

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1445

A bylaw to amend the Regional District of Central Okanagan 2019-2023 Financial Plan

WHEREAS the Regional District of Central Okanagan adopted the “Regional District of Central Okanagan 2019-2023 Financial Plan Bylaw 1445, 2018” on March 25th, 2019:

AND WHEREAS the Board may amend the Financial Plan at any time by bylaw:

NOW THEREFORE the Regional Board of the Regional District of Central Okanagan in open meeting assembled enacts as follows;

1. Replace pages 1 to 8 to reflect revised totals as a result of budget changes.
2. Page 21 “401--Westside Sewer System: Wastewater Treatment Plant” is deleted in its entirety and replaced with the attached page 21 “401--Westside Sewer System: Wastewater Treatment Plant Amended July 2019” to reflect changes in the 2019 Sewer Capital Fund Budget.
3. Page 27 – “092—SWM: Westside Waste Disposal & Recycling Centre” is deleted in its entirety and replaced with the attached page 27 “092—SWM: Westside Waste Disposal & Recycling Centre Amended July 2019” to reflect changes in the 2019 General Revenue Fund Operating Budget.
4. Page 34 – “021--Ellison Fire Department” is deleted in its entirety and replaced with the attached page 34 “021—Ellison Fire Department Amended July 2019” to reflect changes in the 2019 General Capital Fund Budget.
5. Page 36 – “023--North Westside Rd Fire Rescue Department” is deleted in its entirety and replaced with the attached page 36 “023—North Westside Rd Fire Rescue Department Amended July 2019” to reflect changes in the 2019 General Capital Fund Budget.
6. Page 37 – “024—Wilson’s Landing Fire Rescue Department” is deleted in its entirety and replaced with the attached page 37 “024—Wilson’s Landing Fire Rescue Department Amended July 2019” to reflect changes in the 2019 General Capital Fund Budget.
7. Page 40 – “030—Regional Rescue” is deleted in its entirety and replaced with the attached page 40 “030—Regional Rescue Amended July 2019” to reflect changes in the 2019 General Revenue and Capital Fund Budgets.
8. Page 46 – “110—Regional Planning” is deleted in its entirety and replaced with the attached page 46 “110—Regional Planning Amended July 2019” to reflect changes in the 2019 General Revenue Fund Budget.
9. Page 52 – “042—Crime Prevention & Alarm Control” is deleted in its entirety and replaced with the attached page 52 “042—Crime Prevention & Alarm Control Amended July 2019” to reflect changes in the 2019 General Revenue Fund Budget.
10. Page 57 – “142—Regional Parks” is deleted in its entirety and replaced with the attached page 57 “142—Regional Parks Amended July 2019” to reflect changes in the 2019 General Revenue Fund Budget.

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|-------------------------|------------------|--------|------|------|
| READ A FIRST TIME THIS | 29 th | DAY OF | July | 2019 |
| READ A SECOND TIME THIS | 29 th | DAY OF | July | 2019 |
| READ A THIRD TIME THIS | 29 th | DAY OF | July | 2019 |
| ADOPTED THIS | 29 th | DAY OF | July | 2019 |

DIRECTOR OF CORPORATE SERVICES

Dated at Kelowna this
19th day of July 2019

DIRECTOR OF CORPORATE SERVICES

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
GENERAL REVENUE FUND:					
Revenues	\$ (52,332,237)	(47,731,176)	(46,557,109)	(47,058,872)	(47,196,686)
Expenditures	\$ 52,332,237	47,731,176	46,557,109	47,058,872	47,196,686
(Surplus)/Deficit	\$ 0	0	0	0	0
GENERAL CAPITAL FUND:					
Revenues	\$ (7,473,728)	(3,783,432)	(2,047,364)	(2,647,654)	(2,996,352)
Expenditures	\$ 7,473,728	3,783,432	2,047,364	2,647,654	2,996,352
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER REVENUE FUND					
Revenues	\$ (1,683,851)	(1,638,668)	(1,964,476)	(1,977,109)	(1,990,605)
Expenditures	\$ 1,683,851	1,638,668	1,964,476	1,977,109	1,990,605
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER CAPITAL FUND					
Revenues	\$ (1,413,748)	(7,303,690)	(93,540)	(93,540)	(95,660)
Expenditures	\$ 1,413,748	7,303,690	93,540	93,540	95,660
(Surplus)/Deficit	\$ 0	0	0	0	0
SEWER REVENUE FUND					
Revenues	\$ (4,846,364)	(4,921,395)	(5,002,538)	(5,085,402)	(5,170,090)
Expenditures	\$ 4,846,364	4,921,396	5,002,538	5,085,402	5,170,090
(Surplus)/Deficit	\$ 0	0	0	0	0
SEWER CAPITAL FUND					
Revenues	\$ (755,823)	(380,225)	(327,010)	(330,100)	(327,010)
Expenditures	\$ 755,823	380,225	327,010	330,100	327,010
(Surplus)/Deficit	\$ 0	0	0	0	0

