

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 001 -- Regional District Board & Communications

Department: Board

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Tax Requisition - Kelowna	(457,149)	(457,304)	(155)	(525,601)	(68,452)
Tax Requisition - Peachland	(17,080)	(17,090)	(10)	(19,008)	(1,928)
Tax Requisition - Lake Country	(43,430)	(43,376)	54	(50,013)	(6,583)
Tax Requisition - West Kelowna	(100,363)	(100,347)	16	(112,717)	(12,354)
Tax Req - EA Cent Ok. West	(12,144)	(12,105)	39	(13,673)	(1,529)
Tax Req - EA Cent Ok East	(11,026)	(10,971)	55	(12,583)	(1,557)
Previous Year's Surplus/Deficit	(69,697)	(69,697)	0	(7,573)	62,124 e
Transfer from Operating Reserve	(40,000)	0	40,000	(50,000)	(10,000)
Administration OH	59,311	59,311	0	66,653	7,342
Total Revenue	(691,578)	(651,579)	39,999	(724,514)	(32,936)
Expenses:					
Operations	656,578	609,006	(47,572)	689,514	32,936 b
Transfer to Cap. Fac. Reserve	30,000	30,000	0	35,000	5,000 c
Trsfr to Feasibility Study Reserve	5,000	5,000	0	0	(5,000) d
Total Expenses	691,578	644,006	(47,572)	724,514	32,936
(Surplus) / Deficit	0	(7,573) a	(7,573)	(0)	(0)
FTE's	0.6000			0.6000	0

Tax Levy:

Tax Requisition	(641,192)	(733,595)	(92,403)
Residential Tax Rate (per \$1000 of assessment)	0.0093	0.0103	0.0010

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Transfer From Equip. Reserves	(561)	0	561	(570)	(9)
Transfer From Cap. Fac. Reserve	(4,939)	0	4,939	(37,980)	(33,041)
Total Revenue	(5,500)	0	5,500	(38,550)	(33,050)
Expenses					
Equipment	2,500	0	(2,500)	2,500	0
Web Refresh/Software	0	0	0	36,050	36,050
Audio Visual	3,000	0	(3,000)	0	(3,000)
Total Expenses	5,500	0	(5,500)	38,550	33,050
(Surplus) / Deficit	0	0	0	0	0

Equip. Reserve Balance at Y/E	(570)	-	
Cap. Fac. Reserve Balance at Y/E	(41,506)	(38,941) c,f	
Operating Reserve Balance at Y/E	(52,702)	(2,729) e	

2020 Budget Notes:

- Surplus resulting from lower than expected costs for contract services (strategic planning and communication audit), legal, communications, contingencies, and advertising. Payroll higher than anticipated due to revised distribution of wages.
- Increases: Payroll \$14k, Advertising \$32k (citizen's survey), Insurance \$1k, Communications \$8k, Software & Licenses \$3k. Decreases: Contingencies \$10k, Contract Services \$15k.
- Increase in reserve transfers required to fund additional capital in 2021.
- Regional Feasibility Study Reserve at \$100k, no further contributions required at this time.
- Use Operating Reserve to reduce tax impact for increases for operating and reduction in surplus.
- Note: Web-site refresh commitment will need to be made in 2020 for both years (2020 & 2021).

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

Program: 001 -- Regional District Board & Communications

Department: Board

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(525,601)	(567,443)	(579,267)	(590,351)	(601,656)
Tax Requisition - Peachland	(19,008)	(20,522)	(20,949)	(21,350)	(21,759)
Tax Requisition - Lake Country	(50,013)	(53,995)	(55,120)	(56,174)	(57,250)
Tax Requisition - West Kelowna	(112,717)	(121,690)	(124,225)	(126,602)	(129,027)
Tax Req - EA Cent Ok. West	(13,673)	(14,761)	(15,069)	(15,357)	(15,651)
Tax Req - EA Cent Ok East	(12,583)	(13,584)	(13,867)	(14,133)	(14,403)
Previous Year's Surplus/Deficit	(7,573) a	(0)	0	0	(0)
Transfer from Operating Reserve	(50,000) e	0	0	0	0
Administration OH	66,653	66,747	69,444	70,832	72,249
Total Revenue	(724,514)	(725,248)	(739,053)	(753,134)	(767,497)
Expenses:					
Operations	689,514 b	690,248 c	704,053 c	718,134 c	732,497 c
Transfer to Cap. Fac. Reserve	35,000 c	35,000 c	35,000 c	35,000 c	35,000 c
Trsrfr to Feasibility Study Reserve	0 d	0	0	0	0
Total Expenses	724,514	725,248	739,053	753,134	767,497
(Surplus) / Deficit	(0)	0	0	(0)	(0)
FTE's	0.6000	0.6000	0.6000	0.6000	0.6000
Tax Levy:					
Tax Requisition	(733,595)	(791,995)	(808,497)	(823,967)	(839,746)
Residential Tax Rate	0.0103	0.0110	0.0111	0.0112	0.0113
(per \$1000 of assessment)					

