of surplus related to RDCO & WFN only - reduces only their requisitions.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 040 -- Crime Stoppers

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - WFN	(10,340)	(10,749)	(10,964)	(11,183)	(11,407)
Tax Requisition - Kelowna	(199,255)	(207,068)	(211,210)	(215,433)	(219,741)
Tax Requisition - Peachland	(8,719)	(9,061)	(9,242)	(9,427)	(9,616)
Tax Requisition - Lake Country	(21,760)	(22,613)	(23,066)	(23,527)	(23,998)
Tax Requisition - West Kelowna	(48,710)	(50,620)	(51,632)	(52,665)	(53,718)
Tax Req - EA Cent Ok. West	(6,216)	(6,459)	(6,588)	(6,720)	(6,855)
Tax Req - EA Cent Ok East	(5,667)	(5,890)	(6,008)	(6,128)	(6,250)
Previous Year's Surplus/Deficit	(195)	0	0	(0)	(0)
Transfer from Operating Reserve	(5,471)	0	0	0	0
Administration OH	36,555	37,286	38,032	38,792	39,568
Total Revenue	(269,778)	(275,173)	(280,677)	(286,291)	(292,017)
Expenses:					
Operations	269,778	275,174	280,677	286,291	292,016
Total Expenses	269,778	275,174	280,677	286,291	292,016
(Surplus) / Deficit	0	0	(0)	(0)	(0)
FTE's	2.31	2.31	2.31	2.31	2.31
Tax Levy:					
Tax Requisition	(290,327)	(301,711)	(307,746)	(313,900)	(320,178)
Residential Tax Rate (per \$1000 of assessment)	0.0050	0.0052	0.0052	0.0053	0.0053
Equipment Reserve Balance at Y/E	(42,616)	(43,042)	(43,473)	(43,907)	(44,346)
Operating Reserve Balance at Y/E	0	0	0	0	0

Notes

a. Increased: Clerical/Rent-Kelowna \$13.8k, Payroll \$6.1k, Contract Services \$1k. Decreased: Office Supplies \$0.6k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - WFN	(13,595)	(13,399)	(13,795)	(14,190)	(14,558)
Tax Requisition - Kelowna	(261,967)	(258,127)	(265,747)	(273,359)	(280,446)
Tax Requisition - Peachland	(11,464)	(11,295)	(11,629)	(11,962)	(12,272)
Tax Requisition - Lake Country	(28,609)	(28,189)	(29,022)	(29,853)	(30,627)
Tax Requisition - West Kelowna	(64,040)	(63,101)	(64,965)	(66,825)	(68,557)
Tax Req - EA Cent Ok. West	(8,172)	(8,052)	(8,290)	(8,527)	(8,748)
Tax Req - EA Cent Ok East	(7,451)	(7,342)	(7,559)	(7,775)	(7,977)
Grants	0	0	0	0	0
Previous Year's Surplus/Deficit	(577)	(0)	(0)	0	0
Transfer From Operating Reserve	(3,974)	0	0	0	0
Administration OH	59,980	61,180	63,652	64,925	66,223
Province - Min of Public Safety & Solicitor General	(107,790) a	(128,187) a	(128,187)	(128,187)	(128,187)
Total Revenue	(447,659)	(456,512)	(465,542)	(475,753)	(485,148)
Expenses:					
Operations	442,659 b	451,512	460,542	469,753	479,148
Transfer to Equip. Reserves	5,000	5,000	5,000	6,000	6,000
Total Expenses	447,659	456,512	465,542	475,753	485,148
(Surplus) / Deficit	(0)	(0)	0	0	0
FTE's	4.00	4.00	4.00	4.00	4.00
Tax Levy:					
Tax Requisition	(381,703)	(376,106)	(387,212)	(398,301)	(408,627)
Residential Tax Rate (per \$1000 of assessment)	0.0066	0.0065	0.0066	0.0067	0.0068
Equip. Reserve Fund Bal. at Y/E	(28,101)	(33,382)	(38,716)	(45,103)	(51,554)
Operating Reserve Bal. at Y/E	0	0	0	0	0

Notes

- a. Adjusting timing of revenue recognition due to Ministry vs. RD year end differences. There will be an increase to revenues.
b. Increased: Payroll \$35.6k, Legal \$1k, and misc. \$0.5k. Decreased: Clerical/Rent-Kelowna \$9.1k, and misc. \$0.4.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 042 -- Crime Prevention & Alarm Control a

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
RDCO Crime Prevention Share of Alarm Control Revenue	(34)	(34)	(34)	(34)	(34)
Tax Requisition - Peachland	(15,100)	(17,142)	(17,475)	(17,816)	(18,164)
Tax Requisition - Lake Country	(38,395)	(43,586)	(44,435)	(45,301)	(46,185)
Tax Requisition - West Kelowna	(88,727)	(100,721)	(102,685)	(104,685)	(106,728)
Tax Req - EA Cent Ok. West	(10,736)	(12,187)	(12,425)	(12,667)	(12,914)
Tax Req - EA Cent Ok East	(9,748)	(11,066)	(11,281)	(11,501)	(11,725)
CP Previous Year's Surplus/Deficit Services - WFN	(27,074) e	(0)	(0)	(0)	0
Administration OH - Crime Prev	(5,795)	(6,580)	(6,708)	(6,839)	(6,972)
Administration OH - Alarm Control	21,797	22,233	22,678	23,132	23,594
Alarm Licenses	26,290 a	26,815	27,352	27,899	28,457
	(223,409) a	(227,815)	(232,309)	(236,893)	(241,569)
Total Revenue	(370,931)	(370,083)	(377,323)	(384,706)	(392,240)
Expenses:					
Operations - Crime Prev	160,866 b	164,083	167,365	170,712	174,127
Operations - Alarm Control	194,019 a,c	197,899	201,857	205,895	210,012
Transfer to CP Equip.Reserves	5,000 d	5,000	5,000	5,000	5,000
Transfer to Alarm Equip. Reserves	3,000 a	3,000	3,000	3,000	3,000
Transfer to Operating Reserve	7,946 e	0	0	0	0
Transfer to Crime Prev. Rev. RDCO	34 a	34	34	34	34
Transfer to City of Kelowna - Alarms	66 a	66	66	66	66
Total Expenses	370,931	370,083	377,322	384,707	392,239
(Surplus) / Deficit	(0)	(0)	(0)	0	(1)
FTE's	2.62	2.62	2.62	2.62	2.62
Tax Levy:					
Tax Requisition	(162,706)	(184,702)	(188,301)	(191,970)	(195,716)
Residential Tax Rate	0.0083	0.0093	0.0094	0.0095	0.0096
(per \$1000 of assessment)					
Maximum Tax Rate	0.0315				
CP Equipment Reserve Bal at Y/E	(45,861) d	(51,319)	(56,832)	(62,401)	(68,025)
Alarm Control Equip Reserve	(8,732) a	(11,819)	(14,937)	(18,087)	(21,267)
CP Operating Reserve Bal. at Y/E	(37,741) e	(38,118)	(38,500)	(38,885)	(39,273)

Notes

- a. Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.
- b. Crime Prevention - Increased: Payroll \$2.7k, Vehicle Operations \$1k, Travel \$0.5k, Office Rentals \$0.5k, and misc. \$0.1k.
- c. Alarm Control - Increased: Software & Licenses \$20k, Payroll \$7.7k, Collection fee \$1.5k, Telephone \$0.6k, Travel \$0.5k, Training \$0.5k. Decreased: Contract Services \$28k (software programming) and misc. \$0.2k.
- d. Reserves for future vehicle replacement.
- e. Transfer portion of 2018 surplus carried forward into operating reserve to mitigate future tax requisition increases.

PARKS SERVICES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projection**

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Building Rentals	(14,469) a	(14,469)	(14,469)	(14,469)	(14,469)
Tax Req - EA Cent Ok East	(110,151)	(125,971)	(132,059)	(140,255)	(140,148)
Previous Year's Surplus/Deficit	(23,576)	(0)	0	0	0
Transfer from Operating Reserve	0	(8,000) h	(4,000) h	0	0
Administration OH	7,005	7,023	7,327	7,681	7,672
Total Revenue	(141,191)	(141,418)	(143,201)	(147,043)	(146,945)
Expenses:					
Operations	77,545 b,d	77,772	79,555	83,397	83,299
Debt Payments	28,646 c	28,646 c	28,646 c	0 c	0 d
Transfer to Capital Facilities Reserve	35,000 d	35,000 d	35,000 d	63,646 d	63,646 d
Total Expenses	141,191	141,418	143,201	147,043	146,945
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.3171	0.3120	0.3120	0.3120	0.3120
Tax Levy:					
Tax Requisition	(110,151)	(125,971)	(132,059)	(140,255)	(140,148)
Residential Tax Rate	0.1632	0.1848	0.1918	0.2017	0.1996
(per \$1000 of assessment)					
Maximum Tax Rate	0.5300				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	(112,500) e,f	(55,000) g	(5,000) g	(50,000) g	(50,000) g
Transfer from Facility Reserve	(100,510)	(825)	(75)	(750)	(750)
Total Revenue	(213,010)	(55,825)	(5,075)	(50,750)	(50,750)
Expenses					
Heritage Renovations	111,650 e,f	0	0	0	0
Entrance Stairs Replacement	98,822 f	0	0	0	0
Roof Replacement	0	55,825 g	0	0	0
Electrical Upgrade	2,538 f	0	0	50,750 g	0
Heating Upgrade	0	0	5,075 g	0	50,750 g
Total Expenses	213,010	55,825	5,075	50,750	50,750
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(60,612)	(61,218)	(61,830)	(62,449)	(63,073)
Capital Facility Reserve Balance at Y/E	(248,800) d	(285,463) d	(323,592) d	(390,353) d	(457,781) d
Operating Reserve Balance at Y/E	(27,225)	(19,497) h	(15,692) h	(15,849)	(16,007)