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE SUMMARY					
Conditional Transfers - Provincial					
Electoral Area CO West Requisitions	\$ (1,984,745)	(2,096,670)	(2,146,547)	(2,200,493)	(2,249,156)
Electoral Area CO East Requisitions	(1,920,899)	(2,024,696)	(2,102,555)	(2,179,392)	(2,248,231)
Parcel Taxes	(228,723)	(228,723)	(228,723)	(228,723)	(228,723)
Conditional Transfers - Kelowna					
Requisition	(12,128,186)	(12,849,073)	(13,191,408)	(13,544,192)	(13,787,375)
Parcel Taxes	(307,122)	(307,122)	(307,122)	(307,122)	(307,122)
MFA Debt	(14,980,146)	(11,547,304)	(10,341,393)	(10,317,177)	(10,100,911)
Conditional Transfers - Peachland					
Requisition	(522,306)	(554,694)	(569,439)	(584,870)	(595,489)
Parcel Taxes	(794)	(794)	(794)	(794)	(794)
MFA Debt	(348,164)	(348,164)	(348,164)	(348,164)	(286,024)
Conditional Transfers - Lake Country					
Requisition	(1,305,509)	(1,386,571)	(1,424,721)	(1,463,364)	(1,490,000)
Parcel Taxes	(97,424)	(97,424)	(97,424)	(97,424)	(97,424)
MFA Debt	(1,437,158)	(1,365,483)	(1,140,703)	(1,021,346)	(970,982)
Conditional Transfers - West Kelowna					
Requisition	(2,917,776)	(3,096,682)	(3,176,823)	(3,262,059)	(3,320,409)
Parcel Taxes	(13,259)	(13,259)	(13,259)	(13,259)	(13,259)
MFA Debt	(1,781,677)	(1,687,749)	(1,586,725)	(1,454,873)	(1,358,156)
Other Revenues	(9,860,314)	(10,126,768)	(9,881,308)	(10,035,620)	(10,142,631)
Prior Year Surplus	(2,498,035)	0	0	0	0
TOTAL REVENUES	(52,332,237)	(47,731,176)	(46,557,109)	(47,058,872)	(47,196,686)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
EXPENDITURE SUMMARY					
General Government Services					
001 -- Regional District Board	\$ 691,578	691,654	704,787	718,182	731,846
002 -- Administration	1,585,360	1,615,784	1,683,326	1,713,993	1,745,273
003 -- Finance	1,387,822	1,282,041	1,307,022	1,332,502	1,358,492
004 -- Engineering	417,512	295,221	300,965	306,824	312,801
005 -- Human Resources	343,435	325,916	332,434	339,082	345,864
006 -- Information Systems	1,009,801	1,026,857	1,044,254	1,063,959	1,080,099
007 -- Electoral Areas Only	44,822	35,429	35,998	82,000	55,158
008 -- Westside Regional Office	23,954	22,393	22,841	23,298	23,764
009 -- Electoral Area Ellison / Joe Rich	24,558	26,579	27,111	27,653	28,206
011 -- Regional Grants In Aid	27,171	0	0	0	0
012 -- Elect. Area Westside Grants in Aid	7,000	6,000	6,000	6,000	6,000
013 -- Elect. Area Ellison / Joe Rich Grants in Aid	4,000	3,000	3,000	3,000	3,000
Total General Government	5,567,013	5,330,873	5,467,738	5,616,494	5,690,503
Protective Services					
017 -- Upper Ellison Fire Protection Boundary Ext	\$ 9,917	9,917	0	0	0
019 -- Electoral Area Fire Prevention	64,238	68,483	69,752	71,047	72,368
020 -- Lakeshore Road Fire Protection	22,847	23,304	23,770	24,245	24,730
021 -- Ellison Fire Department	505,485	509,415	522,503	535,753	549,168
022 -- Joe Rich Fire Department	432,307	443,953	455,732	467,647	479,700
023 -- North Westside Road Fire / Rescue	525,015	539,355	553,862	568,540	583,390
024 -- Wilson's Landing Fire Department	250,349	260,956	271,649	282,430	293,301
027 -- Ridgeview Fire	12,121	12,048	12,048	12,048	12,048
028 -- June Springs Fire Protection	14,764	14,473	14,762	15,057	15,359
029 -- Brent Road Fire Protection	28,766	28,048	28,549	29,060	29,581
030 -- Regional Rescue Service	2,377,706	2,353,920	2,400,999	2,445,958	2,491,818
031 -- 911 Emergency Telephone Service	1,172,392	1,372,956	1,273,541	1,324,148	1,388,959
034 -- Shelter Cove (Wilson's) Fire Ext.	0	0	0	0	0
040 -- Crime Stoppers	269,778	275,174	280,677	286,291	292,016

Protective Services Cont'd.

041 -- Victims / Witness Assistance		447,659	456,512	465,542	475,753	485,148
042 -- Regional Crime Prevention		391,031	370,083	377,322	384,707	392,239
043 -- Business Licenses		37,521	34,515	34,850	35,188	35,530
044 -- Building Inspection		348,719	352,633	359,686	364,799	372,095
046 -- Dog Control		1,410,616	1,376,408	1,400,696	1,425,470	1,465,739
047 -- Mosquito Control		193,484	197,354	201,301	205,327	209,433
118 -- Starling Control		20,183	20,183	20,183	20,183	20,183
049 -- Prohibited Animal Control		1,093	1,115	1,137	1,160	1,183
Total Protective Services		8,535,991	8,720,804	8,768,563	8,974,812	9,213,990

Transportation Services

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

Environmental Health Services

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

Environmental Development Services

110 -- Regional Planning	\$	873,282	364,828	369,974	375,224	380,578
111 -- Electoral Area Planning		436,081	459,603	417,795	426,151	434,674
115 -- Noxious Insect Control		19,652	18,005	18,365	19,232	19,607
116 -- Weed Control		140,834	135,866	138,493	141,173	144,406
117 -- Sterile Insect Release Program		1,476,527	1,476,527	1,476,527	1,476,527	1,476,527
120 -- Economic Development Commission		938,191	934,025	950,175	966,649	983,452
Total Environmental Development		3,884,567	3,388,853	3,371,329	3,404,955	3,439,244

