

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

001 - Board							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	615,500	617,699	640,122	664,343	689,547	715,773	743,066
TOTAL OPERATING COSTS	615,500	617,699	640,122	664,343	689,547	715,773	743,066
*Percentage Increase over prior year	5.3%	0.4%	4.0%	3.8%	3.8%	3.8%	3.8%
TOTAL COSTS							
	615,500	617,699	640,122	664,343	689,547	715,773	743,066
*Percentage Increase over prior year	-9.0%	0.4%	4.0%	3.8%	3.8%	3.8%	3.8%
<u>Projects</u>							
Costs	75,000	-	-	-	-	-	-
Funding (excl tax req)	-	-	-	-	-	-	-
Net Project Costs (Funded From Tax Req)	75,000	-	-	-	-	-	-
TOTAL Cost Center Expenditures	690,500	617,699	640,122	664,343	689,547	715,773	743,066
FUNDING SOURCES (REVENUE)							
Administrative Recovery	102,614	102,614	89,786	92,480	95,254	98,112	101,055
TOTAL REVENUE	102,614	102,614	89,786	92,480	95,254	98,112	101,055
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(13,191)	(13,270)	(11,494)	(11,918)	(12,358)	(12,816)	(13,293)
TAX REQ - CEN OK WEST	(15,196)	(15,109)	(12,345)	(12,800)	(13,274)	(13,766)	(14,277)
TAX REQ - KELOWNA	(561,894)	(561,829)	(532,273)	(551,900)	(572,303)	(593,512)	(615,561)
TAX REQ - PEACHLAND	(20,815)	(20,799)	(17,665)	(18,317)	(18,994)	(19,698)	(20,430)
TAX REQ - LAKE COUNTRY	(55,703)	(55,672)	(48,134)	(49,909)	(51,754)	(53,672)	(55,666)
TAX REQ - WEST KELOWNA	(126,316)	(126,434)	(107,996)	(111,978)	(116,118)	(120,421)	(124,895)
TOTAL REQUISITION	(793,114)	(793,113)	(729,908)	(756,823)	(784,801)	(813,885)	(844,121)
*Percentage increase over prior year Requisition	17.7%	17.7%	-8.0%	3.7%	3.7%	3.7%	3.7%
TOTAL FUNDING	(690,500)	(690,499)	(640,122)	(664,343)	(689,547)	(715,773)	(743,066)
Surplus/(Deficit)*	-	(72,799)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
EQUIPMENT RESERVE							
Beginning Balance	600	600	605	609	614	618	623
Interest	4	38	5	5	5	5	5
Ending Balance	605	638	609	614	618	623	628
FACILITIES RESERVE							
Beginning Balance	116,152	116,152	117,003	117,880	118,765	119,655	120,553
Interest	851	7,433	878	884	891	897	904
Ending Balance	117,003	123,585	117,880	118,765	119,655	120,553	121,457
OPERATING RESERVE							
Beginning Balance	184,265	184,265	185,086	186,474	187,872	189,281	190,701
Interest	820	11,792	1,388	1,399	1,409	1,420	1,430
Ending Balance	185,086	196,057	186,474	187,872	189,281	190,701	192,131
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

002 - Corporate Services and Administration							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	1,820,454	1,396,123	1,779,383	1,795,105	1,846,129	1,905,214	1,966,082
TOTAL OPERATING COSTS	1,820,454	1,396,123	1,779,383	1,795,105	1,846,129	1,905,214	1,966,082
*Percentage Increase over prior year	5.3%	-23.3%	-2.3%	0.9%	2.8%	3.2%	3.2%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	-	-	150,000	150,000	150,000	150,000	150,000
TOTAL TRANSFERS	-	-	150,000	150,000	150,000	150,000	150,000
TOTAL COSTS	1,820,454	1,396,123	1,929,383	1,945,105	1,996,129	2,055,214	2,116,082
*Percentage Increase over prior year	-3.9%	-23.3%	6.0%	0.8%	2.6%	3.0%	3.0%
FUNDING SOURCES (REVENUE)							
Office Rentals	(33,799)	(33,136)	(33,799)	(34,475)	(35,164)	(35,867)	(36,585)
Administrative Recovery	(1,699,100)	(1,699,110)	(1,895,031)	(1,961,520)	(2,028,416)	(2,090,983)	(2,155,447)
Administration Overhead Charge			135,401	139,463	143,647	147,957	152,395
Other	(87,555)	(928)	(85,955)	(76,074)	(76,195)	(76,319)	(76,446)
TOTAL REVENUE	(1,820,454)	(1,733,175)	(1,879,383)	(1,932,605)	(1,996,129)	(2,055,214)	(2,116,082)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(50,000)	(12,500)	-	-	-
TOTAL FUNDING	(1,820,454)	(1,733,175)	(1,929,383)	(1,945,105)	(1,996,129)	(2,055,214)	(2,116,082)
Surplus/(Deficit)*	-	337,052	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Computer Equipment	25,000	25,942	-	-	-	-	-
Software	103,000	-	103,000	-	-	-	-
Vehicles/Bicycles	75,000	-	58,000	52,000	102,000	-	-
Building Renovations	253,458	6,646	395,000	256,000	25,000	25,000	310,000
Office Furniture	5,150	-	-	-	-	-	-
TOTAL EXPENDITURES	461,608	32,588	556,000	308,000	127,000	25,000	310,000
FUNDING SOURCES							
Proceeds of Sale	-	-	(18,000)	(15,000)	(20,000)	-	-
Transfer From Equipment Replacement	-	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(461,608)	-	(538,000)	(293,000)	(107,000)	(25,000)	(310,000)
TOTAL FUNDING	(461,608)	-	(556,000)	(308,000)	(127,000)	(25,000)	(310,000)
Check	-	32,588	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	945,652	945,652	490,937	106,619	(35,581)	7,152	132,206
Uses (transfer from)	(461,608)	-	(538,000)	(293,000)	(107,000)	(25,000)	(310,000)
Funding (transfer to)	-	-	150,000	150,000	150,000	150,000	150,000
Interest	6,893	60,516	3,682	800	(267)	54	992
Ending Balance	490,937	1,006,168	106,619	(35,581)	7,152	132,206	(26,803)
OPERATING RESERVE							
Beginning Balance	92,903	92,903	93,600	44,302	32,135	32,376	32,618
Uses (transfer from)	-	-	(50,000)	(12,500)	-	-	-
Interest	697	5,945	702	332	241	243	245
Ending Balance	93,600	98,849	44,302	32,135	32,376	32,618	32,863
NOTES							
1. Admin OH allocation for IT & HR support costs (\$135K)							
2. First year of annual transfer to capital facilities reserve to fund upgrades to administration building							
3. CAPITAL: Building renovations project includes two key components: elevator maintenance (\$100K)& EV charging stations (\$275K).							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

003 - Financial Services							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	1,555,159	1,380,848	1,712,957	1,779,141	1,804,519	1,866,888	1,920,858
Temporary Borrowing Interest	35,000	41,979	35,000	35,000	35,000	35,000	35,000
TOTAL OPERATING COSTS	1,590,159	1,422,827	1,747,957	1,814,141	1,839,519	1,901,888	1,955,858
*Percentage Increase over prior year	5.2%	-10.5%	9.9%	3.8%	1.4%	3.4%	2.8%
TOTAL COSTS	1,590,159	1,422,827	1,747,957	1,814,141	1,839,519	1,901,888	1,955,858
*Percentage Increase over prior year	5.2%	-10.5%	9.9%	3.8%	1.4%	3.4%	2.8%
<u>Projects</u>							
Costs			126,673				
Funding (excl tax req)			(126,673)				
Net Project Costs (Funded From Tax Req)			-				
TOTAL Cost Center Expenditures	1,590,159	1,422,827	1,874,630	1,814,141	1,839,519	1,901,888	1,955,858
FUNDING SOURCES (REVENUE)							
Services - OBWB and SIR	(210,300)	(168,300)	(211,300)	(213,300)	(215,300)	(218,300)	(220,300)
Administrative Recovery	(1,376,859)	(1,418,859)	(1,628,419)	(1,672,698)	(1,721,752)	(1,784,136)	(1,839,213)
Administration Overhead Charge			94,761	97,604	100,532	103,548	106,655
Other	(3,000)	(20,150)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
TOTAL REVENUE	(1,590,159)	(1,607,309)	(1,747,957)	(1,791,394)	(1,839,519)	(1,901,888)	(1,955,858)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(126,673)	(22,747)	-	-	-
TOTAL FUNDING	(1,590,159)	(1,607,309)	(1,874,630)	(1,814,141)	(1,839,519)	(1,901,888)	(1,955,858)
Surplus/(Deficit)*	-	184,483	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Computer Equipment	5,150	-	5,150	5,150	5,150	5,150	5,150
Software	5,150	-	10,300	10,300	10,300	10,300	10,300
Bulding Renovation	15,450	-	10,300	10,300	10,300	10,300	10,300
Office Furniture	10,300	1,777	5,150	5,150	5,150	5,150	5,150
TOTAL EXPENDITURES	36,050	1,777	30,900	30,900	30,900	30,900	30,900
FUNDING SOURCES							
Transfer From Facilities Reserve	(36,050)	-	(10,300)	(10,300)	(10,300)	(10,300)	(10,300)
Transfer From Equipment Replacement Reserve	-	-	(20,600)	(20,600)	(20,600)	(20,600)	(20,600)
TOTAL FUNDING	(36,050)	-	(30,900)	(30,900)	(30,900)	(30,900)	(30,900)
Check	-	1,777	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	229,290	229,290	194,777	175,638	156,355	136,928	117,355
Uses (transfer from)	(36,050)	-	(20,600)	(20,600)	(20,600)	(20,600)	(20,600)
Interest	1,537	14,673	1,461	1,317	1,173	1,027	880
Ending Balance	194,777	243,963	175,638	156,355	136,928	117,355	97,635
FACILITIES RESERVE							
Beginning Balance	39,028	-	75,371	65,636	55,828	45,947	35,991
Uses (transfer from)	36,050	-	(10,300)	(10,300)	(10,300)	(10,300)	(10,300)
Interest	293	-	565	492	419	345	270
Ending Balance	75,371	-	65,636	55,828	45,947	35,991	25,961
OPERATING RESERVE							
Beginning Balance	166,637	166,637	167,292	41,874	19,441	19,587	19,734
Uses (transfer from)	-	-	(126,673)	(22,747)	-	-	-
Interest	655	10,664	1,255	314	146	147	148
Ending Balance	167,292	177,301	41,874	19,441	19,587	19,734	19,882
NOTES							
1. Admin OH allocation for IT & HR support costs (\$95K)							
2. Software licensing fee increases for new payroll software (\$80K)							
3. Wage/salary COLA (\$45K)							
4. Training & membership cost increases (\$20K)							
4. PROJECTS: Payroll software implementation							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

004 - Engineering							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	387,901	460,954	476,348	491,088	506,326	522,080	538,370
TOTAL OPERATING COSTS	387,901	460,954	476,348	491,088	506,326	522,080	538,370
*Percentage Increase over prior year	-1.3%	18.8%	22.8%	3.1%	3.1%	3.1%	3.1%
TOTAL COSTS	387,901	460,954	476,348	491,088	506,326	522,080	538,370
*Percentage Increase over prior year	-1.3%	18.8%	22.8%	3.1%	3.1%	3.1%	3.1%
<u>Projects</u>							
Costs	-	-	35,000	-	-	-	-
Funding (excl tax req)	-	-	(35,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL Cost Center Expenditures	387,901	460,954	511,348	491,088	506,326	522,080	538,370
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	-	(2,750)	-	-	-	-	-
Administration Overhead Charge	-	-	53,051	54,643	56,282	57,970	59,709
Engineering Administration Overhead Recovery	(387,901)	(308,593)	(429,399)	(445,730)	(462,608)	(480,051)	(498,080)
Other	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
TOTAL REVENUE	(387,901)	(411,343)	(476,348)	(491,088)	(506,326)	(522,080)	(538,370)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(35,000)	-	-	-	-
TOTAL FUNDING	(387,901)	(411,343)	(511,348)	(491,088)	(506,326)	(522,080)	(538,370)
Surplus/(Deficit)*	-	(49,610)	-	-	-	-	-
CAPITAL							
	2023		2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2027 BUDGET
	PLAN	ACTUAL					
<u>EXPENDITURES</u>							
Computer Equipment	5,000	516	5,000	5,000	5,000	5,000	5,000
Office Furniture	13,000	-	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES	18,000	516	10,000	10,000	10,000	10,000	10,000
<u>FUNDING SOURCES</u>							
Transfer From Equipment Replacement Reserve	(18,000)	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL FUNDING	(18,000)	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Check	-	516	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EQUIPMENT RESERVE</u>							
Beginning Balance	86,797	86,797	69,362	59,882	50,332	40,709	31,014
Uses (transfer from)	(18,000)	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Interest	565	5,555	520	449	377	305	233
Ending Balance	69,362	92,352	59,882	50,332	40,709	31,014	21,247
<u>OPERATING RESERVE</u>							
Beginning Balance	164,239	164,239	165,138	131,377	132,362	133,355	134,355
Uses (transfer from)	-	-	(35,000)	-	-	-	-
Interest	899	10,510	1,239	985	993	1,000	1,008
Ending Balance	165,138	174,750	131,377	132,362	133,355	134,355	135,363
<u>NOTES</u>							
1. Admin OH allocation for IT & HR support costs (\$53K)							
2. Staff allocation changes (\$20K)							
3. Adjustment for underbudgeted wage/salaries (\$90K)							
4. PROJECTS: Workspace modifications							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

005 - Human Resources							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	486,819	448,941	616,733	621,228	638,213	662,164	687,058
TOTAL OPERATING COSTS	486,819	448,941	616,733	621,228	638,213	662,164	687,058
*Percentage Increase over prior year	15.4%	-7.8%	26.7%	0.7%	2.7%	3.8%	3.8%
TOTAL COSTS	486,819	448,941	616,733	621,228	638,213	662,164	687,058
*Percentage Increase over prior year	12.0%	-7.8%	26.7%	0.7%	2.7%	3.8%	3.8%
<u>Projects</u>							
Costs	30,000		72,500				
Funding (excl tax req)			(72,500)				
Net Project Costs (Funded From Tax Req)	30,000	-	-	-	-	-	-
TOTAL Cost Center Expenditures	516,819	448,941	689,233	621,228	638,213	662,164	687,058
<u>FUNDING SOURCES (REVENUE)</u>							
Administrative Recovery	(516,819)	(564,504)	(635,937)	(641,008)	(658,587)	(683,148)	(708,673)
Administration Overhead Charge		-	19,204	19,780	20,374	20,985	21,614
Other	-	(241)	-	-	-	-	-
TOTAL REVENUE	(516,819)	(564,745)	(616,733)	(621,228)	(638,213)	(662,164)	(687,058)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(72,500)	-	-	-	-
TOTAL FUNDING	(516,819)	(564,745)	(689,233)	(621,228)	(638,213)	(662,164)	(687,058)
Surplus/(Deficit)*	-	115,804	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EQUIPMENT RESERVE</u>							
Beginning Balance	6,170	6,170	6,216	6,263	6,309	6,357	6,404
Interest	46	395	47	47	47	48	48
Ending Balance	6,216	6,565	6,263	6,309	6,357	6,404	6,453
<u>OPERATING RESERVE</u>							
Beginning Balance	50,333	50,333	50,516	(21,605)	(21,767)	(21,930)	(22,095)
Uses (transfer from)	-	-	(72,500)	-	-	-	-
Interest	184	3,221	379	(162)	(163)	(164)	(166)
Ending Balance	50,516	53,554	(21,605)	(21,767)	(21,930)	(22,095)	(22,260)
NOTES							
1. Admin OH allocation for IT support costs (\$20K)							
2. Software licensing fee increases for new HR software (\$45K)							
3. Budget for corporate employee relations functions (\$40K)							
4. Wage/salary classification changes (\$45K)							
5. PROJECTS: Software implementation (\$20K), Collective bargaining (\$17K), Korn Ferry Wage Analysis (\$35K)							
6. 2023 operating surplus to be transferred to the operating reserve. This will put the reserve in a positive position.							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

006 - Communication and Information Services							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,207,601	1,217,193	1,419,219	1,469,266	1,524,285	1,573,899	1,634,390
TOTAL OPERATING COSTS	1,207,601	1,217,193	1,419,219	1,469,266	1,524,285	1,573,899	1,634,390
*Percentage Increase over prior year	2.4%	0.8%	17.5%	3.5%	3.7%	3.3%	3.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	264,775	264,775	264,775	272,885	237,941	245,708	277,038
Transfer to Operating Reserve	18,593	18,593	-	-	-	-	-
TOTAL TRANSFERS	283,368	283,368	264,775	272,885	237,941	245,708	277,038
TOTAL COSTS	1,490,969	1,500,561	1,683,994	1,742,151	1,762,226	1,819,606	1,911,428
*Percentage Increase over prior year	14.1%	0.6%	12.9%	3.5%	1.2%	3.3%	5.0%
<u>Projects</u>							
Costs			25,000				
Funding (excl tax req)			(25,000)				
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL Cost Center Expenditures	1,490,969	1,500,561	1,708,994	1,742,151	1,762,226	1,819,606	1,911,428
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(90,525)	(94,437)	(90,525)	(92,174)	(92,174)	(92,174)	(92,174)
Administrative Recovery	(1,363,324)	(1,363,324)	(1,590,881)	(1,648,425)	(1,669,566)	(1,728,046)	(1,821,000)
Administration Overhead Charge			34,532	35,568	36,635	37,734	38,866
Other	(37,120)	(37,595)	(37,120)	(37,120)	(37,120)	(37,120)	(37,120)
TOTAL REVENUE	(1,490,969)	(1,495,356)	(1,683,994)	(1,742,151)	(1,762,226)	(1,819,606)	(1,911,428)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(25,000)	-	-	-	-
TOTAL FUNDING	(1,490,969)	(1,495,356)	(1,708,994)	(1,742,151)	(1,762,226)	(1,819,606)	(1,911,428)
Surplus/(Deficit)*	-	(5,205.00)	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
Computer Equipment	20,000	4,932	21,500	23,500	25,500	28,000	30,000
Computer Workstations	95,000	53,879	100,000	105,000	110,000	120,000	125,000
Servers & Network Infrastructure	365,650	389,161	51,650	-	-	360,500	-
TOTAL EXPENDITURES	480,650	447,973	173,150	128,500	135,500	508,500	155,000
<u>FUNDING SOURCES</u>							
Proceeds of Sale	(5,000)	(5,163)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Transfer From General Revenue Fund	-	280	-	-	-	-	-
Transfer From Equipment Replacement Reserve	(475,650)	-	(168,150)	(123,500)	(130,500)	(503,500)	(150,000)
TOTAL FUNDING	(480,650)	(4,882)	(173,150)	(128,500)	(135,500)	(508,500)	(155,000)
Check	-	443,091	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

006 - Communication and Information Services							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	309,088	309,088	100,505	197,884	348,753	458,809	204,457
Uses (transfer from)	(475,650)	-	(168,150)	(123,500)	(130,500)	(503,500)	(150,000)
Funding (transfer to)	264,775	264,775	264,775	272,885	237,941	245,708	277,038
Interest	2,292	19,647	754	1,484	2,616	3,441	1,533
Ending Balance	100,505	593,510	197,884	348,753	458,809	204,457	333,029
OPERATING RESERVE							
Beginning Balance	359,358	359,488	378,638	356,478	359,152	361,845	364,559
Uses (transfer from)	-	-	(25,000)	-	-	-	-
Funding (transfer to)	18,593	18,593	-	-	-	-	-
Interest	687	23,005	2,840	2,674	2,694	2,714	2,734
Ending Balance	378,638	401,086	356,478	359,152	361,845	364,559	367,293
NOTES							
1. Admin OH allocation for HR support costs (\$34K)							
2. Business Analyst shifted from Planning project to Information Services budget (\$105K)							
3. Wage/salary classification changes (\$31K)							
4. Cyber insurance premiums not previously budgeted for (\$35K)							
5. Software licensing cost increases (\$22K)							
6. Annual security audit & end user training (\$18K)							
7. PROJECT: Security assessment for CIS & NIST standards (\$25K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

007 - Electoral Areas							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	3,948	2,553	31,092	34,272	35,494	36,766	38,088
TOTAL OPERATING COSTS	3,948	2,553	31,092	34,272	35,494	36,766	38,088
*Percentage Increase over prior year	-92.1%	-35.3%	687.6%	10.2%	3.6%	3.6%	3.6%
TRANSFERS TO RESERVE							
Transfer to Operating Reserve	25,000	25,000	25,000	27,500	30,000	32,500	35,000
TOTAL TRANSFERS	25,000	25,000	25,000	27,500	30,000	32,500	35,000
TOTAL COSTS	28,948	27,553	56,092	61,772	65,494	69,266	73,088
*Percentage Increase over prior year	-48.0%	-4.8%	93.8%	10.1%	6.0%	5.8%	5.5%
Projects							
Costs	-	51,427	70,000	-	35,000	80,000	-
Funding (excl tax req)	-	(5,951)	(70,000)	-	(35,000)	(80,000)	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL Cost Center Expenditures	28,948	78,981	126,092	61,772	100,494	149,266	73,088
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	7,533	7,533	2,704	2,785	2,869	2,955	3,043
TOTAL REVENUE	7,533	7,533	2,704	2,785	2,869	2,955	3,043
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(70,000)	-	(35,000)	(80,000)	-
TAX REQ - CEN OK EAST	(16,952)	(16,995)	(28,348)	(31,126)	(32,961)	(34,821)	(36,706)
TAX REQ - CEN OK WEST	(19,529)	(19,486)	(30,448)	(33,431)	(35,402)	(37,399)	(39,425)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(36,481)	(36,481)	(58,796)	(64,557)	(68,363)	(72,220)	(76,131)
*Percentage increase over prior year Requisition	1323.4%	1369.2%	61.2%	9.8%	5.9%	5.6%	5.4%
TOTAL FUNDING	(28,948)	(28,948)	(126,092)	(61,772)	(100,494)	(149,266)	(73,088)
Surplus/(Deficit)*	-	1,395	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	123,757	123,757	124,663	125,598	126,540	127,489	128,446
Interest	907	7,920	935	942	949	956	963
Ending Balance	124,663	131,677	125,598	126,540	127,489	128,446	129,409
OPERATING RESERVE							
Beginning Balance	68,719	68,719	93,938	49,643	77,515	73,097	26,145
Uses (transfer from)	-	-	(70,000)	-	(35,000)	(80,000)	-
Funding (transfer to)	25,000	25,000	25,000	27,500	30,000	32,500	35,000
Interest	219	4,398	705	372	581	548	196
Ending Balance	93,938	98,117	49,643	77,515	73,097	26,145	61,341
NOTES							
1. Operating budget increased to reflect staff liason support costs for Electoral Area Services Committee (\$27K).							
2. PROJECTS: Ortho photos (2024 = \$70K, 2027 = \$80K), Elections (2026 = \$35K).							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

008 - Electoral Areas Central Okanagan West							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	23,503	22,135	34,040	35,112	36,403	37,669	38,980
TOTAL OPERATING COSTS	23,503	22,135	34,040	35,112	36,403	37,669	38,980
*Percentage Increase over prior year	-8.8%	-5.8%	44.8%	3.2%	3.7%	3.5%	3.5%
TOTAL COSTS	23,503	22,135	34,040	35,112	36,403	37,669	38,980
*Percentage Increase over prior year	-8.8%	-5.8%	44.8%	3.2%	3.7%	3.5%	3.5%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	3,909	3,909	7,444	7,667	7,897	8,134	8,378
Other	-	(58)	-	-	-	-	-
TOTAL REVENUE	3,909	3,851	7,444	7,667	7,897	8,134	8,378
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(9,000)	(6,000)	(3,000)	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(27,412)	(27,412)	(32,484)	(36,779)	(41,300)	(45,803)	(47,359)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(27,412)	(27,412)	(32,484)	(36,779)	(41,300)	(45,803)	(47,359)
*Percentage increase over prior year Requisition	3.4%	3.4%	18.5%	13.2%	12.3%	10.9%	3.4%
TOTAL FUNDING	(23,503)	(23,561)	(34,040)	(35,112)	(36,403)	(37,669)	(38,980)
Surplus/(Deficit)*	-	1,426	-	-	-	-	-
RESERVES							
OPERATING RESERVE							
Beginning Balance	30,226	30,226	30,432	21,660	15,822	12,941	13,038
Uses (transfer from)	-	-	(9,000)	(6,000)	(3,000)	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	205	1,934	228	162	119	97	98
Ending Balance	30,432	32,161	21,660	15,822	12,941	13,038	13,136
NOTES							
1. Staff allocation updates to reflect actual time spent (\$12K)							
3. Increase in Admin overhead allocation for IT support (\$3.5K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

009 - Electoral Areas Central Okanagan East							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	24,777	20,193	39,482	40,402	42,218	43,537	44,902
TOTAL OPERATING COSTS	24,777	20,193	39,482	40,402	42,218	43,537	44,902
*Percentage Increase over prior year	-9.8%	-18.5%	59.4%	2.3%	4.5%	3.1%	3.1%
TOTAL COSTS	24,777	20,193	39,482	40,402	42,218	43,537	44,902
*Percentage Increase over prior year	-9.8%	-18.5%	59.4%	2.3%	4.5%	3.1%	3.1%
FUNDING SOURCES (REVENUE)							
Operations	-	-	-	-	-	-	-
Administration Overhead Recovery	4,168	4,168	7,584	7,812	8,046	8,287	8,536
Other	-	(80)	-	-	-	-	-
TOTAL REVENUE	4,168	4,088	7,584	7,812	8,046	8,287	8,536
TRANSFERS FROM RESERVE							
From Operating Reserve	(3,235)	-	(15,000)	(10,000)	(5,000)	-	-
TAX REQ - CEN OK EAST	(25,709)	(25,709)	(32,066)	(38,214)	(45,264)	(51,824)	(53,438)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(25,709)	(25,709)	(32,066)	(38,214)	(45,264)	(51,824)	(53,438)
*Percentage increase over prior year Requisition	-8.2%	-8.2%	24.7%	19.2%	18.4%	14.5%	3.1%
TOTAL FUNDING	(24,777)	(21,621)	(39,482)	(40,402)	(42,218)	(43,537)	(44,902)
Surplus/(Deficit)*	-	1,428	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	38,109	38,109	35,067	20,330	10,482	5,561	5,602
Uses (transfer from)	(3,235)	-	(15,000)	(10,000)	(5,000)	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	193	2,439	263	152	79	42	42
Ending Balance	35,067	40,548	20,330	10,482	5,561	5,602	5,644
NOTES							
1. Staff allocation updates to reflect actual time spent (\$12K)							
2. Increase in budget for travel/conference costs based on Board approved expenditures for 2024 (\$3K)							
3. Increase in Admin overhead allocation for IT support (\$3K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

011 - Regional Grants in Aid							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	68,000	68,000	208,500	209,000	209,500	210,000	210,500
TOTAL OPERATING COSTS	68,000	68,000	208,500	209,000	209,500	210,000	210,500
*Percentage Increase over prior year	151.9%	0.0%	206.6%				
TOTAL COSTS							
	68,000	68,000	208,500	209,000	209,500	210,000	210,500
*Percentage Increase over prior year	151.9%	0.0%	206.6%				
FUNDING SOURCES (REVENUE)							
Administrative Recovery	2,047	2,048	3,740	3,852	3,968	4,087	4,209
TOTAL REVENUE	2,047	2,048	3,740	3,852	3,968	4,087	4,209
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(1,165)	(1,668)	(3,342)	(3,352)	(3,362)	(3,371)	(3,381)
TAX REQ - CEN OK WEST	(1,342)	(1,886)	(3,590)	(3,600)	(3,610)	(3,621)	(3,631)
TAX REQ - KELOWNA	(49,626)	(48,684)	(154,772)	(155,219)	(155,668)	(156,119)	(156,573)
TAX REQ - PEACHLAND	(1,838)	(2,513)	(5,137)	(5,152)	(5,166)	(5,181)	(5,196)
TAX REQ - LAKE COUNTRY	(4,920)	(5,417)	(13,996)	(14,037)	(14,077)	(14,118)	(14,159)
TAX REQ - WEST KELOWNA	(11,156)	(9,880)	(31,403)	(31,493)	(31,584)	(31,676)	(31,768)
TOTAL REQUISITION	(70,047)	(70,048)	(212,240)	(212,852)	(213,468)	(214,087)	(214,709)
*Percentage increase over prior year Requisition	145.2%	140.6%	203.0%	0.3%	0.3%	0.3%	0.3%
TOTAL FUNDING	(68,000)	(68,000)	(208,500)	(209,000)	(209,500)	(210,000)	(210,500)
Surplus/(Deficit)*	-	-	-	-	-	-	-
RESERVES							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING RESERVE							
Beginning Balance	1,567	1,567	1,579	1,591	1,603	1,615	1,627
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	12	100	12	12	12	12	12
Ending Balance	1,579	1,668	1,591	1,603	1,615	1,627	1,639
NOTES							
1. Okanagan Film Commission annual operating grant shifted from Economic Development (120) to Regional Grant in Aid (\$140K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