Notes

- Anticipating reduction to rental income re: Fire Department lease.
- Increases: Security Services \$4.1k, Payroll \$1.3k, Contract Services \$0.5k, Insurance \$0.3k. Decreases: Bldg Repairs & Mtce \$19k, Legal \$1.5k.
- Debt ends in 2021.
- Reduced reserve transfer for 2018 to fund building maintenance: Repainting \$10k, Floor Mtce \$3k & Furnace/ Pump Replacements \$6k. Resuming normal funding levels and increase as planned in 2019.
- Community Works Fund Gas Tax funding approved previously for Heritage Renovations \$40k for 2018-2019.
- Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2019) Projects will not proceed if CWF are not available:**

Heritage Improvements	\$50 k
Electrical System Upgrade	2.5 k
Storage Rooms	20 k
	<hr/>
	\$72.5 k

- Subject to future approval for use of CWF.
- Use operating reserve to reduce impact of no surplus carry forward.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projection**

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(49,271)	(53,139)	(54,888)	(58,425)	(58,487)
Previous Year's Surplus/Deficit	(4,303)	0	0	0	0
Administration OH	3,859	3,821	3,883	4,093	4,016
Total Revenue	(49,715)	(49,318)	(51,005)	(54,332)	(54,471)
Expenses:					
Operations	42,715	42,318	43,005	45,332	44,471
Transfer to Cap. Facil. Reserves	6,000	7,000	8,000	9,000	10,000
Transfer to Operating Reserve	1,000	0	0	0	0
Total Expenses	49,715	49,318	51,005	54,332	54,471
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.0560	0.0560	0.0560	0.0560	0.0560
Tax Levy:					
Tax Requisition	(49,271)	(53,139)	(54,888)	(58,425)	(58,487)
Residential Tax Rate	0.1516	0.1619	0.1656	0.1745	0.1729
(per \$1000 of assessment)					
Maximum Tax Rate	0.2082				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsve	(81,977)	(15,000)	(2,500)	(20,000)	0
Transfer from Cap Fac. Reserve	(2,072)	(225)	(38)	(300)	0
Total Revenue	(84,049)	(15,225)	(2,538)	(20,300)	0
Expenses					
Heating Upgrade	0	0	2,538	20,300	0
Hall Improvements	84,049	15,225	0	0	0
Total Expenses	84,049	15,225	2,538	20,300	0
(Surplus) / Deficit	0	0	0	0	0
Capital Fac. Reserve Balance	(23,128)	(30,134)	(38,398)	(47,482)	(57,957)
Operating Reserve Balance	(1,000)	(1,010)	(1,020)	(1,030)	(1,041)

Notes

- a. Increases: Legal \$1.5k, Contract Services \$0.5k.
- b. Reserves must be built for future renovation projects. Increase annually by \$1k.
- c. Transfer part of surplus to operating reserve for future rate fluctuations.
- d. Community Works Fund Gas Tax funding:
 - Previously approved Capital:
 - Kitchen Upgrades \$5.3k remaining
 - Asset Management Improvements: \$44.7k remaining
 - (Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing, Eaves Troughs, Exit/Emergency Light.)
- e. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2019). Projects will not proceed if CWF are not available:**
 - Asset Management Improvements: \$32 k
 - (Kitchen Counters, Projector System, Motorized Screen, Outdoor Plugs)
- f. Subject to future approval for use of CWF.
- g. Add \$1.5k for legal, then remove following year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projection**

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(25,009)	(25,030)	(25,108)	(25,196)	(25,275)
Previous Year's Surplus/Deficit	86	(0)	0	0	0
Administration OH	1,683	1,748	1,792	1,837	1,872
Total Revenue	(23,240)	(23,282)	(23,316)	(23,359)	(23,403)
Expenses:					
Operations	2,090	2,132	2,166	2,209	2,253
Contract Services Operating	16,545	17,228	17,678	18,135	18,473
Contract Services - Capital	4,605 a	3,922 a	3,472 a	3,015 a	2,677 a
Total Expenses	23,240	23,282	23,316	23,359	23,403
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.01	0.01	0.01	0.01	0.01
Tax Levy:					
Tax Requisition	(25,009)	(25,030)	(25,108)	(25,196)	(25,275)
Residential Tax Rate (per \$1000 of assessment)	0.0346	0.0343	0.0341	0.0339	0.0336

Notes

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

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projection**

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - WFN	(273,828)	(291,142)	(297,117)	(306,519)	(309,352)
Sundry Rev. & Donations	(67,955)	(67,955)	(67,955)	(67,955)	(67,955)
Tax Requisition - Kelowna	(5,276,641)	(5,608,731)	(5,723,835)	(5,904,980)	(5,959,537)
Tax Requisition - Peachland	(230,904)	(245,436)	(250,473)	(258,400)	(260,787)
Tax Requisition - Lake Country	(576,250)	(612,517)	(625,087)	(644,869)	(650,827)
Tax Requisition - West Kelowna	(1,289,922)	(1,371,105)	(1,399,243)	(1,443,525)	(1,456,862)
Tax Req - EA Cent Ok. West	(164,599)	(174,958)	(178,548)	(184,199)	(185,901)
Tax Req - EA Cent Ok East	(150,086)	(159,532)	(162,805)	(167,958)	(169,510)
Grants	(160,238)	(10,600)	(10,600)	(10,600)	(10,600)
Previous Year's Surplus/Deficit	(254,648)	(0)	(0)	(0)	(0)
Portion of Surplus due to Y/E Accounting Entry	(22,041)	0	0	0	0
Administration OH	525,207	530,577	539,986	565,424	567,552
Transfer from Operating Reserve	(100,000)	(110,074)	0	0	0
Total Revenue	(8,041,905)	(8,121,472)	(8,175,676)	(8,423,581)	(8,503,779)
Expenses:					
Operations	3,876,070	3,915,701	3,906,999	4,091,053	4,106,444
Debt Payments	2,219,007	0	0	0	0
Transfer to Equip. Reserves	141,000	143,115	145,262	147,441	149,652
Transfer to Capital	22,041	0	0	0	0
Transfer to Capital Facility Reserve	1,771,787	4,050,656	4,111,416	4,173,087	4,235,683
Transfer to Dist of Peachland	12,000	12,000	12,000	12,000	12,000
Total Expenses	8,041,905	8,121,472	8,175,676	8,423,581	8,503,780
(Surplus) / Deficit	(0)	(0)	(0)	(0)	0
FTE's	31.971	30.9480	31.838	31.838	32.728
Tax Levy:					
Tax Requisition	(7,688,402)	(8,172,279)	(8,339,991)	(8,603,931)	(8,683,424)
Residential Tax Rate (per \$1000 of assessment)	0.1336	0.1406	0.1420	0.1451	0.1450

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Grant	(67,527)	(50,000)	0	0	0
Gellatly Nut Farm Society Contribution	(44,215)	0	0	0	0
Donations	(34,000)	(4,000)	(4,000)	(4,000)	(4,000)
Disaster Funding Assistance / Insurance	(1,096,987)	0	0	0	0
Proceeds of Sale	0	(5,000)	(8,000)	(3,000)	(3,000)
Transfer From Park Land Reserves	(1,255,378)	0	0	0	0
Transfer From Equip. Reserves	(82,000)	(79,000)	(99,000)	(53,000)	(53,000)
Transfer From Cap. Fac. Reserves	(2,009,392)	(2,020,775)	(1,031,675)	(1,102,620)	(2,351,172)
Transfer From Revenue Fund	(22,041)	0	0	0	0
Total Revenue	(4,611,540)	(2,158,775)	(1,142,675)	(1,162,620)	(2,411,172)
Expenses					
Parks Development (see detailed project list):	1,865,507	2,033,625	1,011,525	1,054,470	2,341,022
Flood Recovery Projects - Recoverable	1,323,930	0	0	0	0
Other Capital:					
Vehicles	77,000	84,000	107,000	56,000	56,000
Office Furniture	5,000	0	0	0	0
Land Acquisition Strategy (from Land Reserves):					
Land Acquisition Strategy - Goats Peak Impr.	117,003	0	0	0	0
Land Acquisition Strat - Other	1,138,375	0	0	0	0
Benches	4,000	4,000	4,000	4,000	4,000
Equipment	80,725	37,150	20,150	48,150	10,150
Total Expenses	4,611,540	2,158,775	1,142,675	1,162,620	2,411,172
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at Y/E	(3,944,788)	(6,034,416)	(9,205,298)	(12,398,523)	(14,425,864)
Equip. Reserve Fund Balance at Y/E	(226,123)	(292,499)	(341,686)	(439,543)	(540,591)
Park Land Reserve Balance at Y/E	(61,794)	(62,412)	(63,036)	(63,666)	(64,303)
Parks Legacy Reserve at Y/E	(27,010)	(27,281)	(27,553)	(27,829)	(28,107)
Operating Reserve Balance at Y/E	(110,074)	0	0	0	0

Notes

- 2018 Surplus:** For accounting/PSAB reasons, due to the flood damage in 2018, assets must be written off in 2018. Because it is virtually assured that this is will be covered by Disaster Financial Assistance at the very least, and possibly insurance, and there hopefully minimal or no financial loss, the revenue related to the lost assets must be recognized/acrued in 2018 and adds \$22k to the surplus. This will be shown as a transfer to capital over and above all other transfers in the 2019 budget to fund the capital work that will be done. This is a timing/revenue recognition issue that must be complied with.
- Remainder of 2018 Surplus \$254k:** Primarily due to under expenditures in Payroll \$127k, Repairs & Mtce \$22k, Planning \$17.6k, Interpretation \$15k, Park Mtce \$11k, and various line items. Additional revenues/grants 44.5k.
- Forest Health Grant \$139,638 (\$75k Increase), Summer Career Placement \$15k, Fisheries \$10.6k
- Increases:** Payroll \$127k (staffing and contract increases), Planning \$55k, Forest Health \$60k, Park Maintenance \$17.5k, Training \$9k, Misc. items net increase \$5.5k.
- Short Term Land Acquisition Debt payment (\$10.77 m over 5 yrs) ends 2019.
- Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- In prior years Board approved that \$.07 and \$.02 per \$1000 of assessment, are to be used to pay down land acquisition debt & the remainder is to be utilized for capital or transfers to capital facility reserves, rather than funding land acquisition specifically. The capital facilities reserve can still be used to purchase land.
The unintended consequence of the total funding of \$.09 would result in large increases to the average home due due to market and growth increases. As a result, in 2017 staff recommended a 1.5% increase over the prior year total to represent a reasonable factor for growth. The Board agreed that this should continue in future years as well. In 2019 \$65.6k is added.
Also, as debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital.
- Utilize \$100k of operating reserve to mitigate the impact of the change in surplus carried forward.
- Land Acquisition Strategy using Land Reserves.
- Most costs will be recoverable either 80% through Disaster Funding Assistance, or through insurance. Budgeted conservatively to include 80% recovery, but it could be more.
- Possibly use operating reserve to reduce tax impact of no surplus carried forward.
- Remove Forest Health Project \$140k and other grants and projects.
- Add costs for Planning \$75.5k.
- Decrease Planning \$65k.
- Increase Planning \$55k.
- Decrease Planning \$45k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projection**