Recreational and Cultural Services

121 -- Ellison Community Heritage Hall	\$	141,191	141,418	143,201	147,043	146,945
123 -- Joe Rich Community Hall		49,715	49,318	51,005	54,332	54,471
124 -- Westside Municipal Recreation		31,208	31,832	32,469	33,118	33,781
125 -- Johnson Bentley Aquatic Centre		12,371	12,618	12,871	13,128	13,391
126 -- Killiney Community Hall		23,240	23,282	23,316	23,359	23,403
131 -- Winfield Recreation Centre		55,000	55,000	55,000	55,000	55,000
142 -- Regional Parks		7,947,267	8,121,472	8,175,676	8,423,581	8,503,780
143 -- Westside Community Parks		210,018	217,485	222,641	225,874	228,641
144 -- Eastside Community Parks		113,483	106,633	110,474	114,357	118,283
171 -- Okanagan Regional Library		312,460	318,709	325,083	331,585	338,217
188 -- OK Regional Library Borrowing - Admin Bldg		281,618	281,618	281,618	281,618	281,618
Total Recreational and Cultural		9,177,571	9,359,386	9,433,354	9,702,995	9,797,529

Municipal Finance Authority Debt

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

TOTAL EXPENDITURES		52,332,237	47,731,176	46,557,109	47,058,872	47,196,686
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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2019 BUDGET AND FINANCIAL PLAN 2019 - 2023
GENERAL CAPITAL FUND

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Transfer from Equipment Reserves	\$ (1,058,342)	(375,425)	(303,867)	(648,786)	(212,321)
Tsfr from CWF Cap Fac Reserve	(516,477)	(115,150)	(107,650)	(215,150)	(125,150)
Transfer from Cap. Facility Reserve Fund	(2,952,647)	(2,921,579)	(1,551,846)	(1,704,718)	(2,581,881)
Grant / Fundraising / Donation	(166,784)	(182,925)	(4,000)	(4,000)	(4,000)
Internal Transfer / Sale of Asset	(2,000)	(50,000)	(15,000)	(10,000)	(8,000)
Regionally Significant Projects Gas Tax Fund	0	0	0	0	0
Disaster Funding Assistance / Insurance	(1,435,059)	0	0	0	0
Transfer from Park Land Reserve	(1,255,378)	0	0	0	0
Capital Financing	0	(73,353)	0	0	0
Transfer from General Revenue Fund	(87,041)	(65,000)	(65,000)	(65,000)	(65,000)
TOTAL REVENUE	<u>(7,473,728)</u>	<u>(3,783,432)</u>	<u>(2,047,363)</u>	<u>(2,647,654)</u>	<u>(2,996,352)</u>
EXPENDITURES					
001 -- Board	\$ 5,500	29,500	51,500	0	0
002 -- Administration	313,330	413,145	231,000	25,750	25,750
003 -- Finance	82,810	37,510	17,510	17,510	17,510
004 -- Engineering	5,150	5,150	5,150	49,260	5,150
006 -- Information Systems	104,586	103,626	71,626	275,626	104,586
007 -- Electoral Areas Only	0	0	0	82,400	0
021 -- Ellison Fire Department	98,662	34,916	50,737	335,547	31,666
022 -- Joe Rich Vol. Fire Dept & Hall	87,330	593,353	47,600	41,129	41,816
023 -- North Westside Vol Fire/ Rescue Dept	341,745	37,827	53,605	54,169	54,745
024 -- Wilson's Landing Fire	70,104	30,776	41,438	31,812	37,241
030 -- Regional Rescue Service	485,290	144,300	75,100	216,000	97,000
031 -- 911	19,190	19,190	19,190	19,190	19,190
040 -- CrimeStoppers	0	0	0	0	0
042 -- Crime Prevention	0	0	0	0	0
044 -- Building Inspection	0	0	0	0	0
046 -- Dog Control	56,963	40,513	51,090	100,665	5,150
091 -- Effluent/Water Disposal	30,000	0	0	0	0
092 -- Westside Waste Disposal & Recycling	0	5,150	5,150	5,150	5,150
095 -- Solid Waste Collection (EA's)	12,601	12,601	12,601	12,601	12,601
110 -- Regional Planning	0	0	0	0	0
111 -- Electoral Area Planning	0	0	0	0	0
116 -- Noxious Weed Control Enforcement	0	0	0	0	0
120 -- Economic Development Commission	15,225	5,075	5,075	5,075	5,075
121 -- Ellison Heritage School Community Ctr	213,010	55,825	5,075	50,750	50,750
123 -- Joe Rich Community Hall	84,049	15,225	2,538	20,300	0
142 -- Regional Parks	4,611,540	2,158,775	1,142,675	1,162,620	2,411,172
143 -- Westside Community Parks	688,893	15,225	20,300	20,300	20,300
144 -- Eastside Community Parks	30,450	25,750	77,250	121,800	51,500
199 -- Vehicle Operations	117,300	0	61,153	0	0
TOTAL EXPENDITURES	<u>7,473,728</u>	<u>3,783,432</u>	<u>2,047,363</u>	<u>2,647,654</u>	<u>2,996,352</u>

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

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

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

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

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

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

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Internal Transfer or Sale of Asset	(95,000)	(2,000)	0	0	0
From Equipment Reserves	(39,363)	(58,725)	(10,600)	(10,600)	(10,600)
From Capital Facility Reserves	(621,460)	(319,500)	(316,410)	(319,500)	(316,410)
Transfer from DCC Reserve Fund	0	0	0	0	0
TOTAL REVENUE	<u>(755,823)</u>	<u>(380,225)</u>	<u>(327,010)</u>	<u>(330,100)</u>	<u>(327,010)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 690,223	351,085	300,960	300,960	300,960
470 -- Westside Sewer System: RDCO	55,000	18,540	15,450	18,540	15,450
499 -- Ellison Sewer System	10,600	10,600	10,600	10,600	10,600
TOTAL EXPENDITURES	<u>755,823</u>	<u>380,225</u>	<u>327,010</u>	<u>330,100</u>	<u>327,010</u>

