

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1447

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 1432, 2019” 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 16 “303 -- Falcon Ridge Water System” is deleted in its entirety and replaced with the attached page 16 “303 -- Falcon Ridge Water System Amended January 2020” to reflect changes in the 2019 Water Revenue Fund Budget.
3. Page 18 “306 -- Trepanier Bench Water System” is deleted in its entirety and replaced with the attached page 18 “306 -- Trepanier Bench Water System Amended January 2020” to reflect changes in the 2019 Water Revenue and Capital Fund Budgets.
4. Page 21 “401--Westside Sewer System: Wastewater Treatment Plant Amended July 2019” is deleted in its entirety and replaced with the attached page 21 “401--Westside Sewer System: Wastewater Treatment Plant Amended July 2019 & January 2020” to reflect changes in the 2020 Sewer Capital Fund Budget.
5. Page 30 – “095 -- SWM:Solid Waste Collection (Electoral Areas)” is deleted in its entirety and replaced with the attached page 30 “095 -- SWM: Solid Waste Collection (Electoral Areas) Amended January 2020” to reflect changes in the 2019 - 2023 General Revenue Fund Operating Budgets.
6. Page 46 – “110--Regional Planning Amended July 2019” is deleted in its entirety and replaced with the attached page 46 “110--Regional Planning Amended July 2019 & January 2020” to reflect changes in the 2019 General Revenue Fund Budget.
7. Page 57 – “142--Regional Parks Amended July 2019” is deleted in its entirety and replaced with the attached page 57 “142--Regional Parks Amended July 2019 & January 2020” to reflect changes in the 2020 General Capital Fund Budget.
8. Page 75 – “DCC -- Development Cost Charges Amended July 2019” is deleted in its entirety and replaced with the attached page 75 “DCC -- Development Cost Charges Amended July 2019 & January 2020” to reflect changes in the Reserve Balances.
9. Page 77 – “002 -- Administration / Corporate Services” is deleted in its entirety and replaced with the attached page 77 “002 -- Administration / Corporate Services Amended January 2020” to reflect changes in the 2020 General Capital Fund Budget.
10. Page 81 – “008 -- Central Okanagan West Electoral Area” is deleted in its entirety and replaced with the attached page 81 – “008 -- Central Okanagan West Electoral Area Amended January 2020” to reflect changes in the 2019 General Revenue Fund Budget.

11. Page 82 – “009 -- Central Okanagan East Electoral Area” is deleted in its entirety and replaced with the attached page 82 – “009 -- Central Okanagan East Electoral Area Amended January 2020” to reflect changes in the 2019 and 2020 General Revenue Fund Budgets.
12. Page 95 – “120 -- Economic Development Commission” is deleted in its entirety and replaced with the attached page 95 – “120 -- Economic Development Commission Amended January 2020” to reflect changes in the 2019 General Revenue and Capital Fund Budget.
13. This bylaw may be cited as the Regional District of Central Okanagan 2019-2023 Financial Plan Amending Bylaw No. 1447.

READ A FIRST TIME THIS	27 th	DAY OF	January	2020
READ A SECOND TIME THIS	27 th	DAY OF	January	2020
READ A THIRD TIME THIS	27 th	DAY OF	January	2020
ADOPTED THIS	27 th	DAY OF	January	2020

CHAIRPERSON

DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1447 cited as the “Regional District of Central Okanagan 2019-2023 Financial Plan Amending Bylaw No.1447” as adopted by the Regional Board on the 27th day of January, 2020.