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(217,077)	(243,702)	(250,095)	(253,775)	(256,924)
Previous Year's Surplus/Deficit	(18,146)	(0)	(0)	(0)	(0)
Portion of Surplus due to Y/E Accounting Entry	0	0	0	0	0
Administration OH	25,205	26,217	27,454	27,901	28,283
Total Revenue	(210,018)	(217,485)	(222,641)	(225,874)	(228,641)
Expenses:					
Operations	186,018 a	193,485	198,641	201,874	204,641
Transfer to Capital Facility Reserves	24,000 b	24,000 b	24,000 b	24,000 b	24,000 b
Total Expenses	210,018	217,485	222,641	225,874	228,641
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	1.450	1.450	1.450	1.450	1.450
Tax Levy:					
Tax Requirement	(217,077)	(243,702)	(250,095)	(253,775)	(256,924)
Residential Tax Rate	0.0167	0.1857	0.1887	0.1896	0.1900
(per \$1000 of assessment)					
Maximum Tax Rate	0.5700				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Disaster Funding Assistance / Insurance	(327,072)	0	0	0	0
Transfer from CWF Cap Fac Reserv	(292,000) c	(15,000) d	(20,000) d	(20,000) d	(20,000) d
Transfer From Cap. Fac. Reserve	(69,821)	(225)	(300)	(300)	(300)
Total Revenue	(688,893)	(15,225)	(20,300)	(20,300)	(20,300)
Expenses					
Flood Recovery Projects - Recoverable	594,763 c	0	0	0	0
Development Projects	0	15,225 d	20,300 d	20,300 d	20,300 d
Killiney Park Infrastructure	12,180 c	0	0	0	0
Star Park Trail Conn. Trep. Cr.Pk.	31,200 c	0	0	0	0
Fur Brigade Trail	50,750 c	0	0	0	0
Total Expenses	688,893	15,225	20,300	20,300	20,300
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(46,556)	(47,022)	(47,492)	(47,967)	(48,446)
Park Land Reserve Balance at Y/E	(175,605)	(177,361)	(179,134)	(180,926)	(182,735)
Parks Facility Reserve Balance at Y/E	(264,101)	(290,755)	(317,599)	(344,712)	(372,096)

Notes

- a. Increases: Payroll \$11.4k, net misc. \$1k Decreases: Planning \$4k.
b. Continue to set aside reserves for future park development, equipment and infrastructure replacement at annual \$24k level.
c. Community Works Fund Gas Tax funding:

Capital:

Carry forward of Board Approved CWF \$280k:

Killiney Park Improvements	\$15k
Star Park Trail Connection to Trepanier Creek Reg.Pk	\$30k
Fintry Boat Launch & Killiney Beach Community Park	\$135k
Killiney Beach Park - Roadway Upgrades	\$50k
Fur Brigade Trail	\$50k

New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2018). Projects will not proceed if CWF are not available:

Killiney Park Swim Raft	\$12k
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- d. Subject to future approval for use of CWF.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projection**

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(112,500)	(119,727)	(124,084)	(128,227)	(132,420)
Previous Year's Surplus/Deficit	(13,914) a	(0)	(0)	(0)	(0)
Administration OH	12,931	13,094	13,610	13,870	14,137
Total Revenue	(113,483)	(106,633)	(110,474)	(114,357)	(118,283)
Expenses:					
Operations	95,432 b	96,633	98,474	100,357	102,283
Transfer to Cap Fac Reserves	18,051 c	10,000 c	12,000 c	14,000 c	16,000 c
Total Expenses	113,483	106,633	110,474	114,357	118,283
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	0.8117	0.8117	0.8117	0.8117	0.8117
Tax Levy:					
Tax Requisition	(112,500) a	(119,727)	(124,084)	(128,227)	(132,420)
Residential Tax Rate (per \$1000 of assessment)	0.0954	0.1005	0.1031	0.1055	0.1079

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsrv	0	(25,000) e,f	(75,000) g	(120,000) h	(50,000) i
Transfer From Facilities Reserves	(30,450)	(750)	(2,250)	(1,800)	(1,500)
Total Revenue	(30,450)	(25,750)	(77,250)	(121,800)	(51,500)
Expenses					
Park Development					
Sunset Park Development	0	15,450 e	0	121,800 h	0
Scotty Creek - Playground Repl.	0	0	77,250 g	0	0
Philpott Trail Post Fire Repair	30,450	0	0	0	0
Three Forks Park Improvements	0	10,300 f	0	0	51,500 i
Total Expenses	30,450	25,750	77,250	121,800	51,500
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(50,908)	(51,417)	(51,931)	(52,451)	(52,975)
Park Land Reserve Balance at Y/E	(63,454)	(64,089)	(64,730)	(65,377)	(66,031)
Capital Facilities Reserve Balance at Y/E	(115,401) c	(125,797) c	(136,783) c	(150,333) c	(166,321) c

Notes

- a. Transfer increased surplus to reserves.
- b. Minor increases, various items.
- c. Continue to build reserves for future park development.
- d. Community Works Fund Gas Tax funding:

Capital:

Anticipate requesting CWF for future projects in other years.

- e. \$15k Sunset Ranch Community Park Development
- f. \$10k Three Forks Park Improvement
- g. \$75k Scotty Creek Playground
- h. \$120k Sunset Ranch Community Park Development
- i. \$50k Three Fork Park Improvement

FINANCIAL SERVICES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 003 -- Finance

Department: Financial Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Interest	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Previous Year's Surplus/Deficit	(354,500) a	(0)	0	0	0
Transfer from Operating Reserve	0	(24,120) a	0	0	0
Administration OH Recovery	(818,822)	(1,043,421)	(1,092,522)	(1,118,002)	(1,143,992)
Services SIR & OBWB, Sundry Sales	(169,500)	(169,500)	(169,500)	(169,500)	(169,500)
Total Revenue	(1,387,822)	(1,282,041)	(1,307,022)	(1,332,502)	(1,358,492)
Expenses:					
Operations	1,224,550 b	1,249,041	1,274,022	1,299,502	1,325,492
Debt Payments	18,000	18,000	18,000	18,000	18,000
Transfer to Equip. Reserves	10,000	15,000	15,000	15,000	15,000
Transfer to Operating Reserve	135,272 a	0	0	0	0
Total Expenses	1,387,822	1,282,041	1,307,022	1,332,502	1,358,492
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	7.45	7.45	7.45	7.45	7.45

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Reserves	(22,810)	(17,510)	(17,510)	(17,510)	(17,510)
Total Revenue	(22,810)	(17,510)	(17,510)	(17,510)	(17,510)
Expenses					
Computers & Equipment	2,060	2,060	2,060	2,060	2,060
Software	10,450 d	15,450 d	15,450 d	15,450 d	15,450 d
Office Renovation	10,300	0	0	0	0
Total Expenses	22,810	17,510	17,510	17,510	17,510
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(228,224)	(227,821)	(227,414)	(227,003)	(226,588)
Operating Reserve Bal at Y/E	(159,707) a	(136,943)	(138,312)	(139,695)	(141,092)

Notes

- a. Part of surplus transferred to create operating reserve for future smoothing of recovery amounts and for funding cloud based software which is not capitalized.
Surplus due mostly to higher capital project recoveries and interest payroll due to staff vacancy, and other underexpenditures.
- b. Increases: Contract Services \$26k. Contracted purchasing management services part way through the year in 2018.
Any other staff payroll increases have been offset by contract and FTE reductions per note c below.
- c. FTE's: Decreases: Part way through 2018, contracted purchasing function resulting in reduction of 1 FTE. Transfer .4 FTE to 006-Information Services. Increase: .1 FTE for Mat Leave training overlap.
- d. Upgrades & Programming.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

FISCAL SERVICES

The following budgets have no program plans or measures because they are simply financing, or transfers of funds to other organizations to provide services for the Central Okanagan, or financing:

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 017 -- Upper Ellison Fire Protection Boundary Extension

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Parcel Tax	(9,917)	(9,917)	0	0	0
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(9,917)	(9,917)	0	0	0
Expenses:					
Debt Payments	9,917	9,917	0	0	0
Total Expenses	9,917	9,917	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Parcel Tax	(9,917)	(9,917)	0	0	0

Notes

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Volunteer Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

Debt ends in 2020.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections

Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>					
Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
Previous Year's Surplus/Deficit	(73) a	0	0	0	0
Total Revenue	(12,121)	(12,048)	(12,048)	(12,048)	(12,048)
<u>Expenses:</u>					
Debt Payments	12,048	12,048	12,048	12,048	12,048
Transfer to Operating Reserve	73 a	0	0	0	0
Total Expenses	12,121	12,048	12,048	12,048	12,048
(Surplus) / Deficit	0	0	0	0	0
 <u>Tax Levy:</u>					
Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
Operating Reserve Bal. at Y/E	(307) a	(310)	(313)	(317)	(320)

