

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

**Program: 004 -- Engineering**

**Department:** Engineering Services

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Conn Insp/Gifting Admin Fee	0	(24,780)	(24,780)	(1,000)	(1,000)
Grant	0	(10,000)	(10,000)	0	0
Previous Year's Surplus/Deficit	(191,277)	(191,277)	0	(72,398)	118,878
Transfer from Operating Reserve	0	0	0	(70,000)	(70,000)
Engineering OH Admin Recovery	(226,235)	(221,483)	4,752	(236,651)	(10,416)
<b>Total Revenue</b>	<b>(417,512)</b>	<b>(447,539)</b>	<b>(30,028)</b>	<b>(380,049)</b>	<b>37,462</b>
<b>Expenses:</b>					
Operations	281,589	239,218	(42,371)	372,049	90,460
Transfer to Equip. Reserves	8,000	8,000	0	8,000	0
Transfer to Operating Reserve	127,923	127,923	0	0	(127,923)
<b>Total Expenses</b>	<b>417,512</b>	<b>375,141</b>	<b>(42,371)</b>	<b>380,049</b>	<b>(37,463)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(72,398)</b>	<b>(72,399)</b>	<b>(0)</b>	<b>(1)</b>
<b>FTE's</b>	<b>2.510</b>			<b>3.080</b>	<b>0.570</b>

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From Reserves	(5,150)	0	5,150	(12,875)	(7,725)
<b>Total Revenue</b>	<b>(5,150)</b>	<b>0</b>	<b>5,150</b>	<b>(12,875)</b>	<b>(7,725)</b>
<b>Expenses</b>					
Computers & Equipment	0	0	0	5,150	5,150
Equipment	5,150	0	(5,150)	0	(5,150)
Furniture	0	0	0	7,725	7,725
<b>Total Expenses</b>	<b>5,150</b>	<b>0</b>	<b>(5,150)</b>	<b>12,875</b>	<b>7,725</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip. Reserve Fund Balance at Y/E</b>		<b>(92,262)</b>		<b>(88,181)</b>	
<b>Operating Reserve Balance at Y/E</b>		<b>(237,782)</b>	<b>a</b>	<b>(169,460)</b>	

**2020 Budget Notes:**

- Part of 2018 surplus transferred to operating reserves in 2019 for future use.
- Surplus due to Building Permit recovery, and underspending for contract services, payroll, training, legal, software, equipment, and misc.
- Increases: Payroll \$93k - including addition of .57 FTE. Decreases: Equipment \$2k & Misc. \$1k.
- Utilize operating reserve to reduce impact of surplus swing and increase to operating costs re: partial FTE addition.

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

**Program: 004 -- Engineering**

**Department:** Engineering Services

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Conn Insp/Gifting Admin Fee	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Previous Year's Surplus/Deficit	(72,398) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	(70,000) c	(100,000) c	(60,000) c	(10,000) c	0
Engineering OH Admin Recovery	(236,651)	(286,490)	(334,080)	(391,821)	(409,718)
<b>Total Revenue</b>	<b>(380,049)</b>	<b>(387,490)</b>	<b>(395,080)</b>	<b>(402,822)</b>	<b>(410,718)</b>
<b>Expenses:</b>					
Operations	372,049 b	379,490	387,080	394,821	402,718
Transfer to Equip. Reserves	8,000	8,000	8,000	8,000	8,000
<b>Total Expenses</b>	<b>380,049</b>	<b>387,490</b>	<b>395,080</b>	<b>402,821</b>	<b>410,718</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>FTE's</b>	<b>3.080 b</b>	<b>3.080</b>	<b>3.080</b>	<b>3.080</b>	<b>3.080</b>

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(12,875)	(49,260)	(10,300)	(5,150)	(5,150)
<b>Total Revenue</b>	<b>(12,875)</b>	<b>(49,260)</b>	<b>(10,300)</b>	<b>(5,150)</b>	<b>(5,150)</b>
<b>Expenses</b>					
Vehicles	0	44,110	0	0	0
Computers & Equipment	5,150	0	0	0	0
Equipment	0	5,150	10,300	5,150	5,150
Furniture	7,725	0	0	0	0
<b>Total Expenses</b>	<b>12,875</b>	<b>49,260</b>	<b>10,300</b>	<b>5,150</b>	<b>5,150</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip. Reserve Fund Balance at Y/E</b>	<b>(88,181)</b>	<b>(47,310)</b>	<b>(45,380)</b>	<b>(48,632)</b>	<b>(51,917)</b>
<b>Operating Reserve Balance at Y/E</b>	<b>(169,460) a</b>	<b>(70,154)</b>	<b>(10,256)</b>	<b>(259)</b>	<b>(261)</b>

**Notes**

- a. Surplus due to Building Permit recovery, and underspending for contract services, payroll, training, legal, software, equipment, and misc.
- b. Increases: Payroll \$93k - including addition of .57 FTE. Decreases: Equipment \$2k & Misc. \$1k.
- c. Utilize operating reserve to reduce impact of surplus swing and increase to operating costs re: partial FTE addition.

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

**Program: 047 -- Mosquito Control - Nuisance**

**Department:** Engineering Services (Public Works)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Misc. Revenue	0	(1,000)	(1,000)	0	0
Services - Peachland	(6,245)	(6,261)	(16)	(6,539) a	(294)
Tax Requisition - Kelowna	(162,733)	(162,688)	45	(174,071)	(11,338)
Tax Requisition - Lake Country	(16,139)	(16,160)	(21)	(17,715)	(1,576)
Tax Requisition - West Kelowna	(3,038)	(3,041)	(3)	(3,031)	7
Tax Req - EA Cent Ok East	(4,857)	(4,866)	(9)	(5,262)	(405)
Previous Year's Surplus/Deficit	(16,141)	(16,138) b	3	(7,679) b	8,462
Engineering Admin OH	6,191	6,191	0	6,494	303
Administration OH	17,478	17,478	0	19,022	1,544
Transfer from Operating Reserve	(8,000)	0	8,000	(8,000) b	0
<b>Total Revenue</b>	<b>(193,484)</b>	<b>(186,485)</b>	<b>6,999</b>	<b>(196,781)</b>	<b>(3,297)</b>
<u>Expenses:</u>					
Operations	193,484	178,806	(14,678)	196,781 c	3,297
<b>Total Expenses</b>	<b>193,484</b>	<b>178,806</b>	<b>(14,678)</b>	<b>196,781</b>	<b>3,297</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(7,679)</b>	<b>(7,679)</b>	<b>(0)</b>	<b>0</b>
 FTE's	<b>0.05</b>			<b>0.05</b>	0.00
 <u>Tax Levy:</u>					
<b>Tax Requisition</b>	<b>(186,767)</b>			<b>(200,079)</b>	<b>(13,312)</b>
<b>Residential Tax Rate</b>	<b>0.0070</b>			<b>0.0072</b>	<b>0.0002</b>
<b>(per \$1000 of assessment)</b>					
<b>(Based on Improvements Only)</b>					
 Equip. Reserve Fund Balance at Y/E		<b>(38,465)</b>		<b>(38,850) a</b>	
Operating Reserve Balance at Y/E		<b>(20,237)</b>		<b>(12,359) a,b</b>	

**2020 Budget Notes:**

- a. Peachland participating via Service Contract Invoicing in 2020. No participation in service reserves as no contribution or buy in was made.
- b. Reduced surplus carried forward impacts tax requisition. Use operating reserve to mitigate.
- c. Increased: Contract Services \$3k.

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

**Program: 047 -- Mosquito Control - Nuisance**

**Department:** Engineering Services (Public Works)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Services - Peachland	(6,539) a	0	0	0	0
Tax Requisition - Kelowna	(174,071)	(186,522)	(201,219)	(205,243)	(209,347)
Tax Requisition - Lake Country	(17,715)	(18,982)	(20,478)	(20,888)	(21,306)
Tax Requisition - West Kelowna	(3,031)	(3,248)	(3,505)	(3,574)	(3,646)
Tax Req - EA Cent Ok East	(5,262)	(5,639)	(6,083)	(6,205)	(6,329)
Previous Year's Surplus/Deficit	(7,679) b	0	0	0	0
Engineering Admin OH	6,494	6,624	6,756	6,891	7,029
Administration OH	19,022	19,409	19,797	20,193	20,597
Transfer from Operating Reserve	(8,000) b	(12,359) d	0	0	0
<b>Total Revenue</b>	<b>(196,781)</b>	<b>(200,717)</b>	<b>(204,731)</b>	<b>(208,825)</b>	<b>(213,002)</b>
<b>Expenses:</b>					
Operations	196,781 c	200,717	204,731	208,826	213,002
<b>Total Expenses</b>	<b>196,781</b>	<b>200,717</b>	<b>204,731</b>	<b>208,826</b>	<b>213,002</b>
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
<b>FTE's</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(200,079)</b>	<b>(214,391)</b>	<b>(231,285)</b>	<b>(235,910)</b>	<b>(240,628)</b>
<b>Residential Tax Rate</b>	<b>0.0072</b>	<b>0.0076</b>	<b>0.0081</b>	<b>0.0082</b>	<b>0.0083</b>
<b>(per \$1000 of assessment)</b>					
Equip. Reserve Fund Balance at Y/E	(38,850) a	(39,238)	(39,631)	(40,027)	(40,427)
Operating Reserve Balance at Y/E	(12,359) ab	(0) d	(0)	(0)	(0)

**Notes**

- a. Peachland participating via Service Contract Invoicing in 2020. No participation in service reserves as no contribution or buy in was made.
- b. Reduced surplus carried forward impacts tax requisition. Use operating reserve to mitigate.
- c. Increased: Contract Services \$3k.
- d. Possibly use Operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 058 -- Scotty Heights Street Lights**

**Department:** Engineering Services (Public Works)

**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	(17,904)	(17,904)	0	(18,060)	(156)
Previous Year's Surplus/Deficit	(945)	(945)	0	(881)	63
Engineering Admin OH	510	510	0	528	18
Administration OH	1,441	1,441	0	1,545	104
Total Revenue	(16,898)	(16,898)	0	(16,868)	29
<u>Expenses:</u>					
Operations	15,953	15,071	(882)	15,987	34
Transfer to Operating Reserve	945	945	0	881	(64)
Total Expenses	16,898	16,016	(882)	16,868	(30)
(Surplus) / Deficit	0	(881) a	(882)	(0)	(1)
FTE's	0.01			0.01	0
<u>Tax Levy:</u>					
Tax Requisition	(17,904)			(18,060)	(156)
Residential Tax Rate (per \$1000 of assessment)	0.0814			0.0758	(0.0056)

Operating Reserve Balance at Y/E (1,091) (1,983) a

**2020 Budget Notes:**

These streetlights are in the Central Okanagan East Electoral Area.

a. Reduced electricity costs.

b. Transfer surplus to operating reserve.

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

**Program: 058 -- Scotty Heights Street Lights**

**Department:** Engineering Services (Public Works)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(18,060)	(18,422)	(18,822)	(19,199)	(19,583)
Previous Year's Surplus/Deficit	(881) a	(0)	(0)	(0)	(0)
Engineering Admin OH	528	538	549	560	571
Administration OH	1,545	1,577	1,641	1,673	1,707
<b>Total Revenue</b>	<b>(16,868)</b>	<b>(16,307)</b>	<b>(16,633)</b>	<b>(16,966)</b>	<b>(17,306)</b>
<b>Expenses:</b>					
Operations	15,987	16,307	16,633	16,966	17,305
Transfer to Operating Reserve	881 a	0	0	0	0
<b>Total Expenses</b>	<b>16,868</b>	<b>16,307</b>	<b>16,633</b>	<b>16,966</b>	<b>17,305</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1)</b>
<b>FTE's</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(18,060)</b>	<b>(18,422)</b>	<b>(18,822)</b>	<b>(19,199)</b>	<b>(19,583)</b>
<b>Residential Tax Rate</b> <b>(per \$1000 of assessment)</b>	<b>0.0758</b>	<b>0.0766</b>	<b>0.0775</b>	<b>0.0782</b>	<b>0.0790</b>
<b>Operating Reserve Bal. at Y/E</b>	<b>(1,983) a</b>	<b>(2,003)</b>	<b>(2,023)</b>	<b>(2,043)</b>	<b>(2,063)</b>

**Notes**

These streetlights are in the Central Okanagan East Electoral Area.

a. Transfer surplus to operating reserve.

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

**Program: 091 -- Effluent / Water Disposal**

**Department:** Engineering Services (Public Works)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Previous Year's Surplus/Deficit	(61,888)	(61,889)	(0)	(21,837)	40,052
Engineering Admin OH	15,260	15,260	0	16,147	887
Administration OH	43,076	43,076	0	47,300	4,224
Tipping Fees, Sundry	(560,000)	(581,247) a	(21,247)	(580,920)	(20,920)
Total Revenue	(563,553)	(584,799)	(21,247)	(539,310)	24,242
<u>Expenses:</u>					
Operations	476,861	476,272	(589)	489,310 b	12,449 b
Transfer to Facilities Reserves	50,000	50,000	0	50,000 c	0
Transfer to Operating Reserve	36,691	36,691	0	0	(36,691)
Total Expenses	563,552	562,963	(589)	539,310	(24,242)
(Surplus) / Deficit	0	(21,837) a	(21,836)	0	0
FTE's	0.12			0.20	0.08

**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 Cap Fac Reserve	(30,000)	0	30,000	0	30,000
Total Revenue	(30,000)	0	30,000	0	30,000
<u>Expenses</u>					
Centrifuge	30,000	0	(30,000)	0	(30,000)
Total Expenses	30,000	0	(30,000)	0	(30,000)
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(5,342)		(5,395)	
Facilities Reserve Balance at Y/E		(242,331)		(294,754) c	
Operating Fund Balance at Y/E		(173,963)		(175,703)	

**2020 Budget Notes:**

- a. Tipping fees higher than anticipated.
- b. Increases: Payroll \$11.9k, and insurance \$0.6k.
- c. Building capital reserves for facility upgrades and equipment replacement.

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

**Program: 091 -- Effluent / Water Disposal**

**Department:** Engineering Services (Public Works)

**General Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<u>Revenue:</u>									
Previous Year's Surplus/Deficit	(21,837)	a	0		0		(0)		0
Engineering Admin OH	16,147		16,470		16,800		17,136		17,478
Administration OH	47,300		48,263		49,228		50,212		51,217
Transfer from Operating	0		(17,945)	d	(18,303)	d	(18,669)	d	(19,043)
Tipping Fees, Sundry	(580,920)		(567,500)		(578,549)		(589,821)		(601,317)
Total Revenue	(539,310)		(520,712)		(530,824)		(541,142)		(551,666)
<u>Expenses:</u>									
Operations	489,310	b	499,096		509,078		519,260		529,645
Transfer to Facilities Reserves	50,000	c	21,616	c	21,746	c	21,882	c	22,021
Transfer to Operating Reserve	0		0		0		0		0
Total Expenses	539,310		520,712		530,824		541,142		551,666
(Surplus) / Deficit	0		0		(0)		0		0
FTE's	0.20		0.20		0.20		0.20		0.20

**General Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<u>Revenue</u>									
Transfer from Cap Fac. Reserve	0		(30,000)		0		0		0
Total Revenue	0		(30,000)		0		0		0
<u>Expenses</u>									
Centrifuge	0		30,000		0		0		0
Total Expenses	0		30,000		0		0		0
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Bal at Y/E	(5,395)		(5,449)		(5,504)		(5,559)		(5,614)
Facilities Reserve Balance at Y/E	(294,754)	c	(289,018)	c	(313,654)	c	(338,673)	c	(364,080)
Operating Reserve Balance at Y/E	(175,703)		(159,515)	d	(142,807)	d	(125,566)	d	(107,779)

**Notes**

- Tipping fees higher than anticipated.
- Increases: Payroll \$11.9k, and insurance \$0.6k.
- Building capital reserves for facility upgrades and equipment replacement.
- In order to avoid tax requisitions in the future rates may need to be reviewed, or operating reserves will need to be used.
- Future capital needs must also be reviewed.

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

**Program: 199 -- Vehicle Operations Reserves**

**Department:** Engineering Services (Fleet)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Previous Year's Surplus/Deficit	0	0	0	0	0
Vehicle Recovery Allocation to Cost Centre	(25,000)	(25,000)	0	(26,000)	(1,000)
Total Revenue	(25,000)	(25,000)	0	(26,000)	(1,000)
<b>Expenses:</b>					
Transfer to Reserves	25,000	25,000	0	26,000	1,000
Total Expenses	25,000	25,000	0	26,000	1,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.485			2.485	0.000

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From Reserves	(117,300)	(67,130)	50,170	(95,727)	21,573
Total Revenue	(117,300)	(67,130)	50,170	(95,727)	21,573
<b>Expenses</b>					
Vehicle	117,300	67,130	(50,170)	51,437	(65,863)
Equipment	0	0	0	41,200	41,200
Computers & Equipments	0		0	3,090	3,090
Total Expenses	117,300	67,130	(50,170)	95,727	(21,573)
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(90,380)		(20,600) a	

**2020 Budget Notes:**

This budget page is shown to track the reserve balance and capital for fleet. The function is allocated out to other costs centres as part of the vehicle charge and is not a bylaw function. It is included in the plan only for the purpose of the transfer to reserves and any future vehicle & capital purchases.

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

**Program: 199 -- Vehicle Operations Reserves**

Department: Engineering Services (Fleet)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Previous Year's Surplus/Deficit	0	0	0	0	0
Vehicle Recovery Allocation to Cost Cent	(26,000)	(27,000)	(28,000)	(29,000)	(30,000)
Total Revenue	(26,000)	(27,000)	(28,000)	(29,000)	(30,000)
<u>Expenses:</u>					
Transfer to Reserves	26,000	27,000	28,000	29,000	30,000
Total Expenses	26,000	27,000	28,000	29,000	30,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.485	2.485	2.485	2.485	2.485

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue</u>					
Sale of Asset	0	0	0	(2,000)	0
Transfer From Reserves	(95,727)	0	0	(59,153)	0
Total Revenue	(95,727)	0	0	(61,153)	0
<u>Expenses</u>					
Vehicle	51,437	0	0	61,153	0
Equipment	41,200	0	0	0	0
Computers & Equipment	3,090	0	0	0	0
Total Expenses	95,727	0	0	61,153	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(20,600)	(48,076)	(76,836)	(47,150)	(77,922)

**Notes**

This budget page is shown to track the reserve balance and capital for fleet. The function is allocated out to other costs centres as part of the vehicle charge and is not a bylaw function. It is included in the plan only for the purpose of the transfer to reserves and any future vehicle & capital purchases.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 301 -- Killiney Beach Water System**

Department: Engineering Services (Water Systems)

**Water Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(167,830)	(188,360)	(20,530)	(186,498)	(18,668)
Maintenance / Asset Renewal Fees	(277,254)	(277,911)	(657)	(284,256)	(7,002)
Previous Year's Surplus/Deficit	(47,438)	(47,438)	(1)	(54,725)	(7,287)
Engineering Admin OH	5,303	5,303	0	5,593	290
Administration OH	22,455	22,455	0	24,577	2,122
<b>Total Revenue</b>	<b>(464,764)</b>	<b>(485,951)</b>	<b>(21,187)</b>	<b>(495,309)</b>	<b>(30,545)</b>
<b>Expenses:</b>					
Operations	165,717	132,179	(33,538)	169,498	3,781
Transfer to Cap. Fac Reserves	299,047	299,047	0	325,811	26,764
<b>Total Expenses</b>	<b>464,764</b>	<b>431,226</b>	<b>(33,538)</b>	<b>495,309</b>	<b>30,545</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(54,725)</b>	<b>(54,725)</b>	<b>0</b>	<b>0</b>
FTE's	0.62			0.46	(0.16)

**Water Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Proceeds from Sale/Insurance	(1,000)	(336)	664	0	1,000
Grants	(263,919)	(205,765)	58,154	(58,154)	205,765
CWF Gas Tax Cap Fac Rsrv	(33,183)	0	33,183	(33,183)	0
Transfer From Equip Reserves	(641,462)	(27,887)	613,575	(437,750)	203,712
Transfer From Cap. Fac. Reserve	0	0	0	(177,285)	(177,285)
<b>Total Revenue</b>	<b>(939,564)</b>	<b>(233,988)</b>	<b>705,576</b>	<b>(706,372)</b>	<b>233,192</b>
<b>Expenses</b>					
Metering Program	7,500	546	(6,954)	5,300	(2,200)
Equipment/SCADA	0	0	0	7,000	7,000
Distribution System	375,863	233,442	(142,421)	142,421	(233,442)
Leak Detection Equipment	10,000	0	(10,000)	10,000	0
Equipment & Improvements	20,000	0	(20,000)	15,450	(4,550)
UV Disinfecting System	106,000	0	(106,000)	106,000	0
Intake Replacement	420,201	0	(420,201)	420,201	0
<b>Total Expenses</b>	<b>939,564</b>	<b>233,988</b>	<b>(705,576)</b>	<b>706,372</b>	<b>(233,192)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Equip Reserve Fund Bal at Y/E		(664,950)		(229,472)	
Capital Facility Reserve Bal at Y/E		(299,047)		(448,791)	

**2020 Budget Notes:**

- Surplus due to higher revenues from late payment fees, water user fees, water system cost recovery and connection fees. Costs for payroll, leak detection & repair and electricity were also lower than expected.
- Transfer asset renewal fees and additional funds to reserves.
- Increases: Equipment Repairs & Mtce \$15k, and misc. \$2.2k. Decreased Payroll \$13.4k.
- Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$33,183 Carry forward of remaining Board approved amount for Filtration.
- 2019 projects carried forward.
- Remainder of Build Canada Grant.

