

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Sundry Sales & Office Rentals	(145,863)	(148,923)	(3,060)	(108,963) a	36,900 a
Grants	(103,000)	(143,189)	(40,189)	(173,180) b,j	(70,180) b,j
Previous Year's Surplus/Deficit	(271,030)	(271,030) c	0	(147,551) d	123,479 e
Transfer from Operating Reserve	0	0	0	(76,150) e	(76,150)
Administration OH Recovery	(1,065,466)	(1,110,263)	(44,797)	(1,179,497) e	(114,031)
Total Revenue	(1,585,359)	(1,673,405)	(88,046)	(1,685,341)	(99,982)
Expenses:					
Operations	1,355,360	1,295,854	(59,505)	1,485,341 f,j	129,982 f,j
Transfer to Operating Reserve	30,000	30,000 c	0	0	(30,000)
Transfer to Cap. Fac. Reserve	200,000	200,000	0	200,000 g	0
Total Expenses	1,585,360	1,525,854	(59,505)	1,685,341	99,982
(Surplus) / Deficit	0	(147,551) d	(147,551)	0	(0)
FTE's	8.6260			8.9510 f,j	0.33 f,j

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Transfer from Cap Fac Res.	(313,206)	(82,830)	230,376	(290,460)	22,746
Transfer From Equip. Reserves	(124)	(126)	(2)	0	124
Total Revenue	(313,330)	(82,956)	230,374	(290,460)	22,870
Expenses					
Computers & Equipment	27,475	20,601	(6,874)	22,030 h	(5,445)
Office Furniture	2,030	0	(2,030)	25,375	23,345
Vehicle	30,075	0	(30,075)	38,095	8,020
Building Improvements	253,750	62,355	(191,395)	204,960 i	(48,790)
Total Expenses	313,330	82,956	(230,374)	290,460	(22,870)
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserve Fund Balance at Y/E		(609,956)		(525,596) g	
Operating Reserve Bal at Y/E		(92,625) c		(17,401) e	

2020 Budget Notes:

- a. City of Kelowna moving out in April. \$36.9k Reduction to rental revenue in 2020 and additional \$13.8k in 2021.
- b. Includes Provincial Unconditional Regional District Administrative Grant \$80k CARIP grant \$18k, and UBCM Asset Management Grant \$5.8k.
- c. 2018 Surplus due to higher recovery due to capital projects \$55k, higher grants and rents \$10k, lower payroll costs \$108k contract services \$61k, Legal \$10k, and various misc. amounts. Transferred a small portion of 2018 operating surplus to operating reserve in 2019 for future admin overhead recovery rate smoothing.
- d. 2019 Surplus due to \$43k in grants received, higher recovery due to capital projects \$45k, and \$60k underexpenditure for various line items: including \$49k contract services, office supplies, offset by some over expenditures in payroll, insurance, grounds maintenance,
- e. Utilize operating reserve to reduce impact of lost revenue, large surplus swing and increased expenses.
- f. Increases: Payroll \$8k (includes FTE reallocations), Insurance \$3k, Goods & Supplies \$2k, Legal \$30k, Bldg. Assmt \$10k Grounds Mtce \$15k, Communications \$25k.
Decreases: Telephone \$2k, Office Supplies \$7k, Contract Services \$10k, SIBAC \$5k, Electricity \$4k, Misc. \$4k
- g. Need to continue to build increased reserve levels for admin building and service.
- h. Includes Folding & Sorting Machine
- i. Miscellaneous Building Upgrades
- j. Add term position part way through 2020 for Energy Efficiency. Funded by grant from Fortis (\$100k year 1, \$80k year 2). (.5 FTE 2020 \$69k, 1 FTE 2021 \$139k, .5 FTE 2022 \$69k)