Dated at Kelowna this
27th day of January 2020

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	\$ (52,394,454)	(47,731,177)	(46,557,109)	(47,058,871)	(47,196,686)
Expenditures	\$ 52,394,454	47,731,177	46,557,109	47,058,871	47,196,686
(Surplus)/Deficit	\$ 0	0	(0)	(0)	0
GENERAL CAPITAL FUND:					
Revenues	\$ (7,476,428)	(3,869,407)	(2,047,364)	(2,647,654)	(2,996,352)
Expenditures	\$ 7,476,428	3,869,407	2,047,364	2,647,654	2,996,352
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER REVENUE FUND					
Revenues	\$ (1,686,791)	(1,638,668)	(1,964,476)	(1,977,109)	(1,990,605)
Expenditures	\$ 1,686,791	1,638,668	1,964,476	1,977,109	1,990,605
(Surplus)/Deficit	\$ 0	(0)	(0)	0	0
WATER CAPITAL FUND					
Revenues	\$ (1,416,088)	(7,303,690)	(93,540)	(93,540)	(95,660)
Expenditures	\$ 1,416,088	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)	(1,780,225)	(327,010)	(330,100)	(327,010)
Expenditures	\$ 755,823	1,780,225	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)	(2,249,155)
Electoral Area CO East Requisitions	(1,920,899)	(2,025,046)	(2,102,555)	(2,179,392)	(2,248,230)
Parcel Taxes	(228,723)	(256,345)	(266,203)	(273,579)	(274,016)
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	(9,922,531)	(10,098,797)	(9,843,829)	(9,990,764)	(10,097,339)
Prior Year Surplus	(2,498,035)	0	0	0	0
TOTAL REVENUES	(52,394,454)	(47,731,177)	(46,557,109)	(47,058,871)	(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	24,355	22,393	22,841	23,298	23,764
009 -- Electoral Area Ellison / Joe Rich	25,531	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	5,568,387	5,330,873	5,467,737	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	593,725	549,336	559,562	569,993	580,633
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	6,016,112	5,919,333	6,034,737	6,152,454	6,272,524

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	950,176	966,649	983,452
Total Environmental Development	3,884,567	3,388,853	3,371,330	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	52,394,454	47,731,176	46,557,108	47,058,871	47,196,685
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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	\$ (1,061,042)	(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)	(3,007,554)	(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>(7,476,428)</u>	<u>(3,869,407)</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	433,145	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	17,925	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	2,224,750	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>7,476,428</u>	<u>3,869,407</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)	(741,421)	(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
Insurance Proceeds	(2,940)	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>(1,686,791)</u>	<u>(1,638,668)</u>	<u>(1,964,475)</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	24,465	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>1,686,791</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	(1,087,559)	(2,329,310)	(93,540)	(93,540)	(95,660)
TOTAL REVENUE	<u>(1,416,088)</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	4,400	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>1,416,088</u>	<u>7,303,690</u>	<u>93,540</u>	<u>93,540</u>	<u>95,660</u>

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

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

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
REVENUE					
Internal Transfer or Sale of Asset	(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)	(333,500)	(316,410)	(319,500)	(316,410)
Transfer from DCC Reserve Fund	0	(1,386,000)	0	0	0
TOTAL REVENUE	<u>(755,823)</u>	<u>(1,780,225)</u>	<u>(327,010)</u>	<u>(330,100)</u>	<u>(327,010)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 690,223	1,751,085	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>1,780,225</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: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Amended January 2020

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(42,000)	(42,420)	(43,268)	(44,134)	(45,016)
Maintenance / Asset Renewal Fee	(25,245) a	(25,245) a	(25,245) a	(25,246) a	(25,245) a
Previous Year's Surplus/Deficit	1	(0)	(0)	0	0
Engineering Admin OH	1,495	1,525	1,555	1,587	1,618
Administration OH	6,329	6,455	6,584	6,716	6,850
Total Revenue	(59,420)	(59,685)	(60,374)	(61,077)	(61,793)
Expenses:					
Operations	47,937 b,f	47,641	48,594	49,566	50,557
Transfer to Cap. Fac Reserves	11,483 a,f	12,044 a	11,780 a	11,511 a	11,236 a
Total Expenses	59,420	59,685	60,374	61,077	61,793
(Surplus) / Deficit	(0)	(0)	0	0	(0)
FTE's	0.14	0.14	0.14	0.14	0.14

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Grants	(1,511)	0	0	0	0
Tsfr from Gas Tax Cap Fac. Rsrv	(26,916) c,d	0	0	0	0
Transfer From Equip Reserves	(13,512)	(2,280)	0	0	0
Transfer From Cap. Fac. Reserve	(10,000)	(2,870)	(5,150)	(5,150)	(5,150)
Total Revenue	(51,939)	(5,150)	(5,150)	(5,150)	(5,150)
Expenses					
Distribution System Improvements	15,900 d	0	0	0	0
Reservoir	23,587 e	0	0	0	0
Electrical / Communication	12,452 c,e	0	0	0	0
Equipment & Improvements	0	5,150	5,150	5,150	5,150
Total Expenses	51,939	5,150	5,150	5,150	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(2,280)	0	0	0	0
Capital Facility Reserve Bal at Y/E	(1,783) a,f	(10,946) a	(17,634) a	(24,120) a	(30,396) a

