

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Building Rentals	(14,469)	(24,225)	(9,756)	(14,500) a	(31) a
Tax Req - EA Cent Ok East	(110,151)	(110,151)	0	(117,277)	(7,126)
Previous Year's Surplus/Deficit	(23,576)	(23,576)	0	(23,914) b	(338)
Transfer from Operating Reserve	0	0	0	0	0
Administration OH	7,005	7,005	0	8,113	1,108
MFA Cash Reserve Interest	0	(272)	(272)	0	0
Total Revenue	(141,191)	(151,219)	(10,028)	(147,578)	(6,387)
Expenses:					
Operations	77,545	63,660	(13,885)	83,932 c	6,387 c
Debt Payments	28,646	28,646	(0)	28,646 d	0
Transfer to Capital Facilities Reserve	35,000	35,000	0	35,000	0
Total Expenses	141,191	127,305	(13,886)	147,578	6,387
(Surplus) / Deficit	(0)	(23,914) b	(23,913)	(0)	0
FTE's	0.3171			0.3170	(0.0001)

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(110,151)	(117,277)	(7,126)
0.1632	0.1635	0.0003
	0.5300	

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	(112,500)	(83,017)	29,483	(186,850) e,f	(74,350)
Transfer from Cap. Facility Reserve	(100,510)	0	100,510	(3,125)	97,385
Total Revenue	(213,010)	(83,017)	129,993	(189,975)	23,035
Expenses					
Heritage Renovations	111,650	0	(111,650)	111,650 e	0
Entrance Stairs Replacement	98,822	83,017	(15,805)	0	(98,822)
Roof Replacement	0	0	0	55,825 f	55,825
Signage	0	0	0	22,500 f	22,500
Electrical Upgrade	2,538	0	(2,538)	0	(2,538)
Total Expenses	213,010	83,017	(129,993)	189,975	(23,035)
(Surplus) / Deficit	0	0	0	0	0
Equipment Reserve Fund Balance at Y/E		(60,972)		(61,582)	
Cap. Facilities Reserve Fund Balance at Y/E		(268,161)		(302,718)	
Operating Reserve Balance at Y/E		(27,386)		(27,660)	

2020 Budget Notes:

- Anticipating reduction to rental income re: Fire Department lease.
- Surplus due to increased Community Centre Rentals and under expenditures for grounds mtce, natural gas, contract services, legal, and various line items.
- Increases: Payroll \$2k, Insurance \$1k, Building Rep & Mtce \$2k, Misc. \$1k
- Debt ends in 2021.
- Community Works Fund Gas Tax funding approved previously:

Heritage Renovations	90 k
Heritage Renovations - Storage Rooms	20 k
- Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward). Projects will not proceed if CWF are not available:**

Roof Replacement	\$55 k
Signage	21.85 k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 2024 Five Year Program Budget Projection**

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Building Rentals	(14,500) a	(8,968)	(8,968)	(8,968)	(8,968)
Tax Req - EA Cent Ok East	(117,277)	(133,567)	(143,614)	(152,533)	(154,490)
Previous Year's Surplus/Deficit	(23,914) b	(0)	0	0	0
Transfer from Operating Reserve	0	(15,000) h	(7,000) h	0	0
Administration OH	8,113	8,279	8,613	8,785	8,961
Total Revenue	(147,578)	(149,257)	(150,969)	(152,715)	(154,497)
Expenses:					
Operations	83,932 c	85,611	87,323	89,069	90,851
Debt Payments	28,646 d	28,646	0	0	0
Transfer to Capital Facilities Reserve	35,000	35,000	63,646	63,646	63,646
Total Expenses	147,578	149,257	150,969	152,715	154,497
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.3170	0.3170	0.3170	0.3170	0.3170
Tax Levy:					
Tax Requisition	(117,277)	(133,567)	(143,614)	(152,533)	(154,490)
Residential Tax Rate	0.1635	0.1843	0.1962	0.2064	0.2069
(per \$1000 of assessment)					
Maximum Tax Rate	0.5300				

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	(186,850) e,f	(30,000) g	(55,000) g	(35,000) g	(75,000) g
Transfer from Facility Reserve	(3,125)	(525)	(1,575)	(525)	(51,875)
Grant	0	(5,000)	(50,000)	0	0
Total Revenue	(189,975)	(35,525)	(106,575)	(35,525)	(126,875)
Expenses					
Heritage Renovations	111,650 e	0	0	0	0
Stairs/Elevator	0	0	0	5,075	76,125
Structure Improvements	0	25,375	0	0	0
Kitchen Upgrades	0	0	5,075	30,450	0
Roof Replacement	55,825 f	0	0	0	0
Signage	22,500 f	0	0	0	0
Electrical Upgrade	0	5,075	50,750	0	0
Heating Upgrade	0	5,075	50,750	0	50,750
Total Expenses	189,975	35,525	106,575	35,525	126,875
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(61,582)	(62,198)	(62,820)	(63,448)	(64,082)
Capital Facility Reserve Balance at Y/E	(302,718)	(340,220)	(406,314)	(474,129)	(490,759)
Operating Reserve Balance at Y/E	(27,660)	(12,936)	(6,066)	(6,126)	(6,188)

Notes

- a. Anticipating reduction to rental income re: Fire Department lease.
- b. Surplus due to increased Community Centre Rentals and under expenditures for grounds mtce, natural gas, contract services, legal, and various line items.
- c. Increases: Payroll \$2k, Insurance \$1k, Building Rep & Mtce \$2k, Misc. \$1k
- d. Debt ends in 2021.
- e. Community Works Fund Gas Tax funding approved previously:

Heritage Renovations	90 k
Heritage Renovations - Storage Rooms	20 k
- f. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:**