012 - Grants - Westside Electoral Area							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	5,400	3,400	5,400	5,400	5,400	5,400	5,400
TOTAL OPERATING COSTS	5,400	3,400	5,400	5,400	5,400	5,400	5,400
*Percentage Increase over prior year	0.0%	-37.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL COSTS	5,400	3,400	5,400	5,400	5,400	5,400	5,400
*Percentage Increase over prior year	0.0%	-37.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)							
Administrative Recovery	410	410	297	306	315	325	334
TOTAL REVENUE	410	410	297	306	315	325	334
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(5,810)	(5,810)	(5,697)	(5,706)	(5,715)	(5,725)	(5,734)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(5,810)	(5,810)	(5,697)	(5,706)	(5,715)	(5,725)	(5,734)
*Percentage increase over prior year Requisition	750.6%	750.6%	-1.9%	0.2%	0.2%	0.2%	0.2%
TOTAL FUNDING	(5,400)	(5,401)	(5,400)	(5,400)	(5,400)	(5,400)	(5,400)
Surplus/(Deficit)*	-	2,001	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	4,757	4,757	4,792	4,828	4,864	4,901	4,938
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	36	304	36	36	36	37	37
Ending Balance	4,792	5,061	4,828	4,864	4,901	4,938	4,975
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

013 - Grants - Central Okanagan East							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	4,000	-	4,000	4,000	4,000	4,000	4,000
TOTAL OPERATING COSTS	4,000	-	4,000	4,000	4,000	4,000	4,000
*Percentage Increase over prior year	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL COSTS	4,000	-	4,000	4,000	4,000	4,000	4,000
*Percentage Increase over prior year	0.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)							
Administrative Recovery	303	303	220	227	233	240	248
TOTAL REVENUE	303	303	220	227	233	240	248
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(4,303)	(4,303)	(4,220)	(4,227)	(4,233)	(4,240)	(4,248)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(4,303)	(4,303.00)	(4,220)	(4,227)	(4,233)	(4,240)	(4,248)
*Percentage increase over prior year Requisition	1765.8%	1765.8%	-1.9%	0.2%	0.2%	0.2%	0.2%
TOTAL FUNDING	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Surplus/(Deficit)*	-	4,000	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	2,825	2,825	2,846	2,867	2,889	2,910	2,932
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	21	181	21	22	22	22	22
Ending Balance	2,846	3,006	2,867	2,889	2,910	2,932	2,954
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

019 - Electoral Areas Fire Protection							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
<u>OPERATING COSTS</u>							
Operations	239,334	143,910	210,093	213,411	218,649	224,031	229,560
TOTAL OPERATING COSTS	239,334	143,910	210,093	213,411	218,649	224,031	229,560
*Percentage Increase over prior year	-9.1%	-39.9%	-12.2%	1.6%	2.5%	2.5%	2.5%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	7,000	7,000	7,000	7,000	7,000	7,000	7,000
TOTAL TRANSFERS	7,000	7,000	7,000	7,000	7,000	7,000	7,000
TOTAL COSTS	246,334	150,910	217,093	220,411	225,649	231,031	236,560
*Percentage Increase over prior year	-8.9%	-38.7%	-11.9%	1.5%	2.4%	2.4%	2.4%
<u>FUNDING SOURCES (REVENUE)</u>							
Administration Overhead Recovery	59,893	59,893	57,512	59,237	61,014	62,845	64,730
Grants	(99,378)	-	(99,378)	(101,366)	(103,393)	(105,461)	(107,570)
TOTAL REVENUE	(39,485)	59,893	(41,866)	(42,128)	(42,378)	(42,616)	(42,840)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(96,121)	(96,528)	(84,485)	(85,958)	(88,363)	(90,844)	(93,402)
TAX REQ - CEN OK WEST	(110,728)	(110,321)	(90,742)	(92,324)	(94,907)	(97,571)	(100,319)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(206,849)	(206,849)	(175,227)	(178,282)	(183,270)	(188,415)	(193,721)
*Percentage increase over prior year Requisition	97.4%	98.1%	-15.3%	1.7%	2.8%	2.8%	2.8%
TOTAL FUNDING	(246,334)	(146,956)	(217,093)	(220,411)	(225,649)	(231,031)	(236,560)
Surplus/(Deficit)*	-	(3,954)	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
<u>EXPENDITURES</u>							
Vehicles	-	-	143,850	-	-	-	-
TOTAL EXPENDITURES	-	-	143,850	-	-	-	-
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	-	(2,500)	-	-	-	-
Transfer From Equipment Replacement Fund	-	-	(141,350)	-	-	-	-
TOTAL FUNDING	-	-	(143,850)	-	-	-	-
<i>Check</i>	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
FACILITIES RESERVE							
Beginning Balance	20,388	20,388	27,539	34,745	42,006	49,321	56,691
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Interest	151	1,305	207	261	315	370	425
Ending Balance	27,539	28,693	34,745	42,006	49,321	56,691	64,116
OPERATING RESERVE							
Beginning Balance	6,099	6,099	6,145	6,191	6,237	6,284	6,331
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	46	390	46	46	47	47	47
Ending Balance	6,145	6,489	6,191	6,237	6,284	6,331	6,379
NOTES							
1. Correction to budget for Fire Smart program (-\$60K)							
2. Increase in budget for vehicle maintenance to reflect historical spending (\$15K)							
4. Wage/salary classification changes (\$18K)							
5. CAPITAL: replacement of two vehicles							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

020 - Lakeshore Road Fire Protection							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	25,685	25,097	25,577	26,089	26,612	27,145	27,689
TOTAL OPERATING COSTS	25,685	25,097	25,577	26,089	26,612	27,145	27,689
*Percentage Increase over prior year	2.3%	-2.3%	-0.4%	2.0%	2.0%	2.0%	2.0%
TOTAL COSTS	25,685	25,097	25,577	26,089	26,612	27,145	27,689
*Percentage Increase over prior year	2.3%	-2.3%	-0.4%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	1,904	1,904	1,413	1,455	1,499	1,544	1,590
TOTAL REVENUE	1,904	1,904	1,413	1,455	1,499	1,544	1,590
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(27,589)	(27,589)	(26,990)	(27,545)	(28,111)	(28,689)	(29,279)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(27,589)	(27,589)	(26,990)	(27,545)	(28,111)	(28,689)	(29,279)
*Percentage increase over prior year Requisition	3.3%	3.3%	-2.2%	2.1%	2.1%	2.1%	2.1%
TOTAL FUNDING	(25,685)	(25,685)	(25,577)	(26,089)	(26,612)	(27,145)	(27,689)
Surplus/(Deficit)*	-	588	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	599	599	604	608	613	618	622
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	4	38	5	5	5	5	5
Ending Balance	604	638	608	613	618	622	627
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

021 - Ellison Volunteer Fire Department							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	414,105	465,652	484,253	482,197	486,951	497,524	506,938
TOTAL OPERATING COSTS	414,105	465,652	484,253	482,197	486,951	497,524	506,938
*Percentage Increase over prior year	1.5%	12.4%	16.9%	-0.4%	1.0%	2.2%	1.9%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	153,000	153,000	156,060	159,181	162,365	165,612	168,924
Transfer to Capital Facilities Reserve	-	-	150,000	152,000	154,040	156,121	158,243
TOTAL TRANSFERS	153,000	153,000	306,060	311,181	316,405	321,733	327,167
TOTAL COSTS	567,105	618,652	790,313	793,378	803,356	819,257	834,105
*Percentage Increase over prior year	1.7%	9.1%	39.4%	0.4%	1.3%	2.0%	1.8%
FUNDING SOURCES (REVENUE)							
Operations	(44,880)	(52,468)	(44,880)	(45,778)	(46,693)	(47,627)	(49,056)
Administrative Recovery	61,849	61,849	82,273	84,741	87,283	89,902	92,599
Provincial Emergency Program	-	(140,326)	-	-	-	-	-
TOTAL REVENUE	16,969	(130,945)	37,393	38,964	40,590	42,275	43,543
TRANSFERS FROM RESERVE							
From Operating Reserve	(45,000)	-	(45,000)	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(539,074)	(539,074)	(782,706)	(832,341)	(843,946)	(861,532)	(877,648)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(539,074)	(539,074)	(782,706)	(832,341)	(843,946)	(861,532)	(877,648)
*Percentage increase over prior year Requisition	6%	6%	45.2%	6.3%	1.4%	2.1%	1.9%
TOTAL FUNDING	(567,105)	(670,019)	(790,313)	(793,378)	(803,356)	(819,257)	(834,105)
Surplus/(Deficit)*	-	51,367	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Equipment	20,137	7,466	29,937	-	-	-	-
Turn Out Gear	23,225	21,341	11,452	11,681	11,914	12,152	12,396
SCBA	45,149	40,488	7,650	7,800	8,103	7,959	8,118
Trucks	738,040	-	59,100	-	105,000	-	367,500
Pagers and Radios	-	-	-	-	-	-	-
Building Renovations	20,600	1,016	86,575	-	527,800	-	-
TOTAL EXPENDITURES	847,151	70,311	194,714	19,481	652,817	20,112	388,014
FUNDING SOURCES							
Proceeds of Sale	-	-	(10,000)	-	(20,000)	-	(10,000)
UBCM Grant	-	-	(29,937)	-	-	-	-
Transfer From Equipment Replacement Fund	(125,151)	-	(68,202)	(19,481)	(105,017)	(20,112)	(378,014)
Transfer From Capital Facilities Fund	(722,000)	-	(86,575)	-	(527,800)	-	-
TOTAL FUNDING	(847,151)	-	(194,714)	(19,481)	(652,817)	(20,112)	(388,014)
Check	-	-	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

021 - Ellison Volunteer Fire Department							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	(11,706)	(11,706)	16,264	104,903	246,438	306,064	454,951
Uses (transfer from)	(125,151)	-	(68,202)	(19,481)	(105,017)	(20,112)	(378,014)
Funding (transfer to)	153,000	153,000	156,060	159,181	162,365	165,612	168,924
Interest	121	(749)	781	1,835	2,278	3,387	1,844
Ending Balance	16,264	140,545	104,903	246,438	306,064	454,951	247,706
FACILITIES RESERVE							
Beginning Balance	928,476	928,476	208,025	273,486	428,677	55,329	213,036
Uses (transfer from)	(722,000)	-	(86,575)	-	(527,800)	-	-
Funding (transfer to)	-	-	150,000	152,000	154,040	156,121	158,243
Interest	1,549	59,417	2,036	3,191	412	1,586	2,785
Ending Balance	208,025	987,893	273,486	428,677	55,329	213,036	374,063
OPERATING RESERVE							
Beginning Balance	288,729	288,729	245,557	202,061	203,577	205,103	206,642
Uses (transfer from)	(45,000)	-	(45,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,828	18,477	1,504	1,515	1,527	1,538	1,550
Ending Balance	245,557	307,206	202,061	203,577	205,103	206,642	208,191
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$20K)							
2. Increase in budget for building maintenance for expected increase in costs as buildings age (\$8K)							
3. Increase in budget for training to meet new standards (\$12K)							
4. Increase in budget for equipment maintenance to reflect required updates to meet new standards (\$11K)							
5. Increase in budget for vehicle maintenance to reflect historical spending (\$15K)							
6. Staff allocation updates to reflect actual time spent (\$20K)							
7. New transfer to facilities reserve to fund projected capital projects (\$150K)							
8. CAPITAL: Firehall roof (\$65K) & vehicle replacement (\$59K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

022 - Joe Rich Volunteer Fire Department							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	385,819	462,154	504,117	468,121	478,238	488,958	499,937
TOTAL OPERATING COSTS	385,819	462,154	504,117	468,121	478,238	488,958	499,937
*Percentage Increase over prior year	-11.3%	19.8%	30.7%	-7.1%	2.2%	2.2%	2.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	-	-	140,454	143,263	146,128	149,051	153,523
Transfer to Capital Facilities Reserve	137,700	137,700	-	-	-	-	-
TOTAL TRANSFERS	137,700	137,700	140,454	143,263	146,128	149,051	153,523
TOTAL COSTS	523,519	599,854	644,571	611,384	624,366	638,009	653,459
*Percentage Increase over prior year	-8.1%	14.6%	23.1%	-5.1%	2.1%	2.2%	2.4%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	-	-	-	-	-	-	-
Administrative Recovery	65,961	65,961	71,076	73,208	75,405	77,667	79,997
Provincial Emergency Program	-	(166,610)	-	-	-	-	-
TOTAL REVENUE	65,961	(100,649)	71,076	73,208	75,405	77,667	79,997
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(19,000)	-	(54,000)	(33,500)	(23,500)	(5,500)	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(570,480)	(570,480)	(661,647)	(651,092)	(676,271)	(710,175)	(733,456)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(570,480)	(570,480)	(661,647)	(651,092)	(676,271)	(710,175)	(733,456)
*Percentage increase over prior year Requisition	8.7%	8.7%	16.0%	-1.6%	3.9%	5.0%	3.3%
TOTAL FUNDING	(523,519)	(671,129)	(644,571)	(611,384)	(624,366)	(638,009)	(653,459)
Surplus/(Deficit)*	-	71,275	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
Equipment	20,600	2,427	-	40,600	-	-	-
Turn Out Gear	23,167	14,464	-	-	-	-	-
Computers & Equipment	-	-	-	-	-	-	-
SCBA	9,064	14,352	28,800	-	-	-	-
Water Supply / Cisterns	22,848	-	22,000	-	-	-	-
Trucks	587,440	575,660	682,500	273,000	1,244,250	-	-
Pagers and Radios	-	-	-	-	-	-	-
Building Renovations	11,330	-	20,300	15,225	15,530	15,840	16,157
TOTAL EXPENDITURES	674,449	606,902	753,600	328,825	1,259,780	15,840	16,157
<u>FUNDING SOURCES</u>							
Proceeds of Sale	(10,000)	(7,979)	(10,500)	(10,000)	(2,500)	-	-
Debt Proceeds	-	-	(672,000)	-	(1,241,750)	-	-
UBCM Grant	-	-	(28,800)	(215,545)	-	-	-
Transfer From Equipment Replacement Fund	-	-	-	(88,055)	-	-	-
Transfer From Capital Replacement Fund	(664,449)	-	(42,300)	(15,225)	(15,530)	(15,840)	(16,157)
Transfer From CWF Cap Fac Reserve	-	-	-	-	-	-	-
TOTAL FUNDING	(674,449)	(7,979)	(753,600)	(328,825)	(1,259,780)	(15,840)	(16,157)
Check	-	598,924	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

022 - Joe Rich Volunteer Fire Department							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	21,715	21,715	21,878	163,550	220,399	369,275	522,214
Uses (transfer from)	-	-	-	(88,055)	-	-	-
Funding (transfer to)	-	-	140,454	143,263	146,128	149,051	153,523
Interest	163	1,390	1,217	1,641	2,749	3,887	5,068
Ending Balance	21,878	23,105	163,550	220,399	369,275	522,214	680,804
FACILITIES RESERVE							
Beginning Balance	758,968	758,968	233,961	193,098	179,207	164,905	150,183
Uses (transfer from)	(664,449)	-	(42,300)	(15,225)	(15,530)	(15,840)	(16,157)
Funding (transfer to)	137,700	137,700	-	-	-	-	-
Interest	1,742	48,570	1,437	1,334	1,228	1,118	1,005
Ending Balance	233,961	945,238	193,098	179,207	164,905	150,183	135,032
OPERATING RESERVE							
Beginning Balance	185,162	185,162	167,408	114,259	81,364	58,298	53,194
Uses (transfer from)	(19,000)	-	(54,000)	(33,500)	(23,500)	(5,500)	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,246	11,849	851	606	434	396	399
Ending Balance	167,408	197,011	114,259	81,364	58,298	53,194	53,593
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$5K)							
2. Increase budget for proposed increase in firefighter wages (\$26K)							
3. Increase in budget for training to meet new standards (\$10K)							
4. Increase in budget for equipment maintenance to reflect increasing costs to meet new standards (\$16K)							
5. Increase in budget for vehicle maintenance to reflect historical spending and increasing costs (\$40K)							
6. Updates to staff allocations to reflect actual time spent (\$20K)							
7. CAPITAL: replacement of tender/pumper that did not get the required FUS extension (\$682K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

023 - North Westside Volunteer Fire Dept							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	563,762	671,467	712,964	709,528	725,940	742,738	760,001
TOTAL OPERATING COSTS	563,762	671,467	712,964	709,528	725,940	742,738	760,001
*Percentage Increase over prior year	2.3%	19.1%	26.5%	-0.5%	2.3%	2.3%	2.3%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	50,000	50,000	150,000	175,000	200,000	225,000	250,000
TOTAL TRANSFERS	50,000	50,000	150,000	175,000	200,000	225,000	250,000
TOTAL COSTS	613,762	721,467	862,964	884,528	925,940	967,738	1,010,001
*Percentage Increase over prior year	-2.8%	17.5%	40.6%	2.5%	4.7%	4.5%	4.4%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	59,545	59,545	-	-	-	-	-
Administrative Recovery	83,595	83,595	109,447	112,730	116,112	119,596	123,184
UBCM Grant	-	(28,800)	-	-	-	-	-
Provincial Emergency Program	-	(295,323)	-	-	-	-	-
TOTAL REVENUE	143,140	(180,983)	109,447	112,730	116,112	119,596	123,184
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(756,903)	(756,903)	(972,411)	(997,258)	(1,042,053)	(1,087,333)	(1,133,185)
TOTAL REQUISITION	(756,903)	(756,903)	(972,411)	(997,258)	(1,042,053)	(1,087,333)	(1,133,185)
*Percentage increase over prior year Requisition	10.5%	10.5%	28.5%	2.6%	4.5%	4.3%	4.2%
TOTAL FUNDING	(613,762)	(937,885)	(862,964)	(884,528)	(925,940)	(967,738)	(1,010,001)
Surplus/(Deficit)*	-	216,419	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
Equipment	9,867	-	37,207	-	-	-	-
Turn Out Gear	11,458	-	12,155	-	-	-	-
SCBA	32,123	35,680	19,055	-	-	-	-
Trucks	1,640	-	-	315,000	-	227,850	552,300
Building Renovations	20,600	-	51,500	-	-	-	-
TOTAL EXPENDITURES	75,688	35,680	119,917	315,000	-	227,850	552,300
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	-	-	(10,000)	-	-	-
UBCM Grant	-	-	(26,739)	-	-	-	-
Transfer From Equipment Replacement Fund	-	-	(41,678)	(305,000)	-	(10,850)	(402,580)
Transfer From Capital Replacement Fund	(75,688)	-	(51,500)	-	-	-	-
TOTAL FUNDING	(75,688)	-	(119,917)	(315,000)	-	(10,850)	(402,580)
<i>Check</i>	-	35,680	-	-	-	217,000	149,720

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

023 - North Westside Volunteer Fire Dept							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	-	-	50,375	159,887	30,111	231,837	449,332
Uses (transfer from)	-	-	(41,678)	(305,000)	-	(10,850)	(402,580)
Funding (transfer to)	50,000	50,000	150,000	175,000	200,000	225,000	250,000
Interest	375	-	1,190	224	1,726	3,345	2,226
Ending Balance	50,375	50,000	159,887	30,111	231,837	449,332	298,978
FACILITIES RESERVE							
Beginning Balance	583,279	583,279	511,398	463,347	466,822	470,323	473,851
Uses (transfer from)	(75,688)	-	(51,500)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,807	37,326	3,449	3,475	3,501	3,527	3,554
Ending Balance	511,398	620,605	463,347	466,822	470,323	473,851	477,405
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$25K) 2. Shift of 2022 deficit recovery to wage budget to fund historical budget shortfall (\$60K) 3. Increase budget for proposed increase in firefighter wages (\$23K) 4. Increase in budget for training to meet new standards (\$10K) 5. Increase in budget for equipment maintenance for anticipated increase in costs (\$10K) 6. Increase in budget for vehicle maintenance for anticipated increase in costs (\$15K) 7. Updates to staff allocations to reflect actual time spent (\$22K) 8. Planned increase in transfers to Equipment Replacement Reserve (\$70K) + additional increase (\$130K) to fund future purchases (2031 = \$750K) 9. CAPITAL: Replacement of pumper (2025, \$315K), fire engine (\$672K, 2027-2029), tender (\$650K, 2026-2028)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

024 - Wilsons Landing Volunteer Fire Dept							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	277,606	359,628	410,559	409,866	411,754	422,283	434,104
TOTAL OPERATING COSTS	277,606	359,628	410,559	409,866	411,754	422,283	434,104
*Percentage Increase over prior year	4.8%	29.5%	47.9%	-0.2%	0.5%	2.6%	2.8%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	40,000	40,000	60,000	68,979	70,358	71,765	73,918
TOTAL TRANSFERS	40,000	40,000	60,000	68,979	70,358	71,765	73,918
TOTAL COSTS	317,606	399,628	470,559	478,845	482,112	494,048	508,022
*Percentage Increase over prior year	0.9%	25.8%	48.2%	1.8%	0.7%	2.5%	2.8%
FUNDING SOURCES (REVENUE)							
Administrative Recovery	40,166	40,166	45,022	46,373	47,764	49,197	50,673
Provincial Emergency Program	-	(195,972)	-	-	-	-	-
TOTAL REVENUE	40,166	(155,805)	45,022	46,373	47,764	49,197	50,673
TRANSFERS FROM RESERVE							
From Operating Reserve	(15,000)	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(342,772)	(342,772)	(515,581)	(525,217)	(529,876)	(543,245)	(558,695)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(342,772)	(342,772)	(515,581)	(525,217)	(529,876)	(543,245)	(558,695)
*Percentage increase over prior year Requisition	13.2%	13.2%	50.4%	1.9%	0.9%	2.5%	2.8%
TOTAL FUNDING	(317,606)	(498,577)	(470,559)	(478,845)	(482,112)	(494,048)	(508,022)
Surplus/(Deficit)*	-	98,949	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Equipment	30,900	-	30,900	22,330	-	-	-
Turn Out Gear	10,300	-	10,300	-	-	-	-
Trucks	16,040	-	23,100	-	-	913,500	-
Building Renovations	10,180	-	10,180	-	-	-	-
TOTAL EXPENDITURES	67,420	-	74,480	22,330	-	913,500	-
FUNDING SOURCES							
Proceeds of Sale	-	-	-	-	-	(10,000)	-
UBCM Grant	-	-	(43,670)	(22,330)	-	-	-
Transfer From Equipment Replacement Fund	(67,420)	-	(24,300)	-	-	(903,500)	-
Transfer From Capital Replacement Fund	-	-	(6,510)	-	-	-	-
TOTAL FUNDING	(67,420)	-	(74,480)	(22,330)	-	(913,500)	-
<i>Check</i>	-	-	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

024 - Wilsons Landing Volunteer Fire Dept							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	(9,483)	(9,483)	(37,328)	(1,908)	67,057	137,918	(692,783)
Uses (transfer from)	(67,420)	-	(24,300)	-	-	(903,500)	-
Funding (transfer to)	40,000	40,000	60,000	68,979	70,358	71,765	73,918
Interest	(425)	(607)	(280)	(14)	503	1,034	(5,196)
Ending Balance	(37,328)	29,910	(1,908)	67,057	137,918	(692,783)	(624,060)
FACILITIES RESERVE							
Beginning Balance	254,593	254,593	256,421	251,834	253,723	255,626	257,543
Uses (transfer from)	-	-	(6,510)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,828	16,292	1,923	1,889	1,903	1,917	1,932
Ending Balance	256,421	270,885	251,834	253,723	255,626	257,543	259,475
OPERATING RESERVE							
Beginning Balance	98,808	98,808	83,988	84,617	85,252	85,892	86,536
Uses (transfer from)	(15,000)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	180	6,323	630	635	639	644	649
Ending Balance	83,988	105,131	84,617	85,252	85,892	86,536	87,185
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$25K)							
2. Increase budget for proposed increase in firefighter wages (\$27K)							
3. Increase in budget for training to meet new standards (\$40K)							
4. Increase in budget for turnouts destroyed in GCF. External funding being sought (\$24K)							
5. Increase in budget for vehicle maintenance to reflect historical spending (\$10K)							
6. Updates to staff allocations to reflect actual time spent (\$18K)							
7. Increase to general maintenance budget (\$8K)							
8. Increase in equipment maintenance for anticipated costs to meet new standards (\$5K)							
9. Planned increase in transfers to Equipment Replacement Reserve retained (\$20K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

027 - Ridgeview Fire Hall							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	10,967	10,967	10,967	10,967	-	-	-
TOTAL OPERATING COSTS	10,967	10,967	10,967	10,967	-	-	-
*Percentage Increase over prior year	0.0%	0.0%	0.0%	0%	0%	-100%	#DIV/0!
TOTAL COSTS							
	10,967	10,967	10,967	10,967	-	-	-
*Percentage Increase over prior year	0.0%	0.0%	0.0%	0.0%	-100.0%	-	-
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX	(10,967)	(10,967)	(10,967)	(10,967)	-	-	-
TOTAL REQUISITION	(10,967)	(10,967)	(10,967)	(10,967)	-	-	-
*Percentage increase over prior year Requisition	16.4%	16.4%	0.0%	0.0%	-100.0%	-	-
TOTAL FUNDING	(10,967)	(10,967)	(10,967)	(10,967)	-	-	-
Surplus/(Deficit)*	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
FACILITIES RESERVE							
Beginning Balance	23,260	23,260	23,434	23,610	23,787	23,965	24,145
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	174	-	176	177	178	180	181
Ending Balance	23,434	23,260	23,610	23,787	23,965	24,145	24,326
OPERATING RESERVE							
Beginning Balance	195	195	195	196	198	199	201
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	0	12	1	1	1	1	2
Ending Balance	195	207	196	198	199	201	202
NOTES							
1. MFA loan fully paid in 2025.							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

028 - June Springs Fire Dept							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	15,517	14,876	15,448	15,757	16,073	16,395	16,723
TOTAL OPERATING COSTS	15,517	14,876	15,448	15,757	16,073	16,395	16,723
*Percentage Increase over prior year	2.3%	-4.1%	-0.4%	2.0%	2.0%	2.0%	2.0%
TOTAL COSTS							
	15,517	14,876	15,448	15,757	16,073	16,395	16,723
*Percentage Increase over prior year	2.3%	-4.1%	-0.4%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)							
Administrative Recovery	1,150	1,150	853	879	905	932	960
TOTAL REVENUE	1,150	1,150	853	879	905	932	960
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(16,667)	(16,667)	(16,301)	(16,636)	(16,978)	(17,327)	(17,683)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(16,667)	(16,667)	(16,301)	(16,636)	(16,978)	(17,327)	(17,683)
*Percentage increase over prior year Requisition	3.9%	3.9%	-2.2%	2.1%	2.1%	2.1%	2.1%
TOTAL FUNDING	(15,517)	(15,517)	(15,448)	(15,757)	(16,073)	(16,395)	(16,723)
Surplus/(Deficit)*	-	640	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	1,633	1,633	1,645	1,658	1,670	1,683	1,695
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	12	105	12	12	13	13	13
Ending Balance	1,645	1,737	1,658	1,670	1,683	1,695	1,708
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