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

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Sundry Sales & Office Rentals	(108,963) a	(95,163) a	(95,163) b,o	(95,163)	(95,163)
Grants	(173,180) b,o	(168,658) b,o	(138,000) b,o	(98,000)	(98,000)
Previous Year's Surplus/Deficit	(147,551) c	0	0	0	0
Transfer from Operating Reserve	(76,150) d	(17,575) j	0	0	0
Administration OH Recovery	(1,179,497)	(1,585,552)	(1,657,003)	(1,754,806)	(1,813,266)
Total Revenue	(1,685,341)	(1,866,948)	(1,890,166)	(1,947,969)	(2,006,429)
Expenses:					
Operations	1,485,341 e,o	1,641,948 k,l,o	1,640,166 k,o	1,672,969	1,706,429
Transfer to Operating Reserve	0	0	0	0	0
Transfer to Cap. Fac. Reserve	200,000 f	225,000 f	250,000 f	275,000 f	300,000 f
Total Expenses	1,685,341	1,866,948	1,890,166	1,947,969	2,006,429
(Surplus) / Deficit	0	0	0	0	0
FTE's	8.9510 f,o	9.9510 k,o	9.9510 k,o	9.9510	9.9510

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer from Cap Fac Res.	(290,460)	(196,000) n,o	(288,700)	(180,250)	(185,400)
Total Revenue	(290,460)	(196,000)	(288,700)	(180,250)	(185,400)
Expenses					
Computers & Equipment	22,030 g	20,600	10,300	10,300	10,300
Office Furniture	25,375	5,150	10,300	5,150	10,300
Vehicle	38,095	0	0	0	0
Software	0	0	103,000 m	0	0
Building Improvements	204,960 h	170,250 h	165,100 n	164,800	164,800
Total Expenses	290,460	196,000	288,700	180,250	185,400
(Surplus) / Deficit	0	0	0	0	0
Cap. Fac. Rsrv Fund Bal. At Y/E	(525,596)	(559,852)	(526,750)	(626,768)	(747,635)
Operating Reserve Bal at Y/E	(17,401) d	(0) i	(0)	(0)	(0)

Notes

- City of Kelowna moving out in April. \$36.9k Reduction to rental revenue in 2020 and additional \$13.8k in 2021.
- Includes Provincial Unconditional Regional District Administrative Grant \$80k CARIP grant \$18k, and UBCM Asset Management Grant \$5.8k.
- 2019 Surplus due to \$43k in grants received, higher recovery due to capital projects \$45k, and \$60k underexpenditure for various line items: including \$49k contract services, office supplies, offset by some over expenditures in payroll, insurance, grounds maintenance,
- Utilize operating reserve to reduce impact of lost revenue, surplus swing and increased expenses.
- Increases: Payroll \$8k (includes FTE reallocations), Insurance \$3k, Goods & Supplies \$2k, Legal \$30k, Bldg. Assmt \$10k Grounds Mtce \$15k, Communications \$25k.
Decreases: Telephone \$2k, Office Supplies \$7k, Contract Services \$10k, SIBAC \$5k, Electricity \$4k, Misc. \$4k
- Need to continue to build increased reserve levels for admin building and service.
- Includes Folding & Sorting Machine
- Miscellaneous Building Upgrades
- Remove UBCM Asset Management Grant \$5.8k.
- Utilize operating reserve to reduce impact on recovery amount required.
- Add .5 FTE \$38k in 2021 for Records Management (starts 1/2 way through the year, then add remaining .5 for full year in 2022)
- Add \$20k for Contract Services for Records Management and software licensing fees.
- Records Management Software.
- Exterior Painting.
- Add term position part way through 2020 for Energy Efficiency. Funded by \$180k grant from Fortis - \$69k 2020, \$70.6k 2021, \$40k 2022 (includes .5 FTE 2020 \$69k, 1 FTE 2021 \$139k, .5 FTE 2022 \$69k)

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 005 - Human Resources

Department: Corporate Services

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Previous Year's Surplus/Deficit	(63,457)	(63,457)	0	(58,944) a	4,513
Administration OH Recovery	(279,978)	(291,749)	(11,771)	(286,823)	(6,845)
Total Revenue	(343,435)	(355,205)	(11,770)	(345,767)	(2,332)
Expenses:					
Operations	331,525	284,351	(47,174)	345,767 b	14,242 b
Transfer to Operating Reserve	11,910	11,910	0	0	(11,910)
Total Expenses	343,435	296,261	(47,174)	345,767	2,332
(Surplus) / Deficit	0	(58,944) a	(58,944)	(0)	(0)
FTE's	2.65			2.65	0.00
Operating Reserve Bal at Y/E		(27,150) a		(27,422)	