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

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

Department: Engineering Services (Sewer Systems)

Amended July 2019

Sewer Revenue Fund Budgets

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

Sewer Capital Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue									
Sale of Assets	(86,000)	j	(2,000)		0		0		0
From Equipment Reserves	(28,763)	j	(48,125)		0		0		0
From Capital Facility Reserves	(575,460)	l	(300,960)		(300,960)		(300,960)		(300,960)
From DCC Reserve Fund	0	g,l	0		0		0		0
Total Revenue	(690,223)		(351,085)		(300,960)		(300,960)		(300,960)
Expenses									
HVAC	135,960		0		0		0		0
Outfall Piping	0	g,k	0		0		0		0
Vehicles	105,263		50,125		0		0		0
Engineering & Design Costs	130,500	k	0		0		0		0
TWAS	0		?	k	0		0		0
Headworks Pumps	270,000	k	257,500		257,500		257,500		257,500
Lab Equipment	6,500		0		0		0		0
Security System	10,000		0		0		0		0
Bioreactors	32,000		32,860		32,860		32,860		32,860
Odor Control	0		10,600		10,600		10,600		10,600
Total Expenses	690,223		351,085		300,960		300,960		300,960
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(304,297)	k	(313,734)		(371,871)		(430,590)		(489,896)
Capital Facility Reserve Bal. at Y/E	(780,701)	f,l	(1,216,083)		(1,655,820)		(2,099,953)		(2,548,528)
DCC Reserve Fund	(2,553,907)	h,l	(3,179,446)	h	(3,811,241)	h	(4,449,353)	h	(5,093,846)
Operating Reserve Bal. at Y/E	(96,263)		(97,226)		(98,198)		(99,180)		(100,172)

Notes

- a. Updated flow splits in 2019. Using 5 year average. Slight shift in splits from West Kelowna & Peachland to WFN.
- b. Engineering Overhead Rate decrease from 3.4% to 3.2%.
- c. Utilize \$100k of operating reserve to mitigate impact of \$91k reduction in surplus carryforward.
- d. Increases: Biosolids Removal \$66k, Software & Licenses \$40k, Biosolids Mgmt \$34k, Centrifuge Mtce \$25k, Water Rates \$8k, & Misc. small amounts.
Decreases: Vehicle Operations \$15k, Electrical Repairs & Mtce \$11.2k, Odor Control Chemicals \$10k, & Misc. small amounts.
- e. As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- f. The approved Capital / Reserve Contribution Level has been at 35% of the estimated annual capital cost replacement level. In 2018 that amount was \$682,921 based on a 2010 report. That report has been updated, and shows that based on the revised numbers, contributions were actually at a 37% level. This budget reflects a slight increase to 40%, or \$731,545, a difference of \$48,584. See Schedule B for the calculation of reserve transfers.
- g. Outfall project funded by DCC's.
- h. Assumes \$600k in DCC's are collected.
- i. Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.
- j. Amendment, July: Biosolids trailers sold \$83k. Reduce transfer from equipment reserves to fund vehicle purchase.
- k. Amendment, July: Shift \$50k from Pumps Headworks (for concrete work) and \$20k for Outfall Project to Engineering and Design for TWAS project. TWAS Project is currently estimated at \$1.2 to 1.33m, but is not yet in budget until project is firmed up and costs are known.
- l. Amendment, July: \$20k Outfall project was funded by DCC's. TWAS eng & design funded by capital facility reserves. Shift funding.

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

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

a

Department: Engineering Services (Solid Waste Management)

Amended July 2019

General Revenue Fund Budgets

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

Parcel Tax	(111,172)	(117,692)	(120,675)	(123,732)	(126,863)
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General Capital Fund Budgets

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

Notes

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Increases: Hauling Charges \$70k, Drywall Recycling \$55k, Garbage Tipping fees \$23k, Payroll \$20.1k, Vehicle Operations \$11k, Yard Waste Tipping fees \$9k, Collection fees \$8k, Contract Services \$3k, Site Mtce \$2.5k, Insurance \$1.2k, Advertising \$1k, Sewer fees \$0.6k. Decreases: Equip Repairs & Mtce \$10k, Safety Supplies \$2.5k, Ozone Emission Control \$1k.
- Utilize Operating Reserve for addition stockpiled drywall costs.
- FTE .10 removed
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding \$22k for transfer to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre.
- Amended, July: Drywall recycling project reduced by \$25k. Reallocation to security for Westside Transfer Station recommended due to vandalism & theft.