Roof Replacement	\$55 k
Signage	21.85 k
- g. Subject to future approval for use of CWF.
- h. Use operating reserve to reduce impact of no surplus carry forward.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(49,271)	(49,271)	0	(55,529)	(6,258)
Non TCA Transfer from Capital	0	0	0	0	0
Previous Year's Surplus/Deficit	(4,303)	(4,303)	0	(4,494)	(191)
Administration OH	3,859	3,859	0	4,674	815
Transfer from Operating Reserve	0	0	0	0	0
Total Revenue	(49,715)	(49,715)	(1)	(55,349)	(5,634)
<u>Expenses:</u>					
Operations	42,715	38,221	a (4,494)	48,349	b 5,634 b
Transfer to Cap. Facil. Reserves	6,000	6,000	0	7,000	c 1,000 c
Transfer to Operating Reserve	1,000	1,000	0	0	(1,000)
Total Expenses	49,715	45,221	(4,494)	55,349	5,634
(Surplus) / Deficit	0	(4,494)	a (4,494)	0	0
FTE's	0.0560			0.0560	0

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(49,271)
0.1516

(55,529)
0.1736

(6,258)
0.0220

0.2082

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue</u>					
Transfer from CWF Cap Fac Rsve	(81,977)	0	81,977	(103,827)	d,e (21,850)
Transfer from Cap Fac. Reserve	(2,072)	0	2,072	(2,722)	(650)
Total Revenue	(84,049)	0	84,049	(106,549)	(22,500)
<u>Expenses</u>					
Signage	0	0	0	22,500	e 22,500
Hall Improvements	84,049	0	(84,049)	84,049	d 0
Total Expenses	84,049	0	(84,049)	106,549	22,500
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserve Balance at Y/E		(25,314)		(29,845)	c
Operating Reserve Fund Bal. at Y/E		(1,000)		(1,010)	

2020 Budget Notes:

- a. Surplus due to lower than anticipated costs for water rates, legal, and various line items.
- b. Increases: Electricity \$6k.
- c. Reserves must be built for future renovation projects. Increase annually by \$1k.
- d. Community Works Fund Gas Tax funding:

Previously approved Capital:

Kitchen Upgrades 5.3 k remaining
Asset Management Improvements: 76.7 k remaining
82 k remaining

(Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing, Eaves Troughs, Exit/Emergency Light, Kitchen Counters, Projector System, Motorized Screen, Outdoor Plugs.)

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

Signage 21.85 k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 2024 Five Year Program Budget Projection**

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(55,529)	(61,874)	(65,466)	(65,706)	(67,608)
Previous Year's Surplus/Deficit	(4,494) a	0	0	0	0
Administration OH	4,674	4,750	4,979	4,912	4,991
Total Revenue	(55,349)	(57,124)	(60,487)	(60,794)	(62,617)
<u>Expenses:</u>					
Operations	48,349 b	49,124	51,487	50,794	51,617
Transfer to Cap. Facil. Reserves	7,000 c	8,000 c	9,000 c	10,000 c	11,000 b
Total Expenses	55,349	57,124	60,487	60,794	62,617
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.0560	0.0560	0.0560	0.0560	0.0560

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(55,529)	(61,874)	(65,466)	(65,706)	(67,608)
0.1736	0.1843	0.2006	0.1993	0.2031

0.2082

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue</u>					
Transfer from CWF Cap Fac Rsve	(103,827) d,e	(11,825) f	(2,465) f	(19,710) f	(4,930) f
Transfer from Cap Fac. Reserve	(2,722)	(355)	(73)	(590)	(145)
Total Revenue	(106,549)	(12,180)	(2,538)	(20,300)	(5,075)
<u>Expenses</u>					
Heating Upgrade	0	0	2,538	20,300	0
Signage	22,500 e	0	0	0	0
Hall Improvements	84,049 d	12,180	0	0	5,075
Total Expenses	106,549	12,180	2,538	20,300	5,075
(Surplus) / Deficit	0	0	0	0	0
Capital Fac. Reserve Balance	(29,845) b	(37,789) b	(47,093) b	(56,974) b	(68,399) b
Operating Reserve Balance	(1,010)	(1,020)	(1,030)	(1,041)	(1,051)

Notes

a. Surplus due to lower than anticipated costs for water rates, legal, and various line items.

b. Increases: Electricity \$6k.

c. Reserves must be built for future renovation projects. Increase annually by \$1k.

d. Community Works Fund Gas Tax funding:

Previously approved Capital:

Kitchen Upgrades 5.3 k remaining
Asset Management Improvements: 76.7 k remaining
82 k remaining

(Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing, Eaves Troughs, Exit/Emergency Light, Kitchen Counters, Projector System, Motorized Screen, Outdoor Plugs.)

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

Signage 21.85 k

f. Subject to future approval for use of CWF.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(25,009)	(25,009)	0	(25,243)	(234)
Previous Year's Surplus/Deficit	86	86	0	88	2
Administration OH	1,683	1,683	0	1,845	162
Total Revenue	(23,240)	(23,240)	0	(23,310)	(70)
Expenses:					
Operations	2,090	2,178	88	2,160	70
Contract Services Operating	16,545	16,545	0	16,928	383
Contract Services Capital	4,605	4,605	0	4,222	(383)
Total Expenses	23,240	23,328	88	23,310	70
(Surplus) / Deficit	(0)	88	88	(0)	(0)
FTE's	0.010			0.010	0
Tax Levy:					
Tax Requisition	(25,009)			(25,243)	(234)
Residential Tax Rate (per \$1000 of assessment)	0.0346			0.0343	(0.0003)

2020 Budget Notes:

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

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 2024 Five Year Program Budget Projection**

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(25,243)	(25,243)	(25,332)	(25,381)	(25,513)
Previous Year's Surplus/Deficit	88	(0)	0	0	0
Administration OH	1,845	1,890	1,935	1,939	2,025
Total Revenue	(23,310)	(23,353)	(23,397)	(23,442)	(23,488)
Expenses:					
Operations	2,160	2,203	2,247	2,292	2,338
Contract Services Operating	16,928	17,340	17,760	17,760	18,600
Contract Services - Capital	4,222	3,810	3,390	3,390	2,550
Total Expenses	23,310	23,353	23,397	23,442	23,488
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.01	0.01	0.01	0.01	0.01
Tax Levy:					
Tax Requisition	(25,243)	(25,243)	(25,332)	(25,381)	(25,513)
Residential Tax Rate (per \$1000 of assessment)	0.0343	0.0340	0.0338	0.0335	0.0333