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

**Program: 301 -- Killiney Beach Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(186,498)	(190,228)	(194,033)	(197,913)	(201,871)
Maintenance / Asset Renewal Fees	(284,256) b	(284,256) b	(284,256) b	(284,256) b	(284,256) b
Parcel Tax	0	0	(48,170) g	(190,624) g	(190,624) g
Previous Year's Surplus/Deficit	(54,725) a	0	(0)	0	(0)
Engineering Admin OH	5,593	5,705	5,819	5,936	6,055
Administration OH	24,577	25,068	25,570	26,082	26,603
<b>Total Revenue</b>	<b>(495,309)</b>	<b>(443,710)</b>	<b>(495,069)</b>	<b>(640,775)</b>	<b>(644,095)</b>
<b>Expenses:</b>					
Operations	169,498 c	172,888	176,346	179,873	183,470
Debt Payments	0	0	48,170 g	190,624 g	190,624 g
Transfer to Cap. Fac Reserves	325,811 b	270,822 b	270,554 b	270,278 b	270,000 b
<b>Total Expenses</b>	<b>495,309</b>	<b>443,710</b>	<b>495,070</b>	<b>640,775</b>	<b>644,094</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>
<b>FTE's</b>	<b>0.46</b>	<b>0.46</b>	<b>0.46</b>	<b>0.46</b>	<b>0.46</b>
<b>Parcel Tax</b>	<b>0</b>	<b>0</b>	<b>(48,170)</b>	<b>(190,624)</b>	<b>(190,624)</b>

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Capital Financing	0	0	(2,369,941) g	0	0
Grants	(58,154) d,f	0	0	0	0
CWF Gas Tax Cap Fac. Rsrv	(33,183) e,f	0	0	0	0
Transfer From Equip Reserves	(437,750)	(20,750)	(210,809)	0	0
Transfer From Cap. Fac. Reserve	(177,285)	0	(940,000)	(20,750)	(20,750)
<b>Total Revenue</b>	<b>(706,372)</b>	<b>(20,750)</b>	<b>(3,520,750)</b>	<b>(20,750)</b>	<b>(20,750)</b>
<b>Expenses</b>					
Metering Program	5,300	5,300	5,300	5,300	5,300
Equipment/SCADA	7,000	0	0	0	0
Distribution System	142,421 f	0	0	0	0
Leak Detection Equipment	10,000	0	0	0	0
Equipment & Improvements	15,450	15,450	15,450	15,450	15,450
UV Disinfecting System	106,000 f	0	3,500,000 g	0	0
Intake Replacement	420,201 f	0	0	0	0
<b>Total Expenses</b>	<b>706,372</b>	<b>20,750</b>	<b>3,520,750</b>	<b>20,750</b>	<b>20,750</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip Reserve Fund Bal at Y/E</b>	<b>(229,472)</b>	<b>(210,809)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Capital Facility Reserve Bal at Y/E</b>	<b>(448,791) b</b>	<b>(724,101) b</b>	<b>(52,496) b</b>	<b>(302,341) b</b>	<b>(554,407) b</b>

**Notes**

- Surplus due to higher revenues from late payment fees, water user fees, water system cost recovery and connection fees. Costs for payroll, leak detection & repair and electricity were also lower than expected.
- Transfer asset renewal fees and additional funds to reserves.
- Increases: Equipment Repairs & Mtce \$15k, and misc. \$2.2k. Decreased Payroll \$13.4k.
- Remainder of Build Canada Grant.
- Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$33,183 Carry forward of remaining Board approved amount for Filtration.
- 2019 projects carried forward.
- IHA Required work under discussion. Contingent on finding an alternative solution, receiving financing or grant. This scenario assumes approval for debt & parcel tax received, MFA Financing 20 years, conservatively at 4%.

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

**Program: 303 -- Falcon Ridge Water System**

Department: Engineering Services (Water Systems)

**Water Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(42,000)	(46,254)	(4,254)	(51,665)	(9,665)
Maintenance / Asset Renewal Fee	(25,245)	(28,011)	(2,766)	(31,020)	(5,775)
Previous Year's Surplus/Deficit	1	1	0	19	18
Engineering Admin OH	1,495	1,495	0	1,860	365
Administration OH	6,329	6,329	0	8,172	1,843
<b>Total Revenue</b>	<b>(59,420)</b>	<b>(66,440)</b>	<b>(7,020)</b>	<b>(72,634)</b>	<b>(13,214)</b>
<b>Expenses:</b>					
Operations	47,937	54,976	7,039	56,357	8,420
Transfer to Cap. Fac Reserves	11,483	11,483	0	16,277	4,794
<b>Total Expenses</b>	<b>59,420</b>	<b>66,459</b>	<b>7,039</b>	<b>72,634</b>	<b>13,214</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>19</b>	<b>19</b>	<b>(0)</b>	<b>0</b>
FTE's	0.14			0.15	0.01

**Water Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Grants	(1,511)	(1,511)	0	0	1,511
Tsfr from Gas Tax Cap Fac. Rsrv	(26,916)	(11,900)	15,016	(15,016)	11,900
Transfer From Equip Reserves	(13,512)	(13,512)	0	(2,509)	11,003
Transfer From Cap. Fac. Reserve	(10,000)	(1,123)	8,877	(25,429)	(15,429)
<b>Total Revenue</b>	<b>(51,939)</b>	<b>(28,046)</b>	<b>23,893</b>	<b>(42,954)</b>	<b>8,985</b>
<b>Expenses</b>					
Distribution System Improvements	15,900	0	(15,900)	15,900	0
Reservoir	23,587	15,033	(8,554)	8,554	(15,033)
Water Treatment	12,452	13,013	561	0	(12,452)
Equipment/SCADA	0	0	0	3,500	3,500
Controls & Instrumentation	0	0	0	15,000	15,000
<b>Total Expenses</b>	<b>51,939</b>	<b>28,046</b>	<b>(23,893)</b>	<b>42,954</b>	<b>(8,985)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
Equip Reserve Fund Bal at Y/E		(2,509)		0	
Capital Facility Reserve Bal at Y/E		(10,360)		(1,208)	

**2020 Budget Notes:**

- a. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- b. Increases: Travel \$3k, Payroll \$2.3k, Equip. Repairs & Mtce \$1.3k, Ministry testing \$0.5k, and misc. \$1.35k.
- c. Community Works Fund Gas Tax funding:  
Previously approved Capital:  
Hydrants \$15k
- d. 2019 projects carried forward.

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

**Program: 303 -- Falcon Ridge Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Water User, Late Pmt & Insp. Fees	(51,665)	(52,182)	(53,225)	(54,290)	(55,376)
Maintenance / Asset Renewal Fee	(31,020) a	(25,245) a	(25,246) a	(25,246) a	(25,245) a
Previous Year's Surplus/Deficit	19	(0)	(0)	(0)	0
Engineering Admin OH	1,860	1,897	1,935	1,974	2,013
Administration OH	8,172	8,335	8,502	8,672	8,845
Total Revenue	(72,634)	(67,194)	(68,034)	(68,889)	(69,762)
<u>Expenses:</u>					
Operations	56,357 b	57,484	58,634	59,806	61,003
Transfer to Cap. Fac Reserves	16,277 a	9,710 a	9,400 a	9,083 a	8,759 a
Total Expenses	72,634	67,194	68,034	68,889	69,762
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	0.15	0.15	0.15	0.15	0.15

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue</u>					
Tsfr from Gas Tax Cap Fac. Rsrv	(15,016) c,d	0	0	0	0
Transfer From Equip Reserves	(2,509)	0	0	0	0
Transfer From Cap. Fac. Reserve	(25,429)	(10,300)	(5,150)	(5,150)	(5,150)
Total Revenue	(42,954)	(10,300)	(5,150)	(5,150)	(5,150)
<u>Expenses</u>					
Distribution System Improvements	15,900 c,d	0	0	0	0
Reservoir	8,554 d	0	0	0	0
Equipment/SCADA	3,500	0	0	0	0
Controls & Instrumentation	15,000	0	0	0	0
Equipment & Improvements	0	10,300	5,150	5,150	5,150
Total Expenses	42,954	10,300	5,150	5,150	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	0	-	0	0	0
Capital Facility Reserve Bal at Y/E	(1,208) a	(527) a	(4,731) a	(8,660) a	(12,304) a

**Notes**

- a. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- b. Increases: Travel \$3k, Payroll \$2.3k, Equip. Repairs & Mtce \$1.3k, Ministry testing \$0.5k, and misc. \$1.35k.
- c. Community Works Fund Gas Tax funding:  
Previously approved Capital:  
Hydrants \$15k
- d. 2019 projects carried forward.

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

**Program: 305 -- Sunset Ranch Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Water User, Late Pmt & Insp. Fees	(128,284)	(143,756)	(15,472)	(132,398)	(4,114)
Maintenance / Asset Renewal Fee	(65,844)	(71,648)	(5,804)	(67,448)	(1,604)
Previous Year's Surplus/Deficit	(24,832)	(24,832)	(1)	(47,079)	(22,247)
Engineering Admin OH	4,197	4,197	0	4,264	67
Administration OH	17,771	17,771	0	18,735	964
Total Revenue	(196,992)	(218,268)	(21,276)	(223,926)	(26,934)
<u>Expenses:</u>					
Operations	131,148	105,345	(25,803)	129,204	(1,944)
Transfer to Capital Facility Reserves	65,844	65,844	0	94,722	28,878
Total Expenses	196,992	171,189	(25,803)	223,926	26,934
(Surplus) / Deficit	0	(47,079)	(47,079)	0	0
FTE's	0.47			0.46	(0.01)

**Water Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue</u>					
Transfer From Equip Reserves	(26,050)	(7,649)	18,401	(33,050)	(7,000)
Total Revenue	(26,050)	(7,649)	18,401	(33,050)	(7,000)
<u>Expenses</u>					
Meters	10,600	7,649	(2,951)	10,600	0
Equipment & Improvements	15,450	0	(15,450)	15,450	0
Equipment/SCADA	0	0	0	7,000	7,000
Total Expenses	26,050	7,649	(18,401)	33,050	7,000
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(371,402)		(341,736)	
Capital Fac. Reserve Balance at Y/E		(65,844)		(161,224)	

**2020 Budget Notes:**

- a. Surplus due to higher than anticipated revenues from partial year rate increases for water system cost recovery, asset renewal fees and water user fees and reduced costs for contract services, payroll and travel.
- b. Transfer includes asset renewal fees.
- c. Increases: Payroll \$1.08k, misc. \$2.47k. Decreased Contract Services \$5.5k.

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

**Program: 305 -- Sunset Ranch Water System**

Department: Engineering Services (Water Systems)

**Water Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
Water User, Late Pmt & Insp. Fees	(132,398)		(135,046)		(137,747)		(140,502)		(143,312)
Maintenance / Asset Renewal Fee	(67,448)	b	(67,448)	b	(67,448)	b	(67,448)	b	(67,448)
Previous Year's Surplus/Deficit	(47,079)	a	0		0		(0)		(0)
Engineering Admin OH	4,264		4,349		4,437		4,525		4,615
Administration OH	18,735		19,109		19,491		19,882		20,278
Total Revenue	(223,926)		(179,036)		(181,266)		(183,544)		(185,867)
<b>Expenses:</b>									
Operations	129,204	c	131,788		134,424		137,112		139,855
Transfer to Capital Facility Reserves	94,722	b	47,248	b	46,842	b	46,431	b	46,013
Total Expenses	223,926		179,036		181,266		183,543		185,868
(Surplus) / Deficit	0		0		(0)		(0)		0
FTE's	0.46		0.46		0.46		0.46		0.46

**Water Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue</b>									
Transfer From Equip Reserves	(33,050)		(26,050)		(26,050)		(26,050)		(26,050)
Total Revenue	(33,050)		(26,050)		(26,050)		(26,050)		(26,050)
<b>Expenses</b>									
Meters	10,600		10,600		10,600		10,600		10,600
Equipment & Improvements	15,450		15,450		15,450		15,450		15,450
Equipment/SCADA	7,000		0		0		0		0
Total Expenses	33,050		26,050		26,050		26,050		26,050
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Bal at Y/E	(341,736)		(318,842)		(295,720)		(272,367)		(248,780)
Capital Facility Reserve Bal at Y/E	(161,224)	b	(210,085)	b	(259,028)	b	(308,049)	b	(357,142)

**Notes**

- Surplus due to higher than anticipated revenues from partial year rate increases for water system cost recovery, asset renewal fees and water user fees and reduced costs for contract services, payroll and travel.
- Transfer includes asset renewal fees. For 2021 onward, it does not appear that the full transfer will be able to be made.
- Increases: Payroll \$1.08k, misc. \$2.47k. Decreased Contract Services \$5.5k.

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

**Program: 306 -- Trepanier Bench Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(19,000)	(21,194)	(2,194)	(22,000)	(3,000)
Maintenance / Asset Renewal Fee	(6,056)	(7,172)	(1,116)	(8,448)	(2,392)
Insurance Proceeds	(2,940)	(2,940)	(0)	(2,539)	401
Previous Year's Surplus/Deficit	1,099	1,099	0	(786)	(1,885)
Engineering Admin OH	579	579	0	695	116
Administration OH	2,453	2,453	0	3,055	602
Tsfr from Capital - Non TCA	0	0	0	0	0
Rental	(600)	(600)	0	(600)	0
<b>Total Revenue</b>	<b>(24,465)</b>	<b>(27,776)</b>	<b>(3,311)</b>	<b>(30,623)</b>	<b>(6,158)</b>
<b>Expenses:</b>					
Operations	21,042	23,524	2,482	21,069	27
Transfer to Capital Facility Reserves	3,423	3,423	0	9,554	6,131
Transfer to Capital	0	42	42	0	0
<b>Total Expenses</b>	<b>24,465</b>	<b>26,989</b>	<b>2,524</b>	<b>30,623</b>	<b>6,158</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(786)</b>	<b>(786)</b>	<b>(0)</b>	<b>(0)</b>
<b>FTE's</b>	<b>0.06</b>			<b>0.06</b>	<b>0.00</b>

**Water Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From Equip Reserves	(1,008)	(1,024)	(16)	0	1,008
Transfer From Cap. Fac. Reserve	(3,392)	(3,423)	(31)	(3,560)	(168)
Transfer From Revenue Fund	0	(42)	(42)	0	0
<b>Total Revenue</b>	<b>(4,400)</b>	<b>(4,489)</b>	<b>(89)</b>	<b>(3,560)</b>	<b>840</b>
<b>Expenses</b>					
Equipment Improvements	4,400	4,489	89	2,060	(2,340)
Equipment/SCADA	0	0	0	1,500	1,500
<b>Total Expenses</b>	<b>4,400</b>	<b>4,489</b>	<b>89</b>	<b>3,560</b>	<b>(840)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip Reserve Fund Balance at Y/E</b>		<b>0</b>		<b>0</b>	
<b>Capital Fac. Reserve Balance at Y/E</b>		<b>0</b>		<b>(6,054)</b>	

**2020 Budget Notes:**

- Surplus: Increased equipment repair costs resulting from contractor error, offset by contractor insurance coverage. Increased water user fee and asset renewal revenues offset increased travel (equipment pool) costs and Trepanier Ditch Water expense reflected for 2018 and 2019.
- Transfer includes asset renewal fees. Only able to transfer full amount because of surplus and insurance proceeds.
- Increases: Travel \$1.5k, Ministry testing \$0.5k, Payroll \$0.23k, and misc. \$0.73k. Decreased Equip Repairs & mtce \$2.9k.
- Five year contract for space rental to Peachland. Ends 2021.

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

**Program: 306 -- Trepanier Bench Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
Water User, Late Pmt & Insp. Fees	(22,000)		(22,440)		(22,889)		(23,347)		(23,814)
Maintenance / Asset Renewal Fee	(8,448)	b	(8,448)		(8,448)		(8,448)		(8,448)
Insurance Proceeds	(2,539)	b	0		0		0		0
Previous Year's Surplus/Deficit	(786)	ab	(0)		0		(0)		(0)
Engineering Admin OH	695		709		723		738		753
Administration OH	3,055		3,116		3,179		3,242		3,307
Rental	(600)	d	(600)	d	0		0		0
<b>Total Revenue</b>	<b>(30,623)</b>		<b>(27,663)</b>		<b>(27,434)</b>		<b>(27,815)</b>		<b>(28,202)</b>
<b>Expenses:</b>									
Operations	21,069	c	21,490		21,920		22,359		22,806
Transfer to Capital Facility Reserves	9,554	b	6,173	b	5,514	b	5,456	b	5,397
<b>Total Expenses</b>	<b>30,623</b>		<b>27,663</b>		<b>27,434</b>		<b>27,815</b>		<b>28,203</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>		<b>0</b>		<b>(0)</b>		<b>(0)</b>		<b>0</b>
<b>FTE's</b>	<b>0.06</b>		<b>0.06</b>		<b>0.06</b>		<b>0.06</b>		<b>0.06</b>

**Water Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue</b>									
Transfer from Cap Fac. Reserve	(3,560)		(2,060)		(2,060)		(2,060)		(2,060)
<b>Total Revenue</b>	<b>(3,560)</b>		<b>(2,060)</b>		<b>(2,060)</b>		<b>(2,060)</b>		<b>(2,060)</b>
<b>Expenses</b>									
Equipment Improvements	2,060		2,060		2,060		2,060		2,060
Equipment/SCADA	1,500		0		0		0		0
<b>Total Expenses</b>	<b>3,560</b>		<b>2,060</b>		<b>2,060</b>		<b>2,060</b>		<b>2,060</b>
<b>(Surplus) / Deficit</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Equip Reserve Fund Balance at Y/E</b>	<b>0</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>Capital Facility Reserve Bal at Y/E</b>	<b>(6,054)</b>	b	<b>(10,207)</b>	b	<b>(13,742)</b>	b	<b>(17,255)</b>	b	<b>(20,744)</b>

**Notes**

- Surplus: Increased equipment repair costs resulting from contractor error, offset by contractor insurance coverage. Increased water user fee and asset renewal revenues offset increased travel (equipment pool) costs and Trepanier Ditch Water expense reflected for 2018 and 2019.
- Transfer includes asset renewal fees. Only able to transfer full amount because of surplus and insurance proceeds. For 2021 onward, it does not appear that the full transfer will be able to be made.
- Increases: Travel \$1.5k, Ministry testing \$0.5k, Payroll \$0.23k, and misc. \$0.73k. Decreased Equip Repairs & mtce \$2.9k.
- Five year contract for space rental to Peachland. Ends 2021.