Notes

- a. Transfer asset renewal fees to reserves. Full transfer cannot be made.
- b. Increased: Equip Repairs & Mtce \$4k, Travel \$2k, Payroll \$1.5k, Electricity \$1k, Insurance \$1k.
- c. Community Works Fund Gas Tax funding:
 - Previously approved Capital:
 - Water Filtration \$11.9k remaining
- d. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2019). Projects will not proceed if CWF are not available:**
 - Hydrants \$15k
- e. 2018 projects carried forward.
- f. Amendment January 2020: Mitigate year end deficit of \$1,230. Reduce transfer to reserves.

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

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Amended January 2020

Water Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(19,000)	(19,380)	(19,768)	(20,162)	(20,566)
Maintenance / Asset Renewal Fee	(6,056) a	(6,056) a	(6,056) a	(6,056) a	(6,056) a
Previous Year's Surplus/Deficit	1,099	(0)	(0)	(0)	(0)
Engineering Admin OH	579	591	603	615	627
Administration OH	2,453	2,501	2,552	2,603	2,655
Insurance Proceeds	(2,940) d	0	0	0	0
Rental	(600) b	(600)	(600)	0	0
Total Revenue	(24,465)	(22,944)	(23,269)	(23,001)	(23,340)
Expenses:					
Operations	21,042 c,d	18,464	18,833	19,210	19,594
Transfer to Capital Facility Reserves	3,423 a	4,480 a	4,435 a	3,791 a	3,746 a
Total Expenses	24,465	22,944	23,268	23,001	23,340
(Surplus) / Deficit	(0)	(0)	(0)	(0)	0
FTE's	0.06	0.06	0.06	0.06	0.06

Water Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip Reserves	(1,008)	0	0	0	0
Transfer from Cap Fac. Reserve	(3,392) e	(2,060)	(2,060)	(2,060)	(2,060)
Total Revenue	(4,400)	(2,060)	(2,060)	(2,060)	(2,060)
Expenses					
Equipment Improvements	4,400 e	2,060	2,060	2,060	2,060
Total Expenses	4,400	2,060	2,060	2,060	2,060
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	0	-	-	-	-
Capital Facility Reserve Bal at Y/E	(2,395) a	(4,818) a	(7,221) a	(9,003) a	(10,759) a

Notes

- a. Transfer includes asset renewal fees. Unable to transfer full amount.
- b. Five year contract for space rental to Peachland. Ends 2021.
- c. Increased: Travel \$0.5k. Decreases: Payroll \$1.8k, and misc. \$0.4k.
- d. Amendment January 2020: Accrue Insurance Proceeds of \$2,940. Expenses are higher due to insurance related costs.
- e. Amendment January 2020: Increase capital expenditure budget from \$2,069 to \$4,235 to reflect actual over-expenditure, and increase transfer from reserves accordingly.