Notes

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections

Program: 034 -- Wilson's Landing Boundary Extension - Shelter Cove

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Parcel Tax	(544)	0	0	0	0
Previous Year's Surplus/Deficit	544	0	0	0	0
Total Revenue	0	0	0	0	0
Expenses:					
Debt Payments	0	0	0	0	0
Total Expenses	0	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Parcel Tax	(544)	0	0	0	0

Notes

Debt re: 024 - Wilson's Landing POC FD service area expansion. Debt ended in 2018.
Minor debt related deficit needs to be recovered.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 051 -- Lakeshore Road Improvements

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Previous Year's Surplus/Deficit	(26) a	0	0	0	0
Total Revenue	(4,513)	(4,487)	(4,487)	(4,487)	(4,487)
Expenses:					
Debt Payments	4,487	4,487	4,487	4,487	4,487
Transfer to Operating Reserve	26 a	0	0	0	0
Total Expenses	4,513	4,487	4,487	4,487	4,487
(Surplus) / Deficit	0	0	0	0	0
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Equip. Reserve Balance at Y/E	(73,155)	(73,887)	(74,626)	(75,372)	(76,126)
Operating Reserve Balance at Y/E	(1,654) a	(1,671)	(1,687)	(1,704)	(1,721)

Notes

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 101 -- Okanagan Basin Water Board

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
WFN	(74,582)	a	(76,084)		(77,595)		(79,137)		(80,709)
Tax Requisition - Kelowna	(1,437,193)	a	(1,465,723)		(1,494,838)		(1,524,537)		(1,554,828)
Tax Requisition - Peachland	(62,891)	a	(64,139)		(65,414)		(66,713)		(68,039)
Tax Requisition - Lake Country	(156,953)	a	(160,068)		(163,248)		(166,491)		(169,799)
Tax Requisition - West Kelowna	(351,335)	a	(358,309)		(365,427)		(372,687)		(380,092)
Tax Req - EA Cent Ok. West	(44,832)	a	(45,722)		(46,630)		(47,556)		(48,501)
Tax Req - EA Cent Ok East	(40,879)	a	(41,690)		(42,518)		(43,363)		(44,225)
Previous Year's Surplus/Deficit	3		(0)		0		0		(0)
Administration OH	15,000		15,000		15,000		15,000		15,000
Total Revenue	(2,153,662)		(2,196,735)		(2,240,670)		(2,285,484)		(2,331,193)
Expenses:									
Transfer to O.B.W.B	2,153,662		2,196,735		2,240,670		2,285,483		2,331,193
Total Expenses	2,153,662		2,196,735		2,240,670		2,285,483		2,331,193
(Surplus) / Deficit	(0)		0		0		(0)		(0)

Tax Levy:

Tax Requisition	(2,094,083)	a	(2,135,651)		(2,178,075)		(2,221,347)		(2,265,484)
Residential Tax Rate (per \$1000 of assessment)	0.0364		0.0367		0.0371		0.0375		0.0378

Notes

a. No budget increase for OBWB, however, requisition shifts between OBWB Regional District participants due to assessment value increases for RDCO.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections

Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(31,208) a,b	(31,832)	(32,469)	(33,118)	(33,781)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(31,208)	(31,832)	(32,469)	(33,118)	(33,781)
Expenses:					
Transfer to West Kelowna	31,208 a,b	31,832	32,469	33,118	33,781
Total Expenses	31,208	31,832	32,469	33,118	33,781
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(31,208) a,b	(31,832)	(32,469)	(33,118)	(33,781)
Residential Tax Rate (per \$1000 of assessment)	0.1301	0.1314	0.1327	0.1340	0.1353

Notes

- a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included.
Based on Tax Rate from City of West Kelowna.
- b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 125 -- Johnson Bentley Memorial Aquatic Centre

Department: Parks & Recreation

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(12,371) b,c	(12,618)	(12,871)	(13,128)	(13,391)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(12,371)	(12,618)	(12,871)	(13,128)	(13,391)
Expenses:					
Transfer to West Kelowna	12,371 b,c	12,618	12,871	13,128	13,391
Total Expenses	12,371	12,618	12,871	13,128	13,391
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(12,371) b,c	(12,618)	(12,871)	(13,128)	(13,391)
Residential Tax Rate (per \$1000 of assessment)	0.0876	0.0885	0.0893	0.0902	0.0911

Notes

For Electoral Area Central Okanagan West contributions.

a. Based on Tax Rate from City of West Kelowna.

b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 131 -- Winfield Letters Patent

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Expenses:					
Transfer to Dist of Lake Country	55,000	55,000	55,000	55,000	55,000
Total Expenses	55,000	55,000	55,000	55,000	55,000
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Residential Tax Rate (per \$1000 of assessment)	0.0001	0.0001	0.0001	0.0001	0.0001

Notes

None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 171 -- Okanagan Regional Library

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(166,387)	(169,662)	(173,003)	(176,411)	(179,886)
Tax Req - EA Cent Ok East	(151,073)	(154,047)	(157,080)	(160,174)	(163,331)
Previous Year's Surplus/Deficit	(0)	(0)	(0)	0	0
Administration OH	5,000	5,000	5,000	5,000	5,000
Total Revenue	(312,460)	(318,709)	(325,083)	(331,585)	(338,217)
Expenses:					
Transfer to Library Board	312,460	318,709	325,083	331,585	338,217
Total Expenses	312,460	318,709	325,083	331,585	338,217
(Surplus) / Deficit	(0)	(0)	0	0	(0)
Tax Levy:					
Tax Requisition	(317,460)	(323,709)	(330,083)	(336,585)	(343,217)
Residential Tax Rate (per \$1000 of assessment)	0.1281	0.1293	0.1305	0.1318	0.1330
Reserve Fund Balance at Y/E	(3,222)	(3,254)	(3,287)	(3,320)	(3,353)

Notes

Electoral Areas Only.

a. Successful appeal of population portion of allocation formula.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 188 -- OK Regional Library Borrowing -- Admin Building

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>					
MFA - OK Regional Library	(281,618)	(281,618)	(281,618)	(281,618)	(281,618)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(281,618)	(281,618)	(281,618)	(281,618)	(281,618)
<u>Expenses:</u>					
Debt Payments	281,618 a	281,618	281,618	281,618	281,618
Total Expenses	281,618	281,618	281,618	281,618	281,618
(Surplus) / Deficit	0	0	0	0	0

Notes

Debt ends 2028.

a. Debt refinanced in 2018.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 189 -- Fiscal-Member Municipal

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>						
MFA - Kelowna	(14,980,146)	a	(11,547,304)	(10,341,393)	(10,317,177)	(10,100,911)
MFA - Peachland	(348,164)	a	(348,164)	(348,164)	(348,164)	(286,024)
MFA - Lake Country	(1,437,158)	a	(1,365,483)	(1,140,703)	(1,021,346)	(970,982)
MFA - West Kelowna	(1,781,677)	a	(1,687,749)	(1,586,725)	(1,454,873)	(1,358,156)
Previous Year's Surplus/Deficit	0		0	0	0	0
Total Revenue	(18,547,145)		(14,948,700)	(13,416,985)	(13,141,560)	(12,716,073)
<u>Expenses:</u>						
Debt Payments	18,547,145	a	14,948,700	13,416,985	13,141,560	12,716,073
Total Expenses	18,547,145		14,948,700	13,416,985	13,141,560	12,716,073
(Surplus) / Deficit	0		0	0	0	0

Notes

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: Sewer Debt Financing

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
<u>Revenue:</u>									
Parcel Tax - West Kelowna	(22,281)	a	(22,986)	b	(22,987)		(22,987)		(22,987)
Parcel Tax - WFN	(15,109)	a	(14,730)	b	(14,730)		(14,730)		(14,730)
Previous Year's Surplus/Deficit	(327)	a	0	b	0		0		0
Total Revenue	(37,717)		(37,717)		(37,717)		(37,717)		(37,717)
<u>Expenses:</u>									
Debt Payments	37,717		37,717		37,717		37,717		37,717
Total Expenses	37,717		37,717		37,717		37,717		37,717
(Surplus) / Deficit	0		0		0		0		0

Notes

- a. Returning 2018 surplus to partners.
- b. Regular payments resume.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: DCC -- Development Cost Charges

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Sewer DCC's	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Previous Year's Surplus/Deficit	(19,800)	0	0	0	0
East Trunk DCC's	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Total Revenue	(689,800)	(670,000)	(670,000)	(670,000)	(670,000)
Expenses:					
Transfer to Sewer Cap. Fund	19,800	0	0	0	0
Transfer to DCC Reserve	670,000	670,000	670,000	670,000	670,000
Total Expenses	689,800	670,000	670,000	670,000	670,000
(Surplus) / Deficit	0	0	0	0	0

East Trunk Sewer Line DCC Reserve	(2,124,752)	a	(2,216,000)	(2,308,160)	(2,401,241)	(2,495,254)
Sewer Plant DCC Reserve Balance	(2,533,909)	a	(3,159,248)	(3,790,840)	(4,428,749)	(5,073,036)

Notes

a. See Engineering Program 401 & 470 -- Westside Sewer System for usage of DCC reserves.