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

**Program: 307 -- Westshore Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Water User, Late Pmt & Insp. Fees	(195,000)	(205,166) a	(10,166) a	(191,150)	3,850
Maintenance / Asset Renewal Fee	(303,222)	(332,120) a	(28,898)	(367,488) b	(64,266)
Previous Year's Surplus/Deficit	(78,049)	(78,049)	0	(44,848) a	33,202
Engineering Admin OH	5,744	5,744	0	6,765	1,021
Administration OH	24,321	24,321	0	29,725	5,404
Total Revenue	(546,206)	(585,270)	(39,064)	(566,996)	(20,790)
<u>Expenses:</u>					
Operations	179,489	173,705 a	(5,784) a	204,997 c	25,508 c
Transfer to Capital Facility Reserves	366,717	366,717	0	361,999 b	(4,718)
Total Expenses	546,206	540,422	(5,784)	566,996	20,790
(Surplus) / Deficit	(0)	(44,848) a	(44,847)	0	0
FTE's	0.70			0.56	(0.14)

**Water Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue</u>					
Proceeds from Sale/Insurance	(1,000)	(336)	664	0	1,000
Transfer From Equip Reserves	(370,335)	(61,129)	309,206	(287,860)	82,475
Transfer From Cap. Fac. Reserve	0	0	0	(135,008)	(135,008)
Total Revenue	(371,335)	(61,465)	309,870	(422,868)	(51,533)
<u>Expenses</u>					
Equip & Improvements	15,000	0	(15,000)	15,450 d	450
Metering	6,000	(555)	(6,555)	3,180	(2,820)
Equipment/SCADA	0	0	0	7,000	7,000
Leak Detection Equipment	31,230	0	(31,230)	31,230 d	0
Distribution System	16,077	0	(16,077)	125,000	108,923
Reservoir	197,028	62,020	(135,008)	135,008 d	(62,020)
UV Disinfection System	106,000	0	(106,000)	106,000 d	0
Total Expenses	371,335	61,465	(309,870)	422,868	51,533
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(1,449,831)		(1,173,591)	
Capital Fac. Reserve Balance at Y/E		(366,717)		(596,025) b	

**2020 Budget Notes:**

- Surplus primarily due to higher revenues from asset renewal, water system cost recovery, and late payment fees; reduced payroll costs also contributed to the surplus. Contract services was higher than budgeted \$17.7k.
- Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- Increases: Equip Repairs & Mtce \$38k, Travel \$1k, and misc. \$2.5k. Decreases: Payroll \$11k, and Leak Detection & Repair \$5k.
- Carryforward 2019 project.

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

**Program: 307 -- Westshore Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(191,150)	(194,973)	(198,872)	(202,850)	(206,907)
Maintenance / Asset Renewal Fee	(367,488) b	(367,488) b	(367,488) b	(367,488) b	(367,488) b
Parcel Tax	0	0	(30,228) e	(119,624) e	(119,624) e
Previous Year's Surplus/Deficit	(44,848) a	0	(0)	(0)	0
Engineering Admin OH	6,765	6,900	7,038	7,179	7,323
Administration OH	29,725	30,319	30,925	31,544	32,175
Total Revenue	(566,996)	(525,241)	(558,625)	(651,239)	(654,521)
<b>Expenses:</b>					
Operations	204,997 c	209,097	213,279	217,544	221,895
Debt Payments	0	0	30,228 e	119,624 e	119,624 e
Transfer to Capital Facility Reserves	361,999 b	316,144 b	315,118 b	314,071 b	313,002 b
Total Expenses	566,996	525,241	558,625	651,239	654,521
(Surplus) / Deficit	0	(0)	(0)	0	(0)
FTE's	0.56	0.56	0.56	0.56	0.56
<b>Parcel Tax</b>	<b>0</b>	<b>0</b>	<b>(30,228)</b>	<b>(119,624)</b>	<b>(119,624)</b>

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Capital Financing	0	0	(1,487,240) e	0	0
Transfer From Equip Reserves	(287,860)	(18,630)	(1,166,510)	0	0
Transfer from Cap Fac. Reserve	(135,008)	0	(1,077,000)	(20,750)	(20,750)
Total Revenue	(422,868)	(18,630)	(3,730,750)	(20,750)	(20,750)
<b>Expenses</b>					
Equip & Improvements	15,450 d	15,450	15,450	15,450	15,450
Metering	3,180	3,180	5,300	5,300	5,300
Equipment/SCADA	7,000	0	0	0	0
Leak Detection Equipment	31,230 d	0	0	0	0
Distribution System	125,000	0	0	0	0
Reservoir	135,008 d	0	0	0	0
UV Disinfection System	106,000 d	0	3,710,000 e	0	0
Total Expenses	422,868	18,630	3,730,750	20,750	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(1,173,591)	(1,166,510)	(0)	(0)	(0)
Capital Facility Reserve Bal at Y/E	(596,025) b	(918,129) b	(154,659) b	(449,319) b	(745,856) b

**Notes**

- Surplus primarily due to higher revenues from asset renewal, water system cost recovery, and late payment fees; reduced payroll costs also contributed to the surplus. Contract services was higher than budgeted \$17.7k.
- Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- Increases: Equip Repairs & Mtce \$38k, Travel \$1k, and misc. \$2.5k. Decreases: Payroll \$11k, and Leak Detection & Repair \$5k.
- Carryforward 2019 project.
- IHA Required work under discussion. Contingent on finding an alternative solution, receiving financing or grant. This scenario assumes approval for debt & parcel tax received, MFA Financing 20 years, conservatively at 4%.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 310 -- Fintry / Valley of the Sun Water System**

Department: Engineering Services (Water Systems)

**Water Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(85,000)	(108,842) a	(23,842) a	(96,397)	(11,397)
Maintenance / Asset Renewal Fee	(63,800)	(71,390) a	(7,590) a	(79,300) d	(15,500)
Parcel Tax	(220,605)	(220,605)	0	(220,605) b	0
MOTI Parcel Tax Contribution	(6,536)	(6,536)	0	(6,536) b,c	0
MFA Cash Reserve Interest	0	(1,350)	(1,350)	0	0
Previous Year's Surplus/Deficit	(33,711)	(33,711)	0	(37,299) a	(3,587)
Engineering Admin OH	2,810	2,810	0	3,010	200
Administration OH	11,898	11,898	0	13,224	1,326
<b>Total Revenue</b>	<b>(394,944)</b>	<b>(427,726)</b>	<b>(32,782)</b>	<b>(423,903)</b>	<b>(28,959)</b>
<b>Expenses:</b>					
Operations	87,810	83,294	(4,516) a	91,197 e	3,387 e
Debt Payments	227,141	227,141	(0)	227,141 b,c	0
Transfer to Cap Fac Reserves	79,993	79,993	0	105,565 d	25,572
<b>Total Expenses</b>	<b>394,944</b>	<b>390,428</b>	<b>(4,516)</b>	<b>423,903</b>	<b>28,959</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(37,299) a</b>	<b>(37,298)</b>	<b>0</b>	<b>0</b>
FTE's	0.26			0.25	(0.01)
<b>Parcel Tax</b>	<b>(220,605)</b>			<b>(220,605)</b>	<b>0</b>

**Water Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Proceeds/ Internal Transfer / PPA	(1,000)	0	1,000	0	1,000
Transfer From Equip Reserves	(21,800)	(10,793)	11,007	(35,400)	(13,600)
<b>Total Revenue</b>	<b>(22,800)</b>	<b>(10,793)</b>	<b>12,007</b>	<b>(35,400)</b>	<b>(12,600)</b>
<b>Expenses</b>					
Controls & Instrumentation	0	0	0	10,000	10,000
Metering	12,500	0	(12,500)	10,600	(1,900)
Equipment/SCADA	0	0	0	4,500	4,500
Equipment & Improvements	10,300	10,793	493	10,300	0
<b>Total Expenses</b>	<b>22,800</b>	<b>10,793</b>	<b>(12,007)</b>	<b>35,400</b>	<b>12,600</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Equip Reserve Fund Balance at Y/E		(150,969)		(116,725)	
Facilities Reserve Balance at Y/E		(227,815)		(335,658) d	

**2020 Budget Notes:**

- Surplus due to higher revenues from water user fees, asset renewal fees, water system cost recovery and late payment fees. Costs for travel (vehicle operations), and electricity were lower than expected. Booster pump breaker replacement resulted in higher than anticipated equipment repairs.
- 30 Year Financing - ends in 2042.
- MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum of \$149k to cover the parcel taxes until 2022, then pay down the related debt for the lots when refinancing comes up in 2022. Approximate annual savings to each of the other lots within the service area is \$20. There are still 22 years of debt payments remaining.
- Transfer includes asset renewal fees.
- Increases: Equip Repairs & mtce \$2.5k, Bldg/Equip Assessment Operations \$0.5k, Safety Supplies \$0.5k, and misc. \$0.75k. Decreases: Water Rates \$0.5k, and misc. \$0.36k.

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

**Program: 310 -- Fintry / Valley of the Sun Water System**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(96,397)	(100,325)	(104,330)	(108,418)	(112,586)
Maintenance / Asset Renewal Fee	(79,300) d	(79,300) d	(79,300) d	(79,300) d	(79,300) d
Parcel Tax	(220,605) b	(220,605)	(220,605)	(220,605)	(220,605)
MOTI Parcel Tax Contribution	(6,536) b,c	(6,536)	(6,536)	(6,536)	(6,536)
Previous Year's Surplus/Deficit	(37,299) a	0	0	(0)	0
Engineering Admin OH	3,010	3,070	3,131	3,194	3,258
Administration OH	13,224	13,488	13,758	14,033	14,314
<b>Total Revenue</b>	<b>(423,903)</b>	<b>(390,208)</b>	<b>(393,883)</b>	<b>(397,633)</b>	<b>(401,455)</b>
<b>Expenses:</b>					
Operations	91,197 e	93,021	94,881	96,779	98,715
Debt Payments	227,141 b,c	227,141	227,141	227,141	227,141
Transfer to Cap Fac Reserves	105,565 d	70,046 d	71,860 d	73,713 d	75,600 d
<b>Total Expenses</b>	<b>423,903</b>	<b>390,208</b>	<b>393,882</b>	<b>397,633</b>	<b>401,456</b>
(Surplus) / Deficit	0	0	(0)	0	0
<b>FTE's</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<b>Parcel Tax</b>	<b>(220,605)</b>	<b>(220,605)</b>	<b>(220,605)</b>	<b>(220,605)</b>	<b>(220,605)</b>

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Equip Reserves	(35,400)	(20,900)	(20,900)	(20,900)	(20,900)
<b>Total Revenue</b>	<b>(35,400)</b>	<b>(20,900)</b>	<b>(20,900)</b>	<b>(20,900)</b>	<b>(20,900)</b>
<b>Expenses</b>					
Controls & Instrumentation	10,000	0	0	0	0
Metering	10,600	10,600	10,600	10,600	10,600
Equipment/SCADA	4,500	0	0	0	0
Equipment & Improvements	10,300	10,300	10,300	10,300	10,300
<b>Total Expenses</b>	<b>35,400</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>
(Surplus) / Deficit	0	0	0	0	0
<b>Equip Reserve Fund Bal. at Y/E</b>	<b>(116,725)</b>	<b>(96,783)</b>	<b>(76,642)</b>	<b>(56,299)</b>	<b>(35,753)</b>
<b>Cap Facility Reserve Bal at Y/E</b>	<b>(335,658) d</b>	<b>(409,061) d</b>	<b>(485,011) d</b>	<b>(563,574) d</b>	<b>(644,810) d</b>

**Notes**

- Surplus due to higher revenues from water user fees, asset renewal fees, water system cost recovery and late payment fees. Costs for travel (vehicle operations), and electricity were lower than expected. Booster pump breaker replacement resulted in higher than anticipated equipment repairs.
- 30 Year Financing - ends in 2042.
- MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum of \$149k to cover the parcel taxes until 2022, then pay down the related debt for the lots when refinancing comes up in 2022. Approximate annual savings to each of the other lots within the service area is \$20. There are still 22 years of debt payments remaining.
- Transfer includes asset renewal fees. For 2021 onward, it does not appear that the full transfer will be able to be made.
- Increases: Equip Repairs & mtce \$2.5k, Bldg/Equip Assessment Operations \$0.5k, Safety Supplies \$0.5k, and misc. \$0.75k. Decreases: Water Rates \$0.5k, and misc. \$0.36k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

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

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Insurance Claim Recovery & Misc Rev.	(2,400)	(2,718)	(318)	(2,400)	0
Services - Peachland	(347,648)	(347,648)	(0)	(353,008) a	(5,360) a
Services - West Kelowna	(3,151,589)	(3,151,589)	(0)	(3,282,883) a	(131,295) a
Previous Year's Surplus/Deficit	(80,914)	(80,914)	0	(97,339) c	(16,425)
Engineering Admin OH	101,600	101,600	0	106,202	4,602
Administration OH	430,212	430,212	0	466,647	36,435
Transfer from Operating Reserve	(100,000)	0 b	100,000 b	(69,000) b	31,000 b
Services - WFN	(810,805)	(810,805)	0	(866,760) a	(55,955) a
Total Revenue	(3,961,544)	(3,861,862)	99,682	(4,098,542)	(136,998)
<b>Expenses:</b>					
Operations	3,174,999	2,977,978	(197,021)	3,218,257 d	43,258 d
Transfer to Equip. Reserves	55,000	55,000	0	55,000 e	0
Transfer to Cap Fac. Reserves	731,545	731,545	0	825,285 f	93,740 f
Total Expenses	3,961,544	3,764,523	(197,021)	4,098,542	136,998
(Surplus) / Deficit	0	(97,339) c	(97,339)	0	(0)
FTE's	8.715			10.355 g	1.64 g
Total Service Cost Recovered From Partners/Participants	(4,310,042)	(4,310,042)		(4,502,652)	(192,610) 4.47%

**Sewer Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Grants	0	0	0	(690,000) h	(690,000)
Sale of Assets	(86,000)	(84,910)	1,090	(2,000)	84,000
From Equipment Reserves	(28,763)	0	28,763	(389,400)	(360,637)
From Capital Facility Reserves	(575,460)	(214,941)	360,519	(1,288,714) h, j	(713,254)
From DCC Reserve Fund	0	0	0	(933,333) j	(933,333)
Total Revenue	(690,223)	(299,851)	390,372	(3,303,447)	(2,613,224)
<b>Expenses</b>					
HVAC	135,960	12,469	(123,491)	122,960	(13,000)
Vehicles	105,263	0	(105,263)	268,571 i	163,308
Engineering & Design Costs	130,500	83,844	(46,656)	27,488	(103,012)
TWAS Vault Expansion	0	0	0	1,400,000 j	1,400,000
Headworks Pumps	270,000	186,643	(83,357)	371,568	101,568
Equipment/Improvements	0	0	0	25,000 k	25,000
Lab Equipment	6,500	6,793	293	45,000	38,500
Security System	10,000	0	(10,000)	10,000	0
Bioreactors	32,000	10,102	(21,898)	32,860	860
Blowers	0	0	0	1,000,000 h	1,000,000
Total Expenses	690,223	299,851	(390,372)	3,303,447	2,613,224
(Surplus) / Deficit	0	(0)	0	0	0
Equip. Reserve Fund Balance at Y/E		(335,002)		(58) e	
Capital Facility Reserve Balance at Y/E		(1,150,719)		(685,910) f, h	
DCC Reserve Fund		(3,580,958)		(3,274,101) l	
Operating Reserve Fund Bal. at Y/E		(198,435)		(130,729) c	

**2020 Budget Notes:**

- a. Updated 5 year average flow splits. Shift in splits from West Kelowna (-0.21%) & Peachland (-0.23%) to WFN totalling 0.44%.
- b. \$100k of operating reserve not required as budgeted in 2019. Use a portion - \$69k in 2020 to mitigate increased costs.
- c. Surplus resulting from under expenditures for Contract services \$89.4k, Biosolids removal \$78.3k, Biosolids mgmt \$37.2k, Centrifuge mtce \$25k, Electricity-Plant \$15.5k, Alum \$8.3k, and various line items. Payroll \$75.5k and Polymer Chemicals \$9.6k higher than expected.
- d. Increases: Payroll \$163.8k (FTE increase), Travel \$3k, Training \$4k, Permits & Lic. \$3.5k, Insurance \$5.7k, Office Supplies \$1k, Software & Lic. \$10k, Garbage \$5k, Biofilter Mtce. \$20k, Centrifuge Mtce. \$5k, Equipment Rep & Mtce. \$55k, & Bldg/Equip. Assessment \$10k.  
Decreases: Telephone \$4k, Chemicals \$2.5k, Tools \$1k, Electrical Rep & Mtce \$4k, Biosolids Mngt. \$9k, Biosolids Removal \$171k, & Contract Services \$50k.
- 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 was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level be raised to at least 45% to be able to fund anticipated upcoming capital needs. Staff has advised of Roof replacement coming in 2027 estimated at \$2m. Future project needs are also being examined. If grant not received for \$1m blower project, they will still need to be done within the next couple of years.
- g. FTE increase
- h. Blower project added in 2020 due to grant opportunity. If the 2/3 grant is not approved, this project must then be done in a future year as insufficient currently there are reserves to fully fund this project, or the project would have to be financed. If grant is not approved, \$25k of work would still need to be done. Again, it is imperative to increase reserve funding as per note f, as grant funding cannot be relied upon.
- i. Includes 2019 carry forwards.
- j. Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
- k. Concrete
- l. Conservatively assumes \$600k in DCC's are collected annually, however this is likely to be higher.
- m. 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.

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

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

**Department:** Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue:									
Misc. Rev.	(2,400)		0		0		0		0
Services - Peachland	(353,008)	a	(374,490)		(378,245)		(384,430)		(390,738)
Services - West Kelowna	(3,282,883)	a	(3,482,666)		(3,517,581)		(3,575,096)		(3,633,761)
Previous Year's Surplus/Deficit	(97,339)	c	0		0		0		0
Engineering Admin OH	106,202		109,152		110,493		112,703		114,957
Administration OH	466,647		479,605		485,500		495,210		505,114
Transfer from Operating Reserve	(69,000)	b	0		0		0		0
Services - WFN	(866,760)	a	(919,508)		(928,726)		(943,912)		(959,401)
Total Revenue	(4,098,542)		(4,187,907)		(4,228,559)		(4,295,525)		(4,363,829)
Expenses:									
Operations	3,218,257	d	3,307,622	l	3,348,275	l	3,415,240	e	3,483,545
Transfer to Equip. Reserves	55,000	e	55,000	e	55,000	e	55,000	e	55,000
Transfer Cap. Facility Reserves	825,285	f	825,285		825,285		825,285		825,285
Total Expenses	4,098,542		4,187,907		4,228,559		4,295,525		4,363,830
(Surplus) / Deficit	0		0		0		0		0
FTE's	10.355	g	10.355		10.355		10.355		10.355
Total Service Cost Recovered From Partners/Participants	(4,502,652)		(4,776,664)		(4,824,552)		(4,903,438)		(4,983,900)

Sewer Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue									
Grants	(690,000)	h	0		0		0		0
Sale of Assets	(2,000)		0		0		0		0
From Equipment Reserves	(389,400)	e	(52,000)	e	(20,400)	e	0		0
From Capital Facility Reserves	(1,288,714)	h,j	(43,460)		(320,360)		(300,960)		(43,460)
From DCC Reserve Fund	(933,333)	j	0		0		0		0
Total Revenue	(3,303,447)		(95,460)		(340,760)		(300,960)		(43,460)
Expenses									
HVAC	122,960		0		0		0		0
Vehicles	268,571	i	52,000		20,400		0		0
Engineering & Design Costs	27,488		0		0		0		0
TWAS Vault Expansion	1,400,000	j	0		0		0		0
Headworks Pumps	371,568		0		257,500		257,500		0
Equipment/Improvements	25,000	k	0		0		0		0
Lab Equipment	45,000		0		0		0		0
Security System	10,000		0		0		0		0
Bioreactors	32,860		32,860		32,860		32,860		32,860
Odor Control	0		10,600		30,000		10,600		10,600
Blowers	1,000,000	h	0		0		0		0
Total Expenses	3,303,447		95,460		340,760		300,960		43,460
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(58)	e	(2,539)	e	(36,960)	e	(92,330)	e	(148,253)
Capital Facility Reserve Bal. at Y/E	(685,910)		(1,474,159)		(1,990,622)		(2,531,844)		(3,338,553)
DCC Reserve Fund	(3,274,101)	m	(3,906,842)	m	(4,545,911)	m	(5,191,370)	m	(5,843,283)
Operating Reserve Bal. at Y/E	(130,729)		(132,037)		(133,357)		(134,691)		(136,037)

Notes

- a. Updated 5 year average flow splits. Shift in splits from West Kelowna (-0.21%) & Peachland (-0.23%) to WFN totalling 0.44%.
- b. \$100k of operating reserve not required as budgeted in 2019. Use a portion - \$69k in 2020 to mitigate increased costs.
- c. Surplus resulting from under expenditures for Contract services \$89.4k, Biosolids removal \$78.3k, Biosolids mgmt \$37.2k, Centrifuge mtce \$25k, Electricity-Plant \$15.5k, Alum \$8.3k, and various line items. Payroll \$75.5k and Polymer Chemicals \$9.6k higher than expected.
- d. Increases: Payroll \$163.8k (FTE increase), Travel \$3k, Training \$4k, Permits & Lic. \$3.5k, Insurance \$5.7k, Office Supplies \$1k, Software & Lic. \$10k, Garbage \$5k, Biofilter Mtce. \$20k, Centrifuge Mtce. \$5k, Equipment Rep & Mtce. \$55k, & Bldg/Equip. Assessment \$10k.  
Decreases: Telephone \$4k, Chemicals \$2.5k, Tools \$1k, Electrical Rep & Mtce \$4k, Biosolids Mngt. \$9k, Biosolids Removal \$171k, & Contract Services \$50k.
- 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 was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level be raised to at least 45% to be able to fund anticipated upcoming capital needs.  
Staff has advised of Roof replacement coming in 2027 estimated at \$2m. Future project needs are also being examined. If grant not received for \$1m blower project, they will still need to be done within the next couple of years.
- g. FTE increase
- h. Blower project added in 2020 due to grant opportunity. If the 2/3 grant is not approved, this project must then be done in a future year as insufficient currently there are reserves to fully fund this project, or the project would have to be financed.  
If grant is not approved, \$25k of work would still need to be done.  
Again, it is imperative to increase reserve funding as per note f, as grant funding cannot be relied upon.
- i. Includes 2019 carry forwards.
- j. Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
- k. Concrete
- l. Add \$25k for Chemsan rebuild maintenance, remove following year.
- m. Conservatively assumes \$600k in DCC's are collected annually, however this is likely to be higher.
- n. 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.