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 & January 2020

Sewer Revenue Fund Budgets

	2019 Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget
Revenue:									
Misc. Rev.	(2,400)		0		0		0		0
Services - Peachland	(347,648)	a	(368,414)		(374,513)		(380,735)		(387,081)
Services - West Kelowna	(3,151,589)	a	(3,339,842)		(3,395,136)		(3,451,536)		(3,509,064)
Previous Year's Surplus/Deficit	(80,914)		0		0		0		0
Engineering Admin OH	101,600	b	103,632		105,705		107,819		109,975
Administration OH	430,212		438,817		447,593		456,545		465,676
Transfer from Operating Reserve	(100,000)	c	0		0		0		0
Services - WFN	(810,805)	a	(859,237)		(873,462)		(887,972)		(902,772)
Total Revenue	(3,961,544)		(4,025,044)		(4,089,814)		(4,155,879)		(4,223,267)
Expenses:									
Operations	3,174,999	d	3,238,499		3,303,269		3,369,334		3,436,721
Transfer to Equip. Reserves	55,000	e	55,000		55,000		55,000		55,000
Transfer to Operating Reserve	0		0		0		0		0
Transfer Cap. Facility Reserves	731,545	f	731,545	f	731,545	f	731,545	f	731,545
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	(314,960)	m	(300,960)		(300,960)		(300,960)
From DCC Reserve Fund	0	g,l	(1,386,000)	m	0		0		0
Total Revenue	(690,223)		(1,751,085)		(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		1,400,000	k,m	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		1,751,085		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	(1,201,943)	m	(1,641,538)		(2,085,529)		(2,533,960)
DCC Reserve Fund	(2,553,907)	h,l	(1,779,586)	h,m	(2,397,382)	h	(3,021,356)	h	(3,651,569)
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 was 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.
- m. Amendment January 2020: TWAS Project estimated at \$1.4m per December 9, 2019 Q1 2020 Spending Report.

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

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

Department: Engineering Services (Solid Waste Management) Amended January 2020

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Collection Fees, Late Payment					
Fees & Tags	(508,342) m	(494,700)	(504,594)	(514,686)	(524,980)
Parcel Tax	0	(27,622) g	(37,480) g	(44,856) g	(45,293) g
Hauler Fuel Rebates	(2,500) m	0	0	0	0
Previous Year's Surplus/Deficit	(52,836) f	0	0	0	0
Administration OH	69,954	69,286	72,085	73,527	74,997
Transfer from CWF Fac Reserve	14,999 i	0	0	0	0
Transfer from Operating Reserve	(42,000) j	(30,000) g	(21,948) g	(15,000) g	(15,000) g
Multi Material BC (MMBC)	(73,000) e,m	(66,300)	(67,626)	(68,979)	(70,358)
Total Revenue	(593,725)	(549,336)	(559,562)	(569,993)	(580,633)
Expenses:					
Operations	587,150 b,k	511,336 h	521,562	531,993	542,633
CWF Project - Tsfr Stations	0 e	0	0	0	0
Transfer to Capital Fac. Reserves	6,575 c	38,000 c	38,000 c	38,000 c	38,000 c
Transfer to Operating Reserve	0 f,l	0	0	0	0
Total Expenses	593,725	549,336	559,562	569,993	580,633
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.15 b	0.05 h	0.05	0.05	0.05
Tax Levy:					
Parcel Tax	0	(27,622) g	(37,480) g	(44,856) g	(45,293) g

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer from Cap. Fac. Reserve	(12,601)	(12,601)	(12,601)	(12,601)	(12,601)
Total Revenue	(12,601)	(12,601)	(12,601)	(12,601)	(12,601)
Expenses					
Garbage Carts	10,026	10,026	10,026	10,026	10,026
Transfer Site Improvements	2,575 e	2,575	2,575	2,575	2,575
Total Expenses	12,601	12,601	12,601	12,601	12,601
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(199,365)	(201,359)	(203,372)	(205,406)	(207,460)
Capital Fac. Reserv Bal. at Y/E	(22,213) c	(47,708) c	(73,458) c	(99,466) c	(125,733) c
Operating Reserve Balance at Y/E	(85,060) f,j	(55,911) g	(34,522) g	(19,867) g	(5,066)

Notes

- a. This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.
- b. Increases: Tipping fees-KSLF \$13.8k, Collection fees \$9k, Payroll \$8.5k, TS-Contracts-Sites \$2.5k, Contract Services \$2k.
Decreases: CWF-TS Project \$15k, Office Supplies \$0.5k, Title Searches \$0.25k.
- c. Set aside reserves for future cart and vehicle replacement, and transfer station upgrades.
- d. Community Works Fund Gas Tax funding:
Deferral of approved CWF:
Transfer Stations Improvement Project: Implementation \$25k
- e. Multi-Materials Management BC is reducing rebates.
- f. Transfer part of surplus to operating reserve.
- g. January 2020 Amendment: Previously utilizing Operating Reserve to remove/reduce the need for parcel tax increase. Operating reserves reduced, so now increase is likely.
- h. Slight FTE reduction. Budget is being reviewed for 2020 and will likely increase.
- i. January 2020 Amendment: 2018 CWF funding Transfer Station Site Study Project for \$15k disallowed by UBCM.
- j. January 2020 Amendment: \$42k Operating reserves utilized to reduce the deficit to nil.
- k. January 2020 Amendment: \$71k increase -- Additional Operating Costs for interim collection contract \$68k, \$3k misc items.
- l. January 2020 Amendment: Reduce transfer to operating reserve from \$10,043 to nil to mitigate deficit.
- m. January 2020 Amendment: Increase revenues \$33.8k to reflect actuals. Add \$10.6k Late Payment Fees, \$12.7k Collection Fees \$8k MMBC Revenue, \$2.5k Fuel Rebates.