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Equip. Reserves	(570)	0	0	0	0
Transfer From Cap. Fac. Reserve	(37,980)	(63,860) c	0	0	0
Total Revenue	(38,550)	(63,860)	0	0	0
Expenses					
Equipment	2,500	27,810 g	0	0	0
Web Refresh/Software	36,050 f	36,050 f	0	0	0
Total Expenses	38,550	63,860	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	0	0	0	0	0
Cap. Fac. Reserve Balance at Y/E	(38,941) c,f	(10,470) f	(45,575)	(81,031)	(116,841)
Operating Reserve Balance at Y/E	(2,729) e	(2,756)	(2,784)	(2,812)	(2,840)

Notes

- Surplus resulting from lower than expected costs for contract services (strategic planning and communication audit), legal, communications, contingencies, and advertising. Payroll higher than anticipated due to revised distribution of wages.
- Increases: Payroll \$14k, Advertising \$32k (citizen's survey), Insurance \$1k, Communications \$8k, Software & Licenses \$3k.
Decreases: Contingencies \$10k, Contract Services \$15k.
- Increase in reserve transfers required to fund additional capital in 2021.
- Regional Feasibility Study Reserve at \$100k, no further contributions required at this time.
- Use Operating Reserve to reduce tax impact for increases for operating and reduction in surplus.
- Note: Web-site refresh commitment will need to be made in 2020 for both years (2020 & 2021).
- E-scribe webcasting.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 011 -- Grants - Regional

Department: Board

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<u>Revenue:</u>					
Tax Requisition - Kelowna	(20,903)	(20,903)	(0)	(20,966)	(63)
Tax Requisition - Peachland	(105)	(105)	(0)	(105)	(0)
Tax Requisition - Lake Country	(1,568)	(1,568)	(0)	(1,572)	(5)
Tax Requisition - West Kelowna	(5,822)	(5,822)	0	(5,840)	(18)
Previous Year's Surplus/Deficit	(0)	(0)	0	(0)	0
Administration OH	1,227	1,227	0	1,313	86
Total Revenue	(27,171)	(27,171)	(0)	(27,171)	(0)
<u>Expenses:</u>					
Grants	27,171	27,171	0	27,171	0
Total Expenses	27,171	27,171	0	27,171	0
(Surplus) / Deficit	0	(0)	(0)	0	(0)

Tax Levy:

Tax Requisition	(28,398)	(28,484)	(86)
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2020 Budget Notes:

a. Community Gardens - based on 2018 contributions.

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

Program: 011 -- Grants - Regional

Department: Board

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Tax Requisition - Kelowna	(20,966) a	0	0	0	0
Tax Requisition - Peachland	(105) a	0	0	0	0
Tax Requisition - Lake Country	(1,572) a	0	0	0	0
Tax Requisition - West Kelowna	(5,840) a	0	0	0	0
Previous Year's Surplus/Deficit	(0)	0	0	0	0
Administration OH	1,313	0	0	0	0
Total Revenue	(27,171)	0	0	0	0
<u>Expenses:</u>					
Grants	27,171 a	0	0	0	0
Total Expenses	27,171	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
<u>Tax Levy:</u>					
Tax Requisition	(28,484)	0	0	0	0

Notes

a. Community Gardens - based on 2018 contributions.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 012 -- Grants - Electoral Area Central Okanagan West

Department: Board

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. West	(5,568)	(5,568)	0	(7,387)	(1,819)
Previous Year's Surplus/Deficit	(1,748)	(1,748)	0	(56)	1,692
Administration OH	316	316	0	343	27
Total Revenue	(7,000)	(7,000)	0	(7,100)	(100)
<u>Expenses:</u>					
Grants	7,000	6,944	(56)	7,100	100
Total Expenses	7,000	6,944	(56)	7,100	100
(Surplus) / Deficit	(0)	(56)	(56)	0	0
<u>Tax Levy:</u>					
Tax Requisition	(5,568)			(7,387)	(1,819)
Residential Tax Rate (per \$1000 of assessment)	0.0043			0.0056	0.0013

2020 Budget Notes:

- a. Committed Grants in Aid: est. \$3,200 for CWK School Liaison Officer, Wildsafe Program \$371, & NWCA \$1,600 approved, NWSC \$1,500 approved.

