

ORIGINAL

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

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Misc. Rev.	(2,400)	0	0	0	0
Services - Peachland	(347,648)	(368,414)	(374,513)	(380,735)	(387,081)
Services - West Kelowna	(3,151,589)	(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	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)	0	0	0	0
Services - WFN	(810,805)	(859,237)	(873,462)	(887,972)	(902,772)
Total Revenue	(3,961,544)	(4,025,044)	(4,089,814)	(4,155,879)	(4,223,267)
Expenses:					
Operations	3,174,999	3,238,499	3,303,269	3,369,334	3,436,721
Transfer to Equip. Reserves	55,000	55,000	55,000	55,000	55,000
Transfer to Operating Reserve	0	0	0	0	0
Transfer Cap. Facility Reserves	731,545	731,545	731,545	731,545	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	(3,000)	(2,000)	0	0	0
From Equipment Reserves	(111,763)	(48,125)	0	0	0
From Capital Facility Reserves	(555,660)	(300,960)	(300,960)	(300,960)	(300,960)
From DCC Reserve Fund	(19,800)	0	0	0	0
Total Revenue	(690,223)	(351,085)	(300,960)	(300,960)	(300,960)
Expenses					
HVAC	135,960	0	0	0	0
Outfall Piping	20,000	0	0	0	0
Vehicles	105,263	50,125	0	0	0
Engineering & Design Costs	60,500	0	0	0	0
Headworks Pumps	320,000	257,500	257,500	257,500	257,500
Lab Equipment	6,500	0	0	0	0
Security System	10,000	0	0	0	0
Bioreactors	32,000	32,860	32,860	32,860	32,860
Odor Control	0	10,600	10,600	10,600	10,600
Total Expenses	690,223	351,085	300,960	300,960	300,960
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(220,467)	(229,066)	(286,356)	(344,220)	(402,662)
Capital Facility Reserve Bal. at Y/E	(800,699)	(1,236,281)	(1,676,219)	(2,120,557)	(2,569,338)
DCC Reserve Fund	(2,533,909)	(3,159,248)	(3,790,840)	(4,428,749)	(5,073,036)
Operating Reserve Bal. at Y/E	(96,263)	(97,226)	(98,198)	(99,180)	(100,172)

Notes

- Updated flow splits in 2019. Using 5 year average. Slight shift in splits from West Kelowna & Peachland to WFN.
- Engineering Overhead Rate decrease from 3.4% to 3.2%.
- Utilize \$100k of operating reserve to mitigate impact of \$91k reduction in surplus carryforward.
- 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.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- 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.
- Outfall project funded by DCC's.
- Assumes \$600k in DCC's are collected.
- 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.

ORIGINAL

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

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

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

Parcel Tax	(111,172)	(117,692)	(120,675)	(123,732)	(126,863)
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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.

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

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Services - Kelowna	(45,500) a	0 a	0	0	0
Tax Req - EA Cent Ok East	(470,600)	(485,933)	(515,497)	(544,507)	(581,693)
Previous Year's Surplus/Deficit	(25,201)	(0)	0	0	0
Administration OH	35,816	36,519	37,994	38,754	39,529
Transfer from Operating Reserve	0	(60,000) a	(45,000) a	(30,000) a	(7,004)
Total Revenue	(505,485)	(509,415)	(522,503)	(535,753)	(549,168)
Expenses:					
Operations	396,485 b,e	404,415	412,503	420,753	429,168
Transfer to Cap. Fac. Reserve	100,000 c	105,000 c	110,000 c	115,000 c	120,000 c
Transfer to Operating Reserve	9,000 a	0	0	0	0
Total Expenses	505,485	509,415	522,503	535,753	549,168
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.2428 e	0.2428	0.2428	0.2428	0.2428
Tax Levy:					
Tax Requisition	(470,600)	(485,933)	(515,497)	(544,507)	(581,693)
Residential Tax Rate	0.7213	0.7375	0.7746	0.8101	0.8568
(per \$1000 of assessment)					
Maximum Tax Rate	1.9500				

General Capital Fund Budgets

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

Notes

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

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

Program: 023 -- North Westside Rd Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

Tax Levy:

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

General Capital Fund Budgets

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

Notes

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

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

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

Tax Levy:

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

General Capital Fund Budgets

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

Notes

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

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

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

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

Notes

- Surplus Carryforward is higher. Projects, including LIDAR, & funding carried forward.
- National Disaster Mitigation Program (NDMP) Grant for project \$270k & OBWB \$5k Grant for Climate Resilient Landscaping.
- Utilize all of operating reserve to reduce impact of additional RGS Projects.
- 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.
- 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.
- 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.
- Remove \$150k for LIDAR.
- Planned Projects.

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

Program: 042 -- Crime Prevention & Alarm Control a

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

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

Notes

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

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

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

Program: 003 -- Finance

Department: Financial Services

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

- 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.
- 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.
- 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.
- Upgrades & Programming.

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

Program: DCC -- Development Cost Charges

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
<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	(2,533,909)	a	(3,159,248)	(3,790,840)	(4,428,749)	(5,073,036)

Notes

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