029 - Brent Road Fire Protection							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	27,628	33,165	36,229	37,284	38,370	39,489	40,640
TOTAL OPERATING COSTS	27,628	33,165	36,229	37,284	38,370	39,489	40,640
*Percentage Increase over prior year	2.1%	20.0%	31.1%	2.9%	2.9%	2.9%	2.9%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	3,264	3,264	3,264	3,329	3,396	3,464	3,533
TOTAL TRANSFERS	3,264	3,264	3,264	3,329	3,396	3,464	3,533
TOTAL COSTS	30,892	36,429	39,493	40,613	41,766	42,953	44,173
*Percentage Increase over prior year	2.1%	17.9%	27.8%	2.8%	2.8%	2.8%	2.8%
FUNDING SOURCES (REVENUE)							
Administrative Recovery	2,052	2,052	1,725	1,777	1,830	1,885	1,942
TOTAL REVENUE	2,052	2,052	1,725	1,777	1,830	1,885	1,942
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(32,944)	(32,944)	(41,218)	(42,390)	(43,596)	(44,837)	(46,115)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(32,944)	(32,944)	(41,218)	(42,390)	(43,596)	(44,837)	(46,115)
*Percentage increase over prior year Requisition	3.7%	3.7%	25.1%	2.8%	2.8%	2.8%	2.8%
TOTAL FUNDING	(30,892)	(30,892)	(39,493)	(40,613)	(41,766)	(42,953)	(44,173)
Surplus/(Deficit)*	-	(5,537)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	191	191	193	194	196	197	199
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1	12	1	1	1	1	1
Ending Balance	193	203	194	196	197	199	200
FACILITIES RESERVE							
Beginning Balance	34,350	34,350	37,896	41,468	45,134	48,893	52,750
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	3,264	3,264	3,264	3,329	3,396	3,464	3,533
Interest	282	2,267	309	336	364	393	422
Ending Balance	37,896	39,881	41,468	45,134	48,893	52,750	56,705
OPERATING RESERVE							
Beginning Balance	8,226	8,226	8,288	8,350	8,413	8,476	8,539
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	62	526	62	63	63	64	64
Ending Balance	8,288	8,752	8,350	8,413	8,476	8,539	8,603
NOTES							
1. Increase in contracted services budget to reflect historical spending (\$8K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

030 - Regional Rescue Service							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	2,930,624	2,464,475	2,956,192	3,924,657	3,993,114	4,063,096	4,134,643
TOTAL OPERATING COSTS	2,930,624	2,464,475	2,956,192	3,924,657	3,993,114	4,063,096	4,134,643
*Percentage Increase over prior year	7.8%	-15.9%	0.9%	32.8%	1.7%	1.8%	1.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	150,000	150,000	150,000	150,000	150,000	160,000	160,000
TOTAL TRANSFERS	150,000	150,000	150,000	150,000	150,000	160,000	160,000
TOTAL COSTS	3,080,624	2,614,475	3,106,192	4,074,657	4,143,114	4,223,096	4,294,643
*Percentage Increase over prior year	7.6%	-15.1%	0.8%	31.2%	1.7%	1.9%	1.7%
<u>Projects</u>							
Costs	150,335		530,372				
Funding (excl tax req)	(150,335)		(530,372)				
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL Cost Center Expenditures	3,230,959	2,614,475	3,636,564	4,074,657	4,143,114	4,223,096	4,294,643
<u>FUNDING SOURCES (REVENUE)</u>							
Operations and Previous Years Surplus / Deficit	(113,099)	(123,472)	(134,428)	(140,082)	(144,285)	(148,613)	(153,071)
Administrative Recovery	407,728	412,278	454,094	467,717	481,748	496,201	511,087
Grant	(40,800)	(459,087)	(40,800)	(41,616)	(42,448)	(43,297)	-
TOTAL REVENUE	253,829	(170,282)	278,866	286,019	295,015	304,290	358,015
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(150,000)	-	(205,000)	-	-	-	-
TAX REQ - CEN OK EAST	(62,932)	(62,860)	(70,259)	(82,571)	(84,038)	(85,728)	(88,100)
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(72,638)	(71,877)	(76,849)	(90,317)	(91,921)	(93,770)	(96,364)
TAX REQ - KELOWNA	(2,274,707)	(2,262,810)	(2,555,317)	(3,003,131)	(3,056,472)	(3,117,943)	(3,204,215)
TAX REQ - PEACHLAND	(98,570)	(97,908)	(107,599)	(126,456)	(128,702)	(131,290)	(134,923)
TAX REQ - LAKE COUNTRY	(259,185)	(257,543)	(287,350)	(337,707)	(343,705)	(350,618)	(360,319)
TAX REQ - WEST KELOWNA	(566,754)	(563,969)	(613,057)	(720,494)	(733,291)	(748,038)	(768,736)
TOTAL REQUISITION	(3,334,788)	(3,316,967)	(3,710,430)	(4,360,675)	(4,438,129)	(4,527,387)	(4,652,658)
*Percentage increase over prior year Requisition	21.8%	21.2%	11.3%	17.5%	1.8%	2.0%	2.8%
TOTAL FUNDING	(3,230,959)	(3,487,249)	(3,636,564)	(4,074,657)	(4,143,114)	(4,223,096)	(4,294,643)
Surplus/(Deficit)*	-	872,774	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

030 - Regional Rescue Service							
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Equipment	347,286	-	232,767	14,671	27,126	14,885	192,406
Computers Equipment	8,658	65,010	-	-	68,045	-	-
Building	400,000	-	400,000	6,000,000	2,000,000	-	-
EOC Upgrades	-	-	-	5,000	-	-	22,100
Auto Extrication Equipment	-	-	-	-	65,000	67,000	69,000
Vehicle	501,250	-	-	31,500	36,750	-	-
TOTAL EXPENDITURES	1,257,194	65,010	632,767	6,051,171	2,196,921	81,885	283,506
FUNDING SOURCES							
Borrowing	(501,250)	-	-	-	-	-	-
PROCEEDS OF SALE	-	-	-	(2,500)	(2,500)	-	-
Other Grant	(400,000)	-	(400,000)	(6,000,000)	(2,000,000)	-	-
Transfer From Equipment Replacement Fund	(355,945)	-	(232,767)	(48,671)	(194,421)	(81,885)	(283,506)
TOTAL FUNDING	(1,257,195)	-	(632,767)	(6,051,171)	(2,196,921)	(81,885)	(283,506)
Check	-	65,010	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	303,645	303,645	98,434	15,784	117,992	74,123	153,380
Uses (transfer from)	(355,945)	-	(232,767)	(48,671)	(194,421)	(81,885)	(283,506)
Funding (transfer to)	150,000	150,000	150,000	150,000	150,000	160,000	160,000
Interest	733	19,431	118	878	552	1,142	224
Ending Balance	98,434	473,076	15,784	117,992	74,123	153,380	30,098
OPERATING RESERVE							
Beginning Balance	501,896	501,896	455,285	252,162	254,053	255,959	257,879
Uses (transfer from)	(50,000)	-	(205,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,389	32,118	1,877	1,891	1,905	1,920	1,934
Ending Balance	455,285	534,014	252,162	254,053	255,959	257,879	259,813
NOTES							
1. PROJECTS: Heat mapping (\$150K), emergency plan training (\$175K), service reviews (EMO model - \$55K, Regional Rescue service - \$150K)							
2. CAPITAL: inflationary increase to radio tower infrastructure replacement budget (\$150K, total budget \$300K). Start of COSAR facility project (\$400K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

031 - 911 Emergency Number							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	1,473,545	1,478,408	1,519,790	1,595,624	1,675,367	1,759,035	1,845,602
TOTAL OPERATING COSTS	1,473,545	1,478,408	1,519,790	1,595,624	1,675,367	1,759,035	1,845,602
*Percentage Increase over prior year	12.3%	0.3%	3.1%	4.99%	5.00%	4.99%	4.92%
TRANSFERS TO RESERVE							
Transfer to Operating Reserve	-	-	-	100,000	125,000	150,000	175,000
TOTAL TRANSFERS	-	-	-	100,000	125,000	150,000	175,000
TOTAL COSTS	1,473,545	1,478,408	1,519,790	1,695,624	1,800,367	1,909,035	2,020,602
*Percentage Increase over prior year	12.3%	0.3%	3.1%	11.6%	6.2%	6.0%	5.8%
FUNDING SOURCES (REVENUE)							
Operations	(1,223,302)	(1,192,140)	(1,128,826)	(1,162,691)	(1,197,572)	(1,233,499)	(1,270,504)
Administration Overhead Recovery	199,011	199,011	151,016	155,546	160,213	165,019	169,970
Other	-	(26,764)	-	-	-	-	-
TOTAL REVENUE	(1,024,291)	(1,019,892)	(977,810)	(1,007,144)	(1,037,359)	(1,068,479)	(1,100,534)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX							
TAX REQ - CEN OK EAST	(8,478)	(8,600)	(10,263)	(13,037)	(14,448)	(15,916)	(17,422)
TAX REQ - CEN OK WEST	(9,786)	(9,825)	(11,225)	(14,260)	(15,803)	(17,409)	(19,056)
TAX REQ - KELOWNA	(306,443)	(327,053)	(373,254)	(474,145)	(525,472)	(578,878)	(633,637)
TAX REQ - PEACHLAND	(13,279)	(14,153)	(15,717)	(19,965)	(22,127)	(24,375)	(26,681)
TAX REQ - LAKE COUNTRY	(34,917)	(37,227)	(41,973)	(53,318)	(59,090)	(65,096)	(71,254)
TAX REQ - WEST KELOWNA	(76,352)	(81,515)	(89,549)	(113,754)	(126,068)	(138,881)	(152,019)
TOTAL REQUISITION	(449,254)	(478,373)	(541,980)	(688,479)	(763,009)	(840,556)	(920,069)
*Percentage increase over prior year Requisition	6.5%	13.4%	20.6%	27.0%	10.8%	10.2%	9.5%
TOTAL FUNDING	(1,473,545)	(1,498,265)	(1,519,790)	(1,695,624)	(1,800,367)	(1,909,035)	(2,020,602)
Surplus/(Deficit)*	-	19,857	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	6,008	6,008	6,053	6,098	6,144	6,190	6,236
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	45	384	45	46	46	46	47
Ending Balance	6,053	6,392	6,098	6,144	6,190	6,236	6,283
OPERATING RESERVE							
Beginning Balance	255,255	255,255	257,012	258,939	360,881	488,588	642,252
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	100,000	125,000	150,000	175,000
Interest	1,756	16,335	1,928	1,942	2,707	3,664	4,817
Ending Balance	257,012	271,590	258,939	360,881	488,588	642,252	822,069
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

039 - Alarm Control							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	187,814	146,483	193,199	198,367	204,127	243,651	249,546
TOTAL OPERATING COSTS	187,814	146,483	193,199	198,367	204,127	243,651	249,546
*Percentage Increase over prior year	2.0%	-22.0%	2.9%	2.7%	2.9%	19.4%	2.4%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	5,610	5,610	5,610	5,722	5,837	5,953	6,072
TOTAL TRANSFERS	5,610	5,610	5,610	5,722	5,837	5,953	6,072
TOTAL COSTS	193,424	152,093	198,809	204,089	209,963	249,605	255,618
*Percentage Increase over prior year	2.0%	-21.4%	2.8%	2.7%	2.9%	18.9%	2.4%
FUNDING SOURCES (REVENUE)							
Operations	(235,317)	(330,490)	(244,447)	(251,097)	(258,381)	(299,475)	(306,984)
Administration Overhead Recovery	41,893	41,893	45,638	47,007	48,417	49,870	51,366
TOTAL REVENUE	(193,424)	(288,597)	(198,809)	(204,090)	(209,963)	(249,605)	(255,618)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(193,424)	(288,597)	(198,809)	(204,090)	(209,963)	(249,605)	(255,618)
Surplus/(Deficit)*	-	136,504	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	23,633	23,633	29,450	35,281	41,267	47,414	53,723
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	5,610	5,610	5,610	5,722	5,837	5,953	6,072
Interest	207	1,511	221	265	310	356	403
Ending Balance	29,450	30,754	35,281	41,267	47,414	53,723	60,198
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

040 - Crime Stoppers							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	250,145	239,398	261,852	264,125	270,227	276,485	282,748
TOTAL OPERATING COSTS	250,145	239,398	261,852	264,125	270,227	276,485	282,748
*Percentage Increase over prior year	4.0%	-4.3%	4.7%	0.9%	2.3%	2.3%	2.3%
TRANSFERS TO RESERVE							
Transfer to Operating Reserve	21,930	21,930	21,930	22,369	22,816	23,272	23,738
TOTAL TRANSFERS	21,930	21,930	21,930	22,369	22,816	23,272	23,738
TOTAL COSTS	272,075	261,328	283,782	286,493	293,043	299,758	306,486
*Percentage Increase over prior year	3.8%	-3.9%	4.3%	1.0%	2.3%	2.3%	2.2%
FUNDING SOURCES (REVENUE)							
Operations and Previous Years Surplus / Deficit	(10,720)	(11,703)	(12,421)	(12,794)	(13,177)	(13,573)	(13,980)
Administration Overhead Recovery	54,720	54,720	71,484	73,629	75,837	78,112	80,456
Other	-	-	-	-	-	-	-
TOTAL REVENUE	44,000	43,017	59,063	60,835	62,660	64,540	66,476
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(5,965)	(5,977)	(6,492)	(6,577)	(6,735)	(6,898)	(7,062)
TAX REQ - CEN OK WEST	(6,885)	(6,827)	(7,101)	(7,194)	(7,367)	(7,545)	(7,725)
TAX REQ - KELOWNA	(215,599)	(214,934)	(236,112)	(239,200)	(244,967)	(250,886)	(256,853)
TAX REQ - PEACHLAND	(9,343)	(9,301)	(9,942)	(10,072)	(10,315)	(10,564)	(10,816)
TAX REQ - LAKE COUNTRY	(24,566)	(24,465)	(26,551)	(26,898)	(27,547)	(28,213)	(28,884)
TAX REQ - WEST KELOWNA	(53,718)	(53,571)	(56,647)	(57,387)	(58,771)	(60,191)	(61,623)
TOTAL REQUISITION	(316,075)	(315,075)	(342,845)	(347,328)	(355,703)	(364,297)	(372,962)
*Percentage increase over prior year Requisition	5.4%	5.1%	8.5%	1.3%	2.4%	2.4%	2.4%
TOTAL FUNDING	(272,075)	(272,058)	(283,782)	(286,493)	(293,043)	(299,758)	(306,486)
Surplus/(Deficit)*	-	10,730	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	45,101	45,101	45,431	45,772	46,115	46,461	46,811
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	1	1
Interest	330	2,886	341	343	346	348	351
Ending Balance	45,431	47,987	45,772	46,115	46,461	46,811	47,163
OPERATING RESERVE							
Beginning Balance	116,743	116,743	139,421	162,396	185,983	210,194	235,043
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	21,930	21,930	21,930	22,369	22,816	23,272	23,738
Interest	748	7,471	1,046	1,218	1,395	1,576	1,763
Ending Balance	139,421	146,144	162,396	185,983	210,194	235,043	260,543
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$17K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

041 - Victims Services							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	471,048	475,854	550,755	571,714	585,370	599,400	612,470
TOTAL OPERATING COSTS	471,048	475,854	550,755	571,714	585,370	599,400	612,470
*Percentage Increase over prior year	4.5%	1.0%	16.9%	3.8%	2.4%	2.4%	2.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	10,200	10,200	10,200	10,404	10,612	10,824	11,041
TOTAL TRANSFERS	10,200	10,200	10,200	10,404	10,612	10,824	11,041
TOTAL COSTS	481,248	486,054	560,955	582,118	595,983	610,224	623,511
*Percentage Increase over prior year	4.4%	1.0%	16.6%	3.8%	2.4%	2.4%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(13,499)	(14,737)	(18,646)	(19,205)	(19,782)	(20,375)	(20,986)
Administration Overhead Recovery	102,561	102,561	168,200	173,246	178,443	183,797	189,311
Grant	(137,271)	-	(158,374)	(140,016)	(142,816)	(145,673)	(150,043)
Other	-	(192,614)	-	-	-	-	-
TOTAL REVENUE	(48,209)	(104,790)	(8,820)	14,025	15,846	17,749	18,282
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(35,000)	-	(35,000)	-	-	-	-
TAX REQ - CEN OK EAST	(7,512)	(7,522)	(9,792)	(11,288)	(11,585)	(11,891)	(12,153)
TAX REQ - CEN OK WEST	(8,670)	(8,598)	(10,711)	(12,347)	(12,672)	(13,006)	(13,293)
TAX REQ - KELOWNA	(271,508)	(270,676)	(356,143)	(410,554)	(421,357)	(432,476)	(441,993)
TAX REQ - PEACHLAND	(11,765)	(11,713)	(14,996)	(17,288)	(17,742)	(18,211)	(18,611)
TAX REQ - LAKE COUNTRY	(30,936)	(30,810)	(40,049)	(46,167)	(47,382)	(48,633)	(49,703)
TAX REQ - WEST KELOWNA	(67,648)	(67,464)	(85,444)	(98,498)	(101,089)	(103,757)	(106,040)
TOTAL REQUISITION	(398,039)	(396,783)	(517,136)	(596,142)	(611,828)	(627,973)	(641,792)
*Percentage increase over prior year Requisition	17.1%	16.7%	29.9%	15.3%	2.6%	2.6%	2.2%
TOTAL FUNDING	(481,248)	(501,573)	(560,955)	(582,118)	(595,983)	(610,224)	(623,511)
Surplus/(Deficit)*	-	15,519	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
Vehicles	60,150	-	-	-	-	-	-
TOTAL EXPENDITURES	60,150	-	-	-	-	-	-
<u>FUNDING SOURCES</u>							
Proceeds of Sale	(18,000)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(42,150)	-	-	-	-	-	-
TOTAL FUNDING	(60,150)	-	-	-	-	-	-
<i>Check</i>							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	53,878	53,878	22,324	32,692	43,341	54,278	65,509
Uses (transfer from)	(42,150)	-	-	-	-	-	-
Funding (transfer to)	10,200	10,200	10,200	10,404	10,612	10,824	11,041
Interest	397	3,448	167	245	325	407	491
Ending Balance	22,324	67,526	32,692	43,341	54,278	65,509	77,041
OPERATING RESERVE							
Beginning Balance	175,982	175,982	142,193	143,260	144,334	145,417	146,507
Uses (transfer from)	(35,000)	-	-	-	-	-	-
Interest	1,212	11,262	1,066	1,074	1,083	1,091	1,099
Ending Balance	142,193	187,243	143,260	144,334	145,417	146,507	147,606
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$66K)							
2. Additional case worker (0.8 FTE = \$75K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

042 - Crime Prevention							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	169,075	149,047	175,681	177,927	182,011	186,146	190,228
TOTAL OPERATING COSTS	169,075	149,047	175,681	177,927	182,011	186,146	190,228
*Percentage Increase over prior year	4.2%	-11.8%	3.9%	1.3%	2.3%	2.3%	2.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	5,100	5,100	5,100	5,202	5,306	5,412	5,520
TOTAL TRANSFERS	5,100	5,100	5,100	5,202	5,306	5,412	5,520
TOTAL COSTS	174,175	154,147	180,781	183,129	187,317	191,558	195,749
*Percentage Increase over prior year	4.2%	-11.5%	3.8%	1.3%	2.3%	2.3%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(6,596)	(7,201)	(7,394)	(7,616)	(7,844)	(8,080)	(8,322)
Administration Overhead Recovery	36,899	36,899	50,699	52,220	53,787	55,400	57,062
TOTAL REVENUE	30,303	29,698	43,305	44,604	45,942	47,321	48,740
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(10,000)	-	(20,000)	(15,000)	(10,000)	(5,000)	-
TAX REQ - CEN OK EAST	(11,095)	(11,113)	(11,869)	(12,372)	(12,984)	(13,602)	(14,219)
TAX REQ - CEN OK WEST	(12,781)	(12,667)	(12,748)	(13,288)	(13,946)	(14,609)	(15,272)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	(17,507)	(17,434)	(18,242)	(19,015)	(19,956)	(20,905)	(21,853)
TAX REQ - LAKE COUNTRY	(46,852)	(46,667)	(49,705)	(51,811)	(54,375)	(56,961)	(59,546)
TAX REQ - WEST KELOWNA	(106,243)	(105,983)	(111,521)	(116,246)	(121,998)	(127,801)	(133,599)
TOTAL REQUISITION	(194,478)	(193,864)	(204,086)	(212,733)	(223,259)	(233,878)	(244,489)
*Percentage increase over prior year Requisition	18.2%	17.8%	4.9%	4.2%	4.9%	4.8%	4.5%
TOTAL FUNDING	(174,175)	(164,166)	(180,781)	(183,129)	(187,317)	(191,558)	(195,749)
Surplus/(Deficit)*	-	10,019	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
Vehicles/Bicycles	52,130	46,886	-	-	-	-	-
TOTAL EXPENDITURES	52,130	46,886	-	-	-	-	-
<u>FUNDING SOURCES</u>							
Proceeds of Sale	(7,000)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(45,130)	-	-	-	-	-	-
TOTAL FUNDING	(52,130)	-	-	-	-	-	-
<i>Check</i>	<i>-</i>	<i>46,886</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	63,857	63,857	23,957	29,237	34,658	40,224	45,938
Uses (transfer from)	(45,130)	-	-	-	-	-	-
Funding (transfer to)	5,100	5,100	5,100	5,202	5,306	5,412	5,520
Interest	130	4,086	180	219	260	302	345
Ending Balance	23,957	73,043	29,237	34,658	40,224	45,938	51,803
OPERATING RESERVE							
Beginning Balance	126,453	126,453	117,060	97,938	83,672	74,300	69,857
Uses (transfer from)	(10,000)	-	(20,000)	(15,000)	(10,000)	(5,000)	-
Interest	606	8,092	878	735	628	557	524
Ending Balance	117,060	134,546	97,938	83,672	74,300	69,857	70,381
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$14K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

043 - Business Licenses							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	62,110	59,210	20,720	21,153	21,598	22,054	22,523
TOTAL OPERATING COSTS	62,110	59,210	20,720	21,153	21,598	22,054	22,523
*Percentage Increase over prior year	67.0%	-4.7%	-66.6%	2.1%	2.1%	2.1%	2.1%
TOTAL COSTS							
	62,110	59,210	20,720	21,153	21,598	22,054	22,523
*Percentage Increase over prior year	67.0%	-4.7%	-66.6%	2.1%	2.1%	2.1%	2.1%
FUNDING SOURCES (REVENUE)							
Operations	(61,684)	(39,613)	(39,221)	(40,209)	(41,226)	(42,271)	(43,346)
Administration Overhead Recovery	8,460	8,460	18,501	19,056	19,628	20,217	20,823
TOTAL REVENUE	(53,224)	(31,152)	(20,720)	(21,153)	(21,598)	(22,054)	(22,523)
TRANSFERS FROM RESERVE							
From Operating Reserve	(8,886)	-	-	-	-	-	-
TOTAL FUNDING	(62,110)	(31,152)	(20,720)	(21,153)	(21,598)	(22,054)	(22,523)
Surplus/(Deficit)*	-	(28,058)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	33,939	33,939	34,193	34,450	34,708	34,968	35,231
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	255	2,172	256	258	260	262	264
Ending Balance	34,193	36,111	34,450	34,708	34,968	35,231	35,495
OPERATING RESERVE							
Beginning Balance	20,648	20,648	11,993	12,083	12,174	24,348	48,695
Uses (transfer from)	(8,886)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	232	1,321	90	91	12,174	24,348	48,695
Ending Balance	11,993	21,969	12,083	12,174	24,348	48,695	97,390
NOTES							
1. Revenues from business licenses decreased to reflect historical levels (\$15K).							
2. Budget currently unbalanced. Reserves (equipment & operating) will be used to balance this budget when 2023 actual results are known. Expenditures will be reduced for any remaining shortfall to balance the financial plan							
3. Increase in Admin OH allocation from 2023 increased budget (\$4K)							
9. Net increase in Admin OH allocation for HR & IT support costs (\$6K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

044 - Building Inspection							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	663,778	574,983	698,135	712,924	729,710	746,936	764,614
TOTAL OPERATING COSTS	663,778	574,983	698,135	712,924	729,710	746,936	764,614
*Percentage Increase over prior year	22.6%	-13.4%	5.2%	2.1%	2.4%	2.4%	2.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	-	-	50,000	50,000	50,000	50,000	50,000
TOTAL TRANSFERS	-	-	50,000	50,000	50,000	50,000	50,000
TOTAL COSTS	663,778	574,983	748,135	762,924	779,710	796,936	814,614
*Percentage Increase over prior year	22.6%	-13.4%	12.7%	2.0%	2.2%	2.2%	2.2%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(456,000)	(579,729)	(485,000)	(499,550)	(514,537)	(529,973)	(545,872)
Administration Overhead Recovery	126,473	126,473	188,749	194,411	200,244	206,251	212,439
Other	-	(2,400)	(6,000)	(5,202)	(5,306)	(5,412)	(5,520)
TOTAL REVENUE	(329,527)	(455,656)	(302,251)	(310,341)	(319,599)	(329,134)	(338,954)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(140,000)	-	(200,000)	(175,000)	(150,000)	(125,000)	(100,000)
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(90,267)	(90,570)	(118,552)	(133,836)	(149,519)	(165,281)	(181,124)
TAX REQ - CEN OK WEST	(103,985)	(103,681)	(127,332)	(143,747)	(160,592)	(177,521)	(194,537)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(194,251)	(194,251)	(245,884)	(277,583)	(310,111)	(342,802.46)	(375,660.43)
*Percentage increase over prior year Requisition	253.2%	254.5%	26.6%	12.9%	11.7%	10.5%	9.6%
TOTAL FUNDING	(663,778)	(649,907)	(748,135)	(762,924)	(779,710)	(796,936)	(814,614)
Surplus/(Deficit)*	-	74,924	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
Vehicles/Bicycles	170,425	100,132	68,171	-	66,860	-	-
TOTAL EXPENDITURES	170,425	100,132	68,171	-	66,860	-	-
<u>FUNDING SOURCES</u>							
Proceeds of Sale	(45,000)	-	(5,000)	-	(10,000)	-	-
Transfer From Equipment Replacement Fund	(125,425)	-	(63,171)	-	(56,860)	-	-
TOTAL FUNDING	(170,425)	-	(68,171)	-	(66,860)	-	-
Check	-	100,132	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

044 - Building Inspection							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	143,327	143,327	18,388	5,355	55,395	48,951	99,318
Uses (transfer from)	(125,425)	-	(63,171)	-	(56,860)	-	-
Funding (transfer to)	-	-	50,000	50,000	50,000	50,000	50,000
Interest	486	9,172	138	40	415	367	745
Ending Balance	18,388	152,499	5,355	55,395	48,951	99,318	150,063
BUILDING INSPECTION OPERATING RESERVE							
Beginning Balance	1,072,500	1,072,500	939,494	745,040	574,315	427,497	304,766
Uses (transfer from)	(140,000)	-	(200,000)	(175,000)	(150,000)	(125,000)	(100,000)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	6,994	68,633	5,546	4,275	3,182	2,269	1,536
Ending Balance	939,494	1,141,133	745,040	574,315	427,497	304,766	206,302
BYLAW ENFORCEMENT OPERATING RESERVE							
Beginning Balance	5,489	5,489	5,569	5,611	5,653	5,695	5,738
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	80	41	42	42	42	43	43
Ending Balance	5,569	5,530	5,611	5,653	5,695	5,738	5,781
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$62K)							
2. Transfers to capital reserves for vehicle replacement added (\$50K)							
3. Operating reserves exceed requirements therefore planned usage each year to support costs. Only used if required.							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