CORPORATE SERVICES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Sundry Sales & Office Rentals	(145,863)	(145,863)	(145,863)	(145,863)	(145,863)
Grants	(103,000) a	(103,000)	(103,000)	(103,000)	(103,000)
Previous Year's Surplus/Deficit	(271,030) b	0	0	0	0
Transfer from Operating Reserve	0	(61,360) i	0	0	0
Administration OH Recovery	(1,065,466)	(1,305,561)	(1,434,463)	(1,465,130)	(1,496,410)
Total Revenue	(1,585,359)	(1,615,784)	(1,683,326)	(1,713,993)	(1,745,273)
Expenses:					
Operations	1,355,360 c,f	1,465,784 jklm	1,533,326 k	1,563,993	1,595,273
Transfer to Operating Reserve	30,000 d	0	0	0	0
Transfer to Cap. Fac. Reserve	200,000 e	150,000 e	150,000 e	150,000 e	150,000 e
Total Expenses	1,585,360	1,615,784	1,683,326	1,713,993	1,745,273
(Surplus) / Deficit	0	0	0	0	0
FTE's	8.6256 f	9.3256 j,m	9.8256 j	9.8256	9.8256

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Grant	0	(128,925) n	0	0	0
Transfer from Cap Fac Res.	(313,206)	(284,220) n,o	(231,000)	(25,750)	(25,750)
Transfer From Equip. Reserves	(124)	0	0	0	0
Total Revenue	(313,330)	(413,145)	(231,000)	(25,750)	(25,750)
Expenses					
Computers & Equipment	27,475 g	3,045	0	0	0
Office Furniture	2,030	0	0	0	0
Vehicle	30,075	0	0	0	0
Software	0	0	50,750	0	0
HVAC	0	257,850 n	0	0	0
Exterior Paint	0	0	154,500	0	0
Building / Security Improvements	253,750 h	152,250 o	25,750	25,750	25,750
Total Expenses	313,330	413,145	231,000	25,750	25,750
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	0	0	0	0	0
Cap. Fac. Rsrv Fund Bal. At Y/E	(376,670) e	(246,217) e	(167,679) e	(293,606) e	(420,792) e
Operating Reserve Bal at Y/E	(92,255)	(31,818)	(32,136)	(32,457)	(32,782)

Notes

- Includes Provincial Unconditional Regional District Administrative Grant which has been reduced from \$130k to \$70k due to increased population numbers. CARIP grant \$18k, and UBCM Asset Management Grant \$15k.
- Surplus due to higher recovery due to capital projects \$55k, higher grants and rents \$10k, lower payroll costs \$108k contract services \$61k, Legal \$10k, and various misc. amounts.
- Increases: Payroll \$113k, Legal \$10k, Training & Travel \$8k, Postage/Freight \$5k, Misc. \$6k.
Decreases: Contract Services \$58k (Admin OH Review, Other Reviews done in 2018).
Note: SIBAC \$5k currently included. Contract ends 2020.
- Transfer a small portion of operating surplus to operating reserve for future admin overhead recovery rate smoothing.
- Need to continue to build increased reserve levels for admin building and service.
- FTE's: Reallocation of CAO and Communications staff between 002 - Corp Serv. and 001 - Board function. Reallocation of new communications manager position - between SWM and Corporate Services.
- Photocopier, Binding Machine
- Admin/Reception area design & upgrades, Bathrooms & Floors reno's.
- Utilize operating reserve to reduce impact on recovery amount required.
- Payment agreement with SIBAC ends in 2020. Remove \$5k.
- Add .5 FTE \$38k in 2020 for Records Management (starts 1/2 way through the year, then add remaining .5 for full year in 2021)
- Add \$20k for Contract Services for Records Management and software licensing fees.
- Add .2 FTE for Communications Manager shift from SWM to Corporate Services.
- Project would only proceed if grants are available. Digital Distribution Control Upgrade Design & Installation (50/50 grant).
Remainder from reserves.
- Upper Floor Upgrades and Additional Building work.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 005 - Human Resources

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Previous Year's Surplus/Deficit	(63,457) a	0	0	0	0
Transfer From Operating Reserve	0	(15,000) c	0	0	0
Administration OH Recovery	(279,978)	(310,916) c	(332,434)	(339,082)	(345,864)
Total Revenue	(343,435)	(325,916)	(332,434)	(339,082)	(345,864)
Expenses:					
Operations	331,525 b	325,916 d	332,434	339,082	345,864
Transfer to Operating Reserve	11,910	0	0	0	0
Total Expenses	343,435	325,916	332,434	339,082	345,864
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.65	2.65	2.65	2.65	2.65
Operating Reserve Bal at Y/E	(27,060) a	(12,181)	(12,302)	(12,425)	(12,550)

Notes

- a. Transfer a portion of surplus to operating reserves to reduce future overhead rate fluctuations.
Surplus due to additional recoveries for capital project, lower contract fees, training, travel, supplies and equipment.
- b. Increased payroll costs \$10.8k.
- c. Use a portion of operating reserve to reduce impact of prior year surplus carryforward reduction and increased recovery amount.
- d. Removed \$12k in contract services for collective agreement negotiations.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 006 -- Information Systems

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
OBWB, SIR Services, Sundry					
Sales	(61,334)	(61,334)	(61,334)	(61,334)	(61,334)
Services - Peachland	(20,875) a	(21,440) a	(21,440) a	(21,440) a	(21,440) a
Services - Lake Country	(43,053) a	0 a	0 a	0 a	0 a
Previous Year's Surplus/Deficit	(161,116) b	(0)	(0)	(0)	(0)
Administration OH Recovery	(663,305)	(849,336) g	(926,733)	(946,438)	(962,578)
Transfer from Operating Reserve	(25,000) c	(60,000) g	0	0	0
Services - WFN	(35,118) a	(34,747) a	(34,747) a	(34,747) a	(34,747) a
Total Revenue	(1,009,801)	(1,026,857)	(1,044,254)	(1,063,959)	(1,080,099)
Expenses:					
Operations	852,801 cde	869,857	887,254	904,999	923,099
Transfer to Equip Reserves	92,000	92,000	92,000	93,960	92,000
Transfer to Capital	65,000	65,000	65,000	65,000	65,000
Total Expenses	1,009,801	1,026,857	1,044,254	1,063,959	1,080,099
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	6.50 e	6.50	6.50	6.50	6.50

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Sale of Assets	0	(5,000)	(5,000)	(5,000)	(5,000)
Transfer From Equip. Reserves	(39,586)	(33,626)	(1,626)	(205,626)	(34,586)
Transfer From Revenue Fund	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Total Revenue	(104,586)	(103,626)	(71,626)	(275,626)	(104,586)
Expenses					
Computers & Equipment	19,096 f	19,096 f	19,096 f	19,096 f	19,096 f
Software	32,960 f	0	0	0	32,960 f
Computer Wkstns (Purch & Repl)	52,530 f	52,530 f	52,530 f	52,530 f	52,530 f
Servers, Infrastructure & Network	0	32,000 f	0	204,000 f	0
Total Expenses	104,586	103,626	71,626	275,626	104,586
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(170,555)	(231,218)	(324,808)	(215,273)	(275,414)
Operating Reserve Bal. at Y/E	(72,399) c	(12,523) f	(12,649)	(12,775)	(12,903)

Notes

- a. GIS contract renegotiation in 2019. Lake Country likely to opt out.
- b. Surplus due to partial staffing vacancies and deferral of projects
- c. Utilize a portion of operating reserve to mitigate impact of MS Software License Purchase.
- d. Increases: Payroll \$83k, Microsoft Licenses \$50k, Misc. \$5k. Decreases: R&D \$25k, Contract Services \$25k, Software & Licenses \$19.2k, Equipment \$5k.
- e. FTE increase 0.75. Reallocation of .4 FTE from Finance + .35 FTE increased hours.
- f. Four year refresh cycle for Network, Servers, SAN, Software, Workstations.
- g. Smooth out Recovery increase with operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 007 -- Electoral Areas

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
School District #23	0	0	0	(20,000)	(18,400)
Tax Req - EA Cent Ok. West	(21,070)	(19,914)	(20,240)	(20,896)	(20,693)
Tax Req - EA Cent Ok East	(19,130)	(18,082)	(18,377)	(18,973)	(18,789)
Previous Year's Surplus/Deficit	(7,140) d	(0)	0	(0)	0
Transfer from Operating Reserve	0	0	0	(28,000)	0
Administration OH	2,518	2,567	2,619	5,870	2,723
Total Revenue	(44,822)	(35,429)	(35,998)	(82,000)	(55,158)
Expenses:					
Operations	27,872 a	28,429	28,998	65,000 e	30,158
Transfer to Reserves	7,000 b	7,000	7,000	17,000	20,000
Transfer to Operating Reserve	4,950 d	0	0	0	0
Transfer to Feasibility Fund	5,000 c	0	0	0	5,000
Total Expenses	44,822	35,429	35,998	82,000	55,158
(Surplus) / Deficit	(0)	0	(0)	0	(0)

Tax Levy:

Tax Requisition	(40,200)	(37,996)	(38,617)	(39,869)	(39,482)
Residential Tax Rate (per \$1000 of assessment)	0.0162	0.0152	0.0153	0.0156	0.0153

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Reserves	0	0	0	(82,400)	0
Total Revenue	0	0	0	(82,400)	0
Expenses					
Orthophotos	0	0	0	82,400	0
Total Expenses	0	0	0	82,400	0
(Surplus) / Deficit	0	0	0	0	0
Cap Fac. Reserve Bal at Y/E	(119,602)	(127,798)	(136,076)	(71,213)	(91,925)
Operating Reserve Bal. at Y/E	(27,734) d	(28,011)	(28,291)	(574)	(580)

Notes

- a. 2018 was an election year. Reduced 2019 costs to reflect that.
- b. Reserves primarily used for Orthophotos. In 2018/2019 Orthophoto project was covered under LIDAR grant. Reduce annual contribution amount.
- c. Transfer to Electoral Area Feasibility fund. In 2019 fund will reach \$70k.
- d. Transfer part of surplus to Operating Reserve for Election Year.
- e. Election Year. Utilize operating reserve to reduce tax impact.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(18,465)	(19,915)	(24,903)	(25,402)	(25,910)
Previous Year's Surplus/Deficit	(7,472) a	(0)	(0)	0	0
Transfer from Operating Reserve	0	(4,500) c	0	0	0
Administration OH	1,983	2,022	2,063	2,104	2,146
Total Revenue	(23,954)	(22,394)	(22,841)	(23,298)	(23,764)
Expenses:					
Operations	21,954 b	22,393	22,841	23,298	23,764
Transfer to Operating Reserve	2,000 a	0	0	0	0
Total Expenses	23,954	22,393	22,841	23,298	23,764
(Surplus) / Deficit	(0)	(0)	0	0	0
Tax Levy:					
Tax Requisition	(18,465)	(19,915)	(24,903)	(25,402)	(25,910)
Residential Tax Rate (per \$1000 of assessment)	0.0142	0.0152	0.0188	0.0190	0.0192
Operating Reserve Balance at Y/E	(8,190) a	(3,727) c	(3,764)	(3,802)	(3,840)