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

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

Amended July 2019

General Revenue Fund Budgets

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

Tax Levy:

Tax Requisition	(470,600)	(485,933)	(515,497)	(544,507)	(581,693)
Residential Tax Rate	0.7213	0.7375	0.7746	0.8101	0.8568

(per \$1000 of assessment)

Maximum Tax Rate 1.9500

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Trsfr From Cap Fac Reserve	(98,662) f	(34,916)	(50,737)	(335,547)	(31,666)
Total Revenue	(98,662)	(34,916)	(50,737)	(335,547)	(31,666)
Expenses					
Turn Out Gear	19,563 f	10,308	10,514	10,725	10,939
Radios & Pagers	4,010	4,341	4,427	4,516	4,606
Equipment	8,681	8,681	8,855	9,032	9,212
Hall Improvements	0	5,075	20,300	0	0
SCBA	66,408 d	6,511	6,641	6,774	6,909
New Truck Bay	0	0	0	304,500	0
Total Expenses	98,662	34,916	50,737	335,547	31,666
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	(15,389)	(15,543)	(15,699)	(15,856)	(16,014)
Cap. Fac. Reserve Balance at Y/E	(515,550) c	(590,790) c	(655,960) c	(441,973) c	(534,727) c
Operating Reserve Balance at Y/E	(139,368) a	(80,761) a	(36,569)	(6,935)	(0)

Notes

- a. Payment from City of Kelowna re: Country Rhodes. Once City of Kelowna staffs the Glenmore hall, estimated to be in 2020, they will take over fire protection and this revenue will disappear. Continuing to transfer a portion of 2018 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.
- b. Increases: FF & Support staff Payroll \$19.8k, Safety Supplies \$3.5k, Equipment \$3k, Travel \$2k, Vehicle Operations \$2k, Snow Removal \$1k, Bldg Repairs & Mtce \$1k, and misc. \$1.2k. Decreases: Equip Repairs & Mtce \$3.5k, Telephone \$2k.
- c. Upcoming Capital \$1.55 million: \$304.5k Truck Bay in 2022, \$400k Truck Replacement in 2024, \$100k truck in 2028, \$250k in 2030 and \$500k in 2031. Capital reserves to be rebuilt in anticipation of these replacements. Current long term plan will allow cash payment for replacements.
- d. SCBA System
- e. Fire Services Manager now full time (portion charged here and the rest to Fire Depts), and adding support staff.
- f. Amendment, July: Budgeted Turnout gear not purchased in 2018, carryforward and to 2019 amount.

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

Program: 023 -- North Westside Rd Fire Rescue Department

Department: Engineering Services (Fire Services)

Amended July 2019

General Revenue Fund Budgets

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

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(561,816)	(577,765)	(593,824)	(609,300)	(624,966)
0.7666	0.7806	0.7943	0.8069	0.8195
1.3500				

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<u>Revenue</u>					
Disaster Financial Assistance/Ins	(11,000)	0	0	0	0
Proceeds of Sale/Disposition	(2,000)	0	0	0	0
Transfer from Cap Fac Reserve	(154,260)	(37,827)	(53,605)	(54,169)	(54,745)
Transfer From Equip. Reserves	(174,485)	0	0	0	0
Total Revenue	(341,745)	(37,827)	(53,605)	(54,169)	(54,745)
<u>Expenses</u>					
Trucks	190,000	0	0	0	0
SCBA	5,000	5,587	5,698	5,812	5,928
Equipment	46,000	8,939	9,118	9,300	9,486
Pagers & Radios	5,500	4,470	4,559	4,650	4,743
Stn 102 Improvements	40,000	0	0	0	0
Stn 102 - Paving	25,220	0	0	0	0
Turn Out Gear	18,025	8,681	8,855	9,032	9,213
Boathouse	12,000	0	0	0	0
Fire Hall Renovations	0	10,150	25,375	25,375	25,375
Total Expenses	341,745	37,827	53,605	54,169	54,745
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	0	0	0	0	0
Capital Facility Reserve Bal. at Y/E	(367,551)	(447,400)	(518,269)	(595,282)	(678,490)

Notes

- Increases: FF & Support Staff Payroll \$19.3k, Uniforms \$2k, Safety Supplies \$2k, Snow Removal \$2k, Vehicle Operations \$2k, Travel \$1.5k, Equipment \$1k, and misc. \$2k.
- It is highly recommended that reserve transfers stay at planned levels and continue to increase. In addition to regular capital needs, after 2020, the following truck replacements totalling \$1.627million are coming up: 2025 (\$250k), 2029 (\$501K), 2031 (\$75k), 2032 (\$501k), 2033 (\$300k).
- Insurance payment for Hall for paving.
- Bush/Rescue Truck 102.
- Various Equipment \$34k, \$12k for industrial washer & dryer.
- Backup Generator, concrete pad, propane tank.
- Fire Services Manager now full time (portion charged here and the rest to Fire Depts), and adding support staff.
- Amendment, July: Correction to show total project. Original budget showed costs net of insurance proceeds.
- Amendment, July: Carryforward unused 2018 amount for turnout gear in addition to 2019 budgeted amount.

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

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

Amended July 2019

General Revenue Fund Budgets

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

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(269,174)	(280,791)	(292,285)	(303,479)	(314,771)
0.7805	0.8061	0.8308	0.8541	0.8771

2.8500

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip. Reserves	(38,430)	(25,701)	(26,213)	(19,100)	0
Transfer from Cap. Fac. Reserve	(31,674) g	(5,075)	(15,225)	(12,712)	(37,241)
Total Revenue	(70,104)	(30,776)	(41,438)	(31,812)	(37,241)
Expenses					
Pagers and Radios	4,500	4,470	4,559	4,650	4,743
Computer/Network Equipment	700	0	0	0	0
SCBA	5,000	5,587	5,698	5,812	5,928
Equipment	16,200	8,940	9,118	9,300	9,456
Hall Improvements	19,644	5,075	15,225	5,075	10,000
Turnout Gear	24,060 g	6,704	6,838	6,975	7,114
Total Expenses	70,104	30,776	41,438	31,812	37,241
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(70,378)	(45,124)	(19,100)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(132,782) bcde	(170,335) e	(204,413) e	(247,645) e	(273,081) e