046 - Dog Control							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	1,551,050	1,367,226	1,783,249	1,770,952	1,814,979	1,860,250	1,902,830
TOTAL OPERATING COSTS	1,551,050	1,367,226	1,783,249	1,770,952	1,814,979	1,860,250	1,902,830
*Percentage Increase over prior year	8.5%	-11.9%	15.0%	-0.7%	2.5%	2.5%	2.3%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	35,000	35,000	35,000	35,000	35,000	35,000	35,700
Transfer to Capital Facilities Reserve	35,000	35,000	35,000	35,000	35,000	35,000	35,700
TOTAL TRANSFERS	70,000	70,000	70,000	70,000	70,000	70,000	71,400
TOTAL COSTS	1,621,050	1,437,226	1,853,249	1,840,952	1,884,979	1,930,250	1,974,230
*Percentage Increase over prior year	8.1%	-11.3%	14.3%	-0.7%	2.4%	2.4%	2.3%
FUNDING SOURCES (REVENUE)							
Operations	(627,300)	(631,573)	(627,300)	(639,846)	(652,643)	(665,696)	(679,010)
Administration Overhead Recovery	325,239	325,239	469,896	483,993	498,513	513,468	528,872
TOTAL REVENUE	(302,061)	(306,334)	(157,404)	(155,853)	(154,130)	(152,228)	(150,138)
TRANSFERS FROM RESERVE							
From Operating Reserve	(10,000)	-	(5,000)	-	-	-	-
TAX REQ - CEN OK EAST	(24,703)	(24,800)	(32,017)	(31,908)	(32,774)	(33,668)	(34,540)
TAX REQ - CEN OK WEST	(28,512)	(28,367)	(35,020)	(34,901)	(35,849)	(36,826)	(37,780)
TAX REQ - KELOWNA	(892,881)	(892,973)	(1,164,460)	(1,160,502)	(1,192,010)	(1,224,497)	(1,256,225)
TAX REQ - PEACHLAND	(38,691)	(38,641)	(49,033)	(48,866)	(50,193)	(51,561)	(52,897)
TAX REQ - LAKE COUNTRY	(101,737)	(101,643)	(130,945)	(130,500)	(134,043)	(137,697)	(141,264)
TAX REQ - WEST KELOWNA	(222,466)	(222,564)	(279,370)	(278,421)	(285,980)	(293,774)	(301,386)
TOTAL REQUISITION	(1,308,989)	(1,308,988)	(1,690,845)	(1,685,099)	(1,730,849)	(1,778,023)	(1,824,092)
*Percentage increase over prior year Requisition	30.9%	30.9%	29.2%	-0.3%	2.7%	2.7%	2.6%
TOTAL FUNDING	(1,621,050)	(1,615,322)	(1,853,249)	(1,840,952)	(1,884,979)	(1,930,250)	(1,974,230)
Surplus/(Deficit)*	-	178,097	-	-	-	-	-
CAPITAL							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	Actual					
EXPENDITURES							
Computer Equipment	3,090	-	3,090	13,699	3,092	-	-
Vehicle Outfitting	15,450	5,183	11,000	-	-	11,200	11,300
Software	5,305	-	5,305	5,305	5,305	-	5,305
Dog Pound Improvements	108,150	23,850	10,300	5,150	5,150	-	-
Vehicles/Bicycles	120,300	49,745	68,800	-	-	75,188	75,188
TOTAL EXPENDITURES	252,295	78,778	98,495	24,154	13,547	86,388	91,793
FUNDING SOURCES							
Proceeds of Sale	(3,000)	-	-	-	-	(10,000)	(10,000)
Transfer From Equipment Replacement Fund	(90,000)	-	(79,800)	(19,004)	(8,397)	(76,388)	(81,793)
Transfer From Capital Facilities Reserve	(159,295)	-	(18,695)	(5,150)	(5,150)	-	-
TOTAL FUNDING	(252,295)	-	(98,495)	(24,154)	(13,547)	(86,388)	(91,793)
<i>Check</i>	<i>-</i>	<i>(78,778)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

046 - Dog Control							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	163,310	163,310	109,109	65,127	81,612	108,828	68,256
Uses (transfer from)	(90,000)	-	(79,800)	(19,004)	(8,397)	(76,388)	(81,793)
Funding (transfer to)	35,000	35,000	35,000	35,000	35,000	35,000	35,700
Interest	799	10,451	818	488	612	816	512
Ending Balance	109,109	208,761	65,127	81,612	108,828	68,256	22,675
FACILITIES RESERVE							
Beginning Balance	235,508	235,508	111,702	128,845	159,661	190,709	227,139
Uses (transfer from)	(159,295)	-	(18,695)	(5,150)	(5,150)	-	-
Funding (transfer to)	35,000	35,000	35,000	35,000	35,000	35,000	35,700
Interest	489	15,071	838	966	1,197	1,430	1,704
Ending Balance	111,702	285,579	128,845	159,661	190,709	227,139	264,543
OPERATING RESERVE							
Beginning Balance	418,300	418,300	412,177	410,269	413,346	416,446	419,569
Uses (transfer from)	(10,000)	-	(5,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,877	26,769	3,091	3,077	3,100	3,123	3,147
Ending Balance	412,177	445,069	410,269	413,346	416,446	419,569	422,716
NOTES							
1. Increase in Admin OH allocation for IT support costs offset by lower base allocation (\$145K)							
2. Wage/salary classification changes (\$50K)							
3. Correction to add back budget for missing dog control officer (\$90K)							
4. Increase in legal fee budget to reflect increasing costs of enforcement (\$30K)							
5. General cost increases for uniforms & vehicle maintenance costs (\$23K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

047 - Mosquito Control							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	223,647	200,709	228,402	232,970	237,629	242,052	248,382
TOTAL OPERATING COSTS	223,647	200,709	228,402	232,970	237,629	242,052	248,382
*Percentage Increase over prior year	1.5%	-10.3%	2.1%	2.0%	2.0%	1.9%	2.6%
TOTAL COSTS							
	223,647	200,709	228,402	232,970	237,629	242,052	248,382
*Percentage Increase over prior year	1.5%	-10.3%	2.1%	2.0%	2.0%	1.9%	2.6%
FUNDING SOURCES (REVENUE)							
Operations	(37,834)	(30,619)	(37,978)	(38,125)	(38,276)	(38,429)	(38,619)
Administration Overhead Recovery	33,405	33,405	25,114	25,867	26,643	27,443	28,266
Engineering Administration Overhead Recovery	9,361	9,361	12,301	12,670	13,050	13,442	13,845
TOTAL REVENUE	4,932	12,146	(564)	412	1,418	2,456	3,492
TRANSFERS FROM RESERVE							
From Operating Reserve	(5,000)	-	(5,000)	(8,000)	(10,000)	-	-
TAX REQ - CEN OK EAST	(5,794)	(5,826)	(5,775)	(5,840)	(5,935)	(6,336)	(6,527)
TAX REQ - KELOWNA	(193,879)	(193,079)	(193,913)	(196,126)	(199,316)	(212,769)	(219,179)
TAX REQ - LAKE COUNTRY	(20,410)	(20,355)	(19,825)	(20,052)	(20,378)	(21,753)	(22,409)
TAX REQ - WEST KELOWNA	(3,496)	(4,319)	(3,326)	(3,363)	(3,418)	(3,649)	(3,759)
TOTAL REQUISITION	(223,579)	(223,579)	(222,838)	(225,382)	(229,047)	(244,508)	(251,874)
*Percentage increase over prior year Requisition	12.64%	12.64%	-0.33%	1.14%	1.63%	6.75%	3.01%
TOTAL FUNDING	(223,647)	(211,433)	(228,402)	(232,970)	(237,629)	(242,052)	(248,382)
Surplus/(Deficit)*	-	10,724	-	-	-	-	-
RESERVES							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
EQUIPMENT RESERVE							
Beginning Balance	40,466	40,466	40,763	41,068	41,377	41,687	42,000
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	0	0	0	0	0
Interest	297	2,590	306	308	310	313	315
Ending Balance	40,763	43,056	41,068	41,377	41,687	42,000	42,315
OPERATING RESERVE							
Beginning Balance	67,166	67,166	62,344	57,811	50,245	40,622	40,926
Uses (transfer from)	(5,000)	-	(5,000)	(8,000)	(10,000)	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	177	4,298	468	434	377	305	307
Ending Balance	62,344	71,465	57,811	50,245	40,622	40,926	41,233
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

049 - Prohibited Animal Control							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
<u>OPERATING COSTS</u>							
Operations	1,029	22	1,405	1,039	1,060	1,080	1,102
TOTAL OPERATING COSTS	1,029	22	1,405	1,039	1,060	1,080	1,102
*Percentage Increase over prior year	3.7%	-97.9%	36.5%	-26.0%	2.0%	1.9%	2.0%
TOTAL COSTS	1,029	22	1,405	1,039	1,060	1,080	1,102
*Percentage Increase over prior year	3.7%	-97.9%	36.5%	-26.0%	2.0%	1.9%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>							
Administration Overhead Recovery	226	226	170	175	180	186	191
TOTAL REVENUE	226	226	170	175	180	186	191
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(26)	(26)	(29)	(22)	(23)	(23)	(24)
TAX REQ - KELOWNA	(974)	(974)	(1,251)	(964)	(985)	(1,005)	(1,027)
TAX REQ - PEACHLAND	(36)	(36)	(42)	(32)	(33)	(33)	(34)
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	(219)	(219)	(254)	(196)	(200)	(204)	(208)
TOTAL REQUISITION	(1,255)	(1,255)	(1,575)	(1,214)	(1,240)	(1,266)	(1,293)
*Percentage increase over prior year Requisition	157.7%	157.5%	25.5%	-22.9%	2.1%	2.1%	2.2%
TOTAL FUNDING	(1,029)	(1,029)	(1,405)	(1,039)	(1,060)	(1,080)	(1,102)
Surplus/(Deficit)*	-	1,007	-	-	-	-	-
RESERVES							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING RESERVE							
Beginning Balance	1,313	1,313	1,316	1,325	1,335	1,345	1,355
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	2	84	10	10	10	10	10
Ending Balance	1,316	1,397	1,325	1,335	1,345	1,355	1,366
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

050 - Transportation Demand Management							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	14,280	3,189	14,280	14,566	14,857	15,154	15,457
TOTAL OPERATING COSTS	14,280	3,189	14,280	14,566	14,857	15,154	15,457
*Percentage Increase over prior year	-9.1%	-77.7%	0.0%	2.0%	2.0%	2.0%	2.0%
TOTAL COSTS	14,280	3,189	14,280	14,566	14,857	15,154	15,457
*Percentage Increase over prior year	-9.1%	-77.7%	0.0%	2.0%	2.0%	2.0%	2.0%
<u>Projects</u>							
Costs	5,000						
Funding (excl tax req)	(5,000)						
Net Project Costs (Funded From Tax Req)	-						
TOTAL Cost Center Expenditures	19,280	3,189	14,280	14,566	14,857	15,154	15,457
<u>FUNDING SOURCES (REVENUE)</u>							
Administrative Recovery	-	-	-	-	-	-	-
Other	(5,000)	-	-	-	-	-	-
TOTAL REVENUE	(5,000)	-	-	-	-	-	-
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(6,636)	(6,676)	(6,885)	(7,023)	(7,163)	(7,306)	(7,453)
TAX REQ - CEN OK WEST	(7,644)	(7,604)	(7,395)	(7,543)	(7,694)	(7,848)	(8,005)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(14,280)	(14,280)	(14,280)	(14,566)	(14,857)	(15,154)	(15,457)
*Percentage increase over prior year Requisition	2.0%	2.3%	0.0%	2.0%	2.0%	2.0%	2.0%
TOTAL FUNDING	(19,280)	(14,280)	(14,280)	(14,566)	(14,857)	(15,154)	(15,457)
Surplus/(Deficit)*	-	11,091	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING RESERVE</u>							
Beginning Balance	31,283	31,283	31,327	31,562	31,799	32,037	32,278
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	44	2,002	235	237	238	240	242
Ending Balance	31,327	33,285	31,562	31,799	32,037	32,278	32,520
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

051 - Lakeshore Road Improvements							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	4,487	6,034	6,034	6,034	6,034	4,678	-
TOTAL OPERATING COSTS	4,487	6,034	6,034	6,034	6,034	4,678	-
*Percentage Increase over prior year	0.0%	34.5%	34.5%	0.0%	0.0%	-22.5%	-100.0%
TOTAL COSTS							
	4,487	6,034	6,034	6,034	6,034	4,678	-
*Percentage Increase over prior year	0.0%	34.5%	34.5%	0.0%	0.0%	-22.5%	-100.0%
FUNDING SOURCES (REVENUE)							
Operations		-	100	-	-	-	-
TOTAL REVENUE	-	-	100	-	-	-	-
TRANSFERS FROM RESERVE							
From Operating Reserve		-	-	-	-	-	-
PARCEL TAX	(4,487)	(4,487)	(6,134)	(6,034)	(6,034)	(4,678)	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(4,487)	(4,487)	(6,134)	(6,034)	(6,034)	(4,678)	-
*Percentage increase over prior year Requisition	0.0%	0.0%	36.7%	-1.6%	0.0%	-22.5%	-100.0%
TOTAL FUNDING	(4,487)	(4,487)	(6,034)	(6,034)	(6,034)	(4,678)	-
Surplus/(Deficit)*	-	(1,547)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	77,418	77,418	77,985	78,570	79,160	79,753	80,351
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	567	4,954	585	589	594	598	603
Ending Balance	77,985	82,372	78,570	79,160	79,753	80,351	80,954
OPERATING RESERVE							
Beginning Balance	1,397	1,397	1,411	1,421	1,432	1,443	1,453
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	13	89	11	11	11	11	11
Ending Balance	1,411	1,487	1,421	1,432	1,443	1,453	1,464
NOTES							
1. Long-term debt renewed in 2023 for final five years. Interest rates increased							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

058 - Scotty Heights Street Lights							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	19,275	15,776	19,301	19,687	20,080	20,482	21,086
TOTAL OPERATING COSTS	19,275	15,776	19,301	19,687	20,080	20,482	21,086
*Percentage Increase over prior year	1.5%	-18.2%	0.1%	2.0%	2.0%	2.0%	3.0%
TOTAL COSTS	19,275	15,776	19,301	19,687	20,080	20,482	21,086
*Percentage Increase over prior year	1.5%	-18.2%	0.1%	2.0%	2.0%	2.0%	3.0%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	2,880	2,880	2,223	2,290	2,358	2,429	2,502
Engineering Administration Overhead Recovery	807	807	1,060	1,092	1,125	1,158	1,193
TOTAL REVENUE	3,687	3,686	3,283	3,381	3,483	3,587	3,695
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX							
TAX REQ - LOCAL SERVICE AREA	(22,962)	(22,962)	(22,584)	(23,068)	(23,563)	(24,069)	(24,781)
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(22,962)	(22,962)	(22,584)	(23,068)	(23,563)	(24,069)	(24,781)
*Percentage increase over prior year Requisition	5.2%	5.2%	-1.6%	2.1%	2.1%	2.1%	3.0%
TOTAL FUNDING	(19,275)	(22,962)	(22,584)	(23,068)	(23,563)	(24,069)	(24,781)
Surplus/(Deficit)*	-	3,500	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	5,757	5,757	5,778	5,822	5,865	5,909	5,954
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	21	368	43	44	44	44	45
Ending Balance	5,778	6,126	5,822	5,865	5,909	5,954	5,998
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

070 - Communications							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	596,304	769,098	659,471	679,312	703,173	724,582	746,968
TOTAL OPERATING COSTS	596,304	769,098	659,471	679,312	703,173	724,582	746,968
*Percentage Increase over prior year	3.3%	29.0%	10.6%	3.0%	3.5%	3.0%	3.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	45,000	45,000	45,000	45,000	45,000
TOTAL TRANSFERS	-	-	45,000	45,000	45,000	45,000	45,000
TOTAL COSTS	596,304	769,098	704,471	724,312	748,173	769,582	791,968
*Percentage Increase over prior year	3.3%	29.0%	18.1%	2.8%	3.3%	2.9%	2.9%
<u>Projects</u>							
Costs	65,000	43,373	108,000	67,000	113,000	70,000	117,000
Funding (excl tax req)	-	(5,000)	-	-	-	-	-
Net Project Costs (Funded From Tax Req)	65,000	38,373	108,000	67,000	113,000	70,000	117,000
TOTAL Cost Center Expenditures	661,304	812,471	812,471	791,312	861,173	839,582	908,968
<u>FUNDING SOURCES (REVENUE)</u>							
Administrative Recovery	(661,304)	(661,304)	(853,219)	(833,282)	(904,403)	(884,108)	(954,830)
Administration Overhead Charge	-	-	40,748	41,970	43,229	44,526	45,862
Grant	-	(45,000)	-	-	-	-	-
TOTAL REVENUE	(661,304)	(706,304)	(812,471)	(791,312)	(861,173)	(839,582)	(908,968)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(661,304)	(706,304)	(812,471)	(791,312)	(861,173)	(839,582)	(908,968)
Surplus/(Deficit)*	-	(106,167)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	111,626		112,463	158,307	204,494	251,028	
Uses (transfer from)							
Interest	837		843	1,187	1,534	1,883	
Ending Balance	112,463		158,307	204,494	251,028	297,910	
OPERATING RESERVE							
Beginning Balance	152,535	152,535	152,800	198,946	245,439	292,279	339,471
Uses (transfer from)	-	-	-	-	-	-	-
Interest	266	9,761	1,146	1,492	1,841	2,192	2,546
Ending Balance	152,800	162,296	198,946	245,439	292,279	339,471	387,017
NOTES							
1. Admin OH allocation for IT & HR support costs (\$40K)							
2. Wage/salary classification changes (\$52K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

085 - Ellison Transit Services							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	24,984	22,131	32,503	34,857	36,867	38,342	39,875
TOTAL OPERATING COSTS	24,984	22,131	32,503	34,857	36,867	38,342	39,875
*Percentage Increase over prior year	64.0%	-11.4%	30.1%	7.2%	5.8%	4.0%	4.0%
TOTAL COSTS	24,984	22,131	32,503	34,857	36,867	38,342	39,875
*Percentage Increase over prior year	64.0%	-11.4%	30.1%	7.2%	5.8%	4.0%	4.0%
FUNDING SOURCES (REVENUE)							
Operations	(5,100)	(10,057)	(9,000)	(9,180)	(9,364)	(9,551)	(9,742)
Administration Overhead Recovery	2,310	2,310	2,748	2,830	2,915	3,003	3,093
TOTAL REVENUE	(2,790)	(7,747)	(6,252)	(6,350)	(6,448)	(6,548)	(6,649)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(3,000)	-	-	-	-
TAX REQ -LOCAL SERV AREA	(22,194)	(22,194)	(23,251)	(28,507)	(30,419)	(31,794)	(33,226)
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(22,194)	(22,194)	(23,251)	(28,507)	(30,419)	(31,794)	(33,226)
*Percentage increase over prior year Requisition	64.6%	64.6%	4.8%	22.6%	6.7%	4.5%	4.5%
TOTAL FUNDING	(24,984)	(29,941)	(32,503)	(34,857)	(36,867)	(38,342)	(39,875)
Surplus/(Deficit)*	-	7,810	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	52,601	52,601	52,952	50,349	50,727	51,107	51,491
Uses (transfer from)	-	-	(3,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	351	3,366	397	378	380	383	386
Ending Balance	52,952	55,967	50,349	50,727	51,107	51,491	51,877
NOTES							
1. Budget provided by BC Transit (7.5K). Operating reserves used to spread increase over two years.							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

091 - Effluent/Water Disposal							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	835,256	1,002,730	479,645	497,970	512,382	524,038	535,319
TOTAL OPERATING COSTS	835,256	1,002,730	479,645	497,970	512,382	524,038	535,319
*Percentage Increase over prior year	46.7%	20.1%	-42.6%	3.8%	2.9%	2.3%	2.2%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	-	-	509,631	530,016	545,916	556,835	567,972
Transfer to Operating Reserve	89,062	89,062	119,553	130,486	136,728	137,615	138,043
TOTAL TRANSFERS	89,062	89,062.00	629,184	660,502	682,644	694,450	706,015
TOTAL COSTS	924,318	1,091,792	1,108,829	1,158,472	1,195,026	1,218,488	1,241,335
*Percentage Increase over prior year	56.4%	18.1%	20.0%	4.5%	3.2%	2.0%	1.9%
FUNDING SOURCES (REVENUE)							
Operations	(1,034,873)	(890,245)	(1,248,200)	(1,302,024)	(1,342,884)	(1,370,782)	(1,398,198)
Administration Overhead Recovery	86,356	86,356	93,432	96,235	99,122	102,096	105,159
Engineering Administration Overhead Recovery	24,199	24,199	45,939	47,317	48,737	50,199	51,705
TOTAL REVENUE	(924,318)	(779,689)	(1,108,829)	(1,158,472)	(1,195,026)	(1,218,488)	(1,241,335)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(924,318)	(779,689)	(1,108,829)	(1,158,472)	(1,195,026)	(1,218,488)	(1,241,335)
Surplus/(Deficit)*	-	(312,103)	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Facility Renewal	-	-	509,631	530,016	545,916	556,835	567,972
TOTAL EXPENDITURES	-	-	509,631	530,016	545,916	556,835	567,972
FUNDING SOURCES							
Transfer From Capital Facilities Reserve	-	-	(509,631)	(530,016)	(545,916)	(556,835)	(567,972)
TOTAL FUNDING	-	-	(509,631)	(530,016)	(545,916)	(556,835)	(567,972)
<i>Check</i>	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	5,620	5,620	5,662	5,704	5,747	5,790	5,834
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	42	360	42	43	43	43	44
Ending Balance	5,662	5,980	5,704	5,747	5,790	5,834	5,877
FACILITIES RESERVE							
Beginning Balance	299,554	299,554	301,801	304,064	306,345	308,642	310,957
Uses (transfer from)	-	-	(509,631)	(530,016)	(545,916)	(556,835)	(567,972)
Funding (transfer to)	-	-	509,631	530,016	545,916	556,835	567,972
Interest	2,247	19,170	2,264	2,280	2,298	2,315	2,332
Ending Balance	301,801	318,724	304,064	306,345	308,642	310,957	313,289
OPERATING RESERVE							
Beginning Balance	261,838	261,838	353,531	476,632	611,672	754,013	898,315
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	89,062	89,062	119,553	130,486	136,728	137,615	138,043
Interest	2,632	16,756	3,548	4,553	5,613	6,687	7,773
Ending Balance	353,531	367,656	476,632	611,672	754,013	898,315	1,044,131
NOTES							
1. Contract savings from contract negotiated (\$342K)							
2. New transfer to Facilitie Reserve to refelct capital improvement works per new agreement (\$510K)							
3. Transfer to Operating Reserves increased in anticipation of increased operational costs under new agreement (\$30K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

092 - Westside Waste Disposal							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	1,238,417	1,037,209	1,181,764	1,191,743	1,417,269	1,243,389	1,270,117
TOTAL OPERATING COSTS	1,238,417	1,037,209	1,181,764	1,191,743	1,417,269	1,243,389	1,270,117
*Percentage Increase over prior year	5.5%	-16.2%	-4.6%	0.8%	18.9%	-12.3%	2.1%
TRANSFERS TO RESERVE							
Transfer to 093 Westside Sanitary Landfill	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Transfer to Capital Facilities Reserve	65,000	65,000	188,830	206,031	208,276	210,533	212,802
Transfer to Operating Reserve	42,915	42,915	-	-	-	-	-
TOTAL TRANSFERS	129,915	129,915	210,830	228,031	230,276	232,533	234,802
TOTAL COSTS	1,368,332	1,167,124	1,392,594	1,419,773	1,647,545	1,475,922	1,504,919
*Percentage Increase over prior year	0.8%	-14.7%	1.8%	2.0%	16.0%	-10.4%	2.0%
FUNDING SOURCES (REVENUE)							
Operations	(1,547,718)	(1,445,904)	(1,541,991)	(1,575,200)	(1,609,205)	(1,644,024)	(1,679,680)
Administration Overhead Recovery	267,118	267,118	223,192	229,888	236,784	243,888	251,205
Engineering Administration Overhead Recovery	49,901	49,901	68,113	70,156	72,261	74,429	76,662
TOTAL REVENUE	(1,230,699)	(1,128,885)	(1,250,686)	(1,275,156)	(1,300,159)	(1,325,708)	(1,351,814)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	(200,000)	-	-
TAX REQ - PARCEL TAX	(137,633)	(137,635)	(141,908)	(144,617)	(147,386)	(150,215)	(153,106)
TOTAL REQUISITION	(137,633)	(137,635)	(141,908)	(144,617)	(147,386)	(150,215)	(153,106)
*Percentage increase over prior year Requisition	16.1%	16.1%	3.1%	1.9%	1.9%	1.9%	1.9%
TOTAL FUNDING	(1,368,332)	(1,266,520)	(1,392,594)	(1,419,773)	(1,647,545)	(1,475,922)	(1,504,919)
Surplus/(Deficit)*	-	99,395	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Improvements	201,545	-	253,365	436,000	11,000	11,000	29,000
TOTAL EXPENDITURES	201,545	-	253,365	436,000	11,000	11,000	29,000
FUNDING SOURCES							
Proceeds of Sale	-	(57,124)	-	-	-	-	-
Transfer From Capital Facilities Reserve	(201,545)	-	(253,365)	(436,000)	(11,000)	(11,000)	(29,000)
TOTAL FUNDING	(201,545)	(57,124)	(253,365)	(436,000)	(11,000)	(11,000)	(29,000)
Check	-	(57,124)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	278,959	278,959	143,482	79,539	(151,558)	46,060	247,435
Uses (transfer from)	(201,545)	-	(253,365)	(436,000)	(11,000)	(11,000)	(29,000)
Funding (transfer to)	65,000	65,000	188,830	206,031	208,276	210,533	212,802
Interest	1,068	17,852	592	(1,128)	343	1,842	3,234
Ending Balance	143,482	361,811	79,539	(151,558)	46,060	247,435	434,472
OPERATING RESERVE							
Beginning Balance	650,177	650,177	698,290	703,527	708,804	512,620	516,465
Uses (transfer from)	-	-	-	-	(200,000)	-	-
Funding (transfer to)	42,915	42,915	-	-	-	-	-
Interest	5,198	41,607	5,237	5,276	3,816	3,845	3,873
Ending Balance	698,290	734,699	703,527	708,804	512,620	516,465	520,338
NOTES							
1. Budget reduced to reflect historical tipping fees. A spike in costs seen during COVID has not continued on as anticipated.							
2. A transfer from operating reserves to capital reserves will be required to support needed updates to the transfer station. Best practices are to hold operating reserves of 25-50% of annual expenditures. The current operating reserve is within this range making a transfer reasonable.							
3. Transfer to Operating Reserve reallocated to Transfer to Facilities Reserve to build up the latter (\$43K)							
4. Additional increase to the Transfer to Facilities Reserve to build it up for future capital replacement (\$80K)							
5. CAPITAL: paving and earthworks in preparation for construction of a hardened building w/office, storage & washroom facilities (\$220K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

093 - Westside Sanitary Landfill							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	53,317	28,814	108,623	32,782	33,454	34,140	34,844
TOTAL OPERATING COSTS	53,317	28,814	108,623	32,782	33,454	34,140	34,844
*Percentage Increase over prior year	7.8%	-46.0%	103.7%	-69.8%	2.1%	2.0%	2.1%
TRANSFERS TO RESERVE							
Transfer to Closure Reserve Fund	22,000	22,000	22,000	22,000	22,000	22,000	22,000
TOTAL TRANSFERS	22,000	22,000	22,000	22,000	22,000	22,000	22,000
TOTAL COSTS	75,317	50,814	130,623	54,782	55,454	56,140	56,844
*Percentage Increase over prior year	5.4%	-32.5%	73.4%	-58.1%	1.2%	1.2%	1.3%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	3,859	3,859	4,816	4,960	5,109	5,263	5,420
Other	1,081	1,081	1,612	1,660	1,710	1,761	1,814
TOTAL REVENUE	4,940	4,940	6,428	6,621	6,819	7,024	7,235
TRANSFERS FROM RESERVE							
From Landfill Closure Fund	(58,257)	-	(115,051)	(39,402)	(40,274)	(41,164)	(42,079)
From 092 Westside Transfer Station	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
TOTAL TRANSFERS	(80,257)	(22,000)	(137,051)	(61,402)	(62,274)	(63,164)	(64,079)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	0	-	-	-	-	-
TOTAL FUNDING	(80,257)	(22,000)	(137,051)	(61,402)	(62,274)	(63,164)	(64,079)
Surplus/(Deficit)*	-	(33,754)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	3,895	3,895	3,925	3,954	3,984	4,014	4,044
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	29	249	29	30	30	30	30
Ending Balance	3,925	4,144	3,954	3,984	4,014	4,044	4,074
CLOSURE RESERVE							
Beginning Balance	342,264	342,264	308,303	216,866	200,959	184,056	166,129
Uses (transfer from)	(58,257)	-	(115,051)	(39,402)	(40,274)	(41,164)	(42,079)
Funding (transfer to)	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Interest	2,295	21,903	1,614	1,496	1,370	1,237	1,095
Ending Balance	308,303	386,167	216,866	200,959	184,056	166,129	147,145
NOTES							
1. Additional landfill closure costs added in 2024 only. All costs covered from Landfill Closure Reserve							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