2020 Budget Notes:

- a. Transferred a portion of surplus to operating reserves to reduce future overhead rate fluctuations.
Surplus due to additional recoveries for capital project, lower contract fees, training, travel, supplies and equipment.
- b. Increases: Payroll costs \$6k, Software Licenses \$6k, Safety Committee \$3k & Misc \$1k. Decrease: Legal \$2k

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

Program: 005 - Human Resources

Department: Corporate Services

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	(58,944)	(0)	(0)	(0)	(0)
Transfer From Operating Reserve	0	(15,000) b	0	0	0
Administration OH Recovery	(286,823)	(325,442) b	(347,251)	(354,196)	(361,280)
Total Revenue	(345,767)	(340,443)	(347,251)	(354,196)	(361,280)
<u>Expenses:</u>					
Operations	345,767 a	340,442 c	347,251	354,196	361,280
Transfer to Operating Reserve	0	0	0	0	0
Total Expenses	345,767	340,442	347,251	354,196	361,280
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	2.65	2.65	2.65	2.65	2.65
Operating Reserve Bal at Y/E	(27,422)	(12,546)	(12,671)	(12,798)	(12,926)

Notes

- a. Increases: Payroll costs \$6k, Software Licenses \$6k, Safety Committee \$3k & Misc \$1k. Decrease: Legal \$2k
- b. Use a portion of operating reserve to reduce impact of prior year surplus carryforward reduction and increased recovery amount.
- c. Removed \$12k in contract services for collective agreement negotiations.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 006 -- Information Systems

Department: Corporate Services

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Non TCA Trsfr from Capital	0	(6,892)	(6,892)	0	0
Transfer from Regional Parks SIR, OBWB Services / Sundry	0	0	0	(44,000) a	(44,000) a
Sales	(61,334)	(61,586)	(252)	(61,334)	0
Services - Peachland	(20,875)	(20,148)	727	(20,875) a	0
Services - Lake Country	(43,053)	(43,898)	(845)	0 a	43,053 a
Previous Year's Surplus/Deficit	(161,116)	(161,116) b,d	0	(76,440) b,c	84,676
Administration OH Recovery	(663,305)	(691,196)	(27,891)	(815,883)	(152,578)
Transfer from Operating Reserve	(25,000)	0 c	25,000	(50,000) c,d	(25,000)
Services - WFN	(35,118)	(34,999)	119	(35,118) a	0
Total Revenue	(1,009,801)	(1,019,834)	(10,033)	(1,103,650)	(93,849)
Expenses:					
Operations	852,801	779,503 c	(73,298) c	946,650 c,d,e	93,849 e
Transfer to Equip Reserves	92,000	92,000	0	92,000	0
Transfer to Capital	65,000	65,000	0	65,000	0
Non-TCA Trsfr from Capital	0	6,892	6,892	0	0
Total Expenses	1,009,801	943,394	(66,407)	1,103,650	93,849
(Surplus) / Deficit	(0)	(76,440) b,c	(76,440)	0	0
FTE's	6.50			6.65 e	0.15 e

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Sale of Assets	0	(9,530)	(9,530)	(5,000)	(5,000)
Transfer From Equip. Reserves	(39,586)	(26,075)	13,511	(36,096)	3,490
Transfer From Revenue Fund	(65,000)	(65,000)	0	(65,000)	0
Total Revenue	(104,586)	(100,604)	3,982	(106,096)	(1,510)
Expenses					
Computers & Equipment	19,096	19,950	854	19,096 f	0
Software	32,960	25,288	(7,672)	0	(32,960)
Computer Wkstns (Purch & Repl)	52,530	55,366	2,836	55,000 f	2,470
Servers, Infrastructure & Network	0	0	0	32,000 f	32,000
Non TCA Part of Capital	0	(6,892)	(6,892)	0	0
Non TCA Tsfr to Revenue Fund	0	6,892	6,892	0	0
Total Expenses	104,586	100,604	(3,982)	106,096	1,510
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(184,241)		(242,546)	
Operating Reserve Balance at Y/E		(97,978)		(48,958) d	