Notes

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

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

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

Amended July 2019

General Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Services - WFN	(78,872)		(84,293)		(87,769)		(89,456)		(91,176)
Tax Requisition - Kelowna	(1,519,859)	g	(1,623,868)		(1,690,840)		(1,723,327)		(1,756,460)
Tax Requisition - Peachland	(66,508)		(71,060)		(73,991)		(75,412)		(76,862)
Tax Requisition - Lake Country	(165,980)		(177,339)		(184,653)		(188,200)		(191,819)
Tax Requisition - West Kelowna	(371,543)		(396,969)		(413,341)		(421,282)		(429,383)
Tax Req - EA Cent Ok. West	(47,410)		(50,655)		(52,744)		(53,757)		(54,791)
Tax Req - EA Cent Ok East	(43,230)		(46,188)		(48,093)		(49,017)		(49,960)
Previous Year's Surplus/Deficit	(189,860)	a,b	0		0		0		0
Administration OH	204,398		201,452		205,432		209,492		213,633
Transfer from Operating Reserve	(40,000)	b	(50,000)	j	0		0		0
WCB, PEP, JEPP Grant & Other	(58,842)	k	(55,000)		(55,000)		(55,000)		(55,000)
Total Revenue	(2,377,706)		(2,353,920)		(2,400,999)		(2,445,958)		(2,491,817)
Expenses:									
Operations Radio & Dispatch	1,390,452	b,c	1,382,561	h	1,410,212		1,438,417		1,467,185
Operations Core Rescue	651,305	b,d	643,931	h	656,810		669,946		683,345
Operations Emergency Operations	188,949	b,e,k	177,428	h	180,977		184,596		188,288
Search & Rescue	27,000		27,000		27,000		27,000		27,000
Transfer to Equip Reserves	120,000	f	123,000		126,000		126,000		126,000
Total Expenses	2,377,706		2,353,920		2,400,999		2,445,958		2,491,818
(Surplus) / Deficit	0		0		(0)		0		0
FTE's	0.3178	k	0.3178		0.3178		0.3178		0.3178

Tax Levy:

Tax Requisition	(2,214,530)	(2,366,079)	(2,463,662)	(2,510,995)	(2,559,275)
Residential Tax Rate (per \$1000 of assessment)	0.0385	0.0407	0.0420	0.0423	0.0427

General Capital Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue									
Grants	(21,042)	k	0		0		0		0
Transfer From Equip Reserves	(464,248)		(144,300)		(75,100)		(216,000)		(97,000)
Transfer From Revenue Fund	0		0		0		0		0
Total Revenue	(485,290)		(144,300)		(75,100)		(216,000)		(97,000)
Expenses									
Equipment	213,860		144,300		75,100		16,000		97,000
Marine Rescue Replacement	0		0		0		200,000	i	0
EOC Equipment	9,210		0		0		0		0
Vehicles	262,220	k	0		0		0		0
Total Expenses	485,290		144,300		75,100		216,000		97,000
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Balance at Y/E	(160,038)	f	(138,896)	f	(190,434)	f	(100,178)	f	(129,210)
Operating Reserve Balance at Y/E	(113,212)	b	(63,844)	j	(64,482)		(65,127)		(65,779)

Notes

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

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

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

Amended July 2019

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(267,956)	(284,313)	(288,324)	(292,414)	(296,586)
Tax Requisition - Peachland	(11,726)	(12,441)	(12,617)	(12,796)	(12,979)
Tax Requisition - Lake Country	(29,263)	(31,049)	(31,487)	(31,934)	(32,390)
Tax Requisition - West Kelowna	(65,504)	(69,503)	(70,483)	(71,483)	(72,504)
Tax Req - EA Cent Ok. West	(8,359)	(8,869)	(8,994)	(9,122)	(9,252)
Tax Req - EA Cent Ok East	(7,622)	(8,087)	(8,201)	(8,317)	(8,436)
UBCM Grant - LIDAR	(150,000)	0 g	0	0	0
Previous Year's Surplus/Deficit	(114,802) a	0	0	(0)	0
Administration OH	114,942	49,434	50,132	50,843	51,568
Transfer from Operating Reserve	(32,992) c	0	0	0	0
Other Grants / Revenues	(300,000) b,i	0	0	0	0
Total Revenue	(873,282)	(364,828)	(369,974)	(375,223)	(380,578)
Expenses:					
Operations	427,282 a,d,e,i	257,328 g	262,474	267,724	273,078
Transfer to Capital	0	0	0	0	0
Regional Growth Strategy	446,000 a,d,f	107,500 h	107,500 h	107,500 h	107,500 h
Total Expenses	873,282	364,828	369,974	375,224	380,578
(Surplus) / Deficit	0	0	(0)	0	(0)
FTE's	2.05	2.05	2.05	2.05	2.05
Tax Levy:					
Tax Requisition	(390,430)	(414,262)	(420,106)	(426,066)	(432,147)
Residential Tax Rate (per \$1000 of assessment)	0.0068	0.0071	0.0072	0.0072	0.0072

Notes

- a. Surplus Carryforward is higher. Projects, including LIDAR, & funding carried forward.
- b. National Disaster Mitigation Program (NDMP) Grant for project \$270k & OBWB \$5k Grant for Climate Resilient Landscaping.
- c. Utilize all of operating reserve to reduce impact of additional RGS Projects.
- d. Increases: RGS/Consultation plan \$338.5k, Contract services \$3.5k, Bio-Diversity Conservation strategy \$3k, Collaboration/consultation \$2.8k, Insurance \$2k, Memberships \$0.5k. Decreases: Payroll \$11.7k, Legal \$3.5k, Training & Education \$0.8k, Advertising \$0.5k.
- e. Contract Services totals \$170.5k and includes: \$150k LIDAR Project (equivalent \$150k UBCM grant offsets cost), \$10.5k Lake Management Plan Initiative & \$10k Climate Resilient Landscaping Outreach Plan.
- f. RGS Contract Services \$446k and includes: \$40k Regional Housing Needs Assessment, \$20, RGS Monitoring Program, Various floodplain Mapping: OK, Kal, Ellison \$10k, OK, Kal, Ellison NDMP Funded \$270k, West Kelowna \$37.5k, RGS Five Year Review \$25k, Regional Housing Strategy \$41.5k, EDC Agriculture \$2k.
- g. Remove \$150k for LIDAR.
- h. Planned Projects.
- i. Amended, July: Provincial Okanagan Lakes Protections Strategy Grant \$10k approved. Add related consulting costs. IHA Community Food Action Initiative grant \$15k approved. Add \$15k to payroll costs for additional staffing for project.