094 - Waste Reduction							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	2,140,864	1,612,786	2,090,808	2,072,855	1,779,899	1,766,564	1,800,868
TOTAL OPERATING COSTS	2,140,864	1,612,786	2,090,808	2,072,855	1,779,899	1,766,564	1,800,868
*Percentage Increase over prior year	1.5%	-24.7%	-2.3%	-0.9%	-14.1%	-0.7%	1.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Transfer to Operating Reserve	40,000	40,000	65,000	65,000	65,000	65,000	65,000
TOTAL TRANSFERS	47,000	47,000	72,000	72,000	72,000	72,000	72,000
TOTAL COSTS	2,187,864	1,659,786	2,162,808	2,144,855	1,851,899	1,838,564	1,872,868
*Percentage Increase over prior year	1.5%	-24.1%	-1.1%	-0.8%	-13.7%	-0.7%	1.9%
<u>Projects</u>							
Costs			75,000			85,000	
Funding (excl tax req)			(75,000)			(85,000)	
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL Cost Center Expenditures	2,187,864	1,659,786	2,237,808	2,144,855	1,851,899	1,923,564	1,872,868
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(1,507,222)	(841,418)	(1,387,990)	(1,384,627)	(1,543,275)	(1,557,041)	(1,590,511)
Administration Overhead Recovery	372,253	372,253	315,716	325,187	334,943	344,991	355,341
Engineering Administration Overhead Recovery	-	-	-	-	-	-	-
Other	(945,000)	(975,570)	(1,042,000)	(1,037,000)	(589,540)	(572,000)	(582,000)
TOTAL REVENUE	(2,079,969)	(1,444,735)	(2,114,274)	(2,096,439)	(1,797,872)	(1,784,050)	(1,817,169)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(55,000)	-	(75,000)	-	-	(85,000)	-
TAX REQ - PARCEL TAX	(52,895)	(52,895)	(48,534)	(48,416)	(54,028)	(54,515)	(55,699)
TOTAL REQUISITION	(52,895)	(52,895)	(48,534)	(48,416)	(54,028)	(54,515)	(55,699)
*Percentage increase over prior year Requisition	79.2%	79.2%	-8.2%	-0.2%	11.6%	0.9%	2.2%
TOTAL FUNDING	(2,187,864)	(1,497,630)	(2,237,808)	(2,144,855)	(1,851,899)	(1,923,564)	(1,872,868)
Surplus/(Deficit)*	-	(162,156)	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
Computer Equipment	5,150	-	5,150	-	-	-	-
Vehicles	62,000	-	-	-	-	-	-
Transfer Station Construction	-	-	-	4,500,000	-	-	-
Engineering & Design Costs	450,000	41,700	450,000	-	-	-	-
Land	-	-	-	1,500,000	-	-	-
Carts	155	-	600,000	600,000	-	-	-
TOTAL EXPENDITURES	517,305	41,700	1,055,150	6,600,000	-	-	-
<u>FUNDING SOURCES</u>							
Proceeds of Sale	(18,000)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(49,305)	-	(5,150)	-	-	-	-
Other Grants	(450,000)	-	(1,050,000)	(6,600,000)	-	-	-
TOTAL FUNDING	(517,305)	-	(1,055,150)	(6,600,000)	-	-	-
Check	-	41,700	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

094 - Waste Reduction							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	72,476	72,476	30,674	32,754	40,000	47,300	54,654
Uses (transfer from)	(49,305)	-	(5,150)	-	-	-	-
Funding (transfer to)	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Interest	503	4,637	230	246	300	355	410
Ending Balance	30,674	84,113	32,754	40,000	47,300	54,654	62,064
OPERATING RESERVE							
Beginning Balance	193,436	193,436	179,123	170,467	236,745	303,521	285,797
Uses (transfer from)	(55,000)	-	(75,000)	-	-	(85,000)	-
Funding (transfer to)	40,000	40,000	65,000	65,000	65,000	65,000	65,000
Interest	688	12,379	1,343	1,279	1,776	2,276	2,143
Ending Balance	179,123	245,815	170,467	236,745	303,521	285,797	352,941
NOTES							
1. Reduction in expenses and revenues starting in 2025. Recycle BC assuming responsibility for recycling program.							
2. PROJECTS: Waste Composition Study (2024 & 2027)							
3. CAPITAL: organic waste collection project (\$450K) & expansion of curbside recycling program (\$600K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

095 - Solid Waste Collection							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	537,897	482,830	550,158	566,148	579,652	597,458	612,573
TOTAL OPERATING COSTS	537,897	482,830	550,158	566,148	579,652	597,458	612,573
*Percentage Increase over prior year	-0.4%	-10.2%	2.3%	2.9%	2.4%	3.1%	2.5%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	15,000	15,000	19,221	19,195	24,167	24,139	24,111
Transfer to Operating Reserve	8,640	8,640	-	-	-	-	-
TOTAL TRANSFERS	23,640	23,640	19,221	19,195	24,167	24,139	24,111
TOTAL COSTS	561,537	506,470	569,379	585,343	603,820	621,597	636,684
*Percentage Increase over prior year	1.1%	-9.8%	1.4%	2.8%	3.2%	2.9%	2.4%
FUNDING SOURCES (REVENUE)							
Operations	(637,173)	(623,168)	(615,993)	(632,410)	(651,307)	(669,467)	(686,537)
Administration Overhead Recovery	122,886	122,886	93,864	96,680	99,580	102,568	105,645
TOTAL REVENUE	(514,287)	(500,283)	(522,129)	(535,730)	(551,727)	(566,899)	(580,892)
TAX REQ - PARCEL TAX	(47,250)	(47,250)	(47,250)	(49,613)	(52,093)	(54,698)	(55,792)
TOTAL REQUISITION	(47,250)	(47,250)	(47,250)	(49,613)	(52,093)	(54,698)	(55,792)
*Percentage increase over prior year Requisition	5.0%	5.0%	0.0%	5.0%	5.0%	5.0%	2.0%
TOTAL FUNDING	(561,537)	(547,533)	(569,379)	(585,343)	(603,820)	(621,597)	(636,684)
Surplus/(Deficit)*	-	41,063	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Improvements	175,000	38,800	-	-	-	-	-
Garbage Carts	12,300	17,655	12,915	13,561	14,239	14,951	15,698
TOTAL EXPENDITURES	187,300	56,455	12,915	13,561	14,239	14,951	15,698
FUNDING SOURCES							
Transfer From Capital Facilities Reserve	(12,300)	-	(12,915)	(13,561)	(14,239)	(14,951)	(15,698)
Transfer From CWF Cap Fac Reserve	(175,000)	-	-	-	-	-	-
TOTAL FUNDING	(187,300)	-	(12,915)	(13,561)	(14,239)	(14,951)	(15,698)
<i>Check</i>	-	56,455	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	210,982	210,982	212,529	214,123	215,728	217,346	218,977
Interest	1,546	13,502	1,594	1,606	1,618	1,630	1,642
Ending Balance	212,529	224,484	214,123	215,728	217,346	218,977	220,619
FACILITIES RESERVE							
Beginning Balance	58,702	58,702	61,717	68,486	74,634	85,122	94,949
Uses (transfer from)	(12,300)	-	(12,915)	(13,561)	(14,239)	(14,951)	(15,698)
Funding (transfer to)	15,000	15,000	19,221	19,195	24,167	24,139	24,111
Interest	315	3,757	463	514	560	638	712
Ending Balance	61,717	77,459	68,486	74,634	85,122	94,949	104,074
OPERATING RESERVE							
Beginning Balance	330,424	330,424	340,866	343,423	345,998	348,593	351,208
Funding (transfer to)	8,640	8,640	-	-	-	-	-
Interest	1,802	21,145	2,556	2,576	2,595	2,614	2,634
Ending Balance	340,866	360,209	343,423	345,998	348,593	351,208	353,842
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

101 - Okanagan Basin Water Board							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Transfer to O.B.W.B.	2,394,322	2,394,822	2,454,940	2,504,039	2,554,120	2,605,202	2,657,306
TOTAL COSTS	2,394,322	2,394,822	2,454,940	2,504,039	2,554,120	2,605,202	2,657,306
*Percentage Increase over prior year	3.9%	0.0%	2.5%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)							
Operations	(79,032)	(86,279)	(86,357)	(88,948)	(91,616)	(94,365)	(97,196)
Administration Overhead Recovery	15,000	15,000	15,000	15,450	15,914	16,391	16,883
TOTAL REVENUE	(64,032)	(71,279)	(71,357)	(73,498)	(75,703)	(77,974)	(80,313)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(43,976)	(44,066)	(45,134)	(46,023)	(46,930)	(47,854)	(48,797)
TAX REQ - CEN OK WEST	(50,758)	(50,330)	(49,368)	(50,341)	(51,332)	(52,343)	(53,374)
TAX REQ - KELOWNA	(1,589,525)	(1,584,620)	(1,641,537)	(1,673,877)	(1,706,848)	(1,740,464)	(1,774,736)
TAX REQ - PEACHLAND	(68,879)	(68,575)	(69,122)	(70,483)	(71,872)	(73,287)	(74,730)
TAX REQ - LAKE COUNTRY	(181,114)	(180,371)	(184,594)	(188,230)	(191,938)	(195,718)	(199,572)
TAX REQ - WEST KELOWNA	(396,038)	(394,958)	(393,828)	(401,587)	(409,497)	(417,562)	(425,784)
TOTAL REQUISITION	(2,330,290)	(2,322,920)	(2,383,583)	(2,430,541)	(2,478,417)	(2,527,228)	(2,576,993)
*Percentage increase over prior year Requisition	4.2%	3.9%	2.3%	2.0%	2.0%	2.0%	2.0%
TOTAL FUNDING	(2,394,322)	(2,394,199)	(2,454,940)	(2,504,039)	(2,554,120)	(2,605,202)	(2,657,306)
Surplus/(Deficit)*	-	(623)	-	-	-	-	-
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

102 - Air Quality							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	231,422	-	231,422	236,050	240,771	245,587	250,498
TOTAL COSTS	231,422	-	231,422	236,050	240,771	245,587	250,498
*Percentage Increase over prior year	-12.4%	-100.0%	0.0%	2.0%	2.0%	2.0%	2.0%
Projects							
Costs	12,800		12,800				
Funding (excl tax req)							
Net Project Costs (Funded From Tax Req)	12,800	-	12,800	-	-	-	-
TOTAL Cost Center Expenditures	244,222	-	244,222	236,050	240,771	245,587	250,498
FUNDING SOURCES (REVENUE)							
Operations and Previous Years Surplus / Deficit	(26,471)	(9,430)	(25,336)	(26,096)	(26,879)	(27,685)	(28,516)
Administration Overhead Recovery	19,101	19,101	12,728	13,110	13,503	13,908	14,325
Grant	-	(21,450)	-	-	-	-	-
TOTAL REVENUE	(7,370)	(11,779)	(12,608)	(12,986)	(13,376)	(13,777)	(14,190)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(4,237)	(4,249)	(3,905)	(3,761)	(3,834)	(3,908)	(3,984)
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(4,881)	(4,836)	(4,194)	(4,039)	(4,118)	(4,197)	(4,279)
TAX REQ - KELOWNA	(180,477)	(179,843)	(180,825)	(174,150)	(177,532)	(180,978)	(184,490)
TAX REQ - PEACHLAND	(6,686)	(6,658)	(6,001)	(5,780)	(5,892)	(6,006)	(6,123)
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	(40,572)	(40,472)	(36,689)	(35,334)	(36,020)	(36,720)	(37,432)
TOTAL REQUISITION	(236,852)	(236,058)	(231,614)	(223,064)	(227,395)	(231,809)	(236,308)
*Percentage increase over prior year Requisition	-1.0%	-0.4%	-2.2%	-3.7%	1.9%	1.9%	1.9%
TOTAL FUNDING	(244,222)	(247,837)	(244,222)	(236,050)	(240,771)	(245,587)	(250,498)
Surplus/(Deficit)*	-	247,837	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	29,625	29,625	29,660	29,882	30,106	30,332	30,560
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	35	1,896	222	224	226	227	229
Ending Balance	29,660	31,521	29,882	30,106	30,332	30,560	30,789
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

105 - Noise Abatement							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	15,467	11,109	16,523	16,968	17,427	17,899	18,385
TOTAL OPERATING COSTS	15,467	11,109	16,523	16,968	17,427	17,899	18,385
*Percentage Increase over prior year	25.7%	-28.2%	6.8%	2.7%	2.7%	2.7%	2.7%
TOTAL COSTS	15,467	11,109	16,523	16,968	17,427	17,899	18,385
*Percentage Increase over prior year	25.7%	-28.2%	6.8%	2.7%	2.7%	2.7%	2.7%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	2,798	2,798	3,702	3,813	3,927	4,045	4,167
TOTAL REVENUE	2,798	2,798	3,702	3,813	3,927	4,045	4,167
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(1,000)	-	-	-	-
TAX REQ -CEN OK EAST	(9,246)	(9,308)	(9,924)	(10,727)	(11,023)	(11,328)	(11,642)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(9,019)	(8,957)	(9,301)	(10,053)	(10,331)	(10,616)	(10,910)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(18,265)	(18,265)	(19,225)	(20,781)	(21,354)	(21,944)	(22,552)
*Percentage increase over prior year Requisition	89.8%	90.3%	5.3%	8.1%	2.8%	2.8%	2.8%
TOTAL FUNDING	(15,467)	(15,467)	(16,523)	(16,968)	(17,427)	(17,899)	(18,385)
Surplus/(Deficit)*	-	4,358	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	118	118	119	119	120	121	122
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1	8	1	1	1	1	1
Ending Balance	119	126	119	120	121	122	123
OPERATING RESERVE							
Beginning Balance	9,708	9,708	9,781	8,847	8,913	8,980	9,048
Uses (transfer from)	-	-	(1,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	73	621	66	66	67	67	68
Ending Balance	9,781	10,330	8,847	8,913	8,980	9,048	9,115
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

106 - Untidy Premises							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	24,342	16,810	25,821	26,477	27,171	27,884	28,619
TOTAL OPERATING COSTS	24,342	16,810	25,821	26,477	27,171	27,884	28,619
*Percentage Increase over prior year	22.4%	-30.9%	6.1%	2.5%	2.6%	2.6%	2.6%
TOTAL COSTS	24,342	16,810	25,821	26,477	27,171	27,884	28,619
*Percentage Increase over prior year	22.4%	-30.9%	6.1%	2.5%	2.6%	2.6%	2.6%
FUNDING SOURCES (REVENUE)							
Operations and Previous Years Surplus / Deficit	(3,060)	-	(3,060)	(3,121)	(3,184)	(3,247)	(3,345)
Administration Overhead Recovery	4,525	4,525	5,596	5,764	5,937	6,115	6,298
Engineering Administration Overhead Recovery	-	-	-	-	-	-	-
TOTAL REVENUE	1,465	4,525	2,536	2,643	2,753	2,868	2,954
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(1,000)	-	-	-	-
TAX REQ -CEN OK EAST	(13,065)	(13,156)	(14,122)	(15,032)	(15,447)	(15,875)	(16,299)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(12,743)	(12,651)	(13,235)	(14,088)	(14,477)	(14,877)	(15,275)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(25,807)	(25,807)	(27,357)	(29,120)	(29,924)	(30,752)	(31,573)
*Percentage increase over prior year Requisition	69.5%	69.9%	6.0%	6.4%	2.8%	2.8%	2.7%
TOTAL FUNDING	(24,342)	(21,282)	(25,821)	(26,477)	(27,171)	(27,884)	(28,619)
Surplus/(Deficit)*	-	4,473	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	539	539	543	547	551	555	560
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	4	35	4	4	4	4	4
Ending Balance	543	574	547	551	555	560	564
OPERATING RESERVE							
Beginning Balance	23,818	23,818	23,876	24,055	24,235	24,417	24,600
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	58	1,524	179	180	182	183	185
Ending Balance	23,876	25,343	24,055	24,235	24,417	24,600	24,785
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

110 - Regional Planning							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	261,507	279,810	443,379	393,625	404,180	415,052	426,253
TOTAL OPERATING COSTS	261,507	279,810	443,379	393,625	404,180	415,052	426,253
*Percentage Increase over prior year	-39.9%	7.0%	69.5%	-11.2%	2.7%	2.7%	2.7%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	8,160	8,160	-	-	-	-	-
TOTAL TRANSFERS	8,160	8,160	-	-	-	-	-
TOTAL OPERATING COSTS	269,667	287,970	443,379	393,625	404,180	415,052	426,253
*Percentage Increase over prior year	-39.1%	6.8%	64.4%	-11.2%	2.7%	2.7%	2.7%
<u>Projects</u>							
Costs	474,996	550,723	502,040	210,434	127,114	103,631	120,147
Funding (excl tax req)	(277,871)	(377,198)	(261,000)	(111,000)	-	-	-
Net Project Costs (Funded From Tax Req)	197,125	173,525	241,040	99,434	127,114	103,631	120,147
TOTAL Cost Center Expenditures	744,663	838,693	945,419	604,059	531,295	518,683	546,400
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	-	-	(20,000)	(21,000)	-	-	-
Administration Overhead Recovery	257,785	298,165	175,731	181,003	186,433	192,026	197,787
Grants	(277,871)	(495,047)	(135,000)	(90,000)	-	-	-
TOTAL REVENUE	(20,086)	(196,882)	20,731	70,003	186,433	192,026	197,787
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(75,000)	-	(189,600)	-	-	-	-
TAX REQ - CEN OK EAST	(12,258)	(12,320)	(14,704)	(12,764)	(13,591)	(13,458)	(14,092)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(14,149)	(14,075)	(16,084)	(13,961)	(14,865)	(14,720)	(15,413)
TAX REQ - KELOWNA	(443,086)	(443,121)	(534,798)	(464,216)	(494,288)	(489,455)	(512,510)
TAX REQ - PEACHLAND	(19,200)	(19,176)	(22,519)	(19,547)	(20,813)	(20,610)	(21,581)
TAX REQ - LAKE COUNTRY	(50,486)	(50,439)	(60,139)	(52,202)	(55,584)	(55,040)	(57,633)
TAX REQ - WEST KELOWNA	(110,397)	(110,445)	(128,306)	(111,372)	(118,587)	(117,427)	(122,958)
TOTAL REQUISITION	(649,576)	(649,576)	(776,550)	(674,062)	(717,728)	(710,709)	(744,187)
*Percentage increase over prior year Requisition	47.5%	47.5%	28.6%	-13.2%	6.5%	-1.0%	4.7%
TOTAL FUNDING	(744,663)	(846,458)	(945,419)	(604,059)	(531,295)	(518,683)	(546,400)
Surplus/(Deficit)*	-	7,765	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	17,965	17,965	26,260	26,464	26,663	26,863	27,064
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	8,160	8,160	-	-	-	-	-
Interest	135	1,150	205	198	200	201	203
Ending Balance	26,260	27,275	26,464	26,663	26,863	27,064	27,267
OPERATING RESERVE							
Beginning Balance	257,909	257,909	183,334	(4,891)	(4,928)	(4,965)	(5,002)
Uses (transfer from)	(75,000)	-	(189,600)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	425	16,505	1,375	(37)	(37)	(37)	(38)
Ending Balance	183,334	274,413	(4,891)	(4,928)	(4,965)	(5,002)	(5,040)
NOTES							
1. Project funded wages for the Development Approval Process Review are now funded from the tax requisition as approved by the Board at the time the grant was applied for (\$130K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

111 - Electoral Area Planning							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	464,924	416,730	511,381	522,983	534,886	547,100	559,632
TOTAL OPERATING COSTS	464,924	416,730	511,381	522,983	534,886	547,100	559,632
*Percentage Increase over prior year	-2.0%	-10.4%	10.0%	2.3%	2.3%	2.3%	2.3%
TOTAL OPERATING COSTS	464,924	416,730	511,381	522,983	534,886	547,100	559,632
*Percentage Increase over prior year	-2.0%	-10.4%	10.0%	2.3%	2.3%	2.3%	2.3%
Projects							
Costs	246,584	44,762	80,620	68,330	69,050	69,781	70,522
Funding (excl tax req)	-	(2,971)	(13,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	246,584	41,791	67,620	68,330	69,050	69,781	70,522
TOTAL Cost Center Expenditures	711,508	461,492	592,001	591,313	603,936	616,880	630,154
FUNDING SOURCES (REVENUE)							
Operations	(30,000)	(43,999)	(30,499)	(31,100)	(31,711)	(32,337)	(32,972)
Administration Overhead Recovery	119,044	119,044	163,050	167,941	172,980	178,169	183,514
Grants	(175,000)						
TOTAL REVENUE	(85,956)	75,044	132,551	136,841	141,269	145,832	150,542
TRANSFERS FROM RESERVE							
From Operating Reserve	(20,000)	-	(13,000)	-	-	-	-
Transfer From CWF Cap Fac Reserve	-	-					
TAX REQ - CEN OK EAST	(73,871)	(74,037)	(90,056)	(92,164)	(94,323)	(96,539)	(98,815)
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(259,762)	(259,254)	(296,382)	(302,167)	(309,243)	(316,508)	(323,971)
TAX REQ - KELOWNA	(216,254)	(216,685)	(262,126)	(268,686)	(274,977)	(281,438)	(288,073)
TAX REQ - PEACHLAND	(3,500)	(3,493)	(3,975)	(4,071)	(4,166)	(4,264)	(4,365)
TAX REQ - LAKE COUNTRY	(4,555)	(4,565)	(5,545)	(5,683)	(5,816)	(5,952)	(6,093)
TAX REQ - WEST KELOWNA	(47,610)	(47,517)	(53,468)	(55,383)	(56,680)	(58,011)	(59,379)
TOTAL REQUISITION	(605,552)	(605,551)	(711,552)	(728,154)	(745,205)	(762,712)	(780,696)
*Percentage increase over prior year Requisition	24.0%	24.0%	17.5%	2.3%	2.3%	2.3%	2.4%
TOTAL FUNDING	(711,508)	(530,507)	(592,001)	(591,313)	(603,936)	(616,880)	(630,154)
Surplus/(Deficit)*	-	69,014	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	50,531	50,531	50,910	51,292	51,677	52,064	52,455
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	379	3,234	382	385	388	390	393
Ending Balance	50,910	53,765	51,292	51,677	52,064	52,455	52,848
OPERATING RESERVE							
Beginning Balance	353,429	353,429	335,929	325,351	327,791	330,250	332,727
Uses (transfer from)	(20,000)	-	(13,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	2,501	22,617	2,422	2,440	2,458	2,477	2,495
Ending Balance	335,929	376,046	325,351	327,791	330,250	332,727	335,222
NOTES							
1. Project funded wages for the Development Approval Process Review are now funded from the tax requisition as approved by the Board at the time the grant was applied for (\$25K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

115 - Insect Control							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	27,090	9,113	21,219	21,812	22,307	22,814	23,333
TOTAL OPERATING COSTS	27,090	9,113	21,219	21,812	22,307	22,814	23,333
*Percentage Increase over prior year	30.7%	-66.4%	-21.7%	2.8%	2.3%	2.3%	2.3%
TOTAL COSTS							
	27,090	9,113	21,219	21,812	22,307	22,814	23,333
*Percentage Increase over prior year	30.7%	-66.4%	-21.7%	2.8%	2.3%	2.3%	2.3%
FUNDING SOURCES (REVENUE)							
Operations	(13,547)	(9,595)	(22,978)	(23,667)	(24,377)	(25,109)	(25,862)
Administration Overhead Recovery	4,716	4,716	5,629	5,798	5,972	6,151	6,335
TOTAL REVENUE	(8,831)	(4,879)	(17,349)	(17,869)	(18,406)	(18,958)	(19,526)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(2,296)	(632)	(496)	(506)	(500)	(494)	(488)
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(2,645)	(721)	(533)	(543)	(537)	(531)	(524)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	(3,623)	(992)	(763)	(777)	(769)	(760)	(750)
TAX REQ - LAKE COUNTRY	(9,695)	(2,656)	(2,078)	(2,117)	(2,095)	(2,071)	(2,044)
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(18,259)	(5,001)	(3,870)	(3,942)	(3,902)	(3,856)	(3,807)
*Percentage increase over prior year Requisition	307.2%	46.4%	-78.8%	1.9%	-1.0%	-1.2%	-1.3%
TOTAL FUNDING	(27,090)	(9,880)	(21,219)	(21,812)	(22,307)	(22,814)	(23,333)
Surplus/(Deficit)*	-	766	-	-	-	-	-
CAPITAL							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	Actual					
EXPENDITURES							
Vehicles/Bicycles	13,033	-	-	-	-	-	-
TOTAL EXPENDITURES	13,033	-	-	-	-	-	-
FUNDING SOURCES							
Proceeds of Sale	(2,000)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(11,033)	-	-	-	-	-	-
TOTAL FUNDING	(13,033)	-	-	-	-	-	-
<i>Check</i>	-	-	-	-	-	-	-
RESERVES							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
EQUIPMENT RESERVE							
Beginning Balance	16,996	16,996	6,088	6,133	6,179	6,226	6,272
Uses (transfer from)	(11,033)	-	-	-	-	-	-
Interest	125	1,088	46	46	46	47	47
Ending Balance	6,088	18,084	6,133	6,179	6,226	6,272	6,319
OPERATING RESERVE							
Beginning Balance	11,638	11,638	11,694	11,782	12,665	13,615	14,637
Interest	56	745	88	884	950	1,021	1,098
Ending Balance	11,694	12,382	11,782	12,665	13,615	14,637	15,736
NOTES							
1. Staff reallocations (-\$6K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

116 - Weed Control							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	176,426	79,440	242,737	165,480	168,599	172,340	176,119
TOTAL OPERATING COSTS	176,426	79,440	242,737	165,480	168,599	172,340	176,119
*Percentage Increase over prior year	21.7%	-55.0%	37.6%	-31.8%	1.9%	2.2%	2.2%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,100
TOTAL TRANSFERS	5,000	5,000	5,000	5,000	5,000	5,000	5,100
TOTAL COSTS	181,426	84,440	247,737	170,480	173,599	177,340	181,219
*Percentage Increase over prior year	21.0%	-53.5%	36.6%	-31.2%	1.8%	2.2%	2.2%
FUNDING SOURCES (REVENUE)							
Operations and Previous Years Surplus / Deficit	(25,500)	(7,861)	(25,500)	(26,010)	(26,530)	(27,061)	-
Grants	(13,770)	(13,974)	(13,770)	(14,045)	(14,326)	(14,613)	-
Administration Overhead Recovery	32,984	32,984	37,161	38,276	39,424	40,607	41,825
TOTAL REVENUE	(6,286)	11,149	(2,109)	(1,780)	(1,432)	(1,067)	41,825
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(5,443)	(5,451)	(6,800)	(4,670)	(4,766)	(4,880)	(6,175)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	(149,358)	(149,360)	(212,552)	(145,984)	(148,983)	(152,536)	(193,009)
TAX REQ - PEACHLAND	(5,533)	(5,528)	(7,054)	(4,845)	(4,945)	(5,062)	(6,406)
TAX REQ - LAKE COUNTRY	(14,806)	(14,799)	(19,221)	(13,202)	(13,473)	(13,794)	(17,454)
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(175,140)	(175,138)	(245,628)	(168,700)	(172,166)	(176,273)	(223,044)
*Percentage increase over prior year Requisition	67.4%	67.4%	40.2%	-31.3%	2.1%	2.4%	26.5%
TOTAL FUNDING	(181,426)	(163,990)	(247,737)	(170,480)	(173,599)	(177,340)	(181,219)
Surplus/(Deficit)*	-	79,550	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	65,195	(74,367)	70,673	76,203	81,775	92,908	104,876
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	5,000	5,000	5,000	5,000	5,000	5,000	5,100
Interest	479	4,172	530	572	6,133	6,968	7,866
Ending Balance	70,673	(65,195)	76,203	81,775	92,908	104,876	117,842
OPERATING RESERVE							
Beginning Balance	59,108	59,108	59,470	59,917	60,366	60,819	61,275
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	362	3,783	446	449	453	456	460
Ending Balance	59,470	62,891	59,917	60,366	60,819	61,275	61,734
NOTES							
1. Wage/salary classification changes (\$63K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