# **401, 470, 471, 472 - Westside Wastewater / Sewer System**

## **Schedule A - Flow Split Percentages Applied to Calculate 2020 - 2024 Revenue Contributions**

### **Flow Splits for Budget Year with 3 Year Rolling Averaging:**

**Note:** Annual Flow splits are based on the prior year's actual data provided by Urban Sytems.

	2015	2016	2017	2018	2019	2020 5 Yr Avg	Prior Year Avg	Change
401 - WWTP								
CWK	73.30%	75.71%	71.00%	72.50%	72.04%	72.91%	73.12%	-0.21%
Peachland	7.70%	7.73%	9.90%	7.28%	6.59%	7.84%	8.07%	-0.23%
WFN	19.00%	16.56%	19.10%	20.22%	21.37%	19.25%	18.81%	0.44%
			*					
470 - Trunk Lines								
CWK	79.40%	82.10%	78.80%	78.20%	77.30%	79.16%	79.54%	-0.38%
WFN	20.60%	17.90%	21.20%	21.80%	22.70%	20.84%	20.46%	0.38%
			*					

\* 2017 was a record flood year.

ESTIMATED REVENUE BREAKDOWN			2020	2021	2022	2023	2024
Sewer Revenue Fund Breakdown							
401 - WWTP	2020	2019					
CWK	72.91%	73.34%	(3,282,883)	(3,482,666)	(3,517,581)	(3,575,096)	(3,633,761)
Peachland	7.84%	8.44%	(353,008)	(374,490)	(378,245)	(384,430)	(390,738)
WFN	19.25%	18.22%	(866,760)	(919,508)	(928,726)	(943,912)	(959,401)
		Subtotal	(4,502,652)	(4,776,664)	(4,824,552)	(4,903,438)	(4,983,900)
470 - Trunk Lines							
CWK	79.16%	80.10%	(395,946)	(464,329)	(641,021)	(647,258)	(716,617)
WFN	20.84%	19.90%	(104,238)	(122,241)	(168,758)	(170,400)	(188,660)
		Subtotal	(500,184)	(586,571)	(809,778)	(817,657)	(905,276)
		Fees	(5,002,836)	(5,363,234)	(5,634,331)	(5,721,095)	(5,889,176)
Collection Systems							
472 - Peachland	100%	100%	(215,702)	(250,112)	(254,727)	(259,434)	(264,236)
471 - WFN	100%	100%	(134,988)	(162,569)	(165,820)	(169,136)	(172,519)
		Subtotal	(350,689)	(412,681)	(420,547)	(428,571)	(436,755)
		Grand Total	(5,353,525)	(5,775,915)	(6,054,878)	(6,149,666)	(6,325,931)
Summary of all estimated fees by area:							
CWK			(3,678,829)	(3,946,995)	(4,158,602)	(4,222,354)	(4,350,378)
Peachland			(568,709)	(624,603)	(632,972)	(643,864)	(654,973)
WFN			(1,105,986)	(1,204,318)	(1,263,304)	(1,283,448)	(1,320,580)
Total Fees			(5,353,525)	(5,775,915)	(6,054,878)	(6,149,666)	(6,325,931)

### **Notes:**

a. The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.

**401, 470, 471, 472 - Westside Wastewater / Sewer System**  
**Schedule B - 2015 Flow Split Percentages Applied to Calculate 2020 Reserve Contributions**  
**included in Budget.**

**Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:**

**Capital & Reserve Contribution Breakdown - With 45% Capital / Reserve Contributions:**

		2020	2021	2022	2023	2024
<b>401 - WWTP (per Urban Systems report)</b>						
CWK	72.91% a	600,041	600,041	600,041	600,041	600,041
Peachland	7.84% a	64,522	64,522	64,522	64,522	64,522
WFN	19.25% a	158,425	158,425	158,425	158,425	158,425
		<u>822,988</u>	<u>822,988</u>	<u>822,988</u>	<u>822,988</u>	<u>822,988</u>
<b>Net Plant Additions: x 45% over avg. 40 years operational at the end of 2019</b>						
CWK	72.91% a	1,674	1,674	1,674	1,674	1,674
Peachland	7.84% a	180	180	180	180	180
WFN	19.25% a	442	442	442	442	442
		<u>2,297</u>	<u>2,297</u>	<u>2,297</u>	<u>2,297</u>	<u>2,297</u>

<b>Totals by Area for WWTP Reserves:</b>						
CWK	72.91% a	601,715	601,715	601,715	601,715	601,715
Peachland	7.84% a	64,702	64,702	64,702	64,702	64,702
WFN	19.25% a	158,867	158,867	158,867	158,867	158,867
<b>Total WWTP Capital &amp; Reserve Contributions</b>		<u>825,285</u>	<u>825,285</u>	<u>825,285</u>	<u>825,285</u>	<u>825,285</u>

**Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:**

**Capital & Reserve Contribution Breakdown - With 45% Capital / Reserve Contributions :**

		2020	2021	2022	2023	2024
<b>470 - Lift Stations (per Urban Systems report)</b>						
CWK	79.16% a	48,918	48,918	48,918	48,918	48,918
WFN	20.84% a	12,878	12,878	12,878	12,878	12,878
		<u>61,796</u>	<u>61,796</u>	<u>61,796</u>	<u>61,796</u>	<u>61,796</u>
<b>c. Net Additions (x 45% over avg 20 years) operational at the end of the year</b>						
CWK	79.16% a	276	276	276	276	276
WFN	20.84% a	73	73	73	73	73
		<u>349</u>	<u>349</u>	<u>349</u>	<u>349</u>	<u>349</u>
<b>470 - Trunk Lines (per Urban Systems report)</b>						
CWK	79.16% a	62,141	62,141	62,141	62,141	62,141
WFN	20.84% a	16,360	16,360	16,360	16,360	16,360
		<u>78,501</u>	<u>78,501</u>	<u>78,501</u>	<u>78,501</u>	<u>78,501</u>
<b>c. Net Additions (x 45% over avg. 20 years) operational at the end of the year</b>						
CWK	79.16% a	0	0	0	0	0
WFN	20.84% a	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<b>Trunk Lines (per Urban Systems report)</b>						
472 - Peachland	100% b	17,215	17,215	17,215	17,215	17,215
<b>Total Trunk Lines</b>		<u>95,716</u>	<u>95,716</u>	<u>95,716</u>	<u>95,716</u>	<u>95,716</u>

<b>Totals by Area for Lift Stations &amp; Trunk Lines:</b>						
CWK		111,335	111,335	111,335	111,335	111,335
WFN		29,311	29,311	29,311	29,311	29,311
Subtotal RDCO Collector Systems		140,646	140,646	140,646	140,646	140,646
Peachland		17,215	17,215	17,215	17,215	17,215
<b>Total Lift Station &amp; Trunk Line Contributions</b>		<u>157,861</u>	<u>157,861</u>	<u>157,861</u>	<u>157,861</u>	<u>157,861</u>

**Notes:**

- The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.
- Peachland pays 100% for the Marine Force Main.
- Asset report and annual capital cost replacement amount has been updated by Urban Systems in 2019 and additions or deletions have been made to those numbers based on capital work done.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 470 -- Westside Sewer System: RDCO Lift Stations/  
Collector Systems**

Department: Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Services - West Kelowna	(297,206)	(297,206)	(0)	(395,946) a	(98,740)
Previous Year's Surplus/Deficit	(61,102)	(61,102)	0	(12,883) b	48,220
Transfer From Operating Reserve	0	0	0	(6,237)	(6,237)
Engineering Admin OH	8,498	8,498	0	10,608	2,110
Administration OH	35,984	35,984	0	46,609	10,625
Services - WFN	(76,450)	(76,450)	(0)	(104,238) a	(27,788)
<b>Total Revenue</b>	<b>(390,276)</b>	<b>(390,276)</b>	<b>(1)</b>	<b>(462,087)</b>	<b>(71,811)</b>
<b>Expenses:</b>					
Operations	265,568	252,686	(12,882)	321,441 c	55,873 c
Transfer to Capital Fac. Reserves	124,708	124,708	0	140,646 d	15,938
<b>Total Expenses</b>	<b>390,276</b>	<b>377,394</b>	<b>(12,882)</b>	<b>462,087</b>	<b>71,811</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(12,883) b</b>	<b>(12,883)</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>0.82</b>			<b>0.76</b>	<b>(0.06)</b>
<b>Total Service Cost Recovered From Partners/Participants</b>	<b>(373,656)</b>	<b>(373,656)</b>		<b>(500,184)</b>	<b>(126,529)</b>

**Sewer Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Tsfr S/W fr WFN 471 & Peachland 472	(9,000)	0	9,000	0	9,000
Transfer from Cap Fac. Reserve	(46,000)	(15,515)	30,485	(79,860)	(33,860)
Transfer from DCC Reserve	0	0	0	(990,000) e	(990,000)
<b>Total Revenue</b>	<b>(55,000)</b>	<b>(15,515)</b>	<b>39,485</b>	<b>(1,069,860)</b>	<b>(1,014,860)</b>
<b>Expenses</b>					
Pumps (Headworks)	25,000	6,835	(18,165)	25,000	0
Flow Meters	15,000	8,680	(6,320)	21,770	6,770
SCADA	13,500	0	(13,500)	0	(13,500)
Communication Electrical	0	0	0	13,500	13,500
Lift Station Land	0	0	0	500,000 e	500,000
Engineering & Design Cost	0	0	0	500,000 e	500,000
Equipment & Improvements	1,500	0	(1,500)	9,590	8,090
<b>Total Expenses</b>	<b>55,000</b>	<b>15,515</b>	<b>(39,485)</b>	<b>1,069,860</b>	<b>1,014,860</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>East Trunk Line DCC Reserve Fund</b>		<b>(2,279,085)</b>		<b>(1,411,876) f,d</b>	
<b>Capital Facility Reserve Balance at Y/E</b>		<b>(524,226)</b>		<b>(589,456) d</b>	
<b>Operating Reserve Bal. at Y/E</b>		<b>(6,237)</b>		<b>0</b>	

**2020 Budget Notes:**

- 5 year flow split average shift of 0.38% from West Kelowna to WFN.
- Surplus due to under expenditures in odour control chemicals, payroll, lift stn-utilities, and electrical repairs & mtce. Sewer line mtce & flushing \$18.5k higher than anticipated.
- Increased: Sewer Line Mtce & Flushing \$10k, Lift Stn Rep & Mtce \$2.5k, Contract Services \$45k (camera inspection), Insurance \$1k, Misc \$1k. Decreased: Payroll \$3.8k
- The approved Capital / Reserve Contribution Level was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level be raised to at least 45% to be able to fund anticipated upcoming capital needs.
- Engineering to provide additional information. Class D estimates for lift station projects. Costs and recommendations are dependent on Engineering & Design study. 2021 information is for financial planning purposes. The project should be funded primarily by DCC's as this is capacity related. Grants may be available. DCC reserves are now insufficient to fund the two newly identified projects for 2021 & 2024. Financing would then be required. Some reserves would be used.
- Conservatively assumes increase to DCC's of \$100,000. DCC Bylaw is being updated. Future funds dependent on development.

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

**Program:** **470 -- Westside Sewer System: RDCO Lift Stations/Collector Systems**

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
Services - West Kelowna	(395,946)	a	(464,329)		(641,021)		(647,258)		(716,617)
Previous Year's Surplus/Deficit	(12,883)	b	0		0		0		0
Transfer From Operating Reserve	(6,237)		0		0		0		0
Engineering Admin OH	10,608		10,820		11,036		11,257		11,482
Administration OH	46,609		47,541		48,492		49,462		50,451
Services - WFN	(104,238)	a	(122,241)		(168,758)		(170,400)		(188,660)
Total Revenue	(462,087)		(528,210)		(750,250)		(756,939)		(843,343)
<b>Expenses:</b>									
Operations	321,441	c	327,870		334,427	e	341,116	e	347,938
Debt Payments	0		59,694	e	275,177	e	275,177	e	354,759
Transfer to Capital Fac. Reserve	140,646	d	140,646		140,646		140,646		140,646
Total Expenses	462,087		528,210		750,250		756,939		843,343
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.76		0.76		0.76		0.76		0.76
Total Service Cost Recovered From Partners/Participants	(500,184)		(586,571)		(809,778)		(817,657)		(905,276)

**Sewer Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue</b>									
Capital Financing	0		(3,915,915)	e	0		0		(3,915,450)
Transfer from Cap Fac. Reserve	(79,860)		(73,540)	e	(18,540)		(314,450)	e	0
Transfer From DCC Reserve	(990,000)	e	(1,525,995)	e	0		(201,000)		(100,000)
Total Revenue	(1,069,860)		(5,515,450)		(18,540)		(515,450)		(4,015,450)
<b>Expenses</b>									
Pumps (Headworks)	25,000		0		0		0		0
Flow Meters	21,770		15,450		15,450		15,450		15,450
Communication Electrical	13,500		0		0		0		0
Lift Station Land	500,000	e	0		0		0		0
Engineering & Design Cost	500,000	e	0		0		500,000	e	0
Lift Station - Collector	0		5,500,000	e	0		0		4,000,000
Equipment & Improvements	9,590		0		3,090		0		0
Total Expenses	1,069,860		5,515,450		18,540		515,450		4,015,450
(Surplus) / Deficit	0		0		0		0		0
East Trunk Line DCC Reserve Fund	(1,411,876)	e,f	0	e,f	(100,000)	e,f	0	e,f	0
Capital Facility Reserve Bal. at Y/E	(589,456)	d	(661,721)		(790,259)		(621,213)		(768,071)
Operating Reserve Bal. at Y/E	0		0		0		0		0

**Notes**

- 5 year flow split average average shift of 0.38% from West Kelowna to WFN.
- Surplus due to under expenditures in odour control chemicals, payroll, lift stn-utilities, and electrical repairs & mtce.  
Sewer line mtce & flushing \$18.5k higher than anticipated.
- Increased: Sewer Line Mtce & Flushing \$10k, Lift Stn Rep & Mtce \$2.5k, Contract Services \$45k (camera inspection), Insurance \$1k, Misc \$1k. Decreased: Payroll \$3.8k
- The approved Capital / Reserve Contribution Level was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level be raised to at least 45% to be able to fund anticipated upcoming capital needs.
- Engineering to provide additional information. Class D estimates for lift station projects. Costs and recommendations are dependent on Engineering & Design study. 2021 & 2024 project information is for financial planning purposes. The project should be funded primarily by DCC's as these are capacity related. Grants may be available. DCC reserves are currently insufficient to fund these two newly identified projects for 2021 & 2024. Since DCC's should be used, funding is shown with financing since reserves should be kept for asset replacement. When more information is known, the financial plan will be refined.  
As an estimate, 20 year financing at 3% in 2021 and then 4% for 2024 has been shown.
- Conservatively assumes increase to DCC's of \$100,000. DCC Bylaw is being updated. Future funds dependent on development.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 471 -- Westside Sewer System: WFN Lift Stations/  
Collector Systems**

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Previous Year's Surplus/Deficit	(25,309)	(25,309)	0	(24,393) a	916
Engineering Admin OH	4,360	4,360	0	4,465	105
Administration OH	18,463	18,463	0	19,618	1,155
Services - WFN	(133,770)	(133,770)	(0)	(134,988)	(1,218)
Total Revenue	(136,256)	(136,256)	(0)	(135,298)	958
<u>Expenses:</u>					
Operations	136,256	111,863	(24,393)	135,298 b	(958) b
Total Expenses	136,256	111,863	(24,393)	135,298	(958)
(Surplus) / Deficit	0	(24,393) a	(24,393)	0	(0)
FTE's	0.48			0.42	(0.06)

**2020 Budget Notes:**

- a. Surplus due to lower payroll, electrical repairs & mtce, odour control chemicals and contract services.  
b. Increases: Training \$1.5k, Lift Stn Rep & Mtce \$7k, Misc \$2k. Decreases: Payroll \$5k, Electrical Rep & Mtce \$3k, Siphon Flushing \$3.5k.

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

**Program: 471 -- Westside Sewer System: WFN Lift Stations/  
Collector Systems**

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Previous Year's Surplus/Deficit	(24,393) a	0	0	0	0
Engineering Admin OH	4,465	4,554	4,645	4,738	4,833
Administration OH	19,618	20,011	20,411	20,819	21,235
Services - WFN	(134,988)	(162,569)	(165,820)	(169,136)	(172,519)
<b>Total Revenue</b>	<b>(135,298)</b>	<b>(138,004)</b>	<b>(140,764)</b>	<b>(143,579)</b>	<b>(146,451)</b>
<u>Expenses:</u>					
Operations	135,298 b	138,004	140,764	143,579	146,451
<b>Total Expenses</b>	<b>135,298</b>	<b>138,004</b>	<b>140,764</b>	<b>143,579</b>	<b>146,451</b>
(Surplus) / Deficit	0	0	0	0	0
<b>FTE's</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>

**Notes**

- a. Surplus due to lower payroll, electrical repairs & mtce, odour control chemicals and contract services.  
b. Increases: Training \$1.5k, Lift Stn Rep & Mtce \$7k, Misc \$2k. Decreases: Payroll \$5k, Electrical Rep & Mtce \$3k, Siphon Flushing \$3.5k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 472 -- Westside Sewer System: Peachland Lift Stations/  
Collector Systems**

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Services - Peachland	(207,530)	(207,530)	0	(215,702)	(8,171)
Previous Year's Surplus/Deficit	(20,534)	(20,534)	0	(29,886) a	(9,353) a
Engineering Admin OH	5,779	5,779	0	6,337	558
Administration OH	24,471	24,471	0	27,846	3,375
Total Revenue	(197,814)	(197,814)	0	(211,405)	(13,591)
<u>Expenses:</u>					
Operations	180,599	150,712	(29,887)	192,038 b	11,439 b
Capital Facilities Reserve	17,215	17,215	0	19,367 c	2,152
Total Expenses	197,814	167,927	(29,887)	211,405	13,591
(Surplus) / Deficit	0	(29,886) a	(29,886)	0	0
FTE's	0.55			0.49	(0.06)

Capital Facility Reserve Balance at Y/E

(156,349)

(177,279) c

**2020 Budget Notes:**

- a. Increased surplus due to under expenditures for payroll, repairs & mtce, lift stn-utilities, and odour control chemicals.
- b. Increases: Training \$1.5k, Lift Stn Rep & Mtce \$4k, Contract Services \$10k (camera inspection). Decreases: Payroll \$4.4k.
- c. Reserve Contributions at 45% asset renewal level.