Notes

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

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Services - WFN	(273,828)	(274,413)	(585)	(297,697)	(23,869)
Sundry Rev. & Donations	(67,955)	(83,492)	(15,537)	(68,011)	(56)
Tax Requisition - Kelowna	(5,276,641)	(5,277,106)	(465)	(5,531,205)	(254,564)
Tax Requisition - Peachland	(230,904)	(231,246)	(342)	(237,539)	(6,635)
Tax Requisition - Lake Country	(576,250)	(575,385)	865	(614,090)	(37,840)
Tax Requisition - West Kelowna	(1,289,922)	(1,290,420)	(498)	(1,331,620)	(41,698)
Tax Req - EA Cent Ok. West	(164,599)	(164,584)	15	(171,575)	(6,976)
Tax Req - EA Cent Ok East	(150,086)	(149,075)	1,011	(158,069)	(7,983)
Grants	(65,600)	(38,654)	26,946	(50,600)	15,000
Previous Year's Surplus/Deficit	(254,648)	(254,648)	0	(152,023)	102,625
Portion of Surplus due to Y/E Accounting Entry	(22,041)	(22,041)	0	0	22,041
Administration OH	525,207	525,207	0	570,712	45,505
Transfer from Operating Reserve	(100,000)	0	100,000	(100,000)	0
Total Revenue	(7,947,267)	(7,835,857)	111,410	(8,141,717)	(194,450)
Expenses:					
Operations	3,781,432	3,540,776	(240,656)	3,935,946	154,514
Debt Payments	2,219,007	2,196,229	(22,778)	0	(2,219,007)
Transfer to Equip. Reserves	141,000	141,000	0	143,115	2,115
Transfer to Capital	22,041	22,041	0	0	(22,041)
Transfer to Capital Facility Reserve	1,771,787	1,771,787	0	4,050,656	2,278,869
Transfer to Dist of Peachland	12,000	12,000	0	12,000	0
Total Expenses	7,947,267	7,683,834	(263,433)	8,141,717	194,450
(Surplus) / Deficit	(0)	(152,023)	(152,023)	(0)	0
FTE's	31.971			32.222	0.2515
Tax Levy:					
Tax Requisition	(7,688,402)			(8,044,098)	(355,696)
Residential Tax Rate	0.1336			0.1364	0.0028
(per \$1000 of assessment)					

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Grants	(67,527)	(737)	66,790	(238,323)	(170,796)
Gellatly Nut Farm Society Contribution	(44,215)	0	44,215	0	44,215
Donations	(34,000)	(1,576)	32,424	(20,000)	14,000
Disaster Funding Assistance / Insurance	(1,096,987)	(375,519)	721,468	0	1,096,987
Proceeds of Sale	0	(35,038)	(35,038)	0	0
Transfer from Park Land Reserves	(1,255,378)	(38,342)	1,217,036	(1,213,257)	42,121
Transfer From Equip. Reserves	(82,000)	(4,429)	77,571	(215,560)	(133,560)
Transfer From Capital Facility Res	(2,009,392)	(1,337,510)	671,882	(2,329,183)	(319,791)
Transfer From Revenue Fund	(22,041)	(22,041)	0	0	22,041
Total Revenue	(4,611,540)	(1,815,192)	2,796,348	(4,016,323)	595,217
Expenses					
Parks Development (see detailed project list):	1,865,507	1,060,940	(804,567)	2,548,506	682,999
Flood Recovery Projects - Recoverable	1,323,930	627,768	(696,162)	0	(1,323,930)
Software	0	0	0	35,000	35,000
Vehicles	77,000	0	(77,000)	160,260	83,260
Office Furniture	5,000	4,429	(571)	5,075	75
Land Acquisition Strategy (from Land Reserves):					
Land Acquisition Strategy - Goats Peak Impr.	117,003	0	(117,003)	117,003	0
Land Acquisition Strat - Other	1,138,375	38,342	(1,100,033)	1,096,254	(42,121)
Benches	4,000	0	(4,000)	4,000	0
Equipment	80,725	83,713	2,988	50,225	(30,500)
Total Expenses	4,611,540	1,815,192	(2,796,348)	4,016,323	(595,217)
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at Y/E		(4,643,907)		(6,429,034)	d
Equip. Reserve Fund Balance at Y/E		(304,687)		(235,289)	d,e
Park Land Reserve Balance at Y/E		(1,299,283)		(86,886)	g
Parks Legacy Reserve		(27,171)		(27,443)	
Operating Reserve Balance at Y/E		(211,322)		(113,435)	f

2020 Budget Notes:

- a. Short Term Land Acquisition Debt payment (\$10.77 m over 5 yrs) ended 2019. As per previous financial plans, increase transfer to reserves with equivalent of debt payment.
- b. 2019 Surplus: Includes increased revenues from Class Registrations \$23.6k. Under expenditures for payroll \$175.4k, planning \$48.3k, bldg repairs & mtce, security, park mtce, and various line items. Vehicle Operations \$30.6k, Interpretation \$18.2k, janitorial supplies and office supplies over budget.
- c. Increases: Payroll \$96k (staffing and contract increases), GIS Program \$44k, Telephone \$1k, Insurance \$6k, SBC Insurance \$3k, Signs \$1k, Office Supplies \$1k, Janitorial Supplies \$2k, Garbage Pick Up \$1.5k, Safety Equipment \$9k, Building/Equip. Assessment \$10k, Vehicle Ops \$20k, Contract Services \$50k.
Decreases: Travel \$2k, Training \$1k, Small Tools \$1k, Legal \$5k, North Zone Mtce \$5k, Central Zone Mtce \$2.5k, Building Rep & Mtce \$10k, Vandalism Repair \$1k, Water Rates \$1k, Irrigation Rep & Mtce \$1k, Equip Rep & Mtce \$1k, Gas & Oil \$1k, Equip Rental \$1k, Security \$15k, Planning \$42.7k.
- d. In 2019, for future financial plans, the Board approved that the combined amount being transferred to reserves and used to pay down land acquisition debt is only to be increased by 1.5% annually, as a reasonable representation of assessment growth. In the past, a specific tax rate of \$0.09 was used, which would have created an unintended consequence of causing a large tax increase per average home.
Note: As debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital reserves.
The capital facilities reserve can be use for development and land acquisition and all capital purposes.
- e. Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- f. Utilize operating reserve to mitigate the impact of the change in surplus carried forward.
- g. ICIP Fed/Prov Grant for the Black Mountain / sntsk'il'nten Regional Park Development.
- h. CONC Bird Viewing Platform
- i. Land Acquisition Strategy using Land Reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 2024 Five Year Program Budget Projection