2020 Budget Notes:

- a. GIS contract renegotiated 2019. Lake Country has opted out. Regional Parks will be receiving specialized additional services.
- b. Surplus due to partial staffing vacancies and deferral of projects
- c. In 2019, budgeted to utilize a portion of operating reserve to mitigate impact of \$50k MS Software License Purchase. Purchase and use of reserve was deferred from 2019 to 2020 and rebudgeted. Did not cause any increase to budget and forms \$25k of the surplus for 2019.
- d. Utilize operating reserve to reduce impact of large surplus swing and increased expenses.
- e. Increases: Payroll \$42k (includes supervisory FTE reallocation), Software & Licenses \$5k, R&D \$20k, Contract Services \$25k, Misc. \$2k
- f. Four year refresh cycle for Network, Servers, SAN, Software, Workstations.

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

Program: 006 -- Information Systems

Department: Corporate Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
	(44,000) a	(44,000)	(44,000)	(44,000)	(44,000)
OBWB, SIR Services, Sundry					
Sales	(61,334)	(61,334)	(61,334)	(61,334)	(61,334)
Services - Peachland	(20,875) a	(20,875)	(20,875)	(20,875)	(20,875)
Services - Lake Country	0 a	0	0	0	0
Previous Year's Surplus/Deficit	(76,440) b	0	0	0	0
Administration OH Recovery	(815,883)	(936,969) g	(1,005,673)	(1,027,833)	(1,046,476)
Transfer from Operating Reserve	(50,000) c	(48,900) g	0	0	0
Services - WFN	(35,118) a	(35,118)	(35,118)	(35,118)	(35,118)
Total Revenue	(1,103,650)	(1,147,196)	(1,166,999)	(1,189,159)	(1,207,803)
Expenses:					
Operations	946,650 d	990,196 e	1,010,000	1,030,200	1,050,803
Transfer to Equip Reserves	92,000	92,000	92,000	93,960	92,000
Transfer to Capital	65,000	65,000	65,000	65,000	65,000
Total Expenses	1,103,650	1,147,196	1,167,000	1,189,160	1,207,803
(Surplus) / Deficit	0	0	0	0	0
FTE's	6.65 d	6.80 e	6.80	6.80	6.80

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Sale of Assets	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Transfer From Equip. Reserves	(36,096)	(4,096)	(4,096)	(241,056)	(4,096)
Transfer From Revenue Fund	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Total Revenue	(106,096)	(74,096)	(74,096)	(311,056)	(74,096)
Expenses					
Computers & Equipment	19,096 f	19,096 f	19,096 f	19,096 f	19,096 f
Software	0	0	0	32,960	0 f
Computer Wkstns (Purch & Repl)	55,000 f	55,000 f	55,000 f	55,000 f	55,000 f
Servers, Infrastructure & Network	32,000 f	0	0	204,000 f	0 f
Total Expenses	106,096	74,096	74,096	311,056	74,096
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(242,546)	(333,755)	(425,876)	(281,567)	(373,166)
Operating Reserve Bal. at Y/E	(48,958) c	(58) g	(59)	(60)	(60)

Notes

- a. GIS contract renegotiated 2019. Lake Country has opted out. Regional Parks will be receiving specialized additional services.
- b. In 2019, budgeted to utilize a portion of operating reserve to mitigate impact of \$50k MS Software License Purchase. Purchase and use of reserve was deferred from 2019 to 2020 and rebudgeted. Did not cause any increase to budget and forms \$25k of the surplus for 2019.
- c. Utilize operating reserve to reduce impact of large surplus swing and increased expenses.
- d. Increases: Payroll \$42k (includes supervisory FTE reallocation), Software & Licenses \$5k, R&D \$20k, Contract Services \$25k, Misc. \$2k
- e. FTE reallocations for supervisory \$23k.
- f. Four year refresh cycle for Network, Servers, SAN, Software, Workstations.
- g. Smooth out Recovery increase with operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 007 -- Electoral Areas