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

**Program: 472 -- Westside Sewer System: Peachland Lift Stations/  
Collector Systems**

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Services - Peachland	(215,702)	(250,112)	(254,727)	(259,434)	(264,236)
Previous Year's Surplus/Deficit	(29,886) a	0	0	0	0
Engineering Admin OH	6,337	6,464	6,593	6,725	6,860
Administration OH	27,846	28,402	28,970	29,550	30,141
Total Revenue	(211,405)	(215,246)	(219,163)	(223,159)	(227,235)
<u>Expenses:</u>					
Operations	192,038	195,879	199,796	203,792	207,868
Capital Facilities Reserve	19,367	19,367	19,367	19,367	19,367
Total Expenses	211,405	215,246	219,163	223,159	227,235
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.49	0.49	0.49	0.49	0.49
Capital Facility Reserve Bal. at Y/E	(177,279) b	(198,419)	(219,770)	(241,335)	(263,116)

**Notes**

- a. Increased surplus due to under expenditures for payroll, repairs & mtce, lift stn-utilities, and odour control chemicals.  
b. Increases: Training \$1.5k, Lift Stn Rep & Mtce \$4k, Contract Services \$10k (camera inspection). Decreases: Payroll \$4.4k.  
c. Reserve Contributions at 45% asset renewal level.

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

**Program: 499 -- Ellison Sewer System**

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Sewer User Fees	(101,000)	(103,648) a	(2,648)	(119,934)	(18,934)
Maintenance/Asset Renewal Fees	(28,814)	(31,894) a	(3,080)	(29,916)	(1,102)
Late Payment Fees	0	(439) a	(439)	0	0
Previous Year's Surplus/Deficit	(5,184)	(5,184)	0	(4,831) a	352
Engineering Admin OH	3,202	3,202	0	3,617	415
Administration OH	9,039	9,039	0	10,595	1,556
Total Revenue	(122,757)	(128,924)	(6,167)	(140,469)	(17,712)
<u>Expenses:</u>					
Operations	100,068	101,404	1,336	109,608 b	9,540 b
Transfer to Equip. Reserves	22,689	22,689	0	30,861	8,172
Total Expenses	122,757	124,093	1,336	140,469	17,712
(Surplus) / Deficit	0	(4,831) a	(4,831)	0	0
FTE's	0.13			0.13	0.00

**Sewer Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue</u>					
Transfer From Equip Reserves	(10,600)	0	10,600	(10,600)	0
Total Revenue	(10,600)	0	10,600	(10,600)	0
<u>Expenses</u>					
Pump Headworks	10,600	0	(10,600)	10,600	0
Total Expenses	10,600	0	(10,600)	10,600	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(212,309)		(234,587)	

**2020 Budget Notes:**

- a. Surplus resulting from increased revenues.
- b. Contract Services - fee increase and growth.

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

**Program: 499 -- Ellison Sewer System**

**Department:** Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

Community Services (Engineering)

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Sewer User Fees	(119,934)	(125,931)	(132,227)	(138,839)	(145,781)
Maintenance/Asset Renewal Fees	(29,916)	(29,916)	(29,916)	(29,916)	(29,916)
Previous Year's Surplus/Deficit	(4,831) a	0	0	0	0
Engineering Admin OH	3,617	3,838	4,063	4,309	4,561
Administration OH	10,595	11,246	11,906	12,628	13,364
Total Revenue	(140,469)	(140,762)	(146,174)	(151,817)	(157,772)
<u>Expenses:</u>					
Operations	109,608 b	116,300	123,126	130,589	138,200
Transfer to Reserves	30,861	24,462	23,048	21,229	19,571
Total Expenses	140,469	140,762	146,174	151,817	157,772
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.13	0.13	0.13	0.13	0.13

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue</u>					
Transfer From Reserves	(10,600)	(10,600)	(10,600)	(10,600)	(10,600)
Total Revenue	(10,600)	(10,600)	(10,600)	(10,600)	(10,600)
<u>Expenses</u>					
Pump Headworks	10,600	10,600	10,600	10,600	10,600
Total Expenses	10,600	10,600	10,600	10,600	10,600
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(234,587)	(250,689)	(265,538)	(278,716)	(290,368)

**Notes**

- a. Surplus resulting from increased revenues.  
b. Contract Services - fee increase and growth.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

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

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Tipping Fees, Sundry Sales	(505,000)	(501,356)	3,644	(490,000)	15,000
Services - Peachland	(90,313)	(90,313)	0	(94,914)	(4,601)
Services - West Kelowna	(444,157)	(444,157)	0	(470,413)	(26,256)
Parcel Tax	(111,172)	(111,171)	1	(115,696)	(4,524)
Previous Year's Surplus/Deficit	0	0	0	(14,215)	(14,215) b
Engineering Admin OH	35,610	35,610	0	35,640	30
Administration OH	150,786	150,786	0	156,600	5,814
Transfer from Operating Reserve	(43,047)	0	43,047	0	43,047
Services - WFN	(142,521)	(142,521)	0	(148,005)	(5,484)
<b>Total Revenue</b>	<b>(1,149,814)</b>	<b>(1,103,122)</b>	<b>46,692</b>	<b>(1,141,003)</b>	<b>8,811</b>
<b>Expenses:</b>					
Operations	1,112,814	1,051,907	(60,908)	1,080,003	(32,811) c
Transfer to cc 093 - Landfill	22,000	22,000	(0)	22,000	0 d
Transfer to Capital Facilities Reserve	15,000	15,000	0	39,000	24,000 e
<b>Total Expenses</b>	<b>1,149,814</b>	<b>1,088,907</b>	<b>(60,908)</b>	<b>1,141,003</b>	<b>(8,811)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(14,215) b</b>	<b>(14,216)</b>	<b>(0)</b>	<b>(0)</b>
<b>FTE's</b>	<b>2.245</b>			<b>2.283</b>	<b>0.04</b>
<b>Parcel Tax</b>	<b>(111,172)</b>			<b>(115,696)</b>	<b>(4,524)</b>

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer from Capital Fac. Reserve	0	0	0	(12,800)	(12,800)
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,800)</b>	<b>(12,800)</b>
<b>Expenses</b>					
Improvements	0	0	0	12,800	12,800
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,800</b>	<b>12,800</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip. Reserve Fund Balance at Y/E</b>		<b>(3,703)</b>		<b>(3,740)</b>	
<b>Capital Facilities Reserve Balance at Y/E</b>		<b>(113,771)</b>		<b>(140,981)</b>	
<b>Operating Reserve Fund Balance at Y/E</b>		<b>(43,735) c</b>		<b>(44,172)</b>	

**2020 Budget Notes:**

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Surplus primarily due to under expenditures for garbage tipping fees \$25k, hauling charges \$24.2k, contract services \$23.5k and various line items. Payroll and vehicle operations (emergency repairs on the Mac Trailers) were higher than anticipated.
- Increases: Garbage tipping fees \$19.8k, payroll \$15.5k, security services \$15k, hauling charges \$9.5k, software & licenses \$5k, vehicle operations \$4k, site mtce \$3k, contract services \$2k, wood tipping fees \$2k, insurance \$1k and misc. \$0.4k. Decreased drywall recycling \$110k.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Continue to transfer \$22k to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre.
- Increase reserve transfer to fund \$300k in trailers in 2026.

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

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

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tipping Fees, Sundry Sales	(490,000)	(490,000)	(490,000)	(490,000)	(490,000)
Services - Peachland	(94,914)	(99,455)	(102,427)	(105,457)	(108,548)
Services - West Kelowna	(470,413)	(492,917)	(507,644)	(522,666)	(537,988)
Parcel Tax	(115,696)	(121,231)	(124,853)	(128,547)	(132,316)
Previous Year's Surplus/Deficit	(14,215) b	(0)	(0)	(0)	(0)
Engineering Admin OH	35,640	36,353	37,080	37,822	38,578
Administration OH	156,600	159,732	162,927	166,186	169,509
Transfer from Operating Reserve	0	0	0	0	0
Services - WFN	(148,005)	(155,086)	(159,719)	(164,445)	(169,266)
<b>Total Revenue</b>	<b>(1,141,003)</b>	<b>(1,162,603)</b>	<b>(1,184,635)</b>	<b>(1,207,108)</b>	<b>(1,230,030)</b>
<b>Expenses:</b>					
Operations	1,080,003 c	1,101,603	1,123,635	1,146,108	1,169,030
Transfer to cc 093 - Landfill	22,000 d	22,000 d	22,000 d	22,000 d	22,000 d
Transfer to Capital Facility Reserve	39,000 e	39,000 e	39,000 e	39,000 e	39,000 e
Transfer to Operating Reserve	0	0	0	0	0
<b>Total Expenses</b>	<b>1,141,003</b>	<b>1,162,603</b>	<b>1,184,635</b>	<b>1,207,108</b>	<b>1,230,030</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>FTE's</b>	<b>2.283</b>	<b>2.283</b>	<b>2.283</b>	<b>2.283</b>	<b>2.283</b>

<b>Parcel Tax</b>	<b>(115,696)</b>	<b>(121,231)</b>	<b>(124,853)</b>	<b>(128,547)</b>	<b>(132,316)</b>
-------------------	------------------	------------------	------------------	------------------	------------------

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Cap Fac Reserves	(12,800)	(5,150)	(5,150)	(5,150)	(5,150)
<b>Total Revenue</b>	<b>(12,800)</b>	<b>(5,150)</b>	<b>(5,150)</b>	<b>(5,150)</b>	<b>(5,150)</b>
<b>Expenses</b>					
Improvements	12,800	5,150	5,150	5,150	5,150
<b>Total Expenses</b>	<b>12,800</b>	<b>5,150</b>	<b>5,150</b>	<b>5,150</b>	<b>5,150</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip. Reserve Fund Balance at Y/E</b>	<b>(3,740)</b>	<b>(3,777)</b>	<b>(3,815)</b>	<b>(3,853)</b>	<b>(3,892)</b>
<b>Capital Facilities Reserve Bal.at Y/E</b>	<b>(140,981) e</b>	<b>(176,189) e</b>	<b>(211,749) e</b>	<b>(247,665) e</b>	<b>(283,941) e</b>
<b>Operating Reserve Bal at Y/E</b>	<b>(44,172) b</b>	<b>(44,614)</b>	<b>(45,060)</b>	<b>(45,511)</b>	<b>(45,966)</b>

**Notes**

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Surplus primarily due to under expenditures for garbage tipping fees \$25k, hauling charges \$24.2k, contract services \$23.5k and various line items. Payroll and vehicle operations (emergency repairs on the Mac Trailers) were higher than anticipated.
- Increases: Garbage tipping fees \$19.8k, payroll \$15.5k, security services \$15k, hauling charges \$9.5k, software & licenses \$5k, vehicle operations \$4k, site mtce \$3k, contract services \$2k, wood tipping fees \$2k, insurance \$1k and misc. \$0.4k. Decreased drywall recycling \$110k.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Continue to transfer \$22k to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre. due to vandalism & theft.
- Increase reserve transfer to fund \$300k in trailers in 2026.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program:** **093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre (in 2010 - this portion moved to cc 092 for cost tracking)** b

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Transfer from Closure Reserves	(63,062)	(28,870) a	34,192	(55,552) a	7,510
Transfer from 092 -- Westside Tsf Stn	(22,000)	(22,000)	0	(22,000) d	0
Previous Year's Surplus/Deficit	0	0	0	0	0
Engineering Admin OH	800	800	0	834	34
Administration OH	2,259	2,259	0	2,443	184
<b>Total Revenue</b>	<b>(82,003)</b>	<b>(47,811)</b>	<b>34,192</b>	<b>(74,275)</b>	<b>7,728</b>
<b>Expenses:</b>					
Operations - Monitoring, Testing, Site Maintenance	25,003	25,218 a	215	25,275 a	272
Closure Costs	35,000	593 a	(34,407)	27,000 a	(8,000)
Transfer to Closure Reserve	22,000	22,000	0	22,000 c	0
<b>Total Expenses</b>	<b>82,003</b>	<b>47,811</b>	<b>(34,192)</b>	<b>74,275</b>	<b>(7,728)</b>
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.10			0.10	0.00

Closure Fund Reserve Balance at Y/E (346,951) (316,869) a,c

**2020 Budget Notes:**

- a. For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.
- b. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- c. Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding \$22k for transfer to landfill closure. The affected participants are being billed via cc 092 and the amount is transferred into the landfill closure reserve.

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

**Program:** **093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre (in 2010 - this portion moved to cc 092 for cost tracking)** b

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budgets**

	<b>Landfill Only - Transfer Station now Separate CC 092</b>									
	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget	
<b>Revenue:</b>										
Transfer from Closure Reserves	(55,552)	a	(41,021)	a	(35,021)	a	(35,586)	a	(36,150)	a
Transfer from 092 -- Westside Tsf Stn	(22,000)	c	(22,000)	c	(22,000)	c	(22,000)	c	(22,000)	c
Previous Year's Surplus/Deficit	0		0		0		0		0	
Engineering Admin OH	834		1,023		1,023		1,040		1,056	
Administration OH	2,443		2,998		2,998		3,046		3,094	
<b>Total Revenue</b>	<b>(74,275)</b>		<b>(59,000)</b>		<b>(53,000)</b>		<b>(53,500)</b>		<b>(54,000)</b>	
<b>Expenses:</b>										
Operations - Monitoring, Testing, Site										
Maintenance	25,275	a	31,000		31,000		31,500		32,000	
Closure Costs	27,000	a	6,000		0		0		0	
Transfer to Closure Reserve	22,000	c	22,000	c	22,000	c	22,000	c	22,000	c
<b>Total Expenses</b>	<b>74,275</b>		<b>59,000</b>		<b>53,000</b>		<b>53,500</b>		<b>54,000</b>	
(Surplus) / Deficit	0		0		0		0		0	
<b>FTE's</b>	<b>0.10</b>		<b>0.10</b>		<b>0.10</b>		<b>0.10</b>		<b>0.10</b>	
<b>Closure Fund Reserve Bal. at Y/E</b>	<b>(316,869)</b>	a,c	<b>(301,016)</b>	c	<b>(291,006)</b>	c	<b>(280,330)</b>	c	<b>(268,983)</b>	c

**Notes**

- For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.
- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding \$22k for transfer to landfill closure. The affected participants are being billed via cc 092 and the amount is transferred into the landfill closure reserve.

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

**Program:** 094 --SWM: Waste Reduction & Recycling Program a

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Services - Kelowna	(871,368)	(686,933)	ab 184,435	(905,683)	ab (34,315)
Services - Peachland	(37,131)	(29,273)	ab 7,858	(38,594)	ab (1,463)
Services - Lake Country	(88,395)	(69,691)	ab 18,705	(91,877)	ab (3,482)
Services - West Kelowna	(223,383)	(176,104)	ab 47,279	(232,180)	ab (8,797)
Parcel Tax	(34,652)	(34,652)	ab 0	(32,873)	ab 1,779
Grants	0	(3,881)	(3,881)	0	0
Previous Year's Surplus/Deficit	(5,058)	(5,058)	0	(8,400)	a (3,343)
Administration OH	171,357	171,357	0	190,666	19,309
Multi Material BC (MMBC)	(161,000)	(228,335)	(67,335)	(180,000)	(19,000)
Misc. Revenue	0	(400)	(400)	(370,000)	c (370,000)
Back Yard Composters	(22,000)	(25,661)	(3,661)	(23,000)	(1,000)
<b>Total Revenue</b>	<b>(1,271,630)</b>	<b>(1,088,630)</b>	<b>183,000</b>	<b>(1,691,941)</b>	<b>(420,312)</b>
<b>Expenses:</b>					
Operations	1,264,630	1,073,230	(191,400)	1,314,941	d 50,311 d
Group Garbage Cart Purchase	0	0	0	370,000	c 370,000
Transfer to Reserves	7,000	7,000	0	7,000	0
<b>Total Expenses</b>	<b>1,271,630</b>	<b>1,080,230</b>	<b>(191,400)</b>	<b>1,691,941</b>	<b>420,311</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(8,400)</b>	<b>(8,401)</b>	<b>(0)</b>	<b>(1)</b>
<b>FTE's</b>	<b>4.81</b>			<b>4.76</b>	<b>(0.05)</b>
<b>Tax Levy:</b>					
<b>Parcel Tax</b>	<b>(34,652)</b>			<b>(32,873)</b>	<b>1,779</b>

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From Reserves	0	0	0	(5,820)	(5,820)
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,820)</b>	<b>(5,820)</b>
<b>Expenses</b>					
Computer	0	0	0	5,820	5,820
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,820</b>	<b>5,820</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>		<b>(56,610)</b>		<b>(58,298)</b>	

**2020 Budget Notes:**

- This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes. Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax. The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax. Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)
- Allocation is done using population counts. 2016 Census numbers used.
- Garbage Cart Group Purchase is under operating \$370k. Costs will be invoiced to all partners.
- Increases: Waste Composition study \$35k, Recycling (Comm. Educ. Prog.) \$6k, Commercial/Const. Waste (Comm.Educ. Prog) \$5k, Communication Education Prog. \$3k, Illegal Dumping Operations \$2.5k, insurance \$1.6k, Composting Education Garden (Comm.Educ.Prog) \$1k, Freight & Postage \$1k, Telephone \$1k, and misc. \$1.1k.  
Decreases: Software & licenses \$5.7k, and payroll \$1.2k.