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue:									
Services - WFN	(297,697)		(309,397)		(323,832)		(328,673)		(337,499)
Sundry Rev. & Donations	(68,011)		(68,011)		(68,011)		(68,011)		(68,011)
Tax Requisition - Kelowna	(5,531,205)		(5,746,482)		(6,014,598)		(6,104,506)		(6,268,431)
Tax Requisition - Peachland	(237,539)		(246,784)		(258,298)		(262,159)		(269,199)
Tax Requisition - Lake Country	(614,090)		(637,991)		(667,758)		(677,740)		(695,939)
Tax Requisition - West Kelowna	(1,331,620)		(1,383,447)		(1,447,995)		(1,469,641)		(1,509,105)
Tax Req - EA Cent Ok. West	(171,575)		(178,253)		(186,570)		(189,359)		(194,443)
Tax Req - EA Cent Ok East	(158,069)		(164,221)		(171,883)		(174,453)		(179,137)
Grants	(50,600)		(10,600)		(10,600)		(10,600)		(10,600)
Previous Year's Surplus/Deficit	(152,023)	b	(0)		(0)		(0)		(0)
Administration OH	570,712		580,834		620,644		629,764		653,142
Transfer from Operating Reserve	(100,000)	f	(110,074)	f	0		0		0
Total Revenue	(8,141,717)		(8,274,427)		(8,528,902)		(8,655,378)		(8,879,222)
Expenses:									
Operations	3,935,946	c	4,005,749		4,196,374		4,258,042		4,416,107
Transfer to Equip. Reserves	143,115	d	145,262	d	147,441	d	149,652	d	151,897
Transfer to Capital Facility Reserve	4,050,656	a,d	4,111,416	d	4,173,087	d	4,235,683	d	4,299,219
Transfer to Dist of Peachland	12,000		12,000		12,000		12,000		12,000
Total Expenses	8,141,717		8,274,426		8,528,902		8,655,378		8,879,223
(Surplus) / Deficit	(0)		(0)		(0)		(0)		0
FTE's	32.222		32.2220		33.112	j	33.112		34.002
Tax Levy:									
Tax Requisition	(8,044,098)		(8,357,178)		(8,747,102)		(8,877,858)		(9,116,254)
Residential Tax Rate	0.1364		0.1403		0.1454		0.1461		0.1485

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue									
Grant	(238,323)	g	(357,484)	g	(119,161)	g	(183,325)	g	(365,282)
Donations	(20,000)	h	0		0		0		0
Proceeds of Sale	0		(2,000)		(2,000)		(2,000)		(2,000)
Transfer From Park Land Reserves	(1,213,257)	i	0		0		0		0
Transfer From Equip. Reserves	(215,560)		(146,130)		(77,140)		(105,560)		(77,140)
Transfer From Cap. Fac. Reserves	(2,329,183)		(1,349,766)		(1,508,234)		(1,815,138)		(1,063,577)
Total Revenue	(4,016,323)		(1,855,380)		(1,706,535)		(2,106,023)		(1,507,999)
Expenses									
Parks Development (see detailed project list):	2,548,506		1,705,250		1,625,395		1,996,463		1,426,859
Other Capital:									
Software	35,000		0		0		0		0
Vehicles	160,260		108,605		56,840		56,840		56,840
Office Furniture	5,075		5,075		5,075		5,075		5,075
Land Acquisition Strategy (from Land Reserves):									
Land Acquisition Strategy - Goats Peak Impr.	117,003	i	0		0		0		0
Land Acquisition Strat - Other	1,096,254	i	0		0		0		0
Benches	4,000		4,000		4,000		4,000		4,000
Equipment	50,225		32,450		15,225		43,645		15,225
Total Expenses	4,016,323		1,855,380		1,706,535		2,106,023		1,507,999
(Surplus) / Deficit	0		0		0		0		0
Capital Facility Reserve Bal at Y/E	(6,429,034)	d	(9,282,590)	d	(12,066,918)	d	(14,632,338)	d	(18,046,659)
Equip. Reserve Fund Balance at Y/E	(235,289)	d,e	(236,773)	d,e	(309,442)	d,e	(356,629)	d,e	(434,952)
Park Land Reserve Balance at Y/E	(86,886)		(87,755)		(88,633)		(89,519)		(90,414)
Parks Legacy Reserve at Y/E	(27,443)		(27,717)		(27,994)		(28,274)		(28,557)
Operating Reserve Balance at Y/E	(113,435)	j	(3,395)	m	(3,429)		(3,463)		(3,498)