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 Req - EA Cent Ok. West	(21,070)	(21,084)	(14)	(21,734)	(664)
Tax Req - EA Cent Ok East	(19,130)	(19,116)	14	(20,001)	(871)
Previous Year's Surplus/Deficit	(7,140)	(7,140)	0	(22,910) a	(15,770)
Administration OH	2,518	2,518	0	1,555	(963)
Total Revenue	(44,822)	(44,822)	0	(63,090)	(18,268)
Expenses:					
Operations	27,872	4,962	(22,910)	16,090 b	(11,782) b
Transfer to Cap. Fac. Reserves	7,000	7,000	0	25,000 c	18,000 c
Transfer to Operating Reserve	4,950	4,950	0	22,000 a	17,050 a
Transfer to Feasibility Study	5,000	5,000 c	0	0 d	(5,000) d
Total Expenses	44,822	21,912	(22,910)	63,090	18,268
(Surplus) / Deficit	(0)	(22,910) a	(22,910)	(0)	(0)
FTE's	0.2077			0.0080	(0.1997)
Tax Levy:					
Tax Requisition	(40,200)			(41,735)	(1,535)
Residential Tax Rate (per \$1000 of assessment)	0.0162			0.0164	0.0002
Cap Fac. Reserve Fund Balance at Y/E		(120,201)		(146,653) c	
Operating Reserve Balance at Y/E		(27,869)		(50,148) a	

2020 Budget Notes:

- a. Transfer part of surplus to Operating Reserve for Election Year in 2022.
- b. Increase: Contract Services \$2k. Decrease: Payroll \$13.7k.
- c. Reserves to fund Orthophoto refresh (\$82k) every 2 years. Need to increase reserve transfers to at least \$41k for future cycles every 2 years.
- d. Electoral Area Feasibility fund at \$73k. No further transfers being done.

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

Program: 007 -- Electoral Areas

Department: Corporate Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
School District #23	0	0	(20,000)	0	0
Tax Req - EA Cent Ok. West	(21,734)	(30,723)	(30,924)	(32,140)	(32,857)
Tax Req - EA Cent Ok East	(20,001)	(28,275)	(28,459)	(29,578)	(30,237)
Previous Year's Surplus/Deficit	(22,910) a	(0)	0	(0)	0
Transfer from Operating Reserve	0	0	(35,000) a	0	0
Administration OH	1,555	1,587	6,382	1,651	1,684
Total Revenue	(63,090)	(57,411)	(108,000)	(60,068)	(61,410)
Expenses:					
Operations	16,090 b	16,412 c	66,000 a	17,068 c	17,410 c
Transfer to Reserves	25,000 c	41,000 c	42,000 c	43,000 c	44,000 c
Transfer to Operating Reserve	22,000 a	0	0	0	0
Transfer to Feasibility Fund	0 d	0	0	0	0
Total Expenses	63,090	57,412	108,000	60,068	61,410
(Surplus) / Deficit	(0)	0	(0)	0	(0)

Tax Levy:

Tax Requisition	(41,735)	(58,998)	(59,383)	(61,718)	(63,094)
Residential Tax Rate (per \$1000 of assessment)	0.0164	0.0229	0.0228	0.0235	0.0238

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Reserves	0	(82,400) c	0	(85,000) c	0
Total Revenue	0	(82,400)	0	(85,000)	0
Expenses					
Orthophotos	0	82,400 c	0	85,000 c	0
Total Expenses	0	82,400	0	85,000	0
(Surplus) / Deficit	0	0	0	0	0
Cap Fac. Reserve Bal at Y/E	(146,653) c	(105,896) c	(148,954) c	(107,594) c	(152,670) c
Operating Reserve Bal. at Y/E	(50,148) a	(50,649)	(16,156)	(16,317)	(16,480)

Notes

- a. Transfer part of surplus to Operating Reserve for Election Year in 2022.
- b. Increase: Contract Services \$2k. Decrease: Payroll \$13.7k.
- c. Reserves to fund Orthophoto refresh (\$82k) every 2 years. Need to increase reserve transfers to at least \$41k for future cycles every 2 years.
- d. Electoral Area Feasibility fund at \$73k. No further transfers being done.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 008 -- Central Okanagan West Electoral Area