Notes

- a. Transfer a portion of surplus to operating reserve for future rate mitigation.
- b. Reduced travel cost based on actuals.
- c. Possibly use operating reserve to smooth out requisition increase due to surplus swings.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(22,168)	(26,979)	(29,559)	(30,151)	(30,754)
Previous Year's Surplus/Deficit	(4,428) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	0	(2,000) c	0	0	0
Administration OH	2,038	2,400	2,448	2,498	2,547
Total Revenue	(24,558)	(26,579)	(27,111)	(27,653)	(28,207)
Expenses:					
Operations	22,558 b	26,579	27,111	27,653	28,206
Transfer to Operating Reserve	2,000 a	0	0	0	0
Total Expenses	24,558	26,579	27,111	27,653	28,206
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(1)
Tax Levy:					
Tax Requisition	(22,168)	(26,979)	(29,559)	(30,151)	(30,754)
Residential Tax Rate (per \$1000 of assessment)	0.0188	0.0226	0.0225	0.0248	0.0251
Operating Reserve Balance at Y/E	(4,655) a	(2,682) c	(2,709)	(2,736)	(2,763)

Notes

- a. Transfer a portion of surplus to operating reserve.
- b. Decrease: \$2.7k payroll (no longer paying both area director and alternate director), Misc. \$1.6k.
- c. Possibly use operating reserve to mitigate impact of surplus carryforward reduction.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 050 -- Transportation Demand Management

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(9,151)	(8,177)	(8,341)	(8,508)	(8,677)
Tax Req - EA Cent Ok East	(8,309)	(7,425)	(7,573)	(7,725)	(7,879)
RSP & SP Gas Tax Funds	(600,000) a	0	0	0	0
Previous Year's Surplus/Deficit	2,164	0	0	0	(0)
Total Revenue	(615,296)	(15,602)	(15,914)	(16,233)	(16,556)
Expenses:					
Operations	15,296 b	15,602	15,914	16,232	16,557
Regional Strategic Transportn Plan	600,000 a	0	0	0	0
Total Expenses	615,296	15,602	15,914	16,232	16,557
(Surplus) / Deficit	0	0	0	(0)	0

Tax Levy:

Tax Requisition	(17,460)	(15,602)	(15,914)	(16,233)	(16,556)
Residential Tax Rate (per \$1000 of assessment)	0.0070	0.0062	0.0063	0.0064	0.0064

Notes

- a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transportation Plan.
- b. Includes share of \$40,000 for Traffic Safety Officer.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 085 -- Ellison Transit Services

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Transit Rider Fees	(6,000)	(6,120)	(6,242)	(6,367)	(6,495)
Tax Req - EA Cent Ok East	(12,000) a	(18,172)	(23,636)	(24,109)	(24,591)
Previous Year's Surplus/Deficit	(11,733) b	(0)	0	0	0
Transfer from Operating Reserve	0	(5,000) d	0	0	0
Administration OH	1,759	2,426	2,475	2,524	2,575
Total Revenue	(27,974)	(26,867)	(27,404)	(27,952)	(28,511)
Expenses:					
Operations	19,477 ab	26,867 c	27,404	27,952	28,511
Transfer to Operating Reserve	8,497 b	0	0	0	0
Total Expenses	27,974	26,867	27,404	27,952	28,511
(Surplus) / Deficit	(0)	0	0	0	0
Tax Levy:					
Tax Requisition	(12,000)	(18,172)	(23,636)	(24,109)	(24,591)
Residential Tax Rate (per \$1000 of assessment)	0.0382	0.0573	0.0737	0.0745	0.0752
Maximum Tax Rate	0.2400				
Operating Reserve Balance at Y/E	(24,500) b	(19,745)	(19,943)	(20,142)	(20,344)

Notes

- a. Service will be expanded in Fall 2019.
- b. Transfer part of surplus to operating reserve for future tax rate mitigation.
- c. Adding costs for expanded service for remainder of a full year.
- d. Utilize operating reserve to gradually increase tax rate.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 102 -- Air Quality Service

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - WFN	(6,457)	(6,588)	(6,719)	(6,854)	(6,991)
Services - Lake Country	(12,279)	(12,525)	(12,775)	(13,031)	(13,292)
Tax Requisition - Kelowna	(129,250)	(131,837)	(134,474)	(137,163)	(139,907)
Tax Requisition - Peachland	(4,829)	(4,926)	(5,024)	(5,125)	(5,227)
Tax Requisition - West Kelowna	(28,376)	(28,944)	(29,523)	(30,113)	(30,715)
Tax Req - EA Cent Ok. West	(3,433)	(3,502)	(3,572)	(3,644)	(3,717)
Tax Req - EA Cent Ok East	(3,117)	(3,180)	(3,243)	(3,308)	(3,374)
Previous Year's Surplus/Deficit	1	0	(0)	0	0
Administration OH	8,113	8,282	8,447	8,616	8,788
Grant	0	0	0	0	0
Total Revenue	(179,627)	(183,220)	(186,884)	(190,621)	(194,434)
Expenses:					
Operations	179,627	183,220	186,884	190,622	194,434
Total Expenses	179,627	183,220	186,884	190,622	194,434
(Surplus) / Deficit	0	(0)	0	0	(0)
Tax Levy:					
Tax Requisition	(169,005)	(172,389)	(175,836)	(179,353)	(182,940)
Residential Tax Rate (per \$1000 of assessment)	0.0026	0.0027	0.0027	0.0027	0.0027
Operating Reserve Balance at Y/E	(4,105)	(4,146)	(4,187)	(4,229)	(4,271)

Notes

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(743,941) a	(743,941)	(743,942)	(743,942)	(743,941)
Tax Requisition - Peachland	(28,181) a	(28,181)	(28,181)	(28,181)	(28,181)
Tax Requisition - Lake Country	(67,832) a	(67,832)	(67,832)	(67,832)	(67,832)
Tax Requisition - West Kelowna	(143,697) a	(143,697)	(143,697)	(143,697)	(143,697)
Tax Req - EA Cent Ok. West	(19,338) a	(19,338)	(19,338)	(19,338)	(19,338)
Tax Req - EA Cent Ok East	(14,037) a	(14,037)	(14,037)	(14,037)	(14,037)
Parcel Tax	(474,501) b	(474,501) c	(474,501) c	(474,501) c	(474,501) c
Previous Year's Surplus/Deficit	(0)	(0)	(0)	0	(0)
Administration OH	15,000	15,000	15,000	15,000	15,000
Total Revenue	(1,476,527)	(1,476,527)	(1,476,527)	(1,476,527)	(1,476,527)
Expenses:					
Transfer to SIR	1,476,527	1,476,527	1,476,527	1,476,527	1,476,527
Total Expenses	1,476,527	1,476,527	1,476,527	1,476,527	1,476,527
(Surplus) / Deficit	(0)	(0)	0	(0)	(0)

Tax Levy:

Tax Requisition	(1,017,026) a	(1,017,026)	(1,017,027)	(1,017,027)	(1,017,026)
Residential Tax Rate (per \$1000 of assessment) (*Based on Land Values Only)	0.0292	0.0289	0.0286	283.0000	0.0280
Parcel Tax	(474,501) b	(474,501)	(474,501)	(474,501)	(474,501)

Notes

Parcel Tax Rate: \$139.26

a. Tax requisition stays the same, but there are shifts in requisitions between areas due to property assessments.

b. Parcel Taxes:

Electoral Area West	(4,579)
Electoral Area East	(51,324)
Kelowna	(307,121)
Peachland	(794)
Lake Country	(97,424)
West Kelowna	(13,259)
Total Parcel Tax	(474,501)

c. 2019 Parcel Taxes not yet available.

CORPORATE SERVICES BYLAW ENFORCEMENT

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 046 -- Dog Control

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Dog Licensing	(603,950)	(609,990)	(616,089)	(622,250)	(628,473)
Tax Requisition - Kelowna	(449,015)	(529,789)	(577,890)	(620,466)	(675,106)
Tax Requisition - Peachland	(19,649)	(23,183)	(25,289)	(27,151)	(29,542)
Tax Requisition - Lake Country	(49,036)	(57,857)	(63,110)	(67,760)	(73,727)
Tax Requisition - West Kelowna	(109,766)	(129,512)	(141,270)	(151,679)	(165,036)
Tax Req - EA Cent Ok West	(14,007)	(16,526)	(18,027)	(19,355)	(21,059)
Tax Req - EA Cent Ok East	(12,772)	(15,069)	(16,437)	(17,648)	(19,202)
Previous Year's Surplus/Deficit	(274,888) a	(0)	0	(0)	(0)
Administration OH	178,467	177,018	183,916	187,340	192,905
Transfer from Operating Reserve	0	(120,000) h	(80,000) h	(40,000) h	
Impounding	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Ticketing	(1,000)	(1,500)	(1,500)	(1,500)	(1,500)
Bylaw Adjudication	(35,000)	(30,000)	(25,000)	(25,000)	(25,000)
Misc. Services - WFN	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	(1,410,616)	(1,376,408)	(1,400,696)	(1,425,470)	(1,465,740)
Expenses:					
Operations	1,225,096	1,214,408	1,238,696	1,263,470	1,303,739
Grant to SPCA	92,000	92,000	92,000	92,000	92,000
Transfer to Equipment Reserves	35,000	35,000	35,000	35,000	35,000
Transfer to Facilities Reserve	35,000	35,000	35,000	35,000	35,000
Transfer to Operating Reserve	23,520	0	0	0	0
Total Expenses	1,410,616	1,376,408	1,400,696	1,425,470	1,465,739
(Surplus) / Deficit	(0)	0	(0)	(0)	(0)
FTE's	10.760	10.760	10.760	10.760	10.760
Tax Levy:					
Tax Requisition	(654,245)	(771,936)	(842,023)	(904,059)	(983,672)
Residential Tax Rate	0.0114	0.0133	0.0143	0.0152	0.0164
(per \$1000 of assessment)					