Notes

- a. Short Term Land Acquisition Debt payment (\$10.77 m over 5 yrs) ended 2019. As per previous financial plans, increase transfer to reserves with equivalent of debt payment.
- b. 2019 Surplus: Includes increased revenues from Class Registrations \$23.6k. Under expenditures for payroll \$175.4k, planning \$48.3k, bldg repairs & mtce, security, park mtce, and various line items. Vehicle Operations \$30.6k, Interpretation \$18.2k, janitorial supplies and office supplies over budget.
- c. Increases: Payroll \$96k (staffing and contract increases), GIS Program \$44k, Telephone \$1k, Insurance \$6k, SBC Insurance \$3k, Signs \$1k, Office Supplies \$1k, Janitorial Supplies \$2k, Garbage Pick Up \$1.5k, Safety Equipment \$9k, Building/Equip. Assessment \$10k, Vehicle Ops \$20k, Contract Services \$50k.
Decreases: Travel \$2k, Training \$1k, Small Tools \$1k, Legal \$5k, North Zone Mtce \$5k, Central Zone Mtce \$2.5k, Building Rep & Mtce \$10k, Vandalism Repair \$1k, Water Rates \$1k, Irrigation Rep & Mtce \$1k, Equip Rep & Mtce \$1k, Gas & Oil \$1k, Equip Rental \$1k, Security \$15k, Planning \$42.7k.
- d. In 2019, for future financial plans, the Board approved that the combined amount being transferred to reserves and used to pay down land acquisition debt is only to be increased by 1.5% annually, as a reasonable representation of assessment growth. In the past, a specific tax rate of \$0.09 was used, which would have created an unintended consequence of causing a large tax increase per average home.
Note: As debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital reserves.
The capital facilities reserve can be use for development and land acquisition and all capital purposes.
- e. Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- f. Utilize operating reserve to mitigate the impact of the change in surplus carried forward.
- g. ICIP Fed/Prov Grant for the Black Mountain / sntsk'il'nten Regional Park Development.
- h. CONC Bird Viewing Platform
- i. Land Acquisition Strategy using Land Reserves.
- j. Adding .89 FTE

142 Regional Parks Capital Development Projects Detail 2020 - 2024

2019 Actual vs Budget & 2020 Budget

			Variance	
PARK DEVELOPMENT	2019	2019 Actual	2019 Actual vs Budget	2020
Flood Recovery Projects - Improvements (not covered by DFA or insurance	285,000	175,050	(109,950)	-
Learn to Camp in Regional PARKS (Partnership with PARKS Canada)	-	-	-	20,300
Park Development -West Zone	131,950	-	(131,950)	131,950
General Asset Renewal	101,500	103,752	2,252	192,850
EECO Downstairs Renovation & Folding Tables	-	-	-	-
Cabin 1 Office Improvements	-	-	-	-
Hollywood Road Office Improvements	-	-	-	-
Interpretation/Wayfinding Project (Various Parks)	40,600	25,693	(14,907)	20,300
Garbage Can upgrades to Bear proof	-	-	-	10,150
Regional Parks Trails to Health	71,050	61,282	(9,768)	40,600
Bertram Security Contractor Residence Asset Sale & Site Remediation	5,111	-	(5,111)	5,140
Bertram Creek Playground Replacement	-	-	-	76,125
Bertram Pier Railing Replacement	25,375	10,094	(15,281)	-
Webber Road Landslide Restoration	-	-	-	253,750
Clainlink Fence Replacement to meet SRW required along Casa Loma Resort	-	-	-	30,450
Johns Family Nature Conservancy - Phase 3	46,284	31,210	(15,075)	-
Johns Family - Upper Interpretation Loop	-	-	-	-
Johns Family - Cedar Tree Restoration	-	-	-	-
Stephens Coyote Park Development	-	-	-	-
Upper Glen Canyon Trail Project - Phase 1	8,173	4,191	(3,982)	-
Kaloya Security Contractor Residence Removal & Disposal of Asset	-	-	-	-
Kopje Security Contractor Residence - Repurpose for Program Storage	5,075		(5,075)	152,250
Kopje Playground Replacement	-		-	-
Floating Courtesy Dock, Cleats, Ladders	50,750	42,785	(7,965)	
Mission Creek Park - Hall Road Security Contractor Residence Repurposing for Public Programming	-	-	-	-
Mission Creek Bridge Replacements (1 vehicle, 1 pedestrian)	-	-	-	-
Mission Creek Greenway Phase 2 Grassland Crib Stairs	25,375	27,192	1,817	250,000
Mission Creek Signage	-	-	-	-
Mission Creek - EECO Displays	10,150	6,427	(3,723)	-
Mission Creek - Spawning Channel Retaining Wall and Guardrail Fencing	-	-	-	76,125
Phase 2 Boardwalks - Major Maintenance (Structural overhaul)	-	-	-	76,125
Mission Creek Development	-	-	-	507,500
Hall Road Fishing Pond Water Source & Aerator	-	-	-	65,975
Regional Park Information Plaza and Accessible/Age Friendly Trail at Mission Creek	175,725	152,055	(23,670)	-
Raymer Bay Picnic Shelter Replacement			-	76,125
Raymer Bay Playground Replacement	76,125	71,120	(5,005)	-
Reisweg Security Contractor Residence - Repurpose for Operations Office	-	-	-	-
Robert Lake Bird Viewing Platform	40,000	-	(40,000)	40,600
Saskatoon Trail Improvements	-	-	-	-
Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation	5,126	-	(5,126)	5,140
Shannon Lake - Trail Completion	-	-	-	-
Traders Cove Picnic Shelter	-	-	-	76,125
Traders Cove Playground Replacement	-	-	-	76,125
Traders Cove Park Improvements	13,439	-	(13,439)	-
Woodhaven Dike and Intake Assessment and Infrastructure Upgrade Project g.	26,290	1,218	(25,072)	-
Woodhaven - Raymer Cabin Heritage/public programming improvements	47,464	47,453	(11)	-
Woodhaven Cultural Restoration	-	-	-	-
Woodhaven Development	-	-	-	-
Gellatly Nut Farm - 1945 Cabin Restoration e.	44,215	-	(44,215)	15,225
Gellatly Nut Farm - Heritage House Restoration	-	-	-	-
Gellatly Nut Farm - Water Fountains	-	-	-	-
Gellatly Nut Farm - Pump Replacement	-	-	-	-
Coldham Park Development	-	-	-	-
Rose Valley Volunteer Trail Support Container	-	-	-	-
Goats Peak Trail	-	-	-	-
Goats Peak Restoration	-	-	-	-
Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area	105,362	92,913	(12,449)	24,576
Black Mountain / sntsk'il'nten Park Development	325,000	-	(325,000)	325,000
Black Mountain / sntsk'il'nten Regional Park - Park Fencing	-	-	-	-
Hardy Fall Improvements	5,075	-	(5,075)	-
Automated Park Gates Systems	195,293	208,505	13,212	-
Total Development Projects	1,865,507	1,060,940	(804,567)	2,548,506