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 Req - EA Cent Ok. West	(18,465)	(18,465)	0	(26,444)	(7,979)
Grants	0	(74)	(74)	0	0
Previous Year's Surplus/Deficit	(7,472)	(7,472)	0	(0) a	7,472 a
Transfer From Operating Reserve	(401)	(401)	0	(2,500) c	(2,099)
Administration OH	1,983	1,983	(0)	2,551	568
Total Revenue	<u>(24,355)</u>	<u>(24,430)</u>	<u>(75)</u>	<u>(26,393)</u>	<u>(2,038)</u>
Expenses:					
Operations	24,355	24,430	75	26,393 b	2,038 b
Total Expenses	<u>24,355</u>	<u>24,430</u>	<u>75</u>	<u>26,393</u>	<u>2,038</u>
(Surplus) / Deficit	<u>(0)</u>	<u>(0) a</u>	<u>0</u>	<u>(0)</u>	<u>0</u>
Tax Levy:					
Tax Requisition	<u>(18,465)</u>			<u>(26,444)</u>	<u>(7,979)</u>
Residential Tax Rate (per \$1000 of assessment)	<u>0.0142</u>			<u>0.0199</u>	<u>0.0057</u>
Operating Reserve Balance at Y/E		<u>(5,826) b</u>		<u>(3,359) c</u>	

2020 Budget Notes:

- a. Budget amendment was done for 2019 to reduce deficit to nil. Surplus swing causes majority of tax increase.
- b. Increase due primarily to travel.
- c. Use operating reserve to reduce tax impact.

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

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

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	(26,444)	(29,524)	(30,114)	(30,717)	(31,331)
Previous Year's Surplus/Deficit	(0) ^a	(0)	(0)	0	0
Transfer from Operating Reserve	(2,500) ^c	0	0	0	0
Administration OH	2,551	2,603	2,655	2,708	2,763
Total Revenue	(26,393)	(26,921)	(27,459)	(28,008)	(28,568)
Expenses:					
Operations	26,393 ^b	26,921	27,459	28,008	28,569
Total Expenses	26,393	26,921	27,459	28,008	28,569
(Surplus) / Deficit	(0)	(0)	0	0	0
Tax Levy:					
Tax Requisition	(26,444)	(29,524)	(30,114)	(30,717)	(31,331)
Residential Tax Rate (per \$1000 of assessment)	0.0199	0.0220	0.0222	0.0225	0.0227
Operating Reserve Balance at Y/E	(3,359) ^c	(3,393)	(3,427)	(3,461)	(3,496)

Notes

- a. Budget amendment was done for 2019 to reduce deficit to nil. Surplus swing causes majority of tax increase.
- b. Increase due primarily to travel.
- c. Use operating reserve to reduce tax impact.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 009 -- Central Okanagan East Electoral Area

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 Req - EA Cent Ok East	(22,168)	(22,168)	0	(27,909)	(5,741)
Grants	0	(103)	(103)	0	0
Previous Year's Surplus/Deficit	(4,428)	(4,428)	0	(0)	4,428 a
Transfer from Operating Reserve	(973)	(973)	0	(1,698) c	(725)
Administration OH	2,038	2,038	0	2,610	572
Total Revenue	<u>(25,531)</u>	<u>(25,634)</u>	<u>(103)</u>	<u>(26,997)</u>	<u>(1,466)</u>
Expenses:					
Operations	25,531	25,634	103	26,997 b	1,466 b
Total Expenses	<u>25,531</u>	<u>25,634</u>	<u>103</u>	<u>26,997</u>	<u>1,466</u>
(Surplus) / Deficit	<u>(0)</u>	<u>(0) a</u>	<u>0</u>	<u>(0)</u>	<u>0</u>

Tax Levy:

Tax Requisition	(22,168)	(27,909)	(5,741)
Residential Tax Rate (per \$1000 of assessment)	0.0188	0.0229	0.0041

Operating Reserve Balance at Y/E (1,698) 0 c

2020 Budget Notes:

- a. Budget amendment was done for 2019 to reduce deficit to nil. Surplus swing causes majority of tax increase.
- b. Increase due primarily to travel.
- c. Use operating reserve to reduce tax impact.