117 - Sterile Insect Release							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING COSTS							
TRANSFER TO S.I.R. PROGRAM	1,035,462	1,035,462	1,063,816	1,106,369	1,150,623	1,196,648	1,244,514
TRANSFER TO S.I.R. - PARCEL TAX	426,329	426,329	426,329	434,856	443,553	452,424	461,472
TOTAL COSTS	1,461,791	1,461,791	1,490,145	1,541,224	1,594,176	1,649,072	1,705,986
*Percentage Increase over prior year	1.8%	0.0%	1.9%	3.4%	3.4%	3.4%	3.5%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	15,000	15,000	15,000	15,450	15,914	16,391	16,883
TOTAL REVENUE	15,000	15,000	15,000	15,450	15,914	16,391	16,883
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX	(48,359)	(48,359)	(48,359)	(49,326)	(50,313)	(51,319)	(52,345)
PARCEL TAX - KELOWNA	(274,968)	(274,968)	(274,968)	(280,467)	(286,077)	(291,798)	(297,634)
PARCEL TAX - LAKE COUNTRY	(88,893)	(88,893)	(88,893)	(90,671)	(92,484)	(94,334)	(96,221)
PARCEL TAX - PEACHLAND	(917)	(917)	(917.00)	(935.34)	(954.05)	(973.13)	(993)
PARCEL TAX - WEST KELOWNA	(13,192)	(13,192)	(13,192)	(13,456)	(13,725)	(13,999)	(14,279)
TAX REQ - CEN OK EAST	(13,692)	(13,693)	(12,549)	(13,050)	(13,570)	(14,111)	(14,673)
TAX REQ - CEN OK WEST	(19,248)	(19,193)	(15,951)	(16,587)	(17,248)	(17,936)	(18,651)
TAX REQ - KELOWNA	(762,959)	(763,154)	(811,027)	(843,355)	(876,973)	(911,932)	(948,286)
TAX REQ - LAKE COUNTRY	(27,345)	(27,306)	(25,841)	(26,871)	(27,942)	(29,056)	(30,215)
TAX REQ - PEACHLAND	(71,596)	(71,446)	(66,181)	(68,819)	(71,562)	(74,415)	(77,381)
TAX REQ - WEST KELOWNA	(155,622)	(155,672)	(147,267)	(153,137)	(159,241)	(165,589)	(172,190)
TOTAL REQUISITION	(1,476,791)	(1,476,793)	(1,505,145)	(1,556,674)	(1,610,090)	(1,665,463)	(1,722,869)
*Percentage increase over prior year Requisition	1.8%	1.8%	1.9%	3.4%	3.4%	3.4%	3.4%
TOTAL FUNDING	(1,461,791)	(1,461,793)	(1,490,145)	(1,541,224)	(1,594,176)	(1,649,072)	(1,705,986)
Surplus/(Deficit)*	-	2	-	-	-	-	-
RESERVES							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING RESERVE							
Beginning Balance	66	66	66	67	67	68	68
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	0	4	0	1	1	1	1
Ending Balance	66	70	67	67	68	68	69
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

118 - Starling Control							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	20,669	20,206	20,710	21,025	21,446	21,875	22,312
TOTAL OPERATING COSTS	20,669	20,206	20,710	21,025	21,446	21,875	22,312
*Percentage Increase over prior year	2.3%	-2.2%	0.2%	1.5%	2.0%	2.0%	2.0%
TOTAL COSTS	20,669	20,206	20,710	21,025	21,446	21,875	22,312
*Percentage Increase over prior year	2.3%	-2.2%	0.2%	1.5%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>							
Administration Overhead Recovery	1,533	1,533	1,137	1,171	1,206	1,242	1,280
TOTAL REVENUE	1,533	1,533	1,137	1,171	1,206	1,242	1,280
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	(19,543)	(19,542)	(19,443)	(19,754)	(20,160)	(20,574)	(20,996)
TAX REQ - PEACHLAND	(723)	(723)	(645)	(656)	(669)	(683)	(697)
TAX REQ - LAKE COUNTRY	(1,936)	(1,937)	(1,758)	(1,786)	(1,823)	(1,861)	(1,899)
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(22,202)	(22,202)	(21,847)	(22,197)	(22,652)	(23,117)	(23,592)
*Percentage increase over prior year Requisition	3.6%	3.6%	-1.6%	1.6%	2.1%	2.1%	2.1%
TOTAL FUNDING	(20,669)	(20,669)	(20,710)	(21,025)	(21,446)	(21,875)	(22,312)
Surplus/(Deficit)*	-	463	-	-	-	-	-
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

120 - Economic Development Commission							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	1,141,601	993,433	1,046,906	1,047,423	1,073,340	1,099,963	1,127,290
TOTAL OPERATING COSTS	1,141,601	993,433	1,046,906	1,047,423	1,073,340	1,099,963	1,127,290
*Percentage Increase over prior year	22.5%	-13.0%	-8.3%	0.0%	2.5%	2.5%	2.5%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	7,140	7,140	7,140	7,283	7,428	7,577	7,729
TOTAL TRANSFERS	7,140	7,140	7,140	7,283	7,428	7,577	7,729
TOTAL COSTS	1,148,741	1,000,573	1,054,046	1,054,706	1,080,768	1,107,540	1,135,019
*Percentage Increase over prior year	22.3%	-12.9%	-8.2%	0.1%	2.5%	2.5%	2.5%
Projects							
Costs	30,000	-	-	-	-	-	-
Funding (excl tax req)	(30,000)	-	-	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL Cost Center Expenditures	1,178,741	1,000,573	1,054,046	1,054,706	1,080,768	1,107,540	1,135,019
FUNDING SOURCES (REVENUE)							
Operations and Previous Years Surplus / Deficit	(60,000)	(95,832)	(70,000)	-	-	-	-
Administration Overhead Recovery	224,568	224,568	244,023	251,344	258,884	266,651	274,650
Other	(44,064)	(48,105)	(42,937)	(44,225)	(45,552)	(46,918)	(48,326)
TOTAL REVENUE	120,504	80,631	131,086	207,119	213,332	219,732	226,324
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(24,519)	(24,577)	(22,441)	(23,893)	(24,504)	(25,133)	(25,778)
TAX REQ - CEN OK WEST	(28,300)	(28,084)	(24,546)	(26,134)	(26,803)	(27,490)	(28,196)
TAX REQ - KELOWNA	(886,234)	(884,152)	(816,182)	(868,999)	(891,227)	(914,072)	(937,536)
TAX REQ - PEACHLAND	(38,403)	(38,262)	(34,368)	(36,592)	(37,528)	(38,490)	(39,478)
TAX REQ - LAKE COUNTRY	(100,979)	(100,643)	(91,781)	(97,720)	(100,220)	(102,789)	(105,427)
TAX REQ - WEST KELOWNA	(220,810)	(220,371)	(195,814)	(208,485)	(213,818)	(219,299)	(224,928)
TOTAL REQUISITION	(1,299,245)	(1,296,089)	(1,185,132)	(1,261,824)	(1,294,101)	(1,327,272)	(1,361,343)
*Percentage increase over prior year Requisition	12.1%	11.8%	-8.8%	6.5%	2.6%	2.6%	2.6%
TOTAL FUNDING	(1,178,741)	(1,215,458)	(1,054,046)	(1,054,706)	(1,080,768)	(1,107,540)	(1,135,019)
Surplus/(Deficit)*	-	214,884	-	-	-	-	-
RESERVES							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
EQUIPMENT RESERVE							
Beginning Balance	25,995	25,995	33,326	40,716	48,304	56,095	64,093
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	7,140	7,140	7,140	7,283	7,428	7,577	7,729
Interest	192	1,664	250	305	362	421	481
Ending Balance	33,326	34,799	40,716	48,304	56,095	64,093	72,302
OPERATING RESERVE							
Beginning Balance	136,252	136,252	136,771	137,797	138,831	139,872	140,921
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	520	8,719	1,026	1,033	1,041	1,049	1,057
Ending Balance	136,771	144,971	137,797	138,831	139,872	140,921	141,978
NOTES							
1. Okanagan Film Commission annual operating grant shifted to Regional Grant in Aid (\$140K)							
2. Wage/salary classification changes (\$15K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

121 - Ellison Heritage Community Centre							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	146,762	109,224	131,371	135,221	139,203	143,327	147,595
TOTAL OPERATING COSTS	146,762	109,224	131,371	135,221	139,203	143,327	147,595
*Percentage Increase over prior year	11.0%	-25.6%	-10.5%	2.9%	2.9%	3.0%	3.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	8,448	8,448	7,804	8,194	8,604	9,034	9,486
TOTAL TRANSFERS	8,448	8,448	7,804	8,194	8,604	9,034	9,486
TOTAL COSTS	155,210	117,672	139,175	143,415	147,807	152,361	157,081
*Percentage Increase over prior year	-7.2%	-24.2%	-10.3%	3.0%	3.1%	3.1%	3.1%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(27,160)	(31,434)	(18,168)	(19,027)	(19,903)	(20,798)	(21,713)
Administration Overhead Recovery	20,048	20,048	28,819	29,684	30,574	31,491	32,436
TOTAL REVENUE	(7,112)	(11,385)	10,651	10,657	10,671	10,693	10,723
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(148,098)	(148,098)	(149,826)	(154,071)	(158,478)	(163,054)	(167,804)
TOTAL REQUISITION	(148,098)	(148,098)	(149,826)	(154,071)	(158,478)	(163,054)	(167,804)
*Percentage increase over prior year Requisition	7.3%	7.3%	1.2%	2.8%	2.9%	2.9%	2.9%
TOTAL FUNDING	(155,210)	(159,483)	(139,175)	(143,415)	(147,807)	(152,361)	(157,081)
Surplus/(Deficit)*	-	41,812	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
HVAC SYSTEM UPGRADES	128,750	-	137,360	51,500	5,150	77,250	-
HALL RENOVATION/EXPANSION	36,050	-	35,000	10,300	-	41,200	-
TOTAL EXPENDITURES	164,800	-	172,360	61,800	5,150	118,450	-
<u>FUNDING SOURCES</u>							
Transfer From Capital Facilities Reserve	(4,800)	-	(160,360)	(1,800)	(150)	(3,450)	-
Transfer From CWF Cap Fac Reserve	(160,000)	-	(12,000)	(60,000)	(5,000)	(115,000)	-
TOTAL FUNDING	(164,800)	-	(172,360)	(61,800)	(5,150)	(118,450)	-
<i>Check</i>	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	64,144	64,144	64,614	65,099	65,587	66,079	66,575
Interest	470	4,105	485	488	492	496	499
Ending Balance	64,614	68,249	65,099	65,587	66,079	66,575	67,074
FACILITIES RESERVE							
Beginning Balance	383,993	383,993	390,500	240,873	249,073	259,395	266,925
Uses (transfer from)	(4,800)	-	(160,360)	(1,800)	(150)	(3,450)	0
Funding (transfer to)	8,448	8,448	7,804	8,194	8,604	9,034	9,486
Interest	2,859	25,261	2,929	1,807	1,868	1,945	2,002
Ending Balance	390,500	417,702	240,873	249,073	259,395	266,925	278,413
OPERATING RESERVE							
Beginning Balance	110,921	110,921	111,215	112,049	112,890	113,736	114,590
Interest	294	7,098	834	840	847	853	859
Ending Balance	111,215	118,020	112,049	112,890	113,736	114,590	115,449
NOTES							
1. Program costs reduced to reflect historical spending levels (\$16K)							
2. increase in Admin OH allocation for HR and IT allocations. Offset by reduced general rate (\$6K)							
3. CAPITAL: HVAC system upgrades at Ellison Community Hall (\$125K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

123 - Joe Rich Community Hall							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	57,759	49,799	57,454	61,786	61,199	63,185	65,250
TOTAL OPERATING COSTS	57,759	49,799	57,454	61,786	61,199	63,185	65,250
*Percentage Increase over prior year	-4.1%	-13.8%	-0.5%	7.5%	-1.0%	3.2%	3.3%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	4,322	4,322	4,322	1,171	3,619	3,222	2,793
TOTAL TRANSFERS	4,322	4,322	4,322	1,171	3,619	3,222	2,793
TOTAL COSTS	62,081	54,121	61,776	62,957	64,818	66,407	68,043
*Percentage Increase over prior year	-13.8%	-12.8%	-0.5%	1.9%	3.0%	2.5%	2.5%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	7,616	7,616	6,959	7,168	7,383	7,604	7,832
TOTAL REVENUE	7,616	7,616	6,959	7,168	7,383	7,604	7,832
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(69,697)	(69,697)	(68,735)	(70,125)	(72,201)	(74,012)	(75,875)
TOTAL REQUISITION	(69,697)	(69,697)	(68,735)	(70,125)	(72,201)	(74,012)	(75,875)
*Percentage increase over prior year Requisition	9.2%	9.2%	-1.4%	2.0%	3.0%	2.5%	2.5%
TOTAL FUNDING	(62,081)	(62,081)	(61,776)	(62,957)	(64,818)	(66,407)	(68,043)
Surplus/(Deficit)*	-	7,961	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
STRUCTURE MAINTENANCE	-	-	103,000	-	-	-	-
HALL RENOVATION/EXPANSION	10,300	-	10,300	51,500	25,750	25,750	51,500
TOTAL EXPENDITURES	10,300	-	113,300	51,500	25,750	25,750	51,500
FUNDING SOURCES							
Transfer From Capital Facilities Reserve	(300)	-	(3,300)	(1,500)	(750)	(750)	(1,500)
Transfer From CWF Cap Fac Reserve	(10,000)	-	(110,000)	(50,000)	(25,000)	(25,000)	(50,000)
TOTAL FUNDING	(10,300)	-	(113,300)	(51,500)	(25,750)	(25,750)	(51,500)
Check	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	46,728	46,728	51,093	52,498	54,063	58,087	61,745
Uses (transfer from)	(300)	-	(3,300)	-	-	-	-
Funding (transfer to)	4,322	4,322	4,322	1,171	3,619	3,222	2,793
Interest	343	2,991	383	394	405	436	463
Ending Balance	51,093	54,041	52,498	54,063	58,087	61,745	65,001
OPERATING RESERVE							
Beginning Balance	8,155	8,155	8,198	8,260	8,322	8,384	8,447
Interest	43	522	61	62	62	63	63
Ending Balance	8,198	8,677	8,260	8,322	8,384	8,447	8,510
NOTES							
1. CAPITAL: Parking lot repavement (\$103K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

124 - Westside Municipal Recreation							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	-	-	-	-	-	-	-
Transfer to District of West Kelowna	40,058	43,128	40,058	40,859	41,676	42,510	43,360
TOTAL OPERATING COSTS	40,058	43,128	40,058	40,859	41,676	42,510	43,360
*Percentage Increase over prior year	0.8%	7.7%	0.0%	2.0%	2.0%	2.0%	2.0%
TOTAL COSTS	40,058	43,128	40,058	40,859	41,676	42,510	43,360
*Percentage Increase over prior year	0.8%	7.7%	0.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	3,013	3,013	2,203	2,269	2,337	2,407	2,479
TOTAL REVENUE	3,013	3,013	2,203	2,269	2,337	2,407	2,479
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(43,071)	(46,141)	(42,261)	(43,128)	(44,014)	(44,917)	(45,840)
TOTAL REQUISITION	(43,071)	(46,141)	(42,261)	(43,128)	(44,014)	(44,917)	(45,840)
*Percentage increase over prior year Requisition	8.4%	16.3%	-1.9%	2.1%	2.1%	2.1%	2.1%
TOTAL FUNDING	(40,058)	(43,128)	(40,058)	(40,859)	(41,676)	(42,510)	(43,360)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

125 - Johnson Bentley Memorial Aquatic Centre							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	-	-	-	-	-	-	-
Transfer to District of West Kelowna	13,910	15,916	13,910	14,188	14,472	14,761	15,057
TOTAL OPERATING COSTS	13,910	15,916	13,910	14,188	14,472	14,761	15,057
*Percentage Increase over prior year	-6.1%	14.4%	0.0%	2.0%	2.0%	2.0%	2.0%
TOTAL COSTS	13,910	15,916	13,910	14,188	14,472	14,761	15,057
*Percentage Increase over prior year	-6.1%	14.4%	0.0%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	1,124	1,124	765	788	812	836	861
TOTAL REVENUE	1,124	1,124	765	788	812	836	861
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(15,034)	(17,040)	(14,675)	(14,976)	(15,284)	(15,597)	(15,918)
TOTAL REQUISITION	(15,034)	(17,040)	(14,675)	(14,976)	(15,284)	(15,597)	(15,918)
*Percentage increase over prior year Requisition	1.5%	22.3%	-2.4%	2.1%	2.1%	2.1%	2.1%
TOTAL FUNDING	(13,910)	(15,916)	(13,910)	(14,188)	(14,472)	(14,761)	(15,057)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

126 - Killiney Community Hall							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	39,565	37,613	55,616	57,304	59,044	60,836	62,684
TOTAL OPERATING COSTS	39,565	37,613	55,616	57,304	59,044	60,836	62,684
*Percentage Increase over prior year	71.1%	-4.9%	40.6%	3.0%	3.0%	3.0%	3.0%
TOTAL COSTS	39,565	37,613	55,616	57,304	59,044	60,836	62,684
*Percentage Increase over prior year	71.1%	-4.9%	40.6%	3.0%	3.0%	3.0%	3.0%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	1,465	1,465	1,529	1,575	1,622	1,671	1,721
TOTAL REVENUE	1,465	1,465	1,529	1,575	1,622	1,671	1,721
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(41,030)	(41,030)	(57,145)	(58,879)	(60,666)	(62,507)	(64,405)
TOTAL REQUISITION	(41,030)	(41,030)	(57,145)	(58,879)	(60,666)	(62,507)	(64,405)
*Percentage increase over prior year Requisition	61.6%	61.6%	39.3%	3.0%	3.0%	3.0%	3.0%
TOTAL FUNDING	(39,565)	(39,565)	(55,616)	(57,304)	(59,044)	(60,836)	(62,684)
Surplus/(Deficit)*	-	1,953	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	864	864	866	873	880	886	893
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3	55	6	7	7	7	7
Ending Balance	866	919	873	880	886	893	899
NOTES							
1. Retained the planned increase for contracted services (\$16K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

131 - Winfield Recreation Centre							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Transfer to District of Lake Country	55,000	55,000	55,000	55,000	55,000	55,000	55,000
TOTAL COSTS	55,000	55,000	55,000	55,000	55,000	55,000	55,000
*Percentage Increase over prior year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)							
Operations	-	-	-	-	-	-	-
Administration Overhead Recovery	-	-	-	-	-	-	-
Engineering Administration Overhead Recovery	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

142 - Regional Parks							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	4,719,533	4,962,236	5,191,318	5,272,314	5,441,076	5,581,173	5,731,954
TOTAL OPERATING COSTS	4,719,533	4,962,236	5,191,318	5,272,314	5,441,076	5,581,173	5,731,954
*Percentage Increase over prior year	2.5%	5.1%	10.0%	1.6%	3.2%	2.6%	2.7%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	248,167	248,167	448,167	459,131	470,373	481,902	493,726
Transfer to Capital Facilities Reserve	3,258,750	3,258,750	3,108,750	3,202,013	3,298,073	3,397,015	3,498,926
Transfer to Peachland	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Transfer to Parkland Reserve - Regional	852,000	852,000	852,000	852,000	852,000	852,000	852,000
TOTAL TRANSFERS	4,370,917	4,370,917	4,420,917	4,525,144	4,632,446	4,742,917	4,856,651
TOTAL COSTS	9,090,450	9,333,153	9,612,235	9,797,457	10,073,522	10,324,090	10,588,605
*Percentage Increase over prior year	1.5%	2.7%	5.7%	1.9%	2.8%	2.5%	2.6%
FUNDING SOURCES (REVENUE)							
Operations	(388,749)	(486,620)	(461,100)	(433,962)	(446,689)	(459,293)	(461,687)
Administration Overhead Recovery	1,049,915	1,049,915	1,306,741	1,345,943	1,386,322	1,427,911	1,470,749
Grants	(150,000)		(120,000)	(100,000)	(100,000)	(100,000)	(100,000)
TOTAL REVENUE	511,166	563,295	725,641	811,981	839,632	868,618	909,062
TAX REQ - CEN OK EAST	(181,197)	(181,478)	(195,753)	(200,895)	(206,646)	(211,939)	(217,714)
TAX REQ - CEN OK WEST	(209,143)	(207,395)	(214,114)	(219,739)	(226,029)	(231,819)	(238,136)
TAX REQ - KELOWNA	(6,549,402)	(6,529,290)	(7,119,539)	(7,306,560)	(7,515,724)	(7,708,248)	(7,918,269)
TAX REQ - PEACHLAND	(283,805)	(282,549)	(299,789)	(307,664)	(316,471)	(324,578)	(333,422)
TAX REQ - LAKE COUNTRY	(746,253)	(743,204)	(800,604)	(821,635)	(845,155)	(866,805)	(890,422)
TAX REQ - WEST KELOWNA	(1,631,815)	(1,627,376)	(1,708,078)	(1,752,947)	(1,803,128)	(1,849,318)	(1,899,704)
TOTAL REQUISITION	(9,601,616)	(9,571,292)	(10,337,876)	(10,609,439)	(10,913,154)	(11,192,708)	(11,497,667)
*Percentage increase over prior year Requisition	13.4%	13.0%	7.7%	2.6%	2.9%	2.6%	2.7%
TOTAL FUNDING	(9,090,450)	(9,007,997)	(9,612,235)	(9,797,457)	(10,073,522)	(10,324,090)	(10,588,605)
Surplus/(Deficit)*	-	325,156	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Buildings	450,335	25,034	170,150	288,400	-	448,050	154,500
Bridges	-	-	-	334,750	-	540,750	-
Trail & Trail Structures	-	69,968	996,950	792,800	952,450	380,800	149,050
Building Improvements	767,172	99,721	834,050	599,550	61,800	164,800	61,800
Restoration	-	200,848	309,000	-	-	103,000	-
Land	3,792,475	14,555	3,792,475	-	-	-	-
Land Improvement/Parks Infrastructure	1,854,632	-	494,400	602,550	1,055,750	597,400	1,266,900
Machinery and Equipment	101,970	42,603	314,150	216,300	272,950	185,400	334,750
Vehicles	242,050	-	185,400	195,700	154,500	164,800	-
TOTAL EXPENDITURES	7,208,634	851,912	7,096,575	3,030,050	2,497,450	2,585,000	1,967,000
FUNDING SOURCES							
Donations	(25,000)	(24,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Proceeds of Sale	-	(17,222)	-	-	-	-	-
Canada / BC Infrastructure / Federal Government Grant	(178,154)	(95,502)	-	-	-	-	-
Other Grants	-	-	(772,250)	-	-	-	-
Transfer From Parks Reserve Parkland Fund	-	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(344,020)	-	(499,550)	(412,000)	(427,450)	(350,200)	(334,750)
Transfer From Capital Facilities Reserve	(6,661,460)	-	(5,799,775)	(2,593,050)	(2,045,000)	(2,209,800)	(1,607,250)
TOTAL FUNDING	(7,208,634)	(136,724)	(7,096,575)	(3,030,050)	(2,497,450)	(2,585,000)	(1,967,000)
Check	-	715,188	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

142 - Regional Parks							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	278,901	278,901	182,918	132,907	181,035	225,315	358,708
Uses (transfer from)	(344,020)	-	(499,550)	(412,000)	(427,450)	(350,200)	(334,750)
Funding (transfer to)	248,167	248,167	448,167	459,131	470,373	481,902	493,726
Interest	(130)	17,848	1,372	997	1,358	1,690	2,690
Ending Balance	182,918	544,916	132,907	181,035	225,315	358,708	520,374
FACILITIES RESERVE							
Beginning Balance	11,904,965	11,904,965	8,551,957	5,925,072	6,578,472	7,880,884	9,127,205
Uses (transfer from)	(6,661,460)	-	(5,799,775)	(2,593,050)	(2,045,000)	(2,209,800)	(1,607,250)
Funding (transfer to)	3,258,750	3,258,750	3,108,750	3,202,013	3,298,073	3,397,015	3,498,926
Interest	49,702	761,844	64,140	44,438	49,339	59,107	68,454
Ending Balance	8,551,957	15,925,559	5,925,072	6,578,472	7,880,884	9,127,205	11,087,335
OPERATING RESERVE							
Beginning Balance	830,041	830,041	833,794	840,047	846,348	852,695	859,090
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,753	53,118	6,253	6,300	6,348	6,395	6,443
Ending Balance	833,794	883,158	840,047	846,348	852,695	859,090	865,534
PARK LAND RESERVE							
Beginning Balance	516,115	516,115	1,372,877	2,235,173	3,103,937	3,979,217	4,861,061
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	852,000	852,000	852,000	852,000	852,000	852,000	852,000
Interest	4,762	3,871	10,297	16,764	23,280	29,844	36,458
Ending Balance	1,372,877	1,371,986	2,235,173	3,103,937	3,979,217	4,861,061	5,749,519
PARKS LEGACY RESERVE							
Beginning Balance	28,585	28,585	28,794	29,010	29,228	29,447	29,668
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	209	214	216	218	219	221	223
Ending Balance	28,794	28,799	29,010	29,228	29,447	29,668	29,890
NOTES							
1. increase in Admin OH allocation for HR and IT allocations. Offset by reduced general rate (\$257K)							
2. Wages & salaries: new positions - Two park rangers (\$180K), cost of living increases (\$65K), seasonal to FT positions (\$84K)							
3. Maintenance & supply cost increases (\$50K)							
4. Program & planning cost increases (\$63K)							
5. Insurance premium increases (\$20K)							
6. CAPITAL: Kalamoior trail improvements (\$311K), accessibility projects in multiple parks (\$393K), Mission Creek bank stabilization (\$309K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

143 - Westside Community Parks							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	212,984	173,312	246,639	253,901	260,377	267,040	273,893
TOTAL OPERATING COSTS	212,984	173,312	246,639	253,901	260,377	267,040	273,893
*Percentage Increase over prior year	-2.9%	-18.6%	15.8%	2.9%	2.6%	2.6%	2.6%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	26,000	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL TRANSFERS	26,000	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL COSTS	238,984	199,312	272,639	279,901	286,377	293,040	299,893
*Percentage Increase over prior year	-2.6%	-16.6%	14.1%	2.7%	2.3%	2.3%	2.3%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	49,880	49,880	53,593	55,201	56,857	58,563	60,319
TOTAL REVENUE	49,880	49,880	53,593	55,201	56,857	58,563	60,319
TAX REQ - CEN OK WEST	(288,864)	(288,864)	(326,232)	(335,102)	(343,234)	(351,603)	(360,213)
TOTAL REQUISITION	(288,864)	(288,864)	(326,232)	(335,102)	(343,234)	(351,603)	(360,213)
*Percentage increase over prior year Requisition	13.4%	13.4%	12.9%	2.7%	2.4%	2.4%	2.4%
TOTAL FUNDING	(238,984)	(238,984)	(272,639)	(279,901)	(286,377)	(293,040)	(299,893)
Surplus/(Deficit)*	-	39,671	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual					
EXPENDITURES							
Trail	61,191	-	-	-	-	-	-
Restoration	-	-	15,750	-	46,350	-	-
Park Amenities	283,250	-	-	20,600	20,600	50,750	257,500
TOTAL EXPENDITURES	344,441	-	15,750	20,600	66,950	50,750	257,500
FUNDING SOURCES							
Transfer From Capital Facilities Reserve	(10,650)	-	(15,750)	(20,600)	(21,950)	(50,750)	(257,500)
Transfer From CWF Cap Fac Reserve	(333,791)	-	-	-	(45,000)	-	-
TOTAL FUNDING	(344,441)	-	(15,750)	(20,600)	(66,950)	(50,750)	(257,500)
Check	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
EQUIPMENT RESERVE							
Beginning Balance	49,269	49,269	49,630	50,003	50,378	50,755	51,136
Interest	361	3,153	372	375	378	381	384
Ending Balance	49,630	52,422	50,003	50,378	50,755	51,136	51,520
FACILITIES RESERVE							
Beginning Balance	356,894	356,894	348,814	361,680	369,793	376,616	354,691
Uses (transfer from)	(10,650)	-	(15,750)	(20,600)	(21,950)	(50,750)	(257,500)
Funding (transfer to)	-	26,000	26,000	26,000	26,000	26,000	26,000
Interest	2,570	22,839	2,616	2,713	2,773	2,825	2,660
Ending Balance	348,814	405,733	361,680	369,793	376,616	354,691	125,851
OPERATING RESERVE							
Beginning Balance	25,472	25,472	25,506	25,697	25,890	26,084	26,280
Interest	34	1,630	191	193	194	196	197
Ending Balance	25,506	27,102	25,697	25,890	26,084	26,280	26,477
PARK LAND RESERVE							
Beginning Balance	185,838	185,838	187,200	188,604	190,018	191,443	192,879
Interest	1,362	1,394	1,404	1,415	1,425	1,436	1,447
Ending Balance	187,200	187,231	188,604	190,018	191,443	192,879	194,326
NOTES							
1. Increase in budget for contracted services for anticipated increases in new contracts for parks maintenance (\$28K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