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer from Facilities Reserve	(18,540)	(15,450)	(36,050)	(15,450)	(5,150)
Sale of Asset	0	0	0	(2,000)	0
Transfer From Equip Reserves	(38,423)	(25,063)	(15,040)	(83,215)	0
Total Revenue	(56,963)	(40,513)	(51,090)	(100,665)	(5,150)
Expenses					
Vehicles/Bicycles	1,000	0	0	55,140	0
Software	5,150	5,150	5,150	5,150	0
Pound Improvements	7,210	5,150	5,150	5,150	0
Vehicle Outfitting	25,063	25,063	15,040	30,075	0
Kennel Improvements	2,060	5,150	20,600	0	0
Equipment	12,360	0	0	0	0
Kennel Irrigation / Repairs	4,120	0	0	5,150	5,150
Security	0	0	5,150	0	0
Total Expenses	56,963	40,513	51,090	100,665	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(121,053) d	(131,950)	(153,079)	(105,563)	(141,618)
Facilities Reserve Balance at Y/E	(116,097) e	(136,807)	(137,126)	(158,047)	(189,477)
Operating Reserve Balance at Y/E	(326,744) a	(210,012)	(132,112)	(93,433)	(94,367)

Notes

- Transfer \$23.5k of surplus to operating reserve. 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.
2018 surplus of 274.9\$k due primarily to reduced expenses for payroll due to staff leaves & vacancies, Legal, and various line item under expenditures.
- Increases: Software & Licenses \$43.7k, Payroll \$27.6k, Bldg Repairs & Mice \$4k, Uniforms \$2k, Grounds Mice \$2k, Travel \$1.5k, Equip Repairs & Mice \$1.5k. Decreases: Dog Cntrl Review \$15k, Vehicle Operations \$10k, Bylaw Notice Registry Contribution \$2k, Kennel Supplies & Equip \$2k, Electricity \$1k, Office Supplies \$1k, and misc. \$1.8k.
- 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.
- Electric lift gates and canopy door.
- Communications upgrade.
- Possibly use part of Operating reserve to even out requisition increase in future years to reduce effect of surplus carry forward reduction.
- Remove bylaw software development.
- Add \$15k service review.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 049 -- Prohibited Animal Control

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(203)	(986)	(1,005)	(1,028)	(1,046)
Tax Requisition - Peachland	(8)	(37)	(38)	(38)	(39)
Tax Requisition - West Kelowna	(44)	(217)	(221)	(225)	(230)
Tax Req - EA Cent Ok West	(5)	(26)	(27)	(27)	(28)
Previous Year's Surplus/Deficit	(981)	0	0	0	(0)
Administration OH	148	151	154	157	160
Total Revenue	(1,093)	(1,115)	(1,137)	(1,160)	(1,183)
Expenses:					
Operations	1,093	1,115	1,137	1,160	1,183
Total Expenses	1,093	1,115	1,137	1,160	1,183
(Surplus) / Deficit	0	0	0	(0)	(0)
FTE's					
	0.00	0.00	0.00	0.00	0.00
Tax Levy:					
Tax Requisition	(260)	(1,266)	(1,291)	(1,318)	(1,343)
Residential Tax Rate (per \$1000 of assessment)	0.000004	0.00002	0.00002	0.00002	0.00002

Notes

Complaint driven.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 105 -- Enforcement of Noise Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok West	(2,969)	(3,679)	(4,248)	(4,819)	(4,915)
Tax Req - EA Cent Ok East	(3,260)	(4,039)	(4,663)	(5,291)	(5,397)
Previous Year's Surplus/Deficit	(3,298)	0	(0)	0	0
Administration OH	1,137	1,160	1,183	1,206	1,231
Transfer from Operating Reserve	0	(2,000)	(1,000)	0	0
Total Revenue	(8,390)	(8,558)	(8,729)	(8,903)	(9,081)
Expenses:					
Operations	8,390	8,558	8,729	8,904	9,082
Total Expenses	8,390	8,558	8,729	8,904	9,082
(Surplus) / Deficit	0	(0)	0	0	0
FTE's					
	0.04	0.04	0.04	0.04	0.04
Tax Levy:					
Tax Requisition	(6,229)	(7,718)	(8,911)	(10,110)	(10,312)
Residential Tax Rate (per \$1000 of assessment)	0.0047	0.0057	0.0065	0.0074	0.0074
Equip Reserve Fund Balance at Y/E	(111)	(112)	(113)	(114)	(116)
Operating Reserve Bal at Y/E	(5,723)	(3,780)	(2,818)	(2,846)	(2,874)

Notes

Complaint driven.

a. Possibly use Operating reserve to smooth tax rate increase due to reduction of surplus carryforward.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 106 -- Enforcement of Unightly / Untidy Premises Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Sale of Services - Contract	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Tax Req - EA Cent Ok West	(4,360)	(4,965)	(5,578)	(6,176)	(6,300)
Tax Req - EA Cent Ok East	(4,787)	(5,452)	(6,125)	(6,781)	(6,917)
Previous Year's Surplus/Deficit	(3,373)	(0)	(0)	(0)	0
Transfer from Operating Reserve	0	(2,000) a	(1,000) a	0	0
Administration OH	1,811	1,847	1,922	1,960	1,999
Total Revenue	(13,709)	(13,631)	(13,903)	(14,181)	(14,465)
Expenses:					
Operations	13,363	13,630	13,903	14,181	14,465
Transfer to Operating Reserve	346	0	0	0	0
Total Expenses	13,709	13,630	13,903	14,181	14,465
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	0.055	0.055	0.055	0.055	0.055
Tax Levy:					
Tax Requisition	(9,147)	(10,417)	(11,703)	(12,957)	(13,217)
Residential Tax Rate (per \$1000 of assessment)	0.0069	0.0077	0.0086	0.0094	0.0095
Equip. Reserve Balance at Y/E	(509)	(514)	(519)	(524)	(530)
Operating Reserve Balance at Y/E	(7,444)	(5,519) a	(4,574) a	(4,620)	(4,666)

Notes

Complaint driven.

a. Transfer a portion of surplus to operating reserve.

b. Possibly utilize operating reserve to reduce impact of reduction of surplus carried forward.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 115 -- Enforcement of Noxious Insect Control Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - Kelowna	(14,919)	(14,745)	(15,979)	(17,599)	(18,804)
Tax Requisition - Peachland	(557)	(551)	(597)	(658)	(703)
Tax Requisition - Lake Country	(1,417)	(1,401)	(1,518)	(1,672)	(1,787)
Tax Req - EA Cent Ok West	(396)	(392)	(424)	(468)	(500)
Tax Req - EA Cent Ok East	(360)	(356)	(385)	(424)	(454)
Previous Year's Surplus/Deficit	(4,395)	0	0	0	0
Administration OH	2,392	2,440	2,538	2,589	2,641
Transfer from Operating Reserve	0	(3,000) a	(2,000) a	(1,000) a	0
Total Revenue	(19,652)	(18,005)	(18,365)	(19,232)	(19,607)
Expenses:					
Operations	17,652	18,005	18,365	18,732	19,107
Transfer to Equip. Reserves	0	0	0	500	500
Transfer to Operating Reserve	2,000	0	0	0	0
Total Expenses	19,652	18,005	18,365	19,232	19,607
(Surplus) / Deficit	(0)	(0)	0	0	(0)
FTE's	0.20	0.20	0.20	0.20	0.20
Tax Levy:					
Tax Requisition	(2,730)	(2,700)	(2,924)	(3,222)	(3,444)
Residential Tax Rate (per \$1000 of assessment)	0.0003	0.0003	0.0003	0.0003	0.0004
Equip. Reserve Fund Balance at Y/E	(16,060)	(16,221)	(16,383)	(17,047)	(17,717)
Operating Reserve Bal at Y/E	(6,928)	(3,967) a	(1,987) a	(997)	(1,007)

Notes

Complaint driven.

a. Utilize operating reserve for tax rate mitigation.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 116 -- Enforcement of Noxious Weed Control Bylaw

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Sale of Services	(20,000)	(20,400)	(20,808)	(21,224)	(21,649)
Tax Requisition - Kelowna	(83,016)	(87,939)	(96,444)	(102,976)	(109,981)
Tax Requisition - Peachland	(3,102)	(3,286)	(3,603)	(3,847)	(4,109)
Tax Requisition - Lake Country	(7,887)	(8,354)	(9,162)	(9,783)	(10,449)
Tax Requisition - Local Service Area	(3,009)	(3,187)	(3,495)	(3,732)	(3,986)
Grants	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)
Previous Year's Surplus/Deficit	(27,771)	0	0	0	0
Transfer from Operating Reserve	0	(17,000)	(10,000)	(5,000)	0
Administration OH	17,451	17,800	18,519	18,889	19,267
Total Revenue	(140,834)	(135,866)	(138,493)	(141,173)	(144,406)
Expenses:					
Operations	128,790	131,366	133,993	136,673	139,406
Transfer to Equip. Reserves	4,500	4,500	4,500	4,500	5,000
Transfer to Operating Reserve	7,544	0	0	0	0
Non TCA Expense	0	0	0	0	0
Total Expenses	140,834	135,866	138,493	141,173	144,406
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.868	0.868	0.868	0.868	0.868
Tax Levy:					
Tax Requisition	(97,014)	(102,766)	(112,704)	(120,338)	(128,525)
Residential Tax Rate (per \$1000 of assessment)	0.0017	0.0018	0.0019	0.0020	0.0022
Equip. Reserve Fund Balance at Y/E	(47,122)	(52,093)	(57,114)	(62,185)	(67,807)
Operating Reserve Balance at Y/E	(47,172)	(30,474)	(20,679)	(15,836)	(15,994)

Notes

- Complaint driven.
- a. Increases: Software & Licenses \$9.3k, Contract Services \$2k, Payroll \$0.8k. Decreases: Vehicle Operations \$2k, Title Searches \$1k, Office Supplies \$0.5k, Invasive Plant Grant Project \$1.5k.
 - b. Transfer a portion of increased surplus carryforward to operating reserve.
 - c. Utilize operating reserve to mitigate reduction in surplus carry forward.