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

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

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	(27,909)	(30,200)	(30,804)	(31,420)	(32,048)
Previous Year's Surplus/Deficit	(0) ^a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	(1,698) ^c	0	0	0	0
Administration OH	2,610	2,663	2,716	2,771	2,826
Total Revenue	(26,997)	(27,537)	(28,088)	(28,650)	(29,223)
Expenses:					
Operations	26,997 ^b	27,537	28,088	28,649	29,222
Transfer to Operating Reserve	0 ^a	0	0	0	0
Total Expenses	26,997	27,537	28,088	28,649	29,222
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)

Tax Levy:

Tax Requisition	(27,909)	(30,200)	(30,804)	(31,420)	(32,048)
Residential Tax Rate (per \$1000 of assessment)	0.0229	0.0245	0.0247	0.0250	0.0252

Operating Reserve Balance at Y/E ^c

Notes

- a. Budget amendment was done for 2019 to reduce deficit to nil. Surplus swing causes majority of tax increase.
- b. Increase due primarily to travel.
- c. Use operating reserve to reduce tax impact.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 050 -- Transportation Demand Management

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 Req - EA Cent Ok. West	(9,151)	(9,161)	(10)	(7,291)	1,860
Tax Req - EA Cent Ok East	(8,309)	(8,299)	10	(6,709)	1,600
RSP & SP Gas Tax Funds	(600,000)	(200,653)	399,347	(399,347) a	200,653
Previous Year's Surplus/Deficit	2,164	2,164	0	(2,555) c	(4,719)
Total Revenue	(615,296)	(215,948)	399,347	(415,902)	199,394
Expenses:					
Operations	15,296	12,741 a	(2,555)	14,000 b	(1,296)
Regional Strategic Transportn Plan	600,000	200,653	(399,347)	399,347 a	(200,653)
Transfer to Operating Reserve	0	0	0	2,555 c	2,555
Total Expenses	615,296	213,394	(401,902)	415,902	(199,394)
(Surplus) / Deficit	0	(2,555)	(2,555)	0	0

Tax Levy:

Tax Requisition	(17,460)	(14,000)	3,460
Residential Tax Rate (per \$1000 of assessment)	0.0070	0.0055	(0.0015)

Operating Reserve Fund Balance at Y/E 0 (2,555) c

2020 Budget Notes:

- a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transportation Plan.
- b. Includes share of \$40,000 for Traffic Safety Officer.
- c. Transfer all of surplus to operating reserve.

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

Program: 050 -- Transportation Demand Management

Department: Corporate Services

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	(7,291)	(7,436)	(7,585)	(7,737)	(7,892)
Tax Req - EA Cent Ok East	(6,709)	(6,844)	(6,981)	(7,120)	(7,262)
RSP & SP Gas Tax Funds	(399,347) a	0	0	0	0
Previous Year's Surplus/Deficit	(2,555) c	0	0	0	(0)
Total Revenue	(415,902)	(14,280)	(14,566)	(14,857)	(15,154)
Expenses:					
Operations	14,000 b	14,280	14,566	14,857	15,154
Regional Strategic Transportn Plan	399,347 a	0	0	0	0
Transfer to Operating Reserves	2,555 c	0	0	0	0
Total Expenses	415,902	14,280	14,566	14,857	15,154
(Surplus) / Deficit	0	0	0	(0)	0

Tax Levy:					
Tax Requisition	(14,000)	(14,280)	(14,566)	(14,857)	(15,154)
Residential Tax Rate (per \$1000 of assessment)	0.0055	0.0055	0.0056	0.0057	0.0057

Operating Reserve Fund Bal at Y/E (2,555) c (2,581) (2,606) (2,632) (2,659)

- Notes**
- a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transportation Plan.
 - b. Includes share of \$40,000 for Traffic Safety Officer.
 - c. Transfer all of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 085 -- Ellison Transit Services

Department: Corporate Services

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Transit Rider Fees	(6,000)	(10,731)	(4,731)	(8,000)	(2,000)
Tax Req - EA Cent Ok East	(12,000)	(12,000)	0	(12,730) a	(730) a
Previous Year's Surplus/Deficit	(11,733)	(11,733)	0	(8,825)	2,909
Administration OH	1,759	1,759	0	2,605	846
Other	0	(2,029)	(2,029)	0	0
Total Revenue	(27,974)	(34,734)	(6,760)	(26,950)	1,024
Expenses:					
Operations	19,477	17,412	(2,065)	26,950 a	7,473 a
Transfer to Operating Reserve	8,497	8,497	0	0	(8,497)
Total Expenses	27,974	25,909	(2,065)	26,950	(1,024)
(Surplus) / Deficit	(0)	(8,825) a	(8,824)	0	0
Tax Levy:					
Tax Requisition	(12,000)			(12,730)	(730)
Residential Tax Rate (per \$1000 of assessment)	0.0382			0.0388	0.0006
Maximum Tax Rate				0.2400	
Operating Reserve Y/E Balance		(24,596)		(24,842) a	

2020 Budget Notes:

a. Service expanded part way through 2019. 2020 is a full year of new service.