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

Program: 042 -- Crime Prevention & Alarm Control a

Department: Community Services (Police & Community Support Services)

Amended July 2019

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
RDCO Crime Prevention Share of Alarm Control Revenue	(34)	(34)	(34)	(34)	(34)
Tax Requisition - Peachland	(15,100)	(17,142)	(17,475)	(17,816)	(18,164)
Tax Requisition - Lake Country	(38,395)	(43,586)	(44,435)	(45,301)	(46,185)
Tax Requisition - West Kelowna	(88,727)	(100,721)	(102,685)	(104,685)	(106,728)
Tax Req - EA Cent Ok. West	(10,736)	(12,187)	(12,425)	(12,667)	(12,914)
Tax Req - EA Cent Ok East	(9,748)	(11,066)	(11,281)	(11,501)	(11,725)
CP Previous Year's Surplus/Deficit Services - WFN	(27,074) e	(0)	(0)	(0)	0
Administration OH - Crime Prev	(5,795)	(6,580)	(6,708)	(6,839)	(6,972)
Administration OH - Alarm Control	21,797	22,233	22,678	23,132	23,594
Alarm Licenses	26,290 a	26,815	27,352	27,899	28,457
Alarm Licenses	(243,509) a,f	(227,815)	(232,309)	(236,893)	(241,568)
Total Revenue	(391,031)	(370,083)	(377,323)	(384,706)	(392,239)
Expenses:					
Operations - Crime Prev	160,866 b	164,083	167,365	170,712	174,127
Operations - Alarm Control	214,119 a,c,f	197,899	201,857	205,895	210,012
Transfer to CP Equip.Reserves	5,000 d	5,000	5,000	5,000	5,000
Transfer to Alarm Equip. Reserves	3,000 a	3,000	3,000	3,000	3,000
Transfer to Operating Reserve	7,946 e	0	0	0	0
Transfer to Crime Prev. Rev. RDCO	34 a	34	34	34	34
Transfer to City of Kelowna - Alarms	66 a	66	66	66	66
Total Expenses	391,031	370,083	377,322	384,707	392,239
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	2.62	2.62	2.62	2.62	2.62
Tax Levy:					
Tax Requisition	(162,706)	(184,702)	(188,301)	(191,970)	(195,716)
Residential Tax Rate	0.0083	0.0093	0.0094	0.0095	0.0096
(per \$1000 of assessment)					
Maximum Tax Rate	0.0315				
CP Equipment Reserve Bal at Y/E	(45,861) d	(51,319)	(56,832)	(62,401)	(68,025)
Alarm Control Equip Reserve	(8,732) a	(11,819)	(14,937)	(18,087)	(21,267)
CP Operating Reserve Bal. at Y/E	(37,741) e	(38,118)	(38,500)	(38,885)	(39,273)

Notes

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

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

142 -- Regional Parks									
Department:		Parks & Recreation					Amended July 2019		
General Revenue Fund Budgets									
	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
<u>Revenue:</u>									
Services - WFN	(273,828)		(291,142)		(297,117)		(306,519)		(309,352)
Sundry Rev. & Donations	(67,955)		(67,955)		(67,955)		(67,955)		(67,955)
Tax Requisition - Kelowna	(5,276,641)		(5,608,731)		(5,723,835)		(5,904,980)		(5,959,537)
Tax Requisition - Peachland	(230,904)		(245,436)		(250,473)		(258,400)		(260,787)
Tax Requisition - Lake Country	(576,250)		(612,517)		(625,087)		(644,869)		(650,827)
Tax Requisition - West Kelowna	(1,289,922)		(1,371,105)		(1,399,243)		(1,443,525)		(1,456,862)
Tax Req - EA Cent Ok. West	(164,599)		(174,958)		(178,548)		(184,199)		(185,901)
Tax Req - EA Cent Ok East	(150,086)		(159,532)		(162,805)		(167,958)		(169,510)
Grants	(65,600)	c	(10,600)	n	(10,600)		(10,600)		(10,600)
Previous Year's Surplus/Deficit	(254,648)	b	(0)		(0)		(0)		(0)
Portion of Surplus due to Y/E Accounting Entry	(22,041)	a	0		0		0		0
Administration OH	525,207		530,577		539,986		565,424		567,552
Transfer from Operating Reserve	(100,000)	j	(110,074)	m	0		0		0
Total Revenue	(7,947,267)		(8,121,472)		(8,175,676)		(8,423,581)		(8,503,779)
<u>Expenses:</u>									
Operations	3,781,432	c,d	3,915,701	n,o	3,906,999	p	4,091,053	q	4,106,444
Debt Payments	2,219,007	e,i	0		0		0		0
Transfer to Equip. Reserves	141,000	f,i	143,115	f,i	145,262	f,i	147,441	f,i	149,652
Transfer to Capital	22,041		0		0		0		0
Transfer to Capital Facility Reserve	1,771,787	i	4,050,656	i	4,111,416	i	4,173,087	i	4,235,683
Transfer to Dist of Peachland	12,000		12,000		12,000		12,000		12,000
Total Expenses	7,947,267		8,121,472		8,175,676		8,423,581		8,503,780
(Surplus) / Deficit	(0)		(0)		(0)		(0)		0
FTE's	31.971		30.9480		31.838		31.838		32.728
<u>Tax Levy:</u>									
Tax Requisition	(7,688,402)		(8,172,279)		(8,339,991)		(8,603,931)		(8,683,424)
Residential Tax Rate	0.1336		0.1406		0.1420		0.1451		0.1450
(per \$1000 of assessment)									