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

**Program:** 094 --SWM: Waste Reduction & Recycling Program

a

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
Services - Kelowna	(905,683)	ab	(905,596)		(929,499)		(948,201)		(967,277)
Services - Peachland	(38,594)	ab	(38,590)		(39,609)		(40,406)		(41,219)
Services - Lake Country	(91,877)	ab	(91,868)		(94,293)		(96,190)		(98,125)
Services - West Kelowna	(232,180)	ab	(232,158)		(238,286)		(243,080)		(247,970)
Parcel Tax	(32,873)	ab	(32,870)		(33,737)		(34,416)		(35,109)
Previous Year's Surplus/Deficit	(8,400)		(0)		(0)		(0)		(0)
Administration OH	190,666		190,043		193,844		197,721		201,675
Multi Material BC (MMBC)	(180,000)		(183,600)		(187,272)		(191,017)		(194,838)
Misc. Revenue	(370,000)	c	0		0		0		0
Backyard Composters	(23,000)		(23,000)		(15,000)		(15,000)		(15,000)
<b>Total Revenue</b>	<b>(1,691,941)</b>		<b>(1,317,640)</b>		<b>(1,343,853)</b>		<b>(1,370,591)</b>		<b>(1,397,863)</b>
<b>Expenses:</b>									
Operations	1,314,941	d	1,310,640	e	1,336,853		1,363,591		1,390,862
Group Garbage Cart Purchase	370,000	c	0		0		0		0
Transfer to Reserves	7,000		7,000		7,000		7,000		7,000
<b>Total Expenses</b>	<b>1,691,941</b>		<b>1,317,640</b>		<b>1,343,853</b>		<b>1,370,591</b>		<b>1,397,862</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>		<b>(0)</b>		<b>(0)</b>		<b>(0)</b>		<b>(0)</b>
<b>FTE's</b>	<b>4.76</b>		<b>4.76</b>		<b>4.76</b>		<b>4.76</b>		<b>4.76</b>
<b>Tax Levy:</b>									
<b>Parcel Tax</b>	<b>(32,873)</b>		<b>(32,870)</b>		<b>(33,737)</b>		<b>(34,416)</b>		<b>(35,109)</b>
<b>Reserve Fund Balance at Y/E</b>	<b>(58,298)</b>		<b>(65,881)</b>		<b>(73,540)</b>		<b>(81,275)</b>		<b>(89,088)</b>

**Notes**

- This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes. Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax. The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax. Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)
- Allocation is done using population counts. 2016 Census numbers used.
- Garbage Cart Group Purchase is under operating \$370k. Costs will be invoiced to all partners.
- Increases: Waste Composition study \$35k, Recycling (Comm. Educ. Prog.) \$6k, Commercial/Const. Waste (Comm.Educ. Prog) \$5k, Communication Education Prog. \$3k, Illegal Dumping Operations \$2.5k, insurance \$1.6k, Composting Education Garden (Comm.Educ.Prog) \$1k, Freight & Postage \$1k, Telephone \$1k, and misc. \$1.1k.  
Decreases: Software & licenses \$5.7k, and payroll \$1.2k.
- Remove \$30k for Waste Composition Study.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

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

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Collection Fees, Late Payment					
Fees & Tags	(508,342)	(508,524)	(182)	(495,200)	13,142
Parcel Tax	0	0	0	(61,432) g	(61,432) g
Hauler Fuel Rebates	(2,500)	(2,496)	4	(2,500)	0
Previous Year's Surplus/Deficit	(52,836)	(52,836)	0	(0) g	52,835 g
Administration OH	69,954	69,954	0	81,951	11,997
Transfer from CWF Fac Reserve	14,999	14,999	0	0	(14,999)
Transfer from Operating Reserve	(42,000)	(41,805)	195	(38,000) g	4,000
Multi Material BC (MMBC)	(73,000)	(73,028)	(28)	(65,000) c,g	8,000 c,g
Total Revenue	(593,725)	(593,735)	(10)	(580,181)	13,543
<b>Expenses:</b>					
Operations	587,150	587,160	ab 10	565,181 d	(21,969) d
Transfer to Capital Fac. Reserves	6,575	6,575	0	15,000 e	8,425 e,g
Total Expenses	593,725	593,735	10	580,181	(13,544)
(Surplus) / Deficit	0	(0) ab	(0)	(0)	(1)
FTE's	0.150			0.188	0.04
Parcel Tax	0			(61,432) g	(61,432) g

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer from CWF Cap Fac Rsv	0	0	0	(15,000) f	(15,000)
Transfer from Cap. Fac. Reserve	(12,601)	(179)	12,423	(10,476)	2,125
Total Revenue	(12,601)	(179)	12,423	(25,476)	(12,875)
<b>Expenses</b>					
Garbage Carts	10,026	179	(9,848)	10,026	0
Transfer Site Improvements	2,575	0	(2,575)	15,450 f	12,875
Total Expenses	12,601	179	(12,423)	25,476	12,875
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E		(200,549)		(202,554)	
Capital Fac. Reserv Bal. at Y/E		(34,930)		(39,699) e	
Operating Reserve Balance Y/E		(86,010)		(48,870)	

**2020 Budget Notes:**

- This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.
- Under expenditures for collection fees and tipping fees-KSLF. Contract services higher than budgeted \$20.4k.  
Note: Budget amendment was done to reduce 2019 deficit to zero and increase contract services fees at year end.
- Multi-Materials Management BC is reducing rebates.
- Increases: TS Contract-Sites \$35k, TS Equipment Rental \$8k, Tipping fees KSLF \$6.9k, Payroll \$4.7k, TS Hauling charges \$1k, insurance \$0.9k. Decreases: Contract services \$60.9k, Collection fees \$9k, Postage/Freight \$8.6k.
- Reserves being set aside for carts, vehicles and transfer stations.
- Community Works Fund Gas Tax funding:

Previously Approved

Transfer Stations Improvement Project: \$40 k

Note: \$15k for design was disallowed, so full \$40k still available for implementation

- SWM Parcel Tax will need to be included for this part of the service to cover the effects of prior year interim contract costs, increases to reserve transfers from \$6.6k to \$15k, reduction of surplus by \$52k and reduction of MMBC rebates. Operating reserve is being used to lessen the impact.  
Utility Billing Garbage Collection rates may need to be reviewed as well.

**Community Services (Solid Waste Management)  
2020 - 2024 Five Year Program Budget Projections**

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

**Department:** Engineering Services (Solid Waste Management)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Collection Fees, Late Payment					
Fees & Tags	(495,200) g	(505,104)	(515,206)	(525,510)	(536,020)
Parcel Tax	(61,432) g	(71,482)	(89,808)	(108,992)	(110,873)
Hauler Fuel Rebates	(2,500)	0	0	0	0
Previous Year's Surplus/Deficit	(0) b	(0)	(0)	(0)	0
Administration OH	81,951	83,590	86,967	88,707	90,481
Transfer from Operating Reserve	(38,000) h	(32,189) h	(17,342) h	0	0
Multi Material BC (MMBC)	(65,000) c,g	(66,300)	(67,626)	(68,979)	(70,358)
Total Revenue	(580,181)	(591,485)	(603,014)	(614,774)	(626,770)
<b>Expenses:</b>					
Operations	565,181 d	576,485	588,014	599,775	611,770
Transfer to Capital Fac. Reserves	15,000 f	15,000 f	15,000 f	15,000 f	15,000 f
Total Expenses	580,181	591,485	603,014	614,775	626,770
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	0.19	0.19	0.19	0.19	0.19
<b>Tax Levy:</b>					
Parcel Tax	(61,432) g	(71,482)	(89,808)	(108,992)	(110,873)

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer from CWF Cap Fac Rsv	(15,000) e	(100,000) e	0	0	0
Transfer from Cap. Fac. Reserve	(10,476)	(13,026)	(12,601)	(12,601)	(12,601)
Total Revenue	(25,476)	(113,026)	(12,601)	(12,601)	(12,601)
<b>Expenses</b>					
Garbage Carts	10,026	10,026	10,026	10,026	10,026
Transfer Site Improvements	15,450 e	103,000 e	2,575	2,575	2,575
Total Expenses	25,476	113,026	12,601	12,601	12,601
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(202,554)	(204,580)	(206,626)	(208,692)	(210,779)
Capital Fac. Reserv Bal. at Y/E	(39,699) f	(41,939) f	(44,632) f	(47,351) f	(50,097) f
Operating Reserve Balance at Y/E	(48,870) h	(17,170) h	0 h	0	0

**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. Under expenditures for collection fees and tipping fees-KSLF. Contract services higher than budgeted \$20.4k.

Note: Budget amendment was done to reduce 2019 deficit to zero and increase contract services fees at year end.

c. Multi-Materials Management BC is reducing rebates.

d. Increases: TS Contract-Sites \$35k, TS Equipment Rental \$8k, Tipping fees KSLF \$6.9k, Payroll \$4.7k, TS Hauling charges \$1k, insurance \$0.9k. Decreases: Contract services \$60.9k, Collection fees \$9k, Postage/Freight \$8.6k.

e. Community Works Fund Gas Tax funding:

Previously Approved

Transfer Stations Improvement Project:

\$40 k

Note: \$15k for design was disallowed, so full \$40k still available for implementation

Additional \$75k of CWF usage would need to be requested in 2021 to cover remainder of implementation.

f. Reserves being set aside for carts, vehicles and transfer stations.

g. SWM Parcel Tax will need to be included for this part of the service to cover the effects of prior year interim contract costs, increases to reserve transfers from \$6.6k to \$15k, reduction of surplus by \$52k and reduction of MMBC rebates. Operating reserve is being used to lessen the impact.

Utility Billing Garbage Collection rates may need to be reviewed as well.

h. Use operating reserve to lessen impact.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 019 -- Electoral Area Fire Prevention Program**

Department: Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok. West	(38,088)	(38,135)	(47)	(42,666)	(4,578)
Tax Req - EA Cent Ok East	(34,583)	(34,536)	47	(39,266)	(4,683)
Provincial Emergency Program	0	(1,300)	(1,300)	0	0
Previous Year's Surplus/Deficit	0	0	(0)	(2,165)	(2,165)
Administration OH	8,433	8,433	0	9,763	1,330
MTI's	0	(475)	(475)	0	0
<b>Total Revenue</b>	<b>(64,238)</b>	<b>(66,012)</b>	<b>(1,775)</b>	<b>(74,334)</b>	<b>(10,096)</b>
<b>Expenses:</b>					
Operations	62,238	61,848	(390)	67,334	5,096 a
Transfer to Reserves	2,000	2,000	0	7,000	5,000 b
<b>Total Expenses</b>	<b>64,238</b>	<b>63,848</b>	<b>(390)</b>	<b>74,334</b>	<b>10,096</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(2,165)</b>	<b>(2,165)</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>0.4560</b>			<b>0.4660</b> c	<b>0.0100</b> c
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(72,671)</b>			<b>(81,932)</b>	<b>(9,261)</b>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<b>0.0293</b>			<b>0.0321</b>	<b>0.0028</b>

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From Cap Fac Reserves	0	0	0	(3,090)	(3,090)
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,090)</b>	<b>(3,090)</b>
<b>Expenses</b>					
Office Furniture	0	0	0	3,090	3,090
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,090</b>	<b>3,090</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Facility Reserve</b>		<b>(2,000)</b>		<b>(5,899)</b> b	
<b>Operating Reserve Fund Balance at Y/E</b>		<b>(477)</b> b		<b>(482)</b>	

**2020 Budget Notes:**

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

a. Increases: Payroll \$2k, Equipment \$1k, Vehicle Ops \$2k.

b. Building reserve for future truck and other capital replacement.

c. Includes Fire Services Manager (portion charged here and the rest to Fire Depts), and support staff.

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

**Program: 019 -- Electoral Area Fire Prevention Program**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok. West	(42,666)	(44,597)	(45,416)	(46,251)	(47,104)
Tax Req - EA Cent Ok East	(39,266)	(41,043)	(41,796)	(42,565)	(43,349)
Previous Year's Surplus/Deficit	(2,165)	0	(0)	(0)	0
Administration OH	9,763	9,959	10,158	10,361	10,568
<b>Total Revenue</b>	<b>(74,334)</b>	<b>(75,681)</b>	<b>(77,054)</b>	<b>(78,455)</b>	<b>(79,884)</b>
<b>Expenses:</b>					
Operations	67,334	68,681	70,054	71,455	72,884
Transfer to Reserves	7,000	7,000	7,000	7,000	7,000
<b>Total Expenses</b>	<b>74,334</b>	<b>75,681</b>	<b>77,054</b>	<b>78,455</b>	<b>79,884</b>
(Surplus) / Deficit	0	(0)	(0)	0	(0)
FTE's	0.4660	0.4660	0.4660	0.4660	0.4660
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(81,932)</b>	<b>(85,640)</b>	<b>(87,212)</b>	<b>(88,816)</b>	<b>(90,453)</b>
<b>Residential Tax Rate</b>	<b>0.0321</b>	<b>0.0333</b>	<b>0.0335</b>	<b>0.0338</b>	<b>0.0341</b>
<b>(per \$1000 of assessment)</b>					

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(3,090)	0	0	0	0
<b>Total Revenue</b>	<b>(3,090)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>					
Office Furniture	3,090	0	0	0	0
<b>Total Expenses</b>	<b>3,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserves	(5,899)	(12,958)	(20,088)	(27,289)	(34,561)
Operating Reserve Balance at Y/E	(482)	(487)	(491)	(496)	(501)

**Notes**

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

- a. Increases: Payroll \$2k, Equipment \$1k, Vehicle Ops \$2k.
- b. Building reserve for future truck and other capital replacement.
- c. Includes Fire Services Manager (portion charged here and the rest to Fire Depts), and support staff.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 020 -- Lakeshore Road Fire Protection**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(23,868)	(23,868)	0	(23,969)	(101)
Previous Year's Surplus/Deficit	0	0	0	(741)	(741)
Administration OH	1,021	1,021	0	1,139	118
Total Revenue	(22,847)	(22,847)	0	(23,571)	(724)
<b>Expenses:</b>					
Operations	22,847	22,106	(741)	22,871	24
Transfer to Operating Reserve	0	0	0	700	700
Total Expenses	22,847	22,106	(741)	23,571	724
(Surplus) / Deficit	0	(741)	(741)	(0)	(0)

**Tax Levy:**

<b>Tax Requisition</b>	(23,868)	(23,969)	(101)
<b>Residential Tax Rate</b> (per \$1000 of assessment)	0.5436	0.5329	(0.0107)
Maximum Tax Rate		1.5000	
Operating Reserve Balance at Y/E	(122)	(823)	

**2020 Budget Notes:**

3rd Party Contract based on assessments.

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

**Program: 020 -- Lakeshore Road Fire Protection**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(23,969)	(24,455)	(24,968)	(25,467)	(25,976)
Previous Year's Surplus/Deficit	(741)	(0)	0	0	0
Administration OH	1,139	1,127	1,173	1,196	1,220
<b>Total Revenue</b>	<b>(23,571)</b>	<b>(23,328)</b>	<b>(23,795)</b>	<b>(24,271)</b>	<b>(24,756)</b>
<b>Expenses:</b>					
Operations	22,871	23,328	23,795	24,271	24,756
<b>Total Expenses</b>	<b>23,571</b>	<b>23,328</b>	<b>23,795</b>	<b>24,271</b>	<b>24,756</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tax Levy:**

<b>Tax Requisition</b>	<b>(23,969)</b>	<b>(24,455)</b>	<b>(24,968)</b>	<b>(25,467)</b>	<b>(25,976)</b>
<b>Residential Tax Rate</b> <b>(per \$1000 of assessment)</b>	<b>0.5329</b>	<b>0.5383</b>	<b>0.5442</b>	<b>0.5496</b>	<b>0.5550</b>
Maximum Tax Rate	1.5000				
Operating Reserve Balance at Y/E	(823)	(831)	(840)	(848)	(857)

**Notes**

3rd Party Contract based on assessments.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 021 -- Ellison Fire Department**

Department: Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Services - Kelowna	(45,500)	(46,839)	(1,339)	(45,500) b	0
Tax Req - EA Cent Ok East	(470,600)	(470,600)	0	(488,469)	(17,869)
Previous Year's Surplus/Deficit	(25,201)	(25,201)	0	(45,113) a,b	(19,912)
Administration OH	35,816	35,816	0	38,263	2,447
Total Revenue	(505,485)	(506,824)	(1,339)	(540,819)	(35,334)
<b>Expenses:</b>					
Operations	396,485	352,711	(43,774)	395,819 c	(666)
Transfer to Cap. Fac. Reserve	100,000	100,000	0	115,000 d	15,000
Transfer to Operating Reserve	9,000	9,000	0	30,000 b	21,000
Total Expenses	505,485	461,711	(43,774)	540,819	35,334
(Surplus) / Deficit	(0)	(45,113) a	(45,113)	0	0
FTE's	0.2428			0.2530 e	0.0102

**Tax Levy:**

**Tax Requisition**

**Residential Tax Rate**

(per \$1000 of assessment)

Maximum Tax Rate

(470,600)	(488,469)	(17,869)
0.7213	0.7052	(0.0161)
	1.9500	

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Trsfr From Cap Fac Reserve	(98,662)	(31,383)	67,279	(183,178)	(84,516)
Total Revenue	(98,662)	(31,383)	67,279	(183,178)	(84,516)
<b>Expenses</b>					
Turn Out Gear	19,563	18,461	(1,102)	10,308	(9,255)
Pagers and Radios	4,010	4,186	176	4,341	331
Equipment	8,681	8,736	55	8,681	0
Hall Improvements	0	0	0	20,521	20,521
SCBA	66,408	0	(66,408)	139,327 f	72,919
Total Expenses	98,662	31,383	(67,279)	183,178	84,516
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E		(15,481)		(15,636)	
Cap. Fac. Reserve Balance at Y/E		(585,884)		(523,565) d	
Operating Reserve Balance at Y/E		(140,142)		(171,543) b	

**2020 Budget Notes:**

- a. Surplus due to underspending in payroll, responses, vehicle ops & misc.
- b. Payment from City of Kelowna re: Country Rhodes. Once City of Kelowna staffs the Glenmore hall, estimated to be in 2021, they will take over fire protection and this revenue will disappear. Continuing to transfer a portion of 2019 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.
- c. Increases: Payroll \$7k, Training \$3k, Turn Out Gear Cleaning \$3.5k, Electricity \$1.5k, FMR Equipment \$3k.  
Decreases: Safety supplies \$5k, Hydrant Fees \$2k, Equipment \$3k, Vehicle Ops \$8k, Telephone \$1k.
- d. Revised Upcoming Major Capital \$1.785 million (previously \$1.55m), includes timing changes. \$304.5k Truck Bay in 2022, \$480k Truck Replacement in 2023, \$220k truck in 2026, \$600k in 2035 and \$100k in 2037, SCBA \$80k in 2039. Capital reserves to be rebuilt in anticipation of these replacements. BCAA information shows higher growth in Ellison which reduces any tax requisition impact. Increasing transfers to reserves in 2021 - 2023 by \$15k annually in order to fund increased costs of capital needs. Current long term plan will allow cash payment for replacements.
- e. Fire Services Manager and support staff.
- f. SCBA System including compressor.

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

**Program: 021 -- Ellison Fire Department**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
Services - Kelowna	(45,500)	b	0	b	0		0		0
Tax Req - EA Cent Ok East	(488,469)		(512,777)		(547,429)		(581,477)		(610,421)
Previous Year's Surplus/Deficit	(45,113)	a,b	0		0		0		0
Administration OH	38,263		39,041		40,618		41,431		42,259
Transfer from Operating Reserve	0		(60,000)	b	(50,000)	b	(40,000)	b	(25,286)
<b>Total Revenue</b>	<b>(540,819)</b>		<b>(533,735)</b>		<b>(556,810)</b>		<b>(580,046)</b>		<b>(593,447)</b>
<b>Expenses:</b>									
Operations	395,819	c	403,735		411,810		420,046		428,447
Transfer to Cap. Fac. Reserve	115,000	d	130,000	d	145,000	d	160,000	d	165,000
Transfer to Operating Reserve	30,000	b	0		0		0		0
<b>Total Expenses</b>	<b>540,819</b>		<b>533,735</b>		<b>556,810</b>		<b>580,046</b>		<b>593,447</b>
<b>(Surplus) / Deficit</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>FTE's</b>	<b>0.2530</b>	e	<b>0.2530</b>		<b>0.2530</b>		<b>0.2530</b>		<b>0.2530</b>

**Tax Levy:**

<b>Tax Requisition</b>	<b>(488,469)</b>	<b>(512,777)</b>	<b>(547,429)</b>	<b>(581,477)</b>	<b>(610,421)</b>
<b>Residential Tax Rate</b>	<b>0.7052</b>	<b>0.7330</b>	<b>0.7748</b>	<b>0.8148</b>	<b>0.8469</b>

**(per \$1000 of assessment)**

Maximum Tax Rate 1.9500

**General Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue</b>									
Transfer From Equip Reserve	0		0		0		(15,950)		0
Trsf From Cap Fac Reserve	(183,178)		(54,096)		(338,973)		(537,334)		(35,866)
<b>Total Revenue</b>	<b>(183,178)</b>		<b>(54,096)</b>		<b>(338,973)</b>		<b>(553,284)</b>		<b>(35,866)</b>
<b>Expenses</b>									
Trucks	0		0		0		480,000	d	0
Turn Out Gear	10,308		10,514		10,725		10,939		11,158
Radios & Pagers	4,341		4,427		4,516		4,606		4,699
Equipment	8,681		8,855		9,032		9,212		9,397
Hall Improvements	20,521		20,300		0		38,123		0
SCBA	139,327	f	10,000		10,200		10,404		10,612
New Truck Bay	0		0		304,500		0		0
<b>Total Expenses</b>	<b>183,178</b>		<b>54,096</b>		<b>338,973</b>		<b>553,284</b>		<b>35,866</b>
<b>(Surplus) / Deficit</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Equipment Reserve Balance at Y/E</b>	<b>(15,636)</b>		<b>(15,792)</b>		<b>(15,950)</b>		<b>(0)</b>		<b>(0)</b>
<b>Cap. Fac. Reserve Balance at Y/E</b>	<b>(523,565)</b>	d	<b>(604,704)</b>	d	<b>(416,779)</b>	d	<b>(43,612)</b>	d	<b>(173,182)</b>
<b>Operating Reserve Balance at Y/E</b>	<b>(171,543)</b>	b	<b>(113,259)</b>	b	<b>(64,391)</b>	b	<b>(25,035)</b>	b	<b>0</b>

**Notes**

- a. Surplus due to underspending in payroll, responses, vehicle ops & misc.
- b. Payment from City of Kelowna re: Country Rhodes. Once City of Kelowna staffs the Glenmore hall, estimated to be in 2021, they will take over fire protection and this revenue will disappear. Continuing to transfer a portion of 2019 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.
- c. Increases: Payroll \$7k, Training \$3k, Turn Out Gear Cleaning \$3.5k, Electricity \$1.5k, FMR Equipment \$3k.  
Decreases: Safety supplies \$5k, Hydrant Fees \$2k, Equipment \$3k, Vehicle Ops \$8k, Telephone \$1k.
- d. Revised Upcoming Major Capital \$1.785 million (previously \$1.55m), includes timing changes. \$304.5k Truck Bay in 2022, \$480k Truck Replacement in 2023, \$220k truck in 2026, \$600k in 2035 and \$100k in 2037, SCBA \$80k in 2039. Capital reserves to be rebuilt in anticipation of these replacements. BCAA information shows higher growth in Ellison which reduces any tax requisition impact. Increasing transfers to reserves in 2021 - 2023 by \$15k annually in order to fund increased costs of capital needs. Current long term plan will allow cash payment for replacements.
- e. Fire Services Manager and support staff.
- f. SCBA System including compressor.