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

Program: 012 -- Grants - Electoral Area Central Okanagan West

Department: Board

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(7,387)	(7,443)	(7,443)	(7,443)	(7,443)
Previous Year's Surplus/Deficit	(56)	0	0	0	0
Administration OH	343	343	343	343	343
Total Revenue	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)
Expenses:					
Grants	7,100	7,100	7,100	7,100	7,100
Total Expenses	7,100	7,100	7,100	7,100	7,100
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(7,387)	(7,443)	(7,443)	(7,443)	(7,443)
Residential Tax Rate (per \$1000 of assessment)	0.0056	0.0056	0.0055	0.0054	0.0054

Notes

a. Committed Grants in Aid: est. \$3,200 for CWK School Liaison Officer, Wildsafe Program \$371, NWCA \$1,600, NWSC \$1,500.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 013 -- Grants - Electoral Area Central Okanagan East

Department: Board

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	(781)	(781)	0	(893)	(112)
Previous Year's Surplus/Deficit	(3,400)	(3,400)	0	(3,300)	100
Administration OH	181	181	0	193	12
Total Revenue	(4,000)	(4,000)	0	(4,000)	0
<u>Expenses:</u>					
Grants	4,000	700	(3,300)	4,000	0
Total Expenses	4,000	700	(3,300)	4,000	0
(Surplus) / Deficit	(0)	(3,300)	(3,300)	(0)	0
<u>Tax Levy:</u>					
Tax Requisition	(781)			(893)	(112)
Residential Tax Rate (per \$1000 of assessment)	0.0007			0.0007	0.0000

2020 Budget Notes:

a. Includes est. \$430 for Starling Control Program participation.

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

Program: 013 -- Grants - Electoral Area Central Okanagan East

Department: Board

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(893)	(3,145)	(3,145)	(3,145)	(3,145)
Previous Year's Surplus/Deficit	(3,300)	(0)	0	0	0
Administration OH	193	145	145	145	145
Total Revenue	(4,000)	(3,000)	(3,000)	(3,000)	(3,000)
Expenses:					
Grants	4,000	3,000	3,000	3,000	3,000
Total Expenses	4,000	3,000	3,000	3,000	3,000
(Surplus) / Deficit	(0)	0	0	0	0
Tax Levy:					
Tax Requisition	(893)	(3,145)	(3,145)	(3,145)	(3,145)
Residential Tax Rate (per \$1000 of assessment)	0.0007	0.0025	0.0025	0.0026	0.0025

Notes

a. Includes est. \$430 for Starling Control Program participation.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 118 -- Starling Control

Department: Corporate Services

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Tax Requisition - Kelowna	(18,618)	(18,621)	(3)	(18,737)	(119)
Tax Requisition - Peachland	(696)	(695)	1	(678)	18
Tax Requisition - Lake Country	(1,769)	(1,766)	3	(1,783)	(14)
Previous Year's Surplus/Deficit	(12)	(12)	(0)	(46)	(34)
Administration OH	912	912	0	979	67
Total Revenue	(20,183)	(20,182)	1	(20,264)	(81)
Expenses:					
Grants	20,183	20,136	(47)	20,264	81
Total Expenses	20,183	20,136	(47)	20,264	81
(Surplus) / Deficit	0	(46)	(46)	(0)	0
Tax Levy:					
Tax Requisition	(21,083)			(21,198)	(115)
Residential Tax Rate (per \$1000 of assessment)	0.0004			0.0004	0.0000

2020 Budget Notes:

City of West Kelowna pays directly and EA CO West not participating.
EA CO East Participating through cc 013 - Grant in Aid.

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

Program: 118 -- Starling Control

Department: Corporate Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Tax Requisition - Kelowna	(18,737)	(18,776)	(18,776)	(18,776)	(18,776)
Tax Requisition - Peachland	(678)	(679)	(679)	(679)	(679)
Tax Requisition - Lake Country	(1,783)	(1,787)	(1,787)	(1,787)	(1,787)
Previous Year's Surplus/Deficit	(46)	(0)	(0)	(0)	(0)
Administration OH	979	979	979	979	979
Total Revenue	(20,264)	(20,264)	(20,264)	(20,264)	(20,264)
<u>Expenses:</u>					
Grants	20,264	20,264	20,264	20,264	20,264
Total Expenses	20,264	20,264	20,264	20,264	20,264
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
<u>Tax Levy:</u>					
Tax Requisition	(21,198)	(21,243)	(21,243)	(21,243)	(21,243)
Residential Tax Rate (per \$1000 of assessment)	0.0004	0.0004	0.0004	0.0004	0.0004

Notes

City of West Kelowna pays directly and EA CO West not participating.
EA CO East Participating through cc 013 - Grant in Aid.