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

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

Amended July 2019 & January 2020

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.
- January 2020 Amendment: Regional Housing Strategy to be fully funded in 2019 commitment and Q1 2020 carry forward. Reallocate \$41.5k for Housing needs Assessment and \$18.5k from RGS Five Year Review for total of \$60k per Dec 9 Q1 2020 Report. RGS Projects to be revisited in 2020 Budget process.
- 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 Projection**

Program: 142 -- Regional Parks
Department: Parks & Recreation **Amended July 2019 & January 2020**

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	(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)
Expenses:					
Operations	3,781,432 c,d	3,915,701 n,o	3,906,999 p	4,091,053 q	4,106,444 r
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 f,i
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 i
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
Tax Levy:					
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)	(2,086,750)	(1,031,675)	(1,102,620)	(2,351,172)
Transfer From Revenue Fund	(22,041)	0	0	0	0
Total Revenue	(4,611,540)	(2,224,750)	(1,142,675)	(1,162,620)	(2,411,172)
Expenses					
Parks Development (see detailed project list):	1,865,507	2,099,600	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	2,224,750	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)	(5,967,781) s	(9,137,997)	(12,330,549)	(14,357,211)
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

- 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 & Mtce \$22k, Planning \$17.6k, Interpretation \$15k, Park Mtce \$11k, and various line items. Additional revenues/grants 44.5k.
- Forest Health Grant \$139,638 (\$75k Increase), Summer Career Placement \$15k, Fisheries \$10.6k
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.
- 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.
- Amendment January 2020 as per approved December 9, 2019 Q1 2020 Spending Report. Add \$65,975 for Spanning Channel Retaining Wall & guardrail fencing. Wall failed and threatens water quality and spawning cycle.

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

Program: DCC -- Development Cost Charges

Amended July 2019 & January 2020

Department: Fiscal Services

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Sewer DCC's	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Previous Year's Surplus/Deficit	(19,800)	0	0	0	0
East Trunk DCC's	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Total Revenue	(689,800)	(670,000)	(670,000)	(670,000)	(670,000)
Expenses:					
Transfer to Sewer Cap. Fund	19,800	0	0	0	0
Transfer to DCC Reserve	670,000	670,000	670,000	670,000	670,000
Total Expenses	689,800	670,000	670,000	670,000	670,000
(Surplus) / Deficit	0	0	0	0	0
East Trunk Sewer Line DCC Reserve	(2,124,752) a	(2,216,000)	(2,308,160)	(2,401,241)	(2,495,254)
Sewer Plant DCC Reserve Balance	(2,553,907) a,b	(1,779,586)	(23,973,822)	(3,021,335)	(3,651,569)

Notes

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

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

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

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

Amended January 2020

General Revenue Fund Budgets

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

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Grant	0	(128,925) n	0	0	0
Transfer from Cap Fac Res.	(313,206)	(304,220) n,o,p	(231,000)	(25,750)	(25,750)
Transfer From Equip. Reserves	(124)	0	0	0	0
Total Revenue	(313,330)	(433,145)	(231,000)	(25,750)	(25,750)
Expenses					
Computers & Equipment	27,475 g	23,045 p	0	0	0
Office Furniture	2,030	0	0	0	0
Vehicle	30,075	0	0	0	0
Software	0	0	50,750	0	0
HVAC	0	257,850 n	0	0	0
Exterior Paint	0	0	154,500	0	0
Building / Security Improvements	253,750 h	152,250 o	25,750	25,750	25,750
Total Expenses	313,330	433,145	231,000	25,750	25,750
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	0	0	0	0	0
Cap. Fac. Rsrv Fund Bal. At Y/E	(376,670) e	(226,217) e	(147,479) e	(273,204) e	(400,186) e
Operating Reserve Bal at Y/E	(92,255)	(31,818)	(32,136)	(32,457)	(32,782)