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

**Program: 022 -- Joe Rich Fire Department**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
PEP Comp., Misc Rev, & Sundry Sales	0	(17,363)	b (17,363) b	0	0
Tax Req - EA Cent Ok East	(461,700)	(461,700)	0	(503,927)	(42,227)
Previous Year's Surplus/Deficit	(625)	(625)	0	25,030	25,655 ab
Administration OH	30,018	30,018	0	32,517	2,499
Total Revenue	(432,307)	(449,669)	(17,363)	(446,380)	(14,073)
<b>Expenses:</b>					
Operations	332,307	374,700	42,393 a	336,380	4,073 c
Transfer to Capital Facility Reserve	100,000	100,000	b 0 b	110,000	10,000 bd
Total Expenses	432,307	474,700	42,393	446,380	14,073
(Surplus) / Deficit	0	25,030	ab 25,031	0	0
FTE's	0.2428			0.2530	e 0.0102 e

**Tax Levy:**

**Tax Requisition**

**Residential Tax Rate**

(per \$1000 of assessment)

Maximum Tax Rate

(461,700)	(503,927) a	(42,227) a
1.4433	1.5917	0.1484
	2.5000	

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From CWF Cap Fac. Res.	(30,000)	(746)	29,254	(29,254) f	746
Transfer from Cap Fac Reserve	(57,330)	(30,268)	27,062	(119,146)	(61,816)
Total Revenue	(87,330)	(31,014)	56,316	(148,400)	(61,070)
<b>Expenses</b>					
SCBA	8,500	8,000	(500)	7,900	(600)
Water Supply / Cisterns	30,900	768	(30,132)	30,900	0 f
Pagers & Radios	7,597	5,265	(2,332)	7,597	0
Trucks	2,000	0	(2,000)	0	(2,000)
Turnout Gear	10,430	9,230	(1,200)	10,308	(122)
Hall Renovations	20,903	5,897	(15,006)	80,844	59,941 g
Equipment	7,000	1,854	(5,146)	10,851	3,851
Total Expenses	87,330	31,014	(56,316)	148,400	61,070
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(25,212)		(25,464)	
Capital Fac. Reserve Balance at Y/E		(394,521)		(388,129)	d
Joe Rich Water System Cap Fac Bal		(10,080)		(15,181)	h

**2020 Budget Notes:**

- Major deficit due to overspending. Must be recovered in 2020 requisition. Over expenditures include Payroll \$25.8k, Training \$6k Building Repairs & Mtce \$5k, Equipment Repairs & Mtce \$6k, Uniforms \$1.5k, Supplies & Cleaning \$14k. Vehicle Operations allocations were under \$10.5k, & various line items under by \$5k in total.
- Normal Board practice is to transfer any response revenues net of expenses to reserves. This did not occur because of the large deficit. Additional unbudgeted revenue of \$17.3k used to offset deficit instead.
- Increases: Payroll \$5k, Training \$2k, Insurance \$1k, Turn Out Gear Cleaning \$3.5k, FMR Equipment \$3k, Equip Rep & Mtce \$1k, Various Minor \$2k.  
Decreases: Electricity \$4.5k, Equipment \$1k, Vehicle Ops \$8k.
- Reserves **must** continue to be built to a much higher level. Trucks totalling \$2.135 million are scheduled to be replaced in 2022 (\$550k), 2025 (\$200k), 2029 (\$520k), 2030 (\$215k) plus \$650k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service.  
There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low. Improvements for 2 Halls over 20 years are expected to be \$745k.
- Fire Services Manager and support staff.
- Community Works Fund Gas Tax funding approved May 30th, 2016. Carryover of \$30,000 from 2018.
- Includes Roof, hot water heater, water treatment system, lighting fixtures.
- Joe Rich Water System Asset resides here. 022 - Joe Rich Fire, 144 - Eastside Parks, and 123 - Joe Rich Hall each contribute 1/3 share of operating costs which includes annual contribution to reserves of \$5k.

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

**Program: 022 -- Joe Rich Fire Department**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(503,927)	(506,286)	(523,812)	(541,488)	(559,318)
Previous Year's Surplus/Deficit	25,030	0	0	0	0
Administration OH	32,517	33,179	33,842	34,519	35,209
Total Revenue	(446,380)	(473,108)	(489,970)	(506,969)	(524,109)
<b>Expenses:</b>					
Operations	336,380	343,108	349,970	356,969	364,109
Transfer to Capital Facility Reserve	110,000	130,000	140,000	150,000	160,000
Total Expenses	446,380	473,108	489,970	506,969	524,109
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530	0.2530	0.2530	0.2530	0.2530

**Tax Levy:**

<b>Tax Requisition</b>	(503,927)	(506,286)	(523,812)	(541,488)	(559,318)
<b>Residential Tax Rate</b> (per \$1000 of assessment)	1.5917	1.5833	1.6219	1.6600	1.6977
Maximum Tax Rate	2.5000				

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Sale of Asset / Internal Transfer	0	0	(25,000)	0	0
Transfer From Equip. Reserves	0		(25,719)	0	0
Trsfr From CWF Cap Fac. Rsvr	(29,254)	0	0	0	0
Transfer from Cap Fac Reserve	(119,146)	(49,569)	(587,984)	(77,442)	(73,292)
Total Revenue	(148,400)	(49,569)	(638,703)	(77,442)	(73,292)
<b>Expenses</b>					
SCBA	7,900	8,058	8,219	8,384	8,551
Water Supply / Cisterns	30,900	0	0	0	0
Radios & Pagers	7,597	7,749	7,904	8,026	8,267
Trucks	0	0	550,000	0	0
Turnout Gear	10,308	10,514	11,290	11,516	11,746
Hall Renovations	80,844	12,180	50,000	38,000	32,982
Equipment	10,851	11,068	11,290	11,516	11,746
Total Expenses	148,400	49,569	638,703	77,442	73,292
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	(25,464)	(25,719)	0	0	0
Capital Facilities Reserve Bal. at Y/E	(388,129)	(471,945)	(22,801)	(94,813)	(181,736)
Joe Rich Water Cap Fac Bal	(15,181)	(20,333)	(25,536)	(30,791)	(36,099)

**Notes**

- Major deficit due to overspending. Must be recovered in 2020 requisition. Over expenditures include Payroll \$25.8k, Training \$6k Building Repairs & Mtce \$5k, Equipment Repairs & Mtce \$6k, Uniforms \$1.5k, Supplies & Cleaning \$14k. Vehicle Operations allocations were under \$10.5k, & various line items under by \$5k in total.
- Normal Board practice is to transfer any response revenues net of expenses to reserves. This did not occur because of the large deficit. Additional unbudgeted revenue of \$17.3k used to offset deficit instead.
- Increases: Payroll \$5k, Training \$2k, Insurance \$1k, Turn Out Gear Cleaning \$3.5k, FMR Equipment \$3k, Equip Rep & Mtce \$1k, Various Minor \$2k.  
Decreases: Electricity \$4.5k, Equipment \$1k, Vehicle Ops \$8k.
- Reserves **must** continue to be built to a much higher level. Trucks totalling \$2.135 million are scheduled to be replaced in 2022 (\$550k), 2025 (\$200k), 2029 (\$520k), 2030 (\$215k) plus \$650k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service.  
There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low. Improvements for 2 Halls over 20 years are expected to be \$745k.
- Fire Services Manager and support staff.
- Community Works Fund Gas Tax funding approved May 30th, 2016. Carryover of \$30,000 from 2018.
- Includes Roof, hot water heater, water treatment system, lighting fixtures.
- Thermostat, water treatment system, electrical upgrade.
- Lighting fixtures, exhaust ventilation system, and various.
- Joe Rich Water System Asset resides here. 022 - Joe Rich Fire, 144 - Eastside Parks, and 123 - Joe Rich Hall each contribute 1/3 share of operating costs which includes annual contribution to reserves of \$5k.

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

**Program: 023 -- North Westside Rd Fire Rescue Department**

Department: Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
PEP Comp. & Sundry Sales, Donations	0	(207)	(207)	0	0
Tax Req - EA Cent Ok. West	(561,816)	(561,816)	0	(572,815)	(10,999)
Previous Year's Surplus/Deficit	(869)	(869)	(0)	(37,104)	(36,234) a
Administration OH	37,670	37,670	0	39,473	1,803
<b>Total Revenue</b>	<b>(525,015)</b>	<b>(525,222)</b>	<b>(207)</b>	<b>(570,446)</b>	<b>(45,431)</b>
<b>Expenses:</b>					
Operations	417,015	380,118	(36,897) a	408,342 b	(8,673) b
Transfer to Capital Fac. Reserve	108,000	108,000	0	162,104 a,b,c,	54,104 a,b,c
<b>Total Expenses</b>	<b>525,015</b>	<b>488,118</b>	<b>(36,897)</b>	<b>570,446</b>	<b>45,431</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(37,104) a</b>	<b>(37,103)</b>	<b>0</b>	<b>(0)</b>
FTE's	0.2428			0.2530 e	0.0102 e
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(561,816)</b>			<b>(572,815)</b>	<b>(10,999)</b>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<b>0.7666</b>			<b>0.7671</b>	<b>0.0005</b>
Maximum Tax Rate				1.3500	

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Disaster Financial Assistance/Ins	(11,000)	(16,337)	(5,337)	0	11,000
Proceeds of Sale/Disposition	(2,000)	0	2,000	0	2,000
Transfer from Cap. Fac. Reserve	(154,260)	(102,892)	51,368	(87,461)	66,799
Transfer From Equip. Reserves	(174,485)	(174,485)	0	(1,047)	173,438
<b>Total Revenue</b>	<b>(341,745)</b>	<b>(293,714)</b>	<b>48,031</b>	<b>(88,508)</b>	<b>253,237</b>
<b>Expenses</b>					
Trucks	190,000	186,776 d	(3,224)	0	(190,000)
SCBA	5,000	0	(5,000)	5,000	0
Equipment	46,000	19,649	(26,351)	40,000 f	(6,000)
Pagers & Radios	5,500	6,180	680	5,500	0
Stn 102 Improvements	40,000	38,643	(1,357)	0	(40,000)
Stn 101 - Paving	25,220	25,724	504	0	(25,220)
Firehall Renovations	0	0	0	24,000 g	24,000
Turn Out Gear	18,025	15,384	(2,641)	10,308	(7,717)
Boathouse	12,000	1,357	(10,643)	3,700	(8,300)
<b>Total Expenses</b>	<b>341,745</b>	<b>293,714</b>	<b>(48,031)</b>	<b>88,508</b>	<b>(253,237)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Equip. Reserve Fund Balance at Y/E		(1,037)		(0)	
Capital Facility Reserve Bal. at Y/E		(421,378)		(500,235) a,b,c	

**2020 Budget Notes:**

- Surplus due to under expenditures for payroll, training, uniforms, equipment rep & mtce, vehicle ops, security, responses, and various line items. Transfer difference between annual surpluses of \$36k to reserves.
- Net reduction to Operating expenses budgeted. Transfer excess \$6.9k to reserves.  
Increases: Payroll \$6.7k, Insurance \$1.5k, Turn Out Gear Cleaning \$3.5k, Bldg Rep & Mtce \$1k, FMR Equipment \$3k.  
Decreases: Training \$10k, Telephone \$1k, Uniforms \$2k, Supplies \$3k, Electricity \$1k, Equipment \$1k, Vehicle Ops \$5k, Misc. \$1k.
- It is highly recommended that the entire surplus and reduction to operating expenses be transferred to reserves in addition to annually increasing regular reserve transfers by \$11k. In addition to regular capital needs, after 2020, the following truck replacements totalling \$3.356 million are coming up: 2024 (\$480k), 2028 (\$200K), 2029 (\$501k), 2031 (\$75k), 2032 (\$600k), 2033 (\$100k), 2036 (\$1.4m). There are also 2 halls which are estimated to need \$465k in improvements over 20 years.
- Bush/Rescue Truck 102.
- Fire Services Manager and support staff.
- Industrial Washing Machine, High Flow Quickees Fans.
- Hot Water Heater and eavestroughs.

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

**Program: 023 -- North Westside Rd Fire Rescue Department**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok. West	(572,815)	(586,785)	(607,743)	(628,077)	(648,599)
Previous Year's Surplus/Deficit	(37,104) a	0	0	0	0
Administration OH	39,473	40,276	41,904	42,742	43,596
Total Revenue	(570,446)	(546,509)	(565,839)	(585,336)	(605,003)
<b>Expenses:</b>					
Operations	408,342 b	416,509	424,839	433,336	442,003
Transfer to Capital Fac. Reserve	162,104 abc	130,000	141,000	152,000	163,000
Total Expenses	570,446	546,509	565,839	585,336	605,003
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530 d	0.2530	0.2530	0.2530	0.2530

**Tax Levy:**

<b>Tax Requisition</b>	(572,815)	(586,785)	(607,743)	(628,077)	(648,599)
<b>Residential Tax Rate</b>	0.7671	0.7781	0.7979	0.8164	0.8347
<b>(per \$1000 of assessment)</b>					
Maximum Tax Rate	1.3500				

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer from Cap Fac Reserve	(87,461)	(30,342)	(85,746)	(156,262)	(526,787)
Transfer From Equip. Reserves	(1,047)	0	0	0	0
Total Revenue	(88,508)	(30,342)	(85,746)	(156,262)	(526,787)
<b>Expenses</b>					
Trucks	0	0	0	0	480,000
SCBA	5,000	5,100	60,000 g	130,000 g	0
Equipment	40,000 e	9,118	9,300	9,486	9,676
Pagers & Radios	5,500	5,610	5,722	5,837	5,953
Firehall Renovations	24,000 f	0	0	0	20,000
Turn Out Gear	10,308	10,514	10,724	10,939	11,158
Boathouse	3,700	0	0	0	0
Total Expenses	88,508	30,342	85,746	156,262	526,787
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	(0)	(0)	(0)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(500,235)	(604,895)	(666,198)	(668,598)	(311,497)

**Notes**

- Surplus due to under expenditures for payroll, training, uniforms, equipment rep & mtce, vehicle ops, security, responses, and various line items. Transfer difference between annual surpluses of \$36k to reserves.
- Net reduction to Operating expenses budgeted. Transfer excess \$6.9k to reserves.  
Increases: Payroll \$6.7k, Insurance \$1.5k, Turn Out Gear Cleaning \$3.5k, Bldg Rep & Mtce \$1k, FMR Equipment \$3k.  
Decreases: Training \$10k, Telephone \$1k, Uniforms \$2k, Supplies \$3k, Electricity \$1k, Equipment \$1k, Vehicle Ops \$5k, Misc. \$1k.
- It is highly recommended that the entire surplus and reduction to operating expenses be transferred to reserves in addition to annually increasing regular reserve transfers by \$11k. In addition to regular capital needs, after 2020, the following truck replacements totalling \$3.356 million are coming up: 2024 (\$480k), 2028 (\$200K), 2029 (\$501k), 2031 (\$75k), 2032 (\$600k), 2033 (\$100k), 2036 (\$1.4m). There are also 2 halls which are estimated to need \$465k in improvements.
- Fire Services Manager and support staff.
- Industrial Washing Machine, High Flow Quickee Fans.
- Hot Water Heater and eavestroughs.
- SCBA System.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program: 024 -- Wilson's Landing Fire Department**

Department: Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok. West	(269,174)	(269,174)	0	(278,111)	(8,937)
Previous Year's Surplus/Deficit	(628)	(628)	(0)	(27,467)	(26,840)
Administration OH	19,453	19,453	0	23,145	3,692
Total Revenue	(250,349)	(250,349)	(0)	(282,433)	(32,084)
<b>Expenses:</b>					
Operations	215,349	187,882	(27,467)	239,433	24,084
Transfer to Cap. Fac. Reserve	35,000	35,000	0	43,000	8,000
Total Expenses	250,349	222,882	(27,467)	282,433	32,084
(Surplus) / Deficit	0	(27,467)	(27,467)	0	(0)
FTE's	0.2428			0.2530	0.0102

**Tax Levy:**

**Tax Requisition**

**Residential Tax Rate**

(per \$1000 of assessment)

Maximum Tax Rate

(269,174)	(278,111)	(8,937)
0.7805	0.7896	0.0091
	2.8500	

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From Equip. Reserves	(38,430)	(29,823)	8,607	(55,180)	(16,750)
Transfer from Cap. Fac. Reserve	(31,674)	(20,930)	10,744	(31,532)	142
Total Revenue	(70,104)	(50,753)	19,351	(86,712)	(16,608)
<b>Expenses</b>					
Pagers and Radios	4,500	3,499	(1,001)	4,500	0
Computer/Network Equipment	700	0	(700)	0	(700)
SCBA	5,000	0	(5,000)	9,187	4,187
Equipment	16,200	7,863	(8,337)	31,185	14,985
Hall Improvements	19,644	20,930	1,286	31,532	11,888
Turnout Gear	24,060	18,461	(5,599)	10,308	(13,752)
Total Expenses	70,104	50,753	(19,351)	86,712	16,608
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E		(79,631)		(25,247)	
Capital Facility Reserve Bal. at Y/E		(144,294)		(157,205)	

**2020 Budget Notes:**

- Due to a \$60k requisition increase in 2019 the budgeted reserve transfer for 2019 was reduced from the planned level of \$45k to \$35k.
- Increases: Payroll \$5k, Training \$2.8k, Uniforms \$3k, Turn Out Gear Cleaning \$3.5k, Supplies \$1k, FMR Equipment \$1k, Equipment \$8k, Misc. \$1k. Decreases: Telephone \$1k.
- In future, in order to avoid debt financing, the revised \$35k planned reserve transfer would now need to be increased by \$8k in 2020, then \$10k annually, order to be able to fund \$1.54 million in future truck purchases from reserves: 2031 (\$700k), 2035 (\$570k), & 2038 (\$270k). Estimates for hall improvements over 20 years are \$383k.
- Fire Services Manager and support staff.

AV system, baseboard heaters, hot water heater, etc.