142 Regional Parks Capital Development Projects Detail 2020 - 2024

PARK DEVELOPMENT	2019 Budget	2019 Spent	2020	2021	2022	2023	2024
Flood Recovery Projects - Improvements (not covered by DFA or insurance)	285,000	175,050	-	-	-	-	-
Learn to Camp in Regional PARKS (Partnership with PARKS Canada)	-	-	20,300	-	-	-	-
Park Development -West Zone	131,950	-	131,950	-	-	10,150	177,625
General Asset Renewal	101,500	103,752	192,850	10,150	10,150	10,150	10,150
EECO Downstairs Renovation & Folding Tables	-	-	-	-	-	-	-
Cabin 1 Office Improvements	-	-	-	-	-	-	-
Hollywood Road Office Improvements	-	-	-	-	-	-	-
Interpretation/Wayfinding Project (Various Parks)	40,600	25,693	20,300	30,450	30,450	30,450	30,450
Garbage Can upgrades to Bear proof	-	-	10,150	-	-	-	-
Regional Parks Trails to Health	71,050	61,282	40,600	40,600	40,600	40,600	40,600
Bertram Security Contractor Residence Asset Sale & Site Remediation	5,111	-	5,140	-	-	-	-
Bertram Creek Playground Replacement	-	-	76,125	-	-	-	-
Bertram Pier Railing Replacement	25,375	10,094	-	-	-	-	-
Bertram Creek Picnic Shelter Removal & Replacement	-	-	-	-	-	-	76,125
Webber Road Landslide Restoration	-	-	253,750	-	-	-	-
Clainlink Fence Replacement to meet SRW required along Casa Loma Resort	-	-	30,450	-	-	-	-
Johns Family Nature Conservancy - Phase 3	46,284	31,210	-	-	-	-	-
Johns Family - Upper Interpretation Loop	-	-	-	10,150	126,875	-	-
Johns Family - Cedar Tree Restoration	-	-	-	-	-	-	-
Stephens Coyote Park Development	-	-	-	20,300	253,750	-	-
Upper Glen Canyon Trail Project - Phase 1	8,173	4,191	-	111,650	228,375	111,650	228,375
Kaloya Picnic Shelter Structure Replacement	-	-	-	76,125	-	-	-
Kaloya Washroom Renovation	-	-	-	-	-	10,150	177,625
Kopje Security Contractor Residence - Repurpose for Program Storage	5,075	-	152,250	-	-	-	-
Kopje Playground Replacement	-	-	-	-	-	-	-
Floating Courtesy Dock, Cleats, Ladders	50,750	42,785	-	-	-	-	-
Mission Creek Park - Hall Road Security Contractor Residence Repurposing for Public Programming	-	-	-	-	-	-	-
Mission Creek Bridge Replacements (1 vehicle, 1 pedestrian) h.	-	-	-	-	-	329,875	-
Mission Creek Greenway Phase 2 Grassland Crib Stairs	25,375	27,192	250,000	-	-	-	-
Mission Creek Signage	-	-	-	-	-	-	-
Mission Creek - EECO Displays	10,150	6,427	-	-	-	-	-
Mission Creek - Spawning Channel Retaining Wall and Guardrail Fencing	-	-	76,125	-	-	-	-
Mission Creek Greenway - Truswell Trailhead Washroom	-	-	-	-	177,625	-	-
Mission Creek Playground Replacement	-	-	-	-	-	-	187,775
Mission Creek Picnic Shelter Structure Replacement	-	-	-	152,250	-	-	-
Mission Creek Plaza/EECO Exterior Improvements	-	-	-	203,000	-	-	-
Phase 2 Boardwalks - Major Maintenance (Structural overhaul)	-	-	76,125	-	-	-	-
Mission Creek Development	-	-	507,500	-	-	-	-
Hall Road Fishing Pond Water Source & Aerator	-	-	65,975	-	-	-	-
Regional Park Information Plaza and Accessible/Age Friendly Trail at Mission Creek	175,725	152,055	-	-	-	-	-
Raymer Bay Picnic Shelter Replacement	-	-	76,125	-	-	-	-
Raymer Bay Playground Replacement	76,125	71,120	-	-	-	-	-
Reisweg Security Contractor Residence - Repurpose for Operations Office	-	-	-	-	-	-	-
Robert Lake Bird Viewing Platform	40,000	-	40,600	-	-	-	-
Scenic Canyon Saskatoon Trail Improvements	-	-	-	157,325	-	-	-
Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation	5,126	-	5,140	-	-	-	-
Shannon Lake - Trail Completion	-	-	-	-	-	-	-
Traders Cove Picnic Shelter	-	-	76,125	-	-	-	-
Traders Cove Playground Replacement	-	-	76,125	-	-	-	-
Traders Cove Park Improvements	13,439	-	-	252,000	-	-	-
Woodhaven Dike and Intake Assessment and Infrastructure Upgrade Project	26,290	1,218	-	-	-	-	-
Woodhaven - Raymer Cabin Heritage/public programming improvements	47,464	47,453	-	-	-	-	-
Woodhaven Cultural Restoration	-	-	-	-	-	-	-
Woodhaven Development	-	-	-	30,450	253,750	1,203,438	-
Gellatly Nut Farm - 1945 Cabin Restoration e.	44,215	-	15,225	-	-	-	-
Gellatly Nut Farm - Heritage House Restoration	-	-	-	103,000	-	-	-
Gellatly Nut Farm - Water Fountains	-	-	-	-	-	-	-
Gellatly Nut Farm - Pump Replacement	-	-	-	-	-	-	-
Coldham Park Development	-	-	-	20,300	341,320	-	-
Rose Valley Volunteer Trail Support Container	-	-	-	-	-	-	-
Goats Peak Trail	-	-	-	-	-	-	-
Goats Peak Restoration	-	-	-	-	-	-	-
Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area	105,362	92,913	24,576	-	-	-	-
Black Mountain / sntsk'il'nten Park Development	325,000	-	325,000	487,500	162,500	250,000	498,134
Black Mountain / sntsk'il'nten Regional Park - Park Fencing	-	-	-	-	-	-	-
Hardy Fall Improvements	5,075	-	-	-	-	-	-
Automated Park Gates Systems	195,293	208,505	-	-	-	-	-
Total Development Projects	1,865,507	1,060,940	2,548,506	1,705,250	1,625,395	1,996,463	1,426,859