144 - Eastside Community Parks							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	143,651	117,797	147,347	150,871	154,403	158,221	162,051
TOTAL OPERATING COSTS	143,651	117,797	147,347	150,871	154,403	158,221	162,051
*Percentage Increase over prior year	30.3%	-18.0%	2.6%	2.4%	2.3%	2.5%	2.4%
TOTAL COSTS	143,651	117,797	147,347	150,871	154,403	158,221	162,051
*Percentage Increase over prior year	17.5%	-18.0%	2.6%	2.4%	2.3%	2.5%	2.4%
FUNDING SOURCES (REVENUE)							
Operations	-	(18)	-	-	-	-	-
Administration Overhead Recovery	25,081	25,081	45,228	46,585	47,982	49,422	50,905
TOTAL REVENUE	25,081	25,063	45,228	46,585	47,982	49,422	50,905
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	(168,732)	(168,732)	(192,575)	(197,455)	(202,386)	(207,643)	(212,955)
TOTAL REQUISITION	(168,732)	(168,732)	(192,575)	(197,455)	(202,386)	(207,643)	(212,955)
*Percentage increase over prior year Requisition	25.2%	25.2%	14.1%	2.5%	2.5%	2.6%	2.6%
TOTAL FUNDING	(143,651)	(143,669)	(147,347)	(150,871)	(154,403)	(158,221)	(162,051)
Surplus/(Deficit)*	-	25,872	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
Trail	-	-	-	-	-	20,600	-
Park Amenities	103,000	-	103,000	51,500	-	-	30,900
Playground	-	-	-	-	30,900	-	-
TOTAL EXPENDITURES	103,000	-	103,000	51,500	30,900	20,600	30,900
FUNDING SOURCES							
Transfer From Capital Facilities Reserve	(3,000)	-	(3,000)	(1,500)	(900)	(600)	(900)
Transfer From CWF Cap Fac Reserve	(100,000)	-	(100,000)	(50,000)	(30,000)	(20,000)	(30,000)
TOTAL FUNDING	(103,000)	-	(103,000)	(51,500)	(30,900)	(20,600)	(30,900)
Check	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	53,875	53,875	54,270	54,677	55,087	55,500	55,916
Interest	395	3,448	407	410	413	416	419
Ending Balance	54,270	57,323	54,677	55,087	55,500	55,916	56,336
FACILITIES RESERVE							
Beginning Balance	162,090	162,090	160,277	158,479	158,167	158,453	159,042
Uses (transfer from)	(3,000)	-	(3,000)	(1,500)	(900)	(600)	(900)
Interest	1,187	10,372	1,202	1,189	1,186	1,188	1,193
Ending Balance	160,277	172,462	158,479	158,167	158,453	159,042	159,335
OPERATING RESERVE							
Beginning Balance	2,950	2,950	2,973	2,995	3,017	3,040	3,063
Interest	22	189	22	22	23	23	23
Ending Balance	2,973	3,139	2,995	3,017	3,040	3,063	3,086
PARK LAND RESERVE							
Beginning Balance	67,152	67,152	67,644	68,151	68,663	69,178	69,696
Interest	492	504	507	511	515	519	523
Ending Balance	67,644	67,656	68,151	68,663	69,178	69,696	70,219
NOTES							
1. increase in Admin OH allocation for HR and IT allocations. Offset by reduced general rate (\$17K)							
2. CAPITAL: Scotty Creek playground (\$103K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

171 - Okanagan Regional Library							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	-	-	-	-	-	-	-
*Percentage Increase over prior year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TRANSFERS TO RESERVE							
Transfer to Library Board	336,033	336,033	336,033	329,396	335,984	342,703	349,558
TOTAL TRANSFERS	336,033	336,033	336,033	329,396	335,984	342,703	349,558
TOTAL COSTS	336,033	336,033	336,033	329,396	335,984	342,703	349,558
*Percentage Increase over prior year	6.1%	0.0%	0.0%	-2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL REVENUE	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(158,474)	(159,417)	(164,428)	(161,228)	(164,404)	(167,644)	(170,949)
TAX REQ - CEN OK WEST	(182,559)	(181,616)	(176,605)	(173,168)	(176,579)	(180,059)	(183,609)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(341,033)	(341,033)	(341,033)	(334,396)	(340,984)	(347,703)	(354,558)
*Percentage increase over prior year Requisition	6.0%	6.0%	0.0%	-1.9%	2.0%	2.0%	2.0%
TOTAL FUNDING	(336,033)	(336,033)	(336,033)	(329,396)	(335,984)	(342,703)	(349,558)
Surplus/(Deficit)*	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	3,307	3,307	3,332	3,357	3,382	3,407	3,433
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	25	218	25	25	25	26	26
Ending Balance	3,332	3,525	3,357	3,382	3,407	3,433	3,459
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

188 - Regional Library Debt							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
M.F.A. INTEREST	290,100	332,100	494,500	494,500	494,500	494,500	494,500
M.F.A. PRINCIPAL	293,314	287,784	325,268	325,268	325,268	325,268	325,268
TOTAL OPERATING COSTS	583,414	619,884	819,768	819,768	819,768	819,768	819,768
*Percentage Increase over prior year	32.2%	6.3%	40.5%	0.0%	0.0%	0.0%	0.0%
TOTAL COSTS	583,414	619,884	819,768	819,768	819,768	819,768	819,768
*Percentage Increase over prior year	32.2%	6.3%	40.5%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(583,414)	(619,884)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)
Administration Overhead Recovery	-	-	-	-	-	-	-
TOTAL REVENUE	(583,414)	(619,884)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(583,414)	(619,884)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							
1. Debt servicing for new borrowing in 2023.							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

189 - Fiscal - Member Municipal							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
M.F.A. INTEREST	4,740,863	4,673,765	4,740,863	4,522,397	4,278,434	3,918,644	3,918,644
M.F.A. PRINCIPAL	7,881,032	7,349,846	7,881,032	7,737,009	7,408,858	6,295,781	6,295,781
TOTAL OPERATING COSTS	12,621,896	12,023,612	12,621,896	12,259,406	11,687,292	10,214,425	10,214,425
*Percentage Increase over prior year	0.6%	-4.7%	0.0%	-2.9%	-4.7%	-12.6%	0.0%
TOTAL COSTS	12,621,896	12,023,612	12,621,896	12,259,406	11,687,292	10,214,425	10,214,425
*Percentage Increase over prior year	0.6%	-4.7%	0.0%	-2.9%	-4.7%	-12.6%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	-	-	-	-	-	-	-
Administration Overhead Recovery	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
M.F.A. - KELOWNA	(9,366,564)	(9,960,337)	(9,366,564)	(9,364,262)	(9,177,315)	(7,914,367)	(7,914,367)
M.F.A. - PEACHLAND	(791,651)	(847,734)	(791,651)	(652,447)	(652,447)	(652,447)	(652,447)
M.F.A. - LAKE COUNTRY	(1,345,486)	(2,056,439)	(1,345,486)	(1,205,813)	(874,028)	(874,028)	(874,028)
M.F.A. - WEST KELOWNA	(1,118,195)	(1,200,982)	(1,118,195)	(1,036,885)	(983,502)	(773,583)	(773,583)
TOTAL REQUISITION	(12,621,896)	(14,065,492)	(12,621,896)	(12,259,406)	(11,687,292)	(10,214,425)	(10,214,425)
*Percentage increase over prior year Requisition	0.6%	13.3%	0.0%	-2.9%	-4.7%	-12.6%	0.0%
TOTAL FUNDING	(12,621,896)	(14,065,492)	(12,621,896)	(12,259,406)	(11,687,292)	(10,214,425)	(10,214,425)
Surplus/(Deficit)*	-	2,041,881	-	-	-	-	-
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

197 - Joe Rich Water system							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	14,821	12,093	22,192	12,289	12,386	12,485	12,586
TOTAL OPERATING COSTS	14,821	12,093	22,192	12,289	12,386	12,485	12,586
*Percentage Increase over prior year	6.1%	-18.4%	49.7%	-44.6%	0.8%	0.8%	0.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	5,100	5,100	5,100	5,100	5,100	5,100	5,100
Transfer to Operating Reserve	2,040	2,040	3,000	3,000	3,000	3,000	3,000
TOTAL TRANSFERS	7,140	7,140	8,100	8,100	8,100	8,100	8,100
TOTAL COSTS	21,961	19,233	30,292	20,389	20,486	20,585	20,686
*Percentage Increase over prior year	4.7%	-12.4%	37.9%	-32.7%	0.5%	0.5%	0.5%
<u>FUNDING SOURCES (REVENUE)</u>							
TRANSFER FROM JOE RICH FIRE	(7,320)	(5,670)	(10,097)	(6,796)	(6,829)	(6,862)	(6,895)
TRANSFER FROM JOE RICH HALL	(7,320)	(5,670)	(10,097)	(6,796)	(6,829)	(6,862)	(6,895)
TRANSFER FROM PARKS	(7,320)	(5,670)	(10,097)	(6,796)	(6,829)	(6,862)	(6,895)
TOTAL REVENUE	(21,961)	(17,011)	(30,292)	(20,389)	(20,486)	(20,585)	(20,686)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(21,961)	(17,011)	(30,292)	(20,389)	(20,486)	(20,585)	(20,686)
Surplus/(Deficit)*	-	(2,222)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	25,960	25,960	26,151	26,347	26,544	26,743	26,944
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	5,100	-	-	-	-	-
Interest	191	1,661	196	198	199	201	202
Ending Balance	26,151	32,721	26,347	26,544	26,743	26,944	27,146
OPERATING RESERVE							
Beginning Balance	-	-	2,055	5,070	8,108	11,169	14,253
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	2,040	2,040	3,000	3,000	3,000	3,000	3,000
Interest	15	-	15	38	61	84	107
Ending Balance	2,055	2,040	5,070	8,108	11,169	14,253	17,360
NOTES							
1. Planned replacement of UV system in 2024.							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

301 - Killiney Beach Water System							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	220,824	200,512	191,850	220,645	185,816	230,097	384,493
TOTAL OPERATING COSTS	220,824	200,512	191,850	220,645	185,816	230,097	384,493
*Percentage Increase over prior year	-12.1%	-9.2%	-13.1%	15.0%	-15.8%	23.8%	67.1%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	269,172	269,172	287,285	307,936	312,384	317,897	133,475
Transfer to Operating Reserve	-	-	20,000	20,000	20,000	20,000	20,000
TOTAL TRANSFERS	269,172	269,172	307,285	327,936	332,384	337,897	153,475
TOTAL COSTS	489,996	469,683	499,135	548,581	518,200	567,994	537,968
*Percentage Increase over prior year	1.3%	-4.1%	1.9%	9.9%	-5.5%	9.6%	-5.3%
FUNDING SOURCES (REVENUE)							
Operations	(519,851)	(553,091)	(552,803)	(563,859)	(575,136)	(586,639)	(598,372)
Administration Overhead Recovery	57,153	57,153	41,523	42,769	44,052	45,373	46,735
Engineering Administration Overhead Recovery	10,677	10,677	12,145	12,509	12,885	13,271	13,669
Grants	(23,631)	-	-	-	-	-	-
TOTAL REVENUE	(475,652)	(485,261)	(499,135)	(508,581)	(518,200)	(527,994)	(537,968)
TRANSFERS FROM RESERVE							
From Operating Reserve	(14,344)	-	-	(40,000)	-	(40,000)	-
TOTAL FUNDING	(489,996)	(485,261)	(499,135)	(548,581)	(518,200)	(567,994)	(537,968)
Surplus/(Deficit)*	-	15,577	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
EQUIPMENT & IMPROVEMENTS	26,400	-	528,300	35,606	15,918	16,236	16,561
DISTRIBUTION SYSTEM	436,245	-	-	77,000	575,000	17,000	8,477,517
LAND	-	-	-	-	-	-	-
COMPUTER	400	-	-	-	-	-	-
ENGINEERING & DESIGN COSTS	80,000	53,052	25,000	-	-	-	355,000
VEHICLES	-	-	45,100	-	-	-	-
TOTAL EXPENDITURES	543,045	53,052	598,400	112,606	590,918	33,236	8,849,078
FUNDING SOURCES							
Proceeds of Sales	-	-	(10,000)	-	-	-	-
Canada / BC Infrastructure Grant	-	-	-	-	-	-	(2,445,300)
Debt Proceeds	(170,745)	-	-	-	-	-	(5,141,687)
Transfer From Equipment Replacement Fund	(83,400)	-	(588,400)	(62,606)	(15,918)	(33,236)	(16,561)
Transfer From Capital Facilities Reserve	(288,900)	-	-	(50,000)	(575,000)	-	(1,245,530)
Transfer from CWF Cap Fac Res	-	-	-	-	-	-	-
TOTAL FUNDING	(543,045)	-	(598,400)	(112,606)	(590,918)	(33,236)	(8,849,078)
SURPLUS / DEFICIT	-	53,052	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

301 - Killiney Beach Water System							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	536,759	536,759	457,188	(127,783)	(191,347)	(208,700)	(243,502)
Uses (transfer from)	(83,400)	-	(588,400)	(62,606)	(15,918)	(33,236)	(16,561)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,829	34,349	3,429	(958)	(1,435)	(1,565)	(1,826)
Ending Balance	457,188	571,108	(127,783)	(191,347)	(208,700)	(243,502)	(261,890)
FACILITIES RESERVE							
Beginning Balance	1,093,078	1,093,078	1,077,722	1,373,089	1,641,324	1,391,017	1,719,347
Uses (transfer from)	(288,900)	-	-	(50,000)	(575,000)	0	(1,245,530)
Funding (transfer to)	269,172	269,172	287,285	307,936	312,384	317,897	133,475
Interest	4,372	69,950	8,083	10,298	12,310	10,433	12,895
Ending Balance	1,077,722	1,432,200	1,373,089	1,641,324	1,391,017	1,719,347	620,188
OPERATING RESERVE							
Beginning Balance	40,102	40,102	40,239	60,541	80,995	101,602	122,364
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	20,000	20,000	20,000	20,000	20,000
Interest	138	2,566	302	454	607	762	918
Ending Balance	40,239	42,668	60,541	80,995	101,602	122,364	143,282
NOTES							
1. Budget removed for unanticipated repairs (\$37K) 2. Increased vehicle operations costs (\$18K), offset by reduced budget for travel costs (\$14K) 3. Increased transfer to capital facilities reserve (\$22K) 4. Introduced a transfer to operating reserves for unanticipated repairs (\$20K) 5. Savings from a reduction in Admin OH allocation (\$15K) 6. A proposal will be made to transfer funds from the Facilities Reserve to the Equipment Reserve to cover the anticipated shortfall. 7. CAPITAL: PRV replacement (\$525K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

303 - Falcon Ridge Water System							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	76,220	116,226	67,359	80,647	105,984	77,352	84,753
TOTAL OPERATING COSTS	76,220	116,226	67,359	80,647	105,984	77,352	84,753
*Percentage Increase over prior year	-0.6%	52.5%	-11.6%	19.7%	31.4%	-27.0%	9.6%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	34,258	34,289	8,273	14,216	18,097	22,258	23,609
Transfer to Operating Reserve	2,000	2,000	13,291	11,317	7,720	3,838	2,761
TOTAL TRANSFERS	36,258	36,289	21,564	25,533	25,817	26,096	26,370
TOTAL COSTS	112,478	152,514	88,923	106,180	131,801	103,448	111,123
*Percentage Increase over prior year	-51.9%	35.6%	-20.9%	19.4%	24.1%	-21.5%	7.4%
FUNDING SOURCES (REVENUE)							
Operations	(121,526)	(100,939)	(107,312)	(119,120)	(111,647)	(113,880)	(116,158)
Administration Overhead Recovery	17,450	17,450	14,197	14,623	15,062	15,513	15,979
Engineering Administration Overhead Recovery	3,260	3,260	4,192	4,318	4,447	4,581	4,718
TOTAL REVENUE	(100,816)	(80,230)	(88,923)	(90,518)	(92,139)	(93,786)	(95,461)
TRANSFERS FROM RESERVE							
From Operating Reserve	(2,000)	-	-	(6,000)	(30,000)	-	(6,000)
PARCEL TAX	(9,662)	-	-	(9,662)	(9,662)	(9,662)	(9,662)
TOTAL REQUISITION	(9,662)	-	-	(9,662)	(9,662)	(9,662)	(9,662)
*Percentage increase over prior year Requisition	327.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(112,478)	(80,230)	(88,923)	(106,180)	(131,801)	(103,448)	(111,123)
Surplus/(Deficit)*	-	(72,285)	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
EQUIPMENT & IMPROVEMENTS	-	-	10,000	20,000	55,000	10,000	-
DISTRIBUTION SYSTEM	206,700	5,138	206,700	-	-	-	-
LAND	10,000	-	-	-	-	-	-
ENGINEERING & DESIGN COSTS	190,000	3,544	25,000	-	-	-	-
TOTAL EXPENDITURES	406,700	8,682	241,700	20,000	55,000	10,000	-
FUNDING SOURCES							
Property Owners Contribution	(190,800)	(6,638)	(190,800)	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	-	(31)	-	-	-	-	-
Transfer From Capital Facilities Reserve	(10,000)	-	(10,000)	(20,000)	(55,000)	(10,000)	-
Transfer from CWF Cap Fac Res	(205,900)	-	(40,900)	-	-	-	-
TOTAL FUNDING	(406,700)	(6,668.84)	(241,700)	(20,000)	(55,000)	(10,000)	-
Check	-	2,013	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	16,640	16,640	41,289	39,872	34,386	52,741	75,394
Uses (transfer from)	(10,000)	-	(10,000)	(20,000)	-	-	-
Funding (transfer to)	34,258	34,289	8,273	14,216	18,097	22,258	23,609
Interest	392	1,066	310	299	258	396	565
Ending Balance	41,289	51,994	39,872	34,386	52,741	75,394	99,569
OPERATING RESERVE							
Beginning Balance	38,799	38,799	39,001	52,584	58,296	36,453	40,564
Uses (transfer from)	(2,000)	-	-	(6,000)	(30,000)	-	(6,000)
Funding (transfer to)	2,000	2,000	13,291	11,317	7,720	3,838	2,761
Interest	202	2,483	293	394	437	273	304
Ending Balance	39,001	43,282	52,584	58,296	36,453	40,564	37,630
NOTES							
1. Budget removed for unanticipated repairs (\$7K)							
2. Reduction in transfers to facilities reserves to balance the financial plan (\$25K)							
3. Introduced a transfer to operating reserves for unanticipated repairs (\$11K)							
4. CAPITAL: System expansion - 3 lots (\$200k)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

305 - Sunset Ranch Water System							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	166,185	127,135	130,418	153,847	164,607	159,849	189,844
TOTAL OPERATING COSTS	166,185	127,135	130,418	153,847	164,607	159,849	189,844
*Percentage Increase over prior year	1.5%	-23.5%	-21.5%	18.0%	7.0%	-2.9%	18.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	80,149	80,149	95,731	101,475	107,563	114,017	116,297
Transfer to Operating Reserve	4,000	4,000	26,232	30,520	27,518	30,076	27,925
TOTAL TRANSFERS	84,149	84,149	121,962	131,994	135,081	144,093	144,222
TOTAL COSTS	250,334	211,284	252,381	285,841	299,688	303,942	334,066
*Percentage Increase over prior year	-9.3%	-15.6%	0.8%	13.3%	4.8%	1.4%	9.9%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(278,469)	(280,025)	(294,026)	(303,735)	(313,869)	(324,449)	(330,938)
Administration Overhead Recovery	37,265	37,265	32,505	33,480	34,485	35,519	36,585
Engineering Administration Overhead Recovery	6,962	6,962	9,140	9,414	9,697	9,988	10,287
TOTAL REVENUE	(234,242)	(235,799)	(252,381)	(260,841)	(269,688)	(278,942)	(284,066)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(16,092)	-	-	(25,000)	(30,000)	(25,000)	(50,000)
TOTAL FUNDING	(250,334)	(235,799)	(252,381)	(285,841)	(299,688)	(303,942)	(334,066)
Surplus/(Deficit)*	-	24,515	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
EQUIPMENT & IMPROVEMENTS	17,950	14,870	30,659	10,872	11,090	11,311	11,538
DISTRIBUTION SYSTEM	134,000	-	50,000	-	-	-	-
FACILITY RENEWAL	-	-	-	9,500	-	4,000	6,000
ENGINEERING & DESIGN COSTS	20,000	-	-	-	-	-	-
COMPUTER	400	-	-	-	-	-	-
VEHICLES	75,000	-	80,190	-	-	-	-
TOTAL EXPENDITURES	247,350	14,870	160,849	20,372	11,090	15,311	17,538
<u>FUNDING SOURCES</u>							
Proceeds	(15,000)	-	(10,000)	-	-	-	-
Transfer From Equipment Replacement Fund	(67,900)	-	(80,000)	-	-	-	-
Transfer From Capital Facilities Reserve	(164,450)	-	(70,849)	(20,372)	(11,090)	(15,311)	(17,538)
TOTAL FUNDING	(247,350)	-	(160,849)	(20,372)	(11,090)	(15,311)	(17,538)
Check	-	14,870	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	240,052	240,052	173,852	95,156	95,870	96,589	97,313
Uses (transfer from)	(67,900)	-	(80,000)	-	-	-	-
Interest	1,700	15,362	1,304	714	719	724	730
Ending Balance	173,852	255,414	95,156	95,870	96,589	97,313	98,043
FACILITIES RESERVE							
Beginning Balance	368,333	368,333	286,870	313,903	397,360	496,814	599,245
Uses (transfer from)	(164,450)	-	(70,849)	(20,372)	(11,090)	(15,311)	(17,538)
Funding (transfer to)	80,149	80,149	95,731	101,475	107,563	114,017	116,297
Interest	2,838	23,570	2,152	2,354	2,980	3,726	4,494
Ending Balance	286,870	472,053	313,903	397,360	496,814	599,245	702,499
OPERATING RESERVE							
Beginning Balance	59,585	59,585	47,547	74,136	80,211	78,331	83,995
Uses (transfer from)	(16,092)	-	-	(25,000)	(30,000)	(25,000)	(50,000)
Funding (transfer to)	4,000	4,000	26,232	30,520	27,518	30,076	27,925
Interest	54	3,813	357	556	602	587	630
Ending Balance	47,547	67,399	74,136	80,211	78,331	83,995	62,550
NOTES							
1. Budget removed for unanticipated repairs (\$18K)							
2. Reduced budget for contracted services to reflect historical spending (\$14K)							
2. Increase in transfers to facilities reserves (\$15K)							
2. Introduced a transfer to operating reserves for unanticipated repairs (\$25K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

306 - Trepanier Bench Water System							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	24,211	25,035	23,650	30,050	26,820	31,071	25,064
TOTAL OPERATING COSTS	24,211	25,035	23,650	30,050	26,820	31,071	25,064
*Percentage Increase over prior year	1.6%	3.4%	-2.3%	27.1%	-10.7%	15.9%	-19.3%
TRANSFERS TO RESERVE							
Transfer to Equipment Replacement Reserve	-	2,072	-	-	-	-	-
Transfer to Capital Facilities Reserve	3,348	3,348	3,961	4,168	4,386	5,166	7,780
Transfer to Operating Reserve	1,000	1,000	2,000	2,000	2,000	2,000	2,000
TOTAL TRANSFERS	4,348	6,420	5,961	6,168	6,386	7,166	9,780
TOTAL COSTS	28,560	31,456	29,611	36,219	33,207	38,237	34,845
*Percentage Increase over prior year	-0.6%	10.1%	3.7%	22.3%	-8.3%	15.1%	-8.9%
FUNDING SOURCES (REVENUE)							
Operations	(34,994)	(33,404)	(35,595)	(38,382)	(39,555)	(40,776)	(41,580)
Administration Overhead Recovery	5,421	5,421	4,652	4,792	4,935	5,083	5,236
Engineering Administration Overhead Recovery	1,013	1,013	1,332	1,372	1,413	1,456	1,499
TOTAL REVENUE	(28,560)	(26,970)	(29,611)	(32,219)	(33,207)	(34,237)	(34,845)
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	-	(4,000)	-	(4,000)	-
TOTAL FUNDING	(28,560)	(26,970)	(29,611)	(36,219)	(33,207)	(38,237)	(34,845)
Surplus/(Deficit)*	-	(4,485)	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
EQUIPMENT & IMPROVEMENTS DISTRIBUTION SYSTEM	2,600	-	-	-	-	-	20,000
	-	-	-	3,000	-	-	-
TOTAL EXPENDITURES	2,600	-	-	3,000	-	-	20,000
FUNDING SOURCES							
Property Owners Contribution	-	-	-	-	-	-	-
Internal Transfer	-	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	-	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(2,600)	(2,072)	-	(3,000)	-	-	(20,000)
TOTAL FUNDING	(2,600)	(2,072)	-	(3,000)	-	-	(20,000)
Check	-	(2,072)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	10,736	10,736	11,574	15,622	16,908	21,421	26,748
Uses (transfer from)	(2,600)	(2,072)	-	(3,000)	-	-	(20,000)
Funding (transfer to)	3,348	3,348	3,961	4,168	4,386	5,166	7,780
Interest	90	686	87	117	127	161	201
Ending Balance	11,574	12,699	15,622	16,908	21,421	26,748	14,728
OPERATING RESERVE							
Beginning Balance	-	-	1,000	3,008	1,030	3,038	1,061
Uses (transfer from)	-	-	-	(4,000)	-	(4,000)	-
Funding (transfer to)	1,000	1,000	2,000	2,000	2,000	2,000	2,000
Interest	-	-	7.50	23	8	23	8
Ending Balance	1,000	1,000	3,008	1,030	3,038	1,061	3,069
NOTES							
1. A proposal will be made to transfer funds from the Facilities Reserve to the Equipment Reserve to cover the shortfall.							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

307 - Westshore Water System							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	256,012	249,754	203,884	223,917	279,037	232,247	211,465
TOTAL OPERATING COSTS	256,012	249,754	203,884	223,917	279,037	232,247	211,465
*Percentage Increase over prior year	11.9%	-2.4%	-20.4%	9.8%	24.6%	-16.8%	-8.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Facilities Reserve	307,863	307,863	375,185	408,178	434,679	487,780	498,138
Transfer to Operating Reserve	32,000	32,000	37,000	37,000	37,000	12,000	12,000
TOTAL TRANSFERS	344,863	344,863	417,185	450,178	476,679	504,780	515,138
TOTAL COSTS	600,875	594,616	621,069	674,095	755,716	737,027	726,603
*Percentage Increase over prior year	4.1%	-1.0%	3.4%	8.5%	12.1%	-2.5%	-1.4%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(643,039)	(711,706)	(683,666)	(714,570)	(747,125)	(781,428)	(797,057)
Administration Overhead Recovery	52,051	52,051	48,516	49,971	51,471	53,015	54,605
Engineering Administration Overhead Recovery	9,724	9,724	14,081	14,503	14,939	15,387	15,848
TOTAL REVENUE	(581,264)	(649,931)	(621,069)	(650,095)	(680,716)	(713,027)	(726,603)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(19,611)	-	-	(24,000)	(75,000)	(24,000)	-
TOTAL FUNDING	(600,875)	(649,931)	(621,069)	(674,095)	(755,716)	(737,027)	(726,603)
Surplus/(Deficit)*	-	55,315	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
EQUIPMENT & IMPROVEMENTS	43,000	21,774	15,300	15,606	15,918	16,236	36,561
LEAK DETECTION EQUIPMENT	30,000	1,441	-	-	-	-	-
FACILITY RENEWAL	28,000	-	37,500	-	-	-	-
DISTRIBUTION SYSTEM	343,250	41,473	71,000	96,000	75,000	100,000	4,837,950
ENGINEERING & DESIGN COSTS	45,000	12,236	25,000	-	-	-	-
VEHICLES	-	-	45,200	-	-	-	-
COMPUTER	400	-	-	-	-	-	-
TOTAL EXPENDITURES	489,650	76,924	194,000	111,606	90,918	116,236	4,874,511
<u>FUNDING SOURCES</u>							
Proceeds of Sales	-	-	(6,500)	-	-	-	-
Infrastructure Grant	-	-	-	-	-	-	(3,225,300)
Transfer From Equipment Replacement Fund	(73,400)	-	(162,500)	(61,606)	(15,918)	(16,236)	(36,561)
Transfer From Capital Facilities Reserve	(416,250)	-	(25,000)	(50,000)	(75,000)	(100,000)	(1,612,650)
TOTAL FUNDING	(489,650)	-	(194,000)	(111,606)	(90,918)	(116,236)	(4,874,511)
SURPLUS / DEFICIT	-	76,924	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