ECONOMIC DEVELOPMENT COMMISSION

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
WFN Service Agreement	(33,945)	(35,034)	(35,665)	(36,309)	(36,965)
Tax Requisition - Kelowna	(654,120)	(674,925)	(687,079)	(699,476)	(712,120)
Tax Requisition - Peachland	(28,624)	(29,535)	(30,066)	(30,609)	(31,162)
Tax Requisition - Lake Country	(71,435)	(73,707)	(75,034)	(76,388)	(77,769)
Tax Requisition - West Kelowna	(159,905)	(164,992)	(167,963)	(170,993)	(174,084)
Tax Req - EA Cent Ok. West	(20,405)	(21,054)	(21,433)	(21,819)	(22,214)
Tax Req - EA Cent Ok East	(18,605)	(19,197)	(19,543)	(19,895)	(20,255)
Grants & Partnerships	(57,500) a	(25,000) d	(25,000)	(25,000)	(25,000)
Previous Year's Surplus/Deficit	(3,636)	0	(0)	(0)	0
Administration OH	109,984	109,420	111,608	113,840	116,117
Total Revenue	(938,191)	(934,025)	(950,175)	(966,649)	(983,452)
Expenses:					
Operations	811,691 b	807,525 d	823,675	840,149	856,952
Transfer to Equip Reserves	6,500 c	6,500	6,500	6,500	6,500
Film Commission	120,000	120,000	120,000	120,000	120,000
Total Expenses	938,191	934,025	950,175	966,649	983,452
(Surplus) / Deficit	0	(0)	(0)	0	(0)
FTE's	4.04	4.04	4.04	4.04	4.04

Tax Levy:

Tax Requisition	(953,094)	(983,410)	(1,001,118)	(1,019,180)	(1,037,604)
Residential Tax Rate (per \$1000 of assessment)	0.0166	0.0169	0.0171	0.0172	0.0173

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip Reserves	(15,225)	(5,075)	(5,075)	(5,075)	(5,075)
Total Revenue	(15,225)	(5,075)	(5,075)	(5,075)	(5,075)
Expenses					
Software	0	0	0	0	0
Websrver Refresh	15,225	5,075	5,075	5,075	5,075
Total Expenses	15,225	5,075	5,075	5,075	5,075
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(6,086) c	(7,521)	(8,970)	(10,434)	(11,913)
Operating Reserve Bal at Y/E	(20,788)	(20,996)	(21,206)	(21,418)	(21,632)

Notes

- Funding Partnerships/Grants re: \$10k Young Entrepreneurs, \$5k Arts & Culture, \$2.5k Special Projects, Invest Canada Community Initiatives \$35k.
- Increases: Special Projects \$20k, Payroll \$13.6k, Advertising & Promotion \$5k, Agr Field Service Prog \$4k, Export Development Specialist \$1.5k, Misc. \$1.7k. Decreased: Youth/Arts & Cultural Serv. Prog. \$5k.
- Set funds aside in capital reserves for website. Reduced reserve transfer as funds were also being set aside for software, however this will now come from operating as these are licences rather than capital.
- Remove grant and related expenses.

BOARD

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 001 -- Regional District Board & Communications

Department: Board

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(457,149)	(526,854)	(546,473)	(556,904)	(567,543)
Tax Requisition - Peachland	(17,080)	(19,685)	(20,418)	(20,807)	(21,205)
Tax Requisition - Lake Country	(43,430)	(50,052)	(51,916)	(52,907)	(53,918)
Tax Requisition - West Kelowna	(100,363)	(115,666)	(119,973)	(122,263)	(124,599)
Tax Req - EA Cent Ok. West	(12,144)	(13,995)	(14,517)	(14,794)	(15,076)
Tax Req - EA Cent Ok East	(11,026)	(12,707)	(13,181)	(13,432)	(13,689)
Previous Year's Surplus/Deficit	(69,697) c	0	(0)	(0)	0
Transfer from Operating Reserve	(40,000) d	(11,991) d	0	0	0
Administration OH	59,311	59,296	61,691	62,925	64,184
Total Revenue	(691,578)	(691,654)	(704,787)	(718,182)	(731,846)
Expenses:					
Operations	656,578 a,b	656,654 e	669,787	683,182	696,846
Transfer to Cap. Fac. Reserve	30,000	30,000	35,000	35,000	35,000
Trsrfr to Feasibility Study Reserve	5,000 c	5,000 c	0	0	0
Transfer to Operating Reserve	0	0	0	0	0
Total Expenses	691,578	691,654	704,787	718,182	731,846
(Surplus) / Deficit	0	(0)	(0)	0	(0)
FTE's	0.6000	0.6000	0.6000	0.6000	0.6000
Tax Levy:					
Tax Requisition	(641,192)	(738,959)	(766,478)	(781,107)	(796,030)
Residential Tax Rate (per \$1000 of assessment)	0.0093	0.0107	0.0110	0.0111	0.0112

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip. Reserves	(561)	0	0	0	0
Transfer From Cap. Fac. Reserve	(4,939)	(29,500)	(51,500)	0	0
Total Revenue	(5,500)	(29,500)	(51,500)	0	0
Expenses					
Website	0	0	51,500 g	0	0
Equipment	2,500	27,000 f	0	0	0
Board Room AV System Upgrade	3,000	2,500	0	0	0
Total Expenses	5,500	29,500	51,500	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	0	0	0	0	0
Cap. Fac. Reserve Balance at Y/E	(36,499)	(37,364)	(21,238)	(56,450)	(92,015)
Operating Reserve Balance at Y/E	(11,991) d	0 d	0	0	0

Notes

- a. Increases: Payroll \$46k (staffing mix change & board), Communications \$5.5k, Advertising \$5k, Software & Licenses \$15.8k, Contract Service \$40k (Communications Audit \$20k, Strategic Planning \$20), Travel \$2k. Decreases: Net Misc. \$13.5k
- b. \$5k CATCH grant removed. Increased projects \$5k.
- c. Continue to set aside funds to build Regional Feasibility Study Reserve from \$80k to \$100k.
- d. Use Operating Reserve to reduce tax impact.
- e. Remove \$7.8k service contract and \$5k for CATCH.
- f. E-scribe webcasting.
- g. Website refresh.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 011 -- Grants - Regional

Department: Board

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Tax Requisition - Kelowna	(20,903)	a	0		0		0		0
Tax Requisition - Peachland	(105)	a	0		0		0		0
Tax Requisition - Lake Country	(1,568)	a	0		0		0		0
Tax Requisition - West Kelowna	(5,822)	a	0		0		0		0
Previous Year's Surplus/Deficit	(0)		0		0		0		0
Administration OH	1,227		0		0		0		0
Total Revenue	(27,171)		0		0		0		0
Expenses:									
Grants	27,171	a	0		0		0		0
Total Expenses	27,171		0		0		0		0
(Surplus) / Deficit	0		0		0		0		0
Tax Levy:									
Tax Requisition	(28,398)		0		0		0		0

Notes

a. Community Gardens - based on 2018 contributions.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 012 -- Grants - Electoral Area Central Okanagan West

Department: Board

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok. West	(5,568)	(6,271)	(6,271)	(6,271)	(6,271)
Previous Year's Surplus/Deficit	(1,748)	(0)	(0)	(0)	(0)
Administration OH	316	271	271	271	271
Total Revenue	(7,000)	(6,000)	(6,000)	(6,000)	(6,000)
<u>Expenses:</u>					
Grants	7,000	6,000	6,000	6,000	6,000
Total Expenses	7,000	6,000	6,000	6,000	6,000
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)

Tax Levy:

Tax Requisition	(5,568)	(6,271)	(6,271)	(6,271)	(6,271)
Residential Tax Rate (per \$1000 of assessment)	0.0043	0.0048	0.0047	0.0047	0.0046

Notes

a. Committed Grants in Aid: est. \$3,200 for CWK School Liaison Officer, Wildsafe Program \$371, NWCA \$1,600, NWSC \$1,500.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections

Program: 013 -- Grants - Electoral Area Central Okanagan East

Department: Board

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(781)	(3,135)	(3,136)	(3,136)	(3,136)
Previous Year's Surplus/Deficit	(3,400)	(0)	0	0	0
Administration OH	181	136	136	136	136
Total Revenue	(4,000)	(3,000)	(3,000)	(3,000)	(3,000)
<u>Expenses:</u>					
Grants	4,000	3,000	3,000	3,000	3,000
Total Expenses	4,000	3,000	3,000	3,000	3,000
(Surplus) / Deficit	(0)	0	0	0	0

Tax Levy:

Tax Requisition	(781)	(3,135)	(3,136)	(3,136)	(3,136)
Residential Tax Rate (per \$1000 of assessment)	0.0007	0.0026	0.0026	0.0026	0.0026

Notes

a. Includes est. \$430 for Starling Control Program participation.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 - 2023 Five Year Program Budget Projections**

Program: 118 -- Starling Control

Department: Corporate Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(18,618)	(18,629)	(18,629)	(18,629)	(18,629)
Tax Requisition - Peachland	(696)	(696)	(696)	(696)	(696)
Tax Requisition - Lake Country	(1,769)	(1,770)	(1,770)	(1,770)	(1,770)
Previous Year's Surplus/Deficit	(12)	0	0	0	0
Administration OH	912	912	912	912	912
Total Revenue	(20,183)	(20,183)	(20,183)	(20,183)	(20,183)
Expenses:					
Grants	20,183	20,183	20,183	20,183	20,183
Total Expenses	20,183	20,183	20,183	20,183	20,183
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(21,083)	(21,095)	(21,095)	(21,095)	(21,095)
Residential Tax Rate (per \$1000 of assessment)	0.0004	0.0004	0.0004	0.0004	0.0004

Notes

City of West Kelowna pays directly and EA CO West not participating.
EA CO East Participating through cc 013 - Grant in Aid.