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(217,077)	(217,076)	1	(228,631)	(11,554)
Previous Year's Surplus/Deficit	(18,146)	(18,146)	0	(17,476)	670
Administration OH	25,205	25,205	0	28,127	2,922
Total Revenue	(210,018)	(210,017)	1	(217,980)	(7,962)
Expenses:					
Operations	186,018	168,541	a (17,477)	193,980	7,962
Transfer to Capital Facility Reserves	24,000	24,000	0	24,000	0
Total Expenses	210,018	192,541	(17,477)	217,980	7,962
(Surplus) / Deficit	(0)	(17,476)	a (17,476)	0	0
FTE's	1.450			1.450	(0.000)
Tax Levy:					
Tax Requisition	(217,077)			(228,631)	(11,554)
Residential Tax Rate (per \$1000 of assessment)	0.0167			0.1723	0.1556
Maximum Tax Rate				0.5700	

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Disaster Funding Assistance / Insurance	(327,072)	(3,545)	323,527	0	327,072
Transfer from CWF Cap Fac Resrv	(292,000)	(193,573)	98,427	(281,791)	10,209
Transfer from Cap Fac. Reserve	(69,821)	(66,688)	3,133	(4,959)	64,862
Total Revenue	(688,893)	(263,806)	425,087	(286,750)	402,143
Expenses					
Flood Recovery Projects - Recoverable	594,763	38,317	(556,446)	0	(594,763)
Flood Recovery Projects - Improvements	0	24,864	24,864	0	0
Development Projects					
Killiney Park Infrastructure	12,180	199,380	187,200	0	(12,180)
Community Trail to Traders Cove	0	0	0	30,450	30,450
Comfort Station	0	0	0	18,270	18,270
Star Park Trail Conn. Trep. Cr.Pk.	31,200	1,245	(29,955)	29,955	(1,245)
Dog Beach Fencing	0	0	0	5,075	5,075
Picnic Shelter	0	0	0	152,250	152,250
Fur Brigade Trail	50,750	0	(50,750)	50,750	0
Total Expenses	688,893	263,806	(425,087)	286,750	(402,143)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(46,833)		(47,301)	
Park Land Reserve Balance at Y/E		(176,648)		(178,414)	
Parks Facility Reserves Balance at Y/E		(269,536)		(291,463)	

2020 Budget Notes:

- Surplus resulting from under expenditures in payroll, contract services, and various line items.
- Increases: Payroll \$4k, Legal \$1k, Contract Services \$2k, Misc. \$1k
- Continue to set aside reserves for future park development, equipment and infrastructure replacement at annual \$24k level.
- Community Works Fund Gas Tax funding:

Capital:

Carry forward of Board Approved CWF \$280k:

Star Park Trail Connection to Trepanier Creek Reg.Pk \$28.8k remaining
Fur Brigade Trail \$50k remaining
78.8k used in budget above

Killiney Road Upgrade \$17.3k committed but not used in budget
Killiney Swim Raft \$2.3k committed but not used in budget

- Requesting additional CWF:

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

Dog Beach Fencing \$5k
Picnic Shelter - Killiney \$150k
Comfort Station \$18k
Community Trail to Traders Cove \$30k
\$203k

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 2024 Five Year Program Budget Projection

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(228,631)	(254,113)	(258,447)	(261,662)	(264,942)
Previous Year's Surplus/Deficit	(17,476) a	0	0	0	0
Administration OH	28,127	29,141	30,207	30,621	31,044
Total Revenue	(217,980)	(224,972)	(228,240)	(231,041)	(233,898)
Expenses:					
Operations	193,980 b	200,972	204,240	207,041	209,898
Transfer to Capital Facility Reserves	24,000 c	24,000 c	24,000 c	24,000 c	24,000 c
Total Expenses	217,980	224,972	228,240	231,041	233,898
(Surplus) / Deficit	0	0	0	0	0
FTE's	1.450	1.450	1.450	1.450	1.450

Tax Levy:

Tax Requisition	(228,631)	(254,113)	(258,447)	(261,662)	(264,942)
Residential Tax Rate	0.1723	0.1896	0.1909	0.1914	0.1918
(per \$1000 of assessment)					
Maximum Tax Rate	0.5700				

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer from CWF Cap Fac Resrv	(281,791) d,e	(30,000) f	(15,000) f	(20,000) f	(20,000) f
Transfer From Cap. Fac. Reserve	(4,959)	(900)	(225)	(300)	(300)
Total Revenue	(286,750)	(30,900)	(15,225)	(20,300)	(20,300)
Expenses					
Community Trail to Traders Cove	30,450	0	0	0	0
Comfort Station	18,270	0	0	0	0
Star Park Trail Conn. Trep. Cr.Pk.	29,955	0	0	0	0
Dog Beach Fencing	5,075	0	0	0	0
Picnic Shelter	152,250	0	0	0	0
Westshore Playground	0	0	15,225	0	0
Westshore Estates Park Improvements	0	0	0	20,300	0
Fur Brigade Trail	50,750	0	0	0	0
Access #1 Improvements	0	30,900	0	0	0
Fintry Access #2 Improvements	0	0	0	0	20,300
Total Expenses	286,750	30,900	15,225	20,300	20,300
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(47,301)	(47,774)	(48,252)	(48,735)	(49,222)
Park Land Reserve Balance at Y/E	(178,414)	(180,199)	(182,001)	(183,821)	(185,659)
Parks Facility Reserve Balance at Y/E	(291,463) c	(317,708) c	(344,898) c	(372,284) c	(399,944) c