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

- Notes**
- a. 2018 Surplus: For accounting/PSAB reasons, due to the flood damage in 2018, assets must be written off in 2018. Because it is virtually assured that this is will be covered by Disaster Financial Assistance at the very least, and possibly insurance, and there hopefully minimal or no financial loss, the revenue related to the lost assets must be recognized/accrued in 2018 and adds \$22k to the surplus. This will be shown as a transfer to capital over and above all other transfers in the 2019 budget to fund the capital work that will be done. This is a timing/revenue recognition issue that must be complied with.
- b. Remainder of 2018 Surplus \$254k: Primarily due to under expenditures in Payroll \$127k, Repairs & Mtce \$22k, Planning \$17.6k, Interpretation \$15k, Park Mtce \$11k, and various line items. Additional revenues/grants 44.5k.
- c. Forest Health Grant \$139,638 (\$75k Increase), Summer Career Placement \$15k, Fisheries \$10.6k
- July Amendment: Reduced Grant funding and related costs: Forest Health Grants reduced \$94.6k - SWPI for Mill Creek cancelled, and Community Resiliency Initiative (CRI) for Wildfire Protection Plan reduced from \$60k to \$30k.
- d. *Increases*: Payroll \$127k (staffing and contract increases), Planning \$55k, Forest Health \$60k, Park Maintenance \$17.5k, Training \$9k, Misc. items net increase \$5.5k.
- e. Short Term Land Acquisition Debt payment (\$10.77 m over 5 yrs) ends 2019.
- f. Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- i. In prior years Board approved that \$.07 and \$.02 per \$1000 of assessment, are to be used to pay down land acquisition debt & the remainder is to be utilized for capital or transfers to capital facility reserves, rather than funding land acquisition specifically. The capital facilities reserve can still be used to purchase land.
- The unintended consequence of the total funding of \$.09 would result in large increases to the average home due due to market and growth increases. As a result, in 2017 staff recommended a 1.5% increase over the prior year total to represent a reasonable factor for growth. The Board agreed that this should continue in future years as well. In 2019 \$65.6k is added.**
- Also, as debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital.
- j. Utilize \$100k of operating reserve to mitigate the impact of the change in surplus carried forward.
- k. Land Acquisition Strategy using Land Reserves.
- l. Most costs will be recoverable either 80% through Disaster Funding Assistance, or through insurance. Budgeted conservatively to include 80% recovery, but it could be more.
- m. Possibly use operating reserve to reduce tax impact of no surplus carried forward.
- n. Remove Forest Health Project \$140k and other grants and projects.
- o. Add costs for Planning \$75.5k.
- p. Decrease Planning \$65k.
- q. Increase Planning \$55k.
- r. Decrease Planning \$45k.

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

Program: 003 -- Finance

Department: Financial Services

Amended July 2019

General Revenue Fund Budgets

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

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Reserves	(82,810) e	(37,510) e	(17,510)	(17,510)	(17,510)
Total Revenue	(82,810)	(37,510)	(17,510)	(17,510)	(17,510)
Expenses					
Computers & Equipment	2,060	2,060	2,060	2,060	2,060
Software	10,450 d	15,450 d	15,450 d	15,450 d	15,450 d
Vadim Database Server Upgrade	60,000 e	20,000 e	0	0	0
Office Renovation	10,300	0	0	0	0
Total Expenses	82,810	37,510	17,510	17,510	17,510
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(167,624)	(146,415)	(145,194)	(143,961)	(142,715)
Operating Reserve Bal at Y/E	(159,707) a	(136,943)	(138,312)	(139,695)	(141,092)

Notes

- a. Part of surplus transferred to create operating reserve for future smoothing of recovery amounts and for funding cloud based software which is not capitalized.
Surplus due mostly to higher capital project recoveries and interest payroll due to staff vacancy, and other underexpenditures.
- b. Increases: Contract Services \$26k. Contracted purchasing management services part way through the year in 2018.
Any other staff payroll increases have been offset by contract and FTE reductions per note c below.
- c. FTE's: Decreases: Part way through 2018, contracted purchasing function resulting in reduction of 1 FTE. Transfer .4 FTE to 006-Information Services. Increase: .1 FTE for Mat Leave training overlap.
- d. Upgrades & Programming.
- e. Amendment, July: Add \$60k in 2019 and \$20k in 2020 for Finance Server Test Environment and server transition to IT Department.

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

Program: DCC -- Development Cost Charges

Department: Fiscal Services

Amended July 2019

General Revenue Fund Budgets

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

East Trunk Sewer Line DCC Reserve	(2,124,752)	a	(2,216,000)	(2,308,160)	(2,401,241)	(2,495,254)
Sewer Plant DCC Reserve Balance	(2,553,907)	a,b	(3,179,446)	(3,811,241)	(4,449,353)	(5,093,846)

Notes

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

b. Amendment, July: Reserve balances affected in accordance with amendment to cc 401 - Westside Sewer System: Wastewater Treatment Plant.