Notes

- a. Includes Provincial Unconditional Regional District Administrative Grant which has been reduced from \$130k to \$70k due to increased population numbers. CARIP grant \$18k, and UBCM Asset Management Grant \$15k.
- b. Surplus due to higher recovery due to capital projects \$55k, higher grants and rents \$10k, lower payroll costs \$108k contract services \$61k, Legal \$10k, and various misc. amounts.
- c. Increases: Payroll \$113k, Legal \$10k, Training & Travel \$8k, Postage/Freight \$5k, Misc. \$6k.
Decreases: Contract Services \$58k (Admin OH Review, Other Reviews done in 2018).
Note: SIBAC \$5k currently included. Contract ends 2020.
- d. Transfer a small portion of operating surplus to operating reserve for future admin overhead recovery rate smoothing.
- e. Need to continue to build increased reserve levels for admin building and service.
- f. FTE's: Reallocation of CAO and Communications staff between 002 - Corp Serv. and 001 - Board function. Reallocation of new communications manager position - between SWM and Corporate Services.
- g. Photocopier, Binding Machine
- h. Admin/Reception area design & upgrades, Bathrooms & Floors reno's.
- i. Utilize operating reserve to reduce impact on recovery amount required.
- j. Payment agreement with SIBAC ends in 2020. Remove \$5k.
- k. Add .5 FTE \$38k in 2020 for Records Management (starts 1/2 way through the year, then add remaining .5 for full year in 2021)
- l. Add \$20k for Contract Services for Records Management and software licensing fees.
- m. Add .2 FTE for Communications Manager shift from SWM to Corporate Services.
- n. Project would only proceed if grants are available. Digital Distribution Control Upgrade Design & Installation (50/50 grant).
Remainder from reserves.
- o. Upper Floor Upgrades and Additional Building work.
- p. Approved in Q1 2020 Report on December 9, 2019 - Add \$20k Folding/Sorter Machine.

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

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

Amended January 2020

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(18,465)	(19,915)	(24,903)	(25,401)	(25,909)
Previous Year's Surplus/Deficit	(7,472) a	(0)	(0)	0	0
Transfer from Operating Reserve	(401) c	(4,500) d	0	0	0
Administration OH	1,983	2,022	2,063	2,104	2,146
Total Revenue	(24,355)	(22,393)	(22,841)	(23,298)	(23,764)
Expenses:					
Operations	24,355 b	22,393	22,841	23,298	23,764
Transfer to Operating Reserve	0 a	0	0	0	0
Total Expenses	24,355	22,393	22,841	23,298	23,764
 (Surplus) / Deficit	 (0)	 (0)	 0	 0	 0

Tax Levy:

Tax Requisition	(18,465)	(19,915)	(24,903)	(25,401)	(25,909)
Residential Tax Rate (per \$1000 of assessment)	0.0142	0.0152	0.0188	0.0190	0.0192

Operating Reserve Balance at Y/E (5,785) a,c (1,298) d (1,311) (1,324) (1,337)

Notes

- a. Due to 2019 Deficit of \$401, reduce Transfer to operating reserve from \$2k to nil.
- b. Amend for \$2.4k additional expenses for conferences and travel.
- c. Use \$401 of Operating Reserve to reduce 2019 deficit to nil.
- d. Possibly use operating reserve to smooth out requisition increase due to surplus swings.