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

**Program: 024 -- Wilson's Landing Fire Department**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok. West	(278,111)	(320,838)	(336,676)	(352,150)	(367,733)
Previous Year's Surplus/Deficit	(27,467)	0	0	0	0
Administration OH	23,145	23,616	24,570	25,062	25,563
Total Revenue	(282,433)	(297,222)	(312,106)	(327,088)	(342,170)
<b>Expenses:</b>					
Operations	239,433	244,222	249,106	254,088	259,170
Transfer to Cap. Fac. Reserve	43,000	53,000	63,000	73,000	83,000
Total Expenses	282,433	297,222	312,106	327,088	342,170
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530	0.2530	0.2530	0.2530	0.2530
<b>Tax Levy:</b>					
Tax Requisition	(278,111)	(320,838)	(336,676)	(352,150)	(367,733)
Residential Tax Rate	0.7896	0.9019	0.9370	0.9704	1.0033
(per \$1000 of assessment)					
Maximum Tax Rate	2.8500				

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Equip. Reserves	(55,180)	(25,247)	0	0	0
Transfer from Cap. Fac. Reserve	(31,532)	(16,191)	(31,812)	(37,241)	(77,818)
Total Revenue	(86,712)	(41,438)	(31,812)	(37,241)	(77,818)
<b>Expenses</b>					
Pagers and Radios	4,500	4,559	4,650	4,743	4,838
SCBA	9,187	5,698	5,812	5,928	6,048
Equipment	31,185	9,118	9,300	9,456	9,676
Hall Improvements	31,532	15,225	5,075	10,000	50,000
Turnout Gear	10,308	6,838	6,975	7,114	7,256
Total Expenses	86,712	41,438	31,812	37,241	77,818
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(25,247)	(0)	(0)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(157,205)	(195,586)	(228,730)	(266,776)	(274,626)

**Notes**

- Due to a \$60k requisition increase in 2019 the budgeted reserve transfer for 2019 was reduced from the planned level of \$45k to \$35k.
- Increases: Payroll \$5k, Training \$2.8k, Uniforms \$3k, Turn Out Gear Cleaning \$3.5k, Supplies \$1k, FMR Equipment \$1k, Equipment \$8k, Misc. \$1k. Decreases: Telephone \$1k.
- In future, in order to avoid debt financing, the revised \$35k planned reserve transfer would now need to be increased by \$8k in 2020, then \$10k annually, order to be able to fund \$1.54 million in future truck purchases from reserves: 2031 (\$700k), 2035 (\$570k), & 2038 (\$270k). Estimates for hall improvements over 20 years are \$383k.
- Fire Services Manager and support staff.
- AV system, baseboard heaters, hot water heater, etc.

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

**Program: 028 -- June Springs Fire Protection**

**Department:** Engineering Services (Fire Services)

**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	(14,830)	(14,830)	0	(15,087)	(257)
Previous Year's Surplus/Deficit	(575)	(575)	0	(81)	494
Administration OH	641	641	0	711	70
Transfer from Operating Reserve	0		0	(250)	(250)
Total Revenue	(14,764)	(14,764)	0	(14,707)	57
<u>Expenses:</u>					
Operations	14,189	14,108	(81)	14,707	518
Transfer to Operating Reserve	575	575	0	0	(575)
Total Expenses	14,764	14,683	(81)	14,707	(57)
(Surplus) / Deficit	0	(81)	(81)	0	(0)

**Tax Levy:**

<b>Tax Requisition</b>	(14,830)	(15,087)	(257)
<b>Residential Tax Rate</b> (per \$1000 of assessment)	0.5408	0.5498	0.0090

Operating Reserve Bal. at Y/E	(584)	(337)
-------------------------------	-------	-------

**2020 Budget Notes:**

- a. Utilize operating reserve to reduce tax impact.
- b. Contract costs from City of Kelowna based on assessments.

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

**Program:** 028 -- June Springs Fire Protection

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(15,087)	(15,726)	(16,055)	(16,376)	(16,704)
Previous Year's Surplus/Deficit	(81)	0	0	0	0
Administration OH	711	725	754	769	784
Transfer from Operating Reserve	(250)	0	0	0	0
Total Revenue	(14,707)	(15,001)	(15,301)	(15,607)	(15,919)
<b>Expenses:</b>					
Operations	14,707	15,001	15,301	15,607	15,919
Transfer to Operating Reserve	0	0	0	0	0
Total Expenses	14,707	15,001	15,301	15,607	15,919
(Surplus) / Deficit	0	0	0	0	0

**Tax Levy:**

<b>Tax Requisition</b>	(15,087)	(15,726)	(16,055)	(16,376)	(16,704)
<b>Residential Tax Rate</b> (per \$1000 of assessment)	0.5498	0.5581	0.5642	0.5698	0.5754

Operating Reserve Bal. at Y/E	(337)	(341)	(344)	(348)	(351)
-------------------------------	-------	-------	-------	-------	-------

**Notes**

- a. Utilize operating reserve to reduce tax impact.  
b. Contract costs from City of Kelowna based on assessments.

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

**Program: 029 -- Brent Road Fire Protection**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok. West	(28,866)	(28,866)	0	(30,069)	(1,203)
Previous Year's Surplus/Deficit	(1,009)	(1,009)	0	283	1,292
Administration OH	1,109	1,109	0	1,318	209
Transfer from Operating Reserve	0	0	0	(2,000)	(2,000)
<b>Total Revenue</b>	<b>(28,766)</b>	<b>(28,766)</b>	<b>0</b>	<b>(30,468)</b>	<b>(1,702)</b>
<b>Expenses:</b>					
Operations	24,557	24,840	283	27,268	2,711
Transfer to Cap Fac.Reserves	3,200	3,200	0	3,200	0
Transfer to Operating Reserve	1,009	1,009	0	0	(1,009)
<b>Total Expenses</b>	<b>28,766</b>	<b>29,049</b>	<b>283</b>	<b>30,468</b>	<b>1,702</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>283</b>	<b>283</b>	<b>(0)</b>	<b>(0)</b>

FTE's	0.02		0.02	0
-------	------	--	------	---

**Tax Levy:**

<b>Tax Requisition</b>	(28,866)	(30,069)	(1,203)
<b>Residential Tax Rate</b>	0.6136	0.6170	0.0034

**(per \$1000 of assessment)**

Maximum Tax Rate	0.8000
------------------	--------

Cap. Fac. Reserve Fund Balance at Y/E	(30,505)	(34,010)	c
Equipment Reserve	(182)	(184)	
Operating Reserve Bal. at Y/E	(8,327)	(6,390)	a

**2020 Budget Notes:**

- a. Utilize operating reserve to reduce tax impact.
- b. Contract based on assessments \$2.6k increase to reflect actual plus annual increase. Operating costs also include regular reservoir maintenance.
- c. There is a need to set aside funds for reservoir replacement.

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

**Program: 029 -- Brent Road Fire Protection**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok. West	(30,069)	(32,356)	(32,967)	(33,563)	(34,170)
Previous Year's Surplus/Deficit	283	(0)	0	0	0
Administration OH	1,318	1,343	1,398	1,426	1,454
Transfer from Operating Reserve	(2,000) a	0	0	0	0
Total Revenue	(30,468)	(31,013)	(31,570)	(32,137)	(32,716)
<b>Expenses:</b>					
Operations	27,268 b	27,813	28,370	28,937	29,516
Transfer to Capital Fac. Reserves	3,200 c	3,200 c	3,200 c	3,200 c	3,200 c
Total Expenses	30,468	31,013	31,570	32,137	32,716
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.02	0.02	0.02	0.02	0.02
<b>Tax Levy:</b>					
Tax Requisition	(30,069)	(32,356)	(32,967)	(33,563)	(34,170)
Residential Tax Rate	0.6170	0.0657	0.6632	0.6685	0.6738
(per \$1000 of assessment)					
Maximum Residential Tax Rate	0.8000				
Cap. Fac. Reserve Fund Bal at Y/E	(34,010) c	(37,550) c	(41,126) c	(44,737) c	(48,384) c
Equipment Reserve	(184)	(186)	(188)	(189)	(191)
Operating Reserve Bal. at Y/E	(6,390) a	(6,454)	(6,519)	(6,584)	(6,650)

**Notes**

- a. Utilize operating reserve to reduce tax impact.
- b. Contract based on assessments \$2.6k increase to reflect actual plus annual increase. Operating costs also include regular reservoir maintenance.
- c. There is a need to set aside funds for reservoir replacement.

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

**Program: 030 -- Regional Rescue Service**

Department: Engineering Services (Fire Services)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Services - WFN	(78,872)	(79,041)	(169)	(84,049)	(5,177)
Tax Requisition - Kelowna	(1,519,859)	(1,519,992)	(133)	(1,561,633)	(41,774)
Tax Requisition - Peachland	(66,508)	(66,606)	(98)	(67,065)	(557)
Tax Requisition - Lake Country	(165,980)	(165,730)	250	(173,377)	(7,397)
Tax Requisition - West Kelowna	(371,543)	(371,687)	(144)	(375,958)	(4,415)
Tax Req - EA Cent Ok. West	(47,410)	(47,406)	4	(48,441)	(1,031)
Tax Req - EA Cent Ok East	(43,230)	(42,938)	292	(44,628)	(1,398)
Previous Year's Surplus/Deficit	(189,860)	(189,860)	0	(148,045)	41,815
Administration OH	204,398	204,398	0	217,331	12,933
Transfer from Operating Reserve	(40,000)	0	40,000	(40,000)	0
WCB, PEP, JEPP Grant & Other	(58,842)	(55,304)	3,538	(47,384)	11,458
<b>Total Revenue</b>	<b>(2,377,706)</b>	<b>(2,334,165)</b>	<b>43,541</b>	<b>(2,373,249)</b>	<b>4,457</b>
<b>Expenses:</b>					
Operations Radio & Dispatch	1,390,452	1,333,266	a (57,186)	1,394,119	c 3,667
Operations Core Rescue	651,305	562,232	a (89,073)	638,951	d (12,354)
Operations Emergency Operations	188,949	143,622	a (45,327)	188,179	e (770)
Search & Rescue	27,000	27,000	0	27,000	0
Transfer to Equip Reserves	120,000	120,000	0	125,000	f 5,000
<b>Total Expenses</b>	<b>2,377,706</b>	<b>2,186,121</b>	<b>(191,585)</b>	<b>2,373,249</b>	<b>(4,457)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(148,045)</b>	<b>a (148,045)</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>0.318</b>			<b>0.318</b>	<b>0.000</b>

**Tax Levy:**

<b>Tax Requisition</b>	<b>(2,214,530)</b>	<b>(2,271,102)</b>	<b>(56,572)</b>
<b>Residential Tax Rate</b>	<b>0.0385</b>	<b>0.0385</b>	<b>0</b>
<b>(per \$1000 of assessment)</b>			

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Grants	(21,042)	(19,689)	1,353	0	21,042
Transfer From Equip Reserves	(464,248)	(195,046)	269,202	(453,066)	11,182
<b>Total Revenue</b>	<b>(485,290)</b>	<b>(214,735)</b>	<b>270,555</b>	<b>(453,066)</b>	<b>32,224</b>
<b>Expenses</b>					
Equipment	213,860	194,776	(19,084)	186,066	(27,794)
EOC Equipment	9,210	8,270	(940)	17,000	7,790
Vehicles	262,220	11,689	(250,531)	250,000	(12,220)
<b>Total Expenses</b>	<b>485,290</b>	<b>214,735</b>	<b>(270,555)</b>	<b>453,066</b>	<b>(32,224)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equip Reserve Fund Balance at Y/E</b>		<b>(436,907)</b>		<b>(108,679)</b>	
<b>Operating Reserve Balance at Y/E</b>		<b>(154,524)</b>		<b>(115,669)</b>	

**2020 Budget Notes:**

- a. Surplus due to under expenditures for:  
Carry forward of unspent \$75k in contract services consulting, contracting and studies to be done by CoK under contract management (Radio Review \$35k, Regional Operating Guidelines \$20k, Emergency Management Plan Update \$20k), Equipment, Repairs & Maintenance, Legal, Training, Vehicle Ops, & Responses. Operating Reserve not used.
- b. The surplus is \$41k less than last year.
- c. Radio & Dispatch Increase: Fire Dispatch \$26k, Equip, Insurance \$1k. Decreases: Repeater Sites \$21k, Radio Licence \$2.5k.
- d. Core Rescue Increases: Training \$10k, Equipment \$1.5k, Misc. \$1k. Decrease: Responses \$25k.
- e. Emergency Operations Increase: Minor misc. \$1k.
- f. Planning for future \$3.3m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.  
Increase reserve transfer by \$5k.
- g. Equipment includes Jaws of Life, Airbags, Hazmat Equipment, Repeater \$50k, Confined Space Equipment.
- h. Audio Visual Equipment for EOC.
- i. Hazmat unit carried forward from 2019.
- j. Use operating reserve to reduce impact of surplus reduction.

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

**Program: 030 -- Regional Rescue Service**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
Services - WFN	(84,049)		(87,839)		(91,517)		(93,479)		(95,263)
Tax Requisition - Kelowna	(1,561,633)		(1,631,451)		(1,699,759)		(1,736,212)		(1,769,336)
Tax Requisition - Peachland	(67,065)		(70,063)		(72,996)		(74,562)		(75,984)
Tax Requisition - Lake Country	(173,377)		(181,128)		(188,712)		(192,759)		(196,437)
Tax Requisition - West Kelowna	(375,958)		(392,767)		(409,211)		(417,988)		(425,962)
Tax Req - EA Cent Ok. West	(48,441)		(50,607)		(52,726)		(53,856)		(54,884)
Tax Req - EA Cent Ok East	(44,628)		(46,623)		(48,575)		(49,617)		(50,564)
Previous Year's Surplus/Deficit	(148,045)	a,b	0		0		0		0
Administration OH	217,331		214,304		218,538		222,856		227,261
Transfer from Operating Reserve	(40,000)	m	(50,000)	m	0		0		0
WCB, PEP, JEPP Grant & Other	(47,384)		(55,000)		(55,000)		(55,000)		(55,000)
<b>Total Revenue</b>	<b>(2,373,249)</b>		<b>(2,351,174)</b>		<b>(2,399,958)</b>		<b>(2,450,617)</b>		<b>(2,496,169)</b>
<b>Expenses:</b>									
Operations Radio & Dispatch	1,394,119	c	1,386,301	g	1,414,027		1,442,308		1,471,154
Operations Core Rescue	638,951	d	631,330	g	643,957		656,836		669,972
Operations Emergency Operations	188,179	e	171,543	g	174,973		178,473		182,042
Search & Rescue	27,000		27,000		27,000		27,000		27,000
Transfer to Equip Reserves	125,000	f	135,000	f	140,000	f	146,000	f	146,000
<b>Total Expenses</b>	<b>2,373,249</b>		<b>2,351,174</b>		<b>2,399,957</b>		<b>2,450,617</b>		<b>2,496,169</b>
(Surplus) / Deficit	0		(0)		(0)		(0)		0
FTE's	0.3180		0.3180		0.3180		0.3180		0.3180
<b>Tax Levy:</b>									
<b>Tax Requisition</b>	<b>(2,271,102)</b>		<b>(2,372,639)</b>		<b>(2,471,979)</b>		<b>(2,524,994)</b>		<b>(2,573,167)</b>
<b>Residential Tax Rate</b>	<b>0.0385</b>		<b>0.0398</b>		<b>0.0411</b>		<b>0.0415</b>		<b>0.0419</b>
<b>(per \$1000 of assessment)</b>									

**General Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue</b>									
Transfer From Equip Reserves	(453,066)		(58,071)		(251,843)		(81,880)		(1,918)
<b>Total Revenue</b>	<b>(453,066)</b>		<b>(58,071)</b>		<b>(251,843)</b>		<b>(81,880)</b>		<b>(1,918)</b>
<b>Expenses</b>									
Equipment	186,066	h	58,071		1,843		16,880		1,918
Marine Rescue Replacement	0		0		250,000	k	0		0
EOC Equipment	17,000	i	0		0		65,000	l	0
Vehicles	250,000	j	0		0		0		0
<b>Total Expenses</b>	<b>453,066</b>		<b>58,071</b>		<b>251,843</b>		<b>81,880</b>		<b>1,918</b>
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Balance at Y/E	(108,679)		(186,114)		(73,614)		(137,652)		(283,091)
Operating Reserve Balance at Y/E	(115,669)		(66,326)		(66,989)		(67,659)		(68,336)

**Notes**

- a. Surplus due to under expenditures for:  
Carry forward of unspent \$75k in contract services consulting, contracting and studies to be done by CoK under contract management (Radio Review \$35k, Regional Operating Guidelines \$20k, Emergency Management Plan Update \$20k), Equipment, Repairs & Maintenance, Legal, Training, Vehicle Ops, & Responses. Operating Reserve not used.
- b. The surplus is \$41k less than last year.
- c. Radio & Dispatch Increase: Fire Dispatch \$26k, Equip, Insurance \$1k. Decreases: Repeater Sites \$21k, Radio Licence \$2.5k.
- d. Core Rescue Increases: Training \$10k, Equipment \$1.5k, Misc. \$1k. Decrease: Responses \$25k.
- e. Emergency Operations Increase: Minor misc. \$1k.
- f. Planning for future \$3.3m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.  
Increase reserve transfer by \$5k annually from 2020 - 2022, then \$6k in 2023 and stay at that level.
- g. Remove \$35k, \$20k and \$20k in contract services. This was carried forward from 2019 and was part of surplus funds.
- h. Equipment includes Jaws of Life, Airbags, Hazmat Equipment, Repeater \$50k, Confined Space Equipment.
- i. Audio Visual Equipment for EOC.
- j. Hazmat unit carried forward from 2019.
- k. Replace Kelowna Marine Rescue 2
- l. Upgrade laptops, plotters, small equipment every 5 years.
- m. Use operating reserve to reduce impact of surplus reduction.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program:** 030 -- Regional Rescue Service Breakdown for 2020

**Department:** Engineering Services (Fire Services)

General Revenue Fund Budget

	190 Radio & Dispatch	191 Core Rescue	192 Emergency Operations	Reserves	Total
<u>Revenue:</u>					
Services - WFN	(50,408)	(22,376)	(6,804)	(4,461)	(84,049)
Tax Requisition - Kelowna	(936,588)	(415,740)	(126,421)	(82,884)	(1,561,633)
Tax Requisition - Peachland	(40,222)	(17,854)	(5,429)	(3,559)	(67,065)
Tax Requisition - Lake Country	(103,983)	(46,157)	(14,036)	(9,202)	(173,377)
Tax Requisition - West Kelowna	(225,480)	(100,088)	(30,435)	(19,954)	(375,958)
Tax Req - EA Cent Ok. West	(29,052)	(12,896)	(3,922)	(2,571)	(48,441)
Tax Req - EA Cent Ok East	(26,766)	(11,881)	(3,613)	(2,369)	(44,628)
Previous Year's Surplus/Deficit	(92,917)	(42,586)	(12,542)	0	(148,045) a,b
Transfer from Operating Reserve	(25,105)	(11,506)	(3,389)	0	(40,000) g
Administration OH	136,403	62,516	18,412	0	217,331
WCB, PEP, JEPP Grant & Other	0	(47,384)	0	0	(47,384)
Total Revenue	(1,394,119)	(665,951)	(188,179)	(125,000)	(2,373,249)
<u>Expenses:</u>					
Operations	c 1,394,119	d 638,951	e 188,179	0	2,221,249
Search & Rescue	0	27,000	0	0	27,000
Transfer to Reserves	0	0	0	125,000 f	125,000
Total Expenses	1,394,119	665,951	188,179	125,000	2,373,249
(Surplus) / Deficit	0	0	0	0	0

**Tax Levy:**

**Tax Requisition**

(2,271,102)

**Residential Tax Rate**

0.0385

(per \$1000 of assessment)

**2020 Budget Notes:**

- a. Surplus due to under expenditures for:  
Carry forward of unspent \$75k in contract services consulting, contracting and studies to be done by CoK under contract management (Radio Review \$35k, Regional Operating Guidelines \$20k, Emergency Management Plan Update \$20k), Equipment, Repairs & Maintenance, Legal, Training, Vehicle Ops, & Responses. Operating Reserve not used.
- b. The surplus is \$41k less than last year.
- c. Radio & Dispatch Increase: Fire Dispatch \$26k, Equip, Insurance \$1k. Decreases: Repeater Sites \$21k, Radio Licence \$2.5k.
- d. Core Rescue Increases: Training \$10k, Equipment \$1.5k, Misc. \$1k. Decrease: Responses \$25k.
- e. Emergency Operations Increase: Minor misc. \$1k.
- f. Planning for future \$3.3m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.  
Increase reserve transfer by \$5k.
- g. Use operating reserve to reduce impact of surplus reduction.