Notes

- a. Surplus resulting from under expenditures in payroll, contract services, and various line items.
b. Increases: Payroll \$4k, Legal \$1k, Contract Services \$2k, Misc. \$1k
c. Continue to set aside reserves for future park development, equipment and infrastructure replacement at annual \$24k level.
d. Community Works Fund Gas Tax funding:

Capital:

Carry forward of Board Approved CWF \$280k:

Star Park Trail Connection to Trepanier Creek Reg.Pk \$28.8k remainin;
Fur Brigade Trail \$50k remaining
78.8k used in budget above

Killiney Road Upgrade \$17.3k committed but not used in budget
Killiney Swim Raft \$2.3k committed but not used in budget

- e. Requesting additional CWF:

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

Dog Beach Fencing \$5k
Picnic Shelter - Killiney \$150k
Comfort Station \$18k
Community Trail to Traders Cove \$30k
\$203k

- f. Subject to future approval for use of CWF.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET**

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Tax Req - EA Cent Ok East	(112,500)	(112,500)	0	(117,378)	(4,878)
Previous Year's Surplus/Deficit	(13,914)	(13,914)	b 0	(3,814)	a 10,100
Administration OH	12,931	12,931	0	14,081	1,150
Sundry Sales	0	(1,333)	a (1,333)	0	0
Total Revenue	(113,483)	(114,816)	(1,333)	(107,111)	6,372
Expenses:					
Operations	95,432	92,951	a (2,481)	97,111	c 1,679 c
Transfer to Cap Fac Reserves	18,051	18,051	b 0	10,000	b (8,051) b
Total Expenses	113,483	111,002	(2,481)	107,111	(6,372)
(Surplus) / Deficit	(0)	(3,814)	a (3,814)	(0)	0
FTE's	0.812			0.812	0.000
Tax Levy:					
Tax Requisition	(112,500)			(117,378)	(4,878)
Residential Tax Rate	0.0954			0.0961	0.0007
(per \$1000 of assessment)					
Maximum Tax Rate				0.3700	

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Transfer From Cap Fac Reserves	(30,450)	(8,240)	22,210	(22,210)	8,240
Total Revenue	(30,450)	(8,240)	22,210	(22,210)	8,240
Expenses					
Philpott Trail Post Fire Repair	30,450	8,240	(22,210)	22,210	(8,240)
Total Expenses	30,450	8,240	(22,210)	22,210	(8,240)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(51,211)		(51,723)	
Park Land Reserve Balance at Y/E		(63,831)		(64,469)	
Capital Facilities Reserve Balance at Y/E		(138,676)		(127,631)	b

2020 Budget Notes:

- a. Surplus resulting from the sale of logs from the Philpott Trail project and under expenditures for payroll, water rates, park mtce and various line items.
- b. Extra surplus from log sales transferred to reserves in 2019. Return to planned reserve transfer of \$10k.
- c. Increases: Payroll \$1k and misc. minor items.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 2024 Five Year Program Budget Projection**

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(117,378)	(122,844)	(127,239)	(131,200)	(135,245)
Previous Year's Surplus/Deficit	(3,814) a	(0)	(0)	(0)	(0)
Administration OH	14,081	14,037	14,590	14,843	15,106
Total Revenue	(107,111)	(108,807)	(112,649)	(116,357)	(120,139)
Expenses:					
Operations	97,111 b	96,807	98,649	100,357	102,139
Transfer to Cap Fac Reserves	10,000 c	12,000 c	14,000 c	16,000 c	18,000 c
Total Expenses	107,111	108,807	112,649	116,357	120,139
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	0.8120	0.8120	0.8120	0.8120	0.8120
Tax Levy:					
Tax Requisition	(117,378)	(122,844)	(127,239)	(131,200)	(135,245)
Residential Tax Rate (per \$1000 of assessment)	0.0961	0.0996	0.1021	0.1043	0.1064

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsrsv	0	(25,000) e,f	(50,000) g	(120,000) h	0
Transfer From Facilities Reserves	(22,210)	(750)	(750)	(1,800)	0
Total Revenue	(22,210)	(25,750)	(50,750)	(121,800)	0
Expenses					
Park Development					
Sunset Park Development	0	15,450 e	0	121,800 h	0
Scotty Creek - Playground Repl.	0	0	0	0	0
Philpott Trail Post Fire Repair	22,210	0	0	0	0
Three Forks Park Improvements	0	10,300 f	50,750 g	0	0
Total Expenses	22,210	25,750	50,750	121,800	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(51,723)	(52,240)	(52,763)	(53,290)	(53,823)
Park Land Reserve Balance at Y/E	(64,469)	(65,114)	(65,765)	(66,423)	(67,087)
Capital Facilities Reserve Balance at Y/E	(127,631) c	(140,149) c	(154,793) c	(170,523) c	(190,229) c

Notes

- a. Surplus resulting from the sale of logs from the Philpott Trail project and under expenditures for payroll, water rates, park mtce and various line items.
- b. Increases: Payroll \$1k and misc. minor items.
- c. Extra surplus from log sales transferred to reserves in 2019. Return to planned reserve transfer of \$10k, & increase by \$2k annually.
- d. Subject to future CWF Approvals: Anticipate requesting CWF for future projects in other years.
 - e. \$15k Sunset Ranch Community Park Development
 - f. \$10k Three Forks Park Improvement
 - g. \$50k Three Fork Park Improvement
 - h. \$120k Sunset Ranch Community Park Development