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

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

Amended January 2020

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(22,168)	(27,329)	(29,559)	(30,150)	(30,753)
Previous Year's Surplus/Deficit	(4,428) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	(973) d	(1,650) e	0	0	0
Administration OH	2,038	2,400	2,448	2,498	2,547
Total Revenue	(25,531)	(26,579)	(27,111)	(27,653)	(28,206)
Expenses:					
Operations	25,531 b,c	26,579	27,111	27,653	28,206
Transfer to Operating Reserve	0 a	0	0	0	0
Total Expenses	25,531	26,579	27,111	27,653	28,206
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)

Tax Levy:

Tax Requisition	(22,168)	(27,329)	(29,559)	(30,150)	(30,753)
Residential Tax Rate (per \$1000 of assessment)	0.0188	0.0231	0.0225	0.0248	0.0251

Operating Reserve Balance at Y/E	(1,673) a	(23) e	(23)	(24)	(24)
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Notes

- a. Due to 2019 Deficit of \$973, reduce Transfer to operating reserve from \$2k to nil.
- b. Decrease: \$2.7k payroll (no longer paying both area director and alternate director), Misc. \$1.6k.
- c. Amend for \$2.97k additional expenses for conferences and travel.
- d. Use \$973 of Operating Reserve to reduce 2019 deficit to nil.
- e. Possibly use operating reserve to mitigate impact of surplus carryforward reduction. Reduced from original budget.

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

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

Amended January 2020

General Revenue Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue:					
WFN Service Agreement	(33,945)	(35,034)	(35,665)	(36,309)	(36,965)
Tax Requisition - Kelowna	(654,120)	(674,925)	(687,079)	(699,476)	(712,120)
Tax Requisition - Peachland	(28,624)	(29,535)	(30,066)	(30,609)	(31,162)
Tax Requisition - Lake Country	(71,435)	(73,707)	(75,034)	(76,388)	(77,769)
Tax Requisition - West Kelowna	(159,905)	(164,992)	(167,963)	(170,993)	(174,084)
Tax Req - EA Cent Ok. West	(20,405)	(21,054)	(21,433)	(21,819)	(22,214)
Tax Req - EA Cent Ok East	(18,605)	(19,197)	(19,543)	(19,895)	(20,255)
Grants & Partnerships	(57,500) a	(25,000) d	(25,000)	(25,000)	(25,000)
Previous Year's Surplus/Deficit	(3,636)	0	0	0	0
Administration OH	109,984	109,420	111,608	113,840	116,117
Total Revenue	(938,191)	(934,025)	(950,175)	(966,648)	(983,452)
Expenses:					
Operations	808,991 b,e	807,525 d	823,676	840,149	856,952
Transfer to Equip Reserves	9,200 c,e	6,500	6,500	6,500	6,500
Film Commission	120,000	120,000	120,000	120,000	120,000
Total Expenses	938,191	934,025	950,176	966,649	983,452
(Surplus) / Deficit	0	0	0	0	(0)
FTE's	4.04	4.04	4.04	4.04	4.04

Tax Levy:

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

General Capital Fund Budgets

	2019 Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget
Revenue					
Transfer From Equip Reserves	(17,925) e	(5,075)	(5,075)	(5,075)	(5,075)
Total Revenue	(17,925)	(5,075)	(5,075)	(5,075)	(5,075)
Expenses					
Software	0	0	0	0	0
Webserver Refresh	15,225	5,075	5,075	5,075	5,075
Computer	1,500 e	0	0	0	0
Equipment	1,200 e	0	0	0	0
Total Expenses	17,925	5,075	5,075	5,075	5,075
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(6,059) c,e	(7,494)	(8,943)	(10,407)	(11,885)
Operating Reserve Bal at Y/E	(20,788)	(20,996)	(21,206)	(21,418)	(21,632)

Notes

- Funding Partnerships/Grants re: \$10k Young Entrepreneurs, \$5k Arts & Culture, \$2.5k Special Projects, Invest Canada Community Initiatives \$35k.
- Increases: Special Projects \$20k, Payroll \$13.6k, Advertising & Promotion \$5k, Agr Field Service Prog \$4k, Export Development Specialist \$1.5k, Misc. \$1.7k. Decreased: Youth/Arts & Cultural Serv. Prog. \$5k.
- Set funds aside in capital reserves for website. Reduced reserve transfer as funds were also being set aside for software, however this will now come from operating as these are licences rather than capital.
- Remove grant and related expenses.
- January 2020 Amendment: Equipment budgeted as operating moved to capital (desk & computer) \$2.7k. Reduce operating expense and transferred funds to reserves to fund in capital budget.