307 - Westshore Water System							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	1,026,106	1,026,106	964,940	814,677	764,181	758,994	753,450
Uses (transfer from)	(73,400)	-	(162,500)	(61,606)	(15,918)	(16,236)	(36,561)
Funding (transfer to)	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Interest	7,235	65,664	7,237	6,110	5,731	5,692	5,651
Ending Balance	964,940	1,096,770	814,677	764,181	758,994	753,450	727,540
FACILITIES RESERVE							
Beginning Balance	1,387,516	1,387,516	1,283,679	1,643,492	2,013,996	2,388,780	2,794,475
Uses (transfer from)	307,863	307,863	375,185	408,178	434,679	487,780	498,138
Funding (transfer to)	(416,250)	-	(25,000.00)	(50,000)	(75,000)	(100,000)	(1,612,650)
Interest	4,550	88,793	9,628	12,326	15,105	17,916	20,959
Ending Balance	1,283,679	1,784,172	1,643,492	2,013,996	2,388,780	2,794,475	1,700,922
OPERATING RESERVE							
Beginning Balance	73,948	73,948	86,571	124,220	138,152	101,188	89,947
Uses (transfer from)	(19,611)	-	-	(24,000)	(75,000)	(24,000)	-
Funding (transfer to)	32,000	32,000	37,000	37,000	37,000	12,000	12,000
Interest	234	4,732	649	932	1,036	759	675
Ending Balance	86,571	110,680	124,220	138,152	101,188	89,947	102,621
NOTES							
1. Budget removed for unanticipated repairs (\$39K)							
2. Reduced budget for contracted services to reflect historical spending (\$9K)							
3. Reduced budget for utility costs to reflect historical spending (\$7K)							
1. Retained the planned increase in transfers to the Capital Facilities Reserve (\$43K), plus increased the transfer by an additional \$29K.							
2. Introduced a transfer to operating reserves for unanticipated repairs (\$5K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

310 - Fintry Water System							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	353,914	358,462	381,452	466,331	420,160	473,266	396,560
TOTAL OPERATING COSTS	353,914	358,462	381,452	466,331	420,160	473,266	396,560
*Percentage Increase over prior year	54.7%	1.3%	7.8%	22.3%	-9.9%	12.6%	-16.2%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	87,066	-	97,309	99,351	101,435	103,564	105,740
Transfer to Operating Reserve	40,017	40,017	38,570	36,299	35,119	34,702	34,268
TOTAL TRANSFERS	127,083	127,083	135,879	135,650	136,554	138,266	140,008
TOTAL COSTS	480,997	485,545	517,331	601,980	556,714	611,532	536,568
*Percentage Increase over prior year	-16.7%	0.9%	7.6%	16.4%	-7.5%	9.8%	-12.3%
FUNDING SOURCES (REVENUE)							
Operations	(269,497)	(504,120)	(285,310)	(290,885)	(296,572)	(302,373)	(308,421)
Administration Overhead Recovery	25,925	25,925	23,888	24,605	25,343	26,103	26,886
Engineering Administration Overhead Recovery	4,843	4,843	6,973	7,182	7,398	7,620	7,848
TOTAL REVENUE	(238,729)	(473,352)	(254,449)	(259,099)	(263,832)	(268,651)	(273,686)
TRANSFERS FROM RESERVE							
From Operating Reserve	(15,127)	-	-	(80,000)	(30,000)	(80,000)	-
PARCEL TAX	(227,141)	-	(262,882)	(262,882)	(262,882)	(262,882)	(262,882)
TOTAL REQUISITION	(227,141)	-	(262,882)	(262,882)	(262,882)	(262,882)	(262,882)
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	15.7%	0.0%	0.0%	0.0%
TOTAL FUNDING	(480,997)	(473,352)	(517,331)	(601,980)	(556,714)	(611,532)	(536,568)
Surplus/(Deficit)*	-	(12,193)	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
EQUIPMENT & IMPROVEMENTS	16,700	1,581	10,404	10,612	20,324	11,041	11,262
FACILITY RENEWAL	7,500	-	-	10,000	-	-	-
VEHICLES	35,000	-	45,200	-	-	-	-
COMPUTER	400	-	-	-	-	-	-
TOTAL EXPENDITURES	59,600	1,581	55,604	20,612	20,324	11,041	11,262
FUNDING SOURCES							
Proceeds of Sales	(15,000)	-	(6,500)	-	-	-	-
Transfer From Equipment Replacement Fund	(26,800)	-	(49,104)	(20,612)	(20,324)	(11,041)	(11,262)
Transfer From Capital Facilities Reserve	(17,800)	-	-	-	-	-	-
TOTAL FUNDING	(59,600)	-	(55,604)	(20,612)	(20,324)	(11,041)	(11,262)
SURPLUS / DEFICIT	-	(1,581)	-	-	-	-	-

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

310 - Fintry Water System							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	105,154	105,154	78,993	30,481	10,098	(10,151)	(21,268)
Uses (transfer from)	(26,800)	-	(49,104)	(20,612)	(20,324)	(11,041)	(11,262)
Funding (transfer to)	-	87,066	-	-	-	-	-
Interest	639	6,729	592	229	76	(76)	(160)
Ending Balance	78,993	198,949	30,481	10,098	(10,151)	(21,268)	(32,689)
FACILITIES RESERVE							
Beginning Balance	563,417	563,417	654,627	756,845	861,872	969,771	1,080,609
Uses (transfer from)	87,066	-	97,309	99,351	101,435	103,564	105,740
Interest	4,144	36,055	4,910	5,676	6,464	7,273	8,105
Ending Balance	654,627	599,472	756,845	861,872	969,771	1,080,609	1,194,453
OPERATING RESERVE							
Beginning Balance	68,188	68,188	93,180	132,448	89,741	95,533	50,951
Uses (transfer from)	(15,127)	-	-	(80,000)	(30,000)	(80,000)	-
Funding (transfer to)	40,017	40,017	38,570	36,299	35,119	34,702	34,268
Interest	101	4,364	699	993	673	716	382
Ending Balance	93,180	112,569	132,448	89,741	95,533	50,951	85,601
NOTES							
<p>1. Removed budget for new water meters (revenue & expenditure)(\$10K). These are fully funded by property owners and difficult to predict.</p> <p>2. Increase in Admin OH allocation due to budget increase in 2023 (\$18K). Offset by reduction resulting from new policy (\$8K)</p>							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

401 - WESTSIDE SEWER SYSTEM: WASTEWATER TREATMENT PLANT							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
<u>OPERATING COSTS</u>							
Operations	3,445,974	2,564,441	2,958,827	3,063,026	3,331,292	3,362,634	3,178,412
TOTAL OPERATING COSTS	3,445,974	2,564,441	2,958,827	3,063,026	3,331,292	3,362,634	3,178,412
*Percentage Increase over prior year	2.1%	-25.6%	-14.1%	3.5%	8.8%	0.9%	-5.5%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	1,089,012	1,089,012	1,512,931	1,707,569	1,907,569	2,107,569	2,307,569
Transfer to Equipment Replacement Reserve	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfer to Operating Reserve	-	-	70,000	70,000	70,000	70,000	70,000
TOTAL TRANSFERS	1,289,012	1,289,012	1,782,931	1,977,569	2,177,569	2,377,569	2,577,569
TOTAL COSTS	4,734,986	3,853,453	4,741,758	5,040,595	5,508,861	5,740,203	5,755,981
*Percentage Increase over prior year	6.5%	-18.6%	0.1%	6.30%	9.29%	4.20%	0.27%
<u>FUNDING SOURCES (REVENUE)</u>							
Grants	(65,000)	(65,000)	-	-	-	-	-
Administration Overhead Recovery	767,667	767,667	883,976	910,496	937,811	965,944	994,925
Engineering Administration Overhead Recovery	143,410	143,410	189,529	195,215	201,071	207,103	213,317
Revenue - Other	(2,400)	-	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)
TOTAL REVENUE	843,677	846,077	1,071,105	1,103,311	1,136,482	1,170,648	1,205,842
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(300,000)	-	(35,000)	(80,000)	(250,000)	(250,000)	-
City of West Kelowna Contribution	(3,705,076)	(2,778,807)	(4,008,230)	(4,206,664)	(4,436,589)	(4,620,778)	(4,829,568)
*Dollar increase over prior year Requisition	(305,357)	620,912	(303,154)	(198,434)	(229,925)	(184,189)	(208,790)
*Percentage increase over prior year Requisition	8.98%	-18.26%	0.00%				
District of Peachland Contribution	(365,538)	(274,154)	(395,335)	(414,907)	(437,585)	(455,751)	(476,345)
*Dollar increase over prior year Requisition	(3,222)	88,163	(29,797)	(19,572)	(22,678)	(18,166)	(20,594)
*Percentage increase over prior year Requisition	0.89%	-24.33%					
Westbank First Nation Contribution	(1,208,049)	(906,037)	(1,374,298)	(1,442,335)	(1,521,169)	(1,584,322)	(1,655,910)
*Dollar increase over prior year Requisition	(155,141)	146,871	(166,249)	(68,037)	(78,834)	(63,153)	(71,588)
*Percentage increase over prior year Requisition	14.73%	-13.95%					
Total Partner Contribution	(5,278,663)	(3,958,997)	(5,777,863)	(6,063,906)	(6,395,343)	(6,660,851)	(6,961,823)
*Dollar increase over prior year Requisition	(463,720)	855,946	(499,200)	(286,043)	(331,437)	(265,508)	(300,972)
*Percentage increase over prior year Requisition	9.63%	-17.78%	9.46%	4.95%	5.47%	4.15%	4.52%
TOTAL FUNDING	(4,734,986)	(3,112,920)	(4,741,758)	(5,040,595)	(5,508,861)	(5,740,203)	(5,755,981)
Surplus/(Deficit)*	-	(740,533)	-	-	-	-	-
		0.00%					
		0.00%					

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

401 - WESTSIDE SEWER SYSTEM: WASTEWATER TREATMENT PLANT							
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual					
EXPENDITURES							
HVAC	280,000	5,773	-	-	-	-	-
Vehicles	76,165	53,192	111,000	275,688	45,113	87,720	-
Engineering & Design Costs	159,000	24,167	-	-	-	-	266,000
Headworks Pumps	119,500	110,108	33,000	-	-	-	-
Equipment/Improvements	147,125	8,474	86,125	26,125	26,125	26,125	26,125
Lab Equipment	90,500	43,702	176,010	26,530	27,061	27,602	28,154
Security System	-	-	10,000	-	-	-	-
Bioreactors	610,620	8,951	309,047	508,127	1,004,104	296,696	1,345,873
Odor Control	10,600	9,587	10,600	10,600	10,600	10,600	2,010,600
Blowers	600,000	328,645	150,000	-	-	-	-
Facility Renewal	51,125	20,288	28,215	-	-	-	-
	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,144,635	612,886	913,997	847,070	1,113,003	448,743	3,676,752
FUNDING SOURCES							
Grants	(112,000)	-	(80,075)	(258,554)	(261,069)	(73,987)	(646,669)
Sale of Assets	(2,500)	-	(20,000)	(50,000)	(5,000)	(20,000)	-
Transfer from Equipment Reserve	(295,765)	-	(137,010)	(277,218)	(92,174)	(120,322)	(53,154)
Transfer from Capital Facilities Reserve	(1,562,110)	-	(676,912)	(261,298)	(507,260)	(234,433)	(2,770,930)
Transfer from DCC Reserve	(172,260)	-	-	-	(247,500)	-	(206,000)
	-	-	-	-	-	-	-
TOTAL FUNDING	(2,144,635)	-	(913,997)	(847,070)	(1,113,003)	(448,743)	(3,676,752)
	-	612,886	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL					
EQUIPMENT RESERVE							
Beginning Balance	169,824	169,824	75,216	138,770	62,593	170,889	251,848
Uses	(295,765)	-	(137,010)	(277,218)	(92,174)	(120,322)	(53,154)
Funding	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Interest	1,157	10,868	564	1,041	469	1,282	1,889
Ending Balance	75,216	380,692	138,770	62,593	170,889	251,848	400,583
FACILITIES RESERVE							
Beginning Balance	2,839,378	2,839,378	2,377,966	3,231,820	4,702,330	6,137,906	8,057,076
Uses	(1,562,110)	-	(676,912)	(261,298)	(507,260)	(234,433)	(2,770,930)
Funding	1,089,012	1,089,012	1,512,931	1,707,569	1,907,569	2,107,569	2,307,569
Interest	11,686	181,703	17,835	24,239	35,267	46,034	60,428
Ending Balance	2,377,966	4,110,093	3,231,820	4,702,330	6,137,906	8,057,076	7,654,143
OPERATING RESERVE							
Beginning Balance	647,095	647,095	349,211	386,830	379,731	202,579	24,098
Uses	(300,000)	-	(35,000)	(80,000)	(250,000)	(250,000)	-
Funding	-	-	70,000	70,000	70,000	70,000	70,000
Interest	2,116	41,410	2,619	2,901	2,848	1,519	181
Ending Balance	349,211	688,505	386,830	379,731	202,579	24,098	94,279
DCC RESERVE							
Beginning Balance	7,679,841	7,679,841	8,302,489	9,114,758	9,933,119	10,510,117	11,338,944
Uses	(172,260)	-	-	-	(247,500)	-	(206,000)
Funding	750,000	750,000	750,000	750,000	750,000	750,001	750,001
Interest	44,908	57,599	62,269	68,361	74,498	78,826	85,042
Ending Balance	8,302,489	8,487,440	9,114,758	9,933,119	10,510,117	11,338,944	11,967,987
NOTES							
1. Reduction in costs to remove biosolids (\$123K) 2. Removal of one-time cost for building & equipment assessments in 2023 (\$120K) 3. Reduction in maintenance costs with new asset management program (\$132K) 4. Reduction in contracted services budget because anticipated costs not realized (\$131K) 5. Increase in transfers to reserves based on completed asset management report (\$494K) 6. Reduction in overhead costs per new policy (\$162K) 7. CAPITAL: Bioreactor equipment maintenance (\$309K), auto analyzer (\$150K)							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

470 - WESTSIDE SEWER SYSTEM: RDCO LIFT STATIONS/COLLECTOR SYSTEMS							
OPERATING							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	ACTUAL					
OPERATING COSTS							
Operations	348,451	260,859	321,131	329,116	395,341	326,690	333,167
TOTAL OPERATING COSTS	348,451	260,859	321,131	329,116	395,341	326,690	333,167
*Percentage Increase over prior year	2.2%	-25.1%	-7.8%	2.5%	20.1%	-17.4%	2.0%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	188,823	188,823	223,593	231,085	243,161	255,675	268,640
Transfer to Operating Reserve	-	-	29,262	29,135	29,003	28,865	28,722
TOTAL TRANSFERS	188,823	188,823	252,855	260,220	272,164	284,540	297,362
TOTAL COSTS	537,274	449,682	573,986	589,336	667,505	611,230	630,529
*Percentage Increase over prior year	3.9%	-16.3%	6.8%	2.67%	13.26%	-8.43%	3.16%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	77,530	77,530	67,126	69,139	71,213	73,349	75,550
Engineering Administration Overhead Recovery	14,484	14,484	19,165	19,740	20,332	20,942	21,570
TOTAL REVENUE	92,014	92,014	86,290	88,879	91,545	94,292	97,119
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(5,000)	(15,000)	(75,000)	-	-
City of West Kelowna Contribution	(468,694)	(351,521)	(488,469)	(494,387)	(509,918)	(525,924)	(542,418)
*Dollar increase over prior year Requisition	(34,639)	82,534	(19,775)	(5,918)	(15,531)	(16,006)	(16,494)
	7.98%	-19.01%					
Westbank First Nation Contribution	(160,594)	(120,446)	(166,807)	(168,828)	(174,132)	(179,598)	(185,230)
*Dollar increase over prior year Requisition	(26,514)	13,635	(6,213)	(2,021)	(5,304)	(5,466)	(5,632)
	19.77%	-10.17%					
Total Partner Contribution	(629,288)	(471,966)	(655,276)	(663,215)	(684,050)	(705,522)	(727,648)
*Dollar increase over prior year Requisition	(61,153)	96,169	(25,988)	(7,939)	(20,835)	(21,472)	(22,126)
*Percentage increase over prior year Requisition	10.76%	-16.93%	4.13%	1.21%	3.14%	3.14%	3.14%
TOTAL FUNDING	(537,274)	(379,952)	(573,986)	(589,336)	(667,505)	(611,230)	(630,529)
Surplus/(Deficit)*	-	(69,729)	-	-	-	-	-
		0.00%					
		0.00%					
CAPITAL							
	2023		2024 PLAN	2025 PLAN	2026 PLAN	2027 PLAN	2028 PLAN
	PLAN	Actual					
EXPENDITURES							
Headworks Pumps	35,530	-	27,571	28,122	28,684	29,258	29,843
Equipment/Improvements	83,812	-	16,028	16,249	211,474	11,703	11,937
Facility Renewal	-	-	14,000	-	-	-	-
Flow Meters	16,218	9,553	31,542	16,873	17,211	17,555	17,906
Lift Stations/Collector - RDCO	-	-	-	1,550,000	6,290,000	3,000,000	-
Land	500,000	-	-	-	-	-	-
Engineering and Design Costs	600,000	3,279	12,000	130,000	-	-	-
Computer	1,600	-	-	-	-	-	-
TOTAL EXPENDITURES	1,237,160	12,832	101,141	1,741,244	6,547,369	3,058,516	59,687
FUNDING SOURCES							
Transfer from Capital Facilities Reserve	(152,160)	-	(89,141)	(61,244)	(257,369)	(58,516)	(59,687)
Transfer from DCC Reserve	(1,085,000)	-	(12,000)	(1,680,000)	(6,290,000)	(3,000,000)	-
TOTAL FUNDING	(1,237,160)	-	(101,141)	(1,741,244)	(6,547,369)	(3,058,516)	(59,687)
		12,832					

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

470 - WESTSIDE SEWER SYSTEM: RDCO LIFT STATIONS/COLLECTOR SYSTEMS							
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	962,235	962,235	1,003,558	1,145,537	1,323,969	1,319,691	1,526,748
Uses	(152,160)	-	(89,141)	(61,244)	(257,369)	(58,516)	(59,687)
Funding	188,823	188,823	223,593	231,085	243,161	255,675	268,640
Interest	4,661	61,577	7,527	8,592	9,930	9,898	11,451
Ending Balance	1,003,558	1,212,635	1,145,537	1,323,969	1,319,691	1,526,748	1,747,152
OPERATING RESERVE							
Beginning Balance	129,577	129,577	130,171	155,410	170,710	125,994	155,804
Uses	-	-	(5,000)	(15,000)	(75,000)	-	-
Funding	-	-	29,262	29,135	29,003	28,865	28,722
Interest	594	8,282	976	1,166	1,280	945	1,169
Ending Balance	130,171	137,860	155,410	170,710	125,994	155,804	185,694
DCC RESERVE							
Beginning Balance	3,674,889	3,674,889	2,740,271	5,248,823	6,068,823	2,278,823	1,778,823
Uses	(1,085,000)	-	(12,000)	(1,680,000)	(6,290,000)	(3,000,000)	-
Funding	150,000	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Interest	382	27,562	20,552	-	-	-	-
Ending Balance	2,740,271	3,702,451	5,248,823	6,068,823	2,278,823	1,778,823	4,278,823
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

471 - WESTSIDE SEWER SYSTEM: WFN LIFT STATIONS/COLLECTOR SYSTEMS							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	146,026	130,133	137,968	150,059	137,193	139,372	156,550
TOTAL OPERATING COSTS	146,026	130,133	137,968	150,059	137,193	139,372	156,550
*Percentage Increase over prior year	11.8%	-10.9%	-5.5%	8.8%	-8.6%	1.6%	12.3%
TRANSFERS TO RESERVE							
Transfer to Operating Reserve	40,000	40,000	12,781	2,695	2,605	2,511	2,414
TOTAL TRANSFERS	40,000	40,000	12,781	2,695	2,605	2,511	2,414
TOTAL COSTS	186,026	170,133	150,749	152,754	139,798	141,883	158,964
*Percentage Increase over prior year	42.5%	-8.5%	-19.0%	1.33%	-8.48%	1.49%	12.04%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	29,708	29,708	28,785	29,649	30,538	31,454	32,398
Engineering Administration Overhead Recovery	5,550	5,550	8,031	8,272	8,520	8,776	9,039
TOTAL REVENUE	35,258	35,258	36,816	37,920	39,058	40,230	41,437
		0					
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(5,000)	-	-	-	-
PARTNER CONTRIBUTIONS	(221,284)	(165,963)	(182,565)	(190,674)	(178,856)	(182,113)	(200,400)
*Dollar increase over prior year Requisition	(75,741)	(20,420)	38,719	(8,109)	11,818	(3,257)	(18,287)
*Percentage increase over prior year Requisition	52.04%	14.03%	-17.50%	4.44%	-6.20%	1.82%	10.04%
TOTAL FUNDING	(186,026)	(130,705)	(150,749)	(152,754)	(139,798)	(141,883)	(158,964)
Surplus/(Deficit)*	-	(39,428)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	39,423	39,423	79,423	87,800	91,153	94,442	97,661
Uses	-	-	(5,000)	-	-	-	-
Funding	40,000	40,000	12,781	2,695	2,605	2,511	2,414
Interest	-	2,523	596	658	684	708	732
Ending Balance	79,423	81,946	87,800	91,153	94,442	97,661	100,808
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX H

472 - WESTSIDE SEWER SYSTEM: PEACHLAND LIFT STATIONS/COLLECTOR SYSTEMS							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING COSTS							
Operations	192,504	160,047	196,484	184,943	238,473	192,071	195,743
TOTAL OPERATING COSTS	192,504	160,047	196,484	184,943	238,473	192,071	195,743
*Percentage Increase over prior year	6.3%	-16.9%	2.1%	-5.9%	28.9%	-19.5%	1.9%
TRANSFERS TO RESERVE							
Transfer to Capital Facilities Reserve	15,000	15,000	15,000	16,912	22,602	23,184	23,858
Transfer to Operating Reserve	17,000	17,000	17,000	17,000	17,000	17,000	17,000
TOTAL TRANSFERS	32,000	32,000	32,000	33,912	39,602	40,184	40,858
TOTAL COSTS	224,504	192,047	228,484	218,855	278,075	232,255	236,601
*Percentage Increase over prior year	9.4%	-14.5%	1.8%	-4.21%	27.06%	-16.48%	1.87%
FUNDING SOURCES (REVENUE)							
Administration Overhead Recovery	41,214	41,214	36,949	38,057	39,199	40,375	41,586
Engineering Administration Overhead Recovery	7,699	7,699	10,588	10,906	11,233	11,570	11,917
TOTAL REVENUE	48,913	48,913	47,537	48,963	50,432	51,945	53,503
		0					
TRANSFERS FROM RESERVE							
From Operating Reserve	-	-	(10,000)	-	(51,000)	-	-
PARTNER CONTRIBUTIONS	(273,417)	(205,063)	(266,021)	(267,818)	(277,507)	(284,200)	(290,104)
*Dollar increase over prior year Requisition	(54,461)	13,893	7,396	(1,798)	(9,688)	(6,694)	(5,904)
*Percentage increase over prior year Requisition	24.87%	-6.35%	-2.71%	0.68%	3.62%	2.41%	2.08%
TOTAL FUNDING	(224,504)	(156,150)	(228,484)	(218,855)	(278,075)	(232,255)	(236,601)
Surplus/(Deficit)*	-	(35,897)	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	233,172	233,172	248,172	263,172	280,084	302,686	325,870
Funding	15,000	15,000	15,000	16,912	22,602	23,184	23,858
Interest	-	14,922	-	-	-	-	-
Ending Balance	248,172	263,094	263,172	280,084	302,686	325,870	349,728
OPERATING RESERVE							
Beginning Balance	61,064	61,064	78,064	85,649	103,292	70,066	87,592
Uses	-	-	(10,000)	-	(51,000)	-	-
Funding	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Interest	-	3,908	585	642	775	525	657
Ending Balance	78,064	81,972	85,649	103,292	70,066	87,592	105,249
NOTES							

**2024-2028 FINANCIAL PLAN
SERVICE SUMMARY**

499 - Ellison Sewer System							
OPERATING							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	135,457	110,504	143,590	146,248	149,130	152,069	155,067
TOTAL OPERATING COSTS	135,457	110,504	143,590	146,248	149,130	152,069	155,067
*Percentage Increase over prior year	22.7%	-18.4%	6.0%	1.9%	2.0%	2.0%	2.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	31,500	31,500	29,415	29,360	29,304	29,247	29,189
Transfer to Operating Reserve	5,599	5,599	14,405	15,312	16,060	16,816	17,579
TOTAL TRANSFERS	37,099	37,099	43,820	44,672	45,364	46,063	46,768
TOTAL COSTS	172,556	147,604	187,410	190,921	194,494	198,132	201,835
*Percentage Increase over prior year	22.0%	-14.5%	8.6%	1.9%	1.9%	1.9%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(194,000)	(206,309)	(211,174)	(215,397)	(219,705)	(224,100)	(228,582)
Administration Overhead Recovery	16,750	16,750	16,314	16,803	17,308	17,827	18,362
Engineering Administration Overhead Recovery	4,694	4,694	7,450	7,674	7,904	8,141	8,385
TOTAL REVENUE	(172,556)	(184,865)	(187,410)	(190,921)	(194,494)	(198,132)	(201,835)
TOTAL FUNDING	(172,556)	(184,865)	(187,410)	(190,921)	(194,494)	(198,132)	(201,835)
Surplus/(Deficit)*	-	37,262	-	-	-	-	-
CAPITAL							
	2023		2024	2025	2026	2027	2028
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
EQUIPMENT & IMPROVEMENTS	19,690	-	9,884	10,081	10,283	10,489	10,699
TOTAL EXPENDITURES	19,690	-	9,884	10,081	10,283	10,489	10,699
<u>FUNDING SOURCES</u>							
Transfer From Equipment Replacement Fund	(19,690)	-	(9,884)	(10,081)	(10,283)	(10,489)	(10,699)
TOTAL FUNDING	(19,690)	-	(9,884)	(10,081)	(10,283)	(10,489)	(10,699)
SURPLUS / DEFICIT	-	-	-	-	-	-	-
RESERVES							
	2023		2024	2025	2026	2027	2028
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	301,526	301,526	315,480	337,377	359,187	380,902	402,517
Uses (transfer from)	(19,690)	-	(9,884)	(10,081)	(10,283)	(10,489)	(10,699)
Funding (transfer to)	31,500	31,500	29,415	29,360	29,304	29,247	29,189
Interest	2,144	19,298	2,366	2,530	2,694	2,857	3,019
Ending Balance	315,480	352,324	337,377	359,187	380,902	402,517	424,026
OPERATING RESERVE							
Beginning Balance	14,555	14,555	14,577	14,686	14,796	14,907	15,019
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	5,599	-	-	-	-	-
Interest	22	931	109	110	111	112	113
Ending Balance	14,577	21,086	14,686	14,796	14,907	15,019	15,132
NOTES							