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

Program: 085 -- Ellison Transit Services

Department: Corporate Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Transit Rider Fees	(8,000)	(8,160)	(8,323)	(8,490)	(8,659)
Tax Req - EA Cent Ok East	(12,730) a	(15,987)	(19,427)	(22,875)	(23,333)
Previous Year's Surplus/Deficit	(8,825) b	0	0	0	0
Transfer from Operating Reserve	0	(6,000) b	(3,000) b	0	0
Administration OH	2,605	2,658	2,711	2,766	2,821
Total Revenue	(26,950)	(27,489)	(28,039)	(28,600)	(29,172)
Expenses:					
Operations	26,950 ab	27,489	28,039	28,600	29,172
Transfer to Operating Reserve	0 b	0	0	0	0
Total Expenses	26,950	27,489	28,039	28,600	29,172
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(12,730)	(15,987)	(19,427)	(22,875)	(23,333)
Residential Tax Rate (per \$1000 of assessment)	0.0388	0.0482	0.0580	0.0782	0.0790
Maximum Tax Rate	0.2400				
Operating Reserve Balance at Y/E	(24,842) b	(19,090)	(16,281)	(16,444)	(16,609)

Notes

- a. Service expanded part way through 2019. 2020 is a full year of new service.
- b. Utilize operating reserve to gradually increase tax rate.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 102 -- Air Quality Service

Department: Corporate Services

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Services - WFN	(6,457)	(6,470)	(13)	(6,855)	(398)
Services - Lake Country	(12,279)	(12,264)	15	(12,628)	(349)
Tax Requisition - Kelowna	(129,250)	(129,286)	(36)	(132,706)	(3,456)
Tax Requisition - Peachland	(4,829)	(4,831)	(2)	(4,799)	30
Tax Requisition - West Kelowna	(28,376)	(28,368)	8	(28,459)	(83)
Tax Req - EA Cent Ok. West	(3,433)	(3,421)	12	(3,452)	(19)
Tax Req - EA Cent Ok East	(3,117)	(3,101)	16	(3,177)	(60)
Previous Year's Surplus/Deficit	1	1	0	0	(1)
Administration OH	8,113	8,113	0	8,856	743
Total Revenue	(179,627)	(179,627)	0	(183,220)	(3,593)
Expenses:					
Operations	179,627	179,627	0	183,220	3,593
Total Expenses	179,627	179,627	0	183,220	3,593
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(169,005)	(172,593)	(3,588)
Residential Tax Rate (per \$1000 of assessment)	0.0026	0.0026	0.0000

Operating Reserve Balance at Y/E	(4,129)	(4,170)
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2020 Budget Notes:

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

Program: 102 -- Air Quality Service

Department: Corporate Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - WFN	(6,855)	(6,994)	(7,134)	(7,277)	(7,422)
Services - Lake Country	(12,628)	(12,880)	(13,137)	(13,400)	(13,668)
Tax Requisition - Kelowna	(132,706)	(135,354)	(138,061)	(140,822)	(143,638)
Tax Requisition - Peachland	(4,799)	(4,895)	(4,993)	(5,093)	(5,195)
Tax Requisition - West Kelowna	(28,459)	(29,027)	(29,608)	(30,200)	(30,804)
Tax Req - EA Cent Ok. West	(3,452)	(3,521)	(3,591)	(3,663)	(3,737)
Tax Req - EA Cent Ok East	(3,177)	(3,240)	(3,305)	(3,371)	(3,439)
Previous Year's Surplus/Deficit	0	0	0	0	0
Administration OH	8,856	9,027	9,207	9,391	9,579
Grant	0	0	0	0	0
Total Revenue	(183,220)	(186,884)	(190,622)	(194,434)	(198,324)
Expenses:					
Operations	183,220	186,884	190,622	194,435	198,323
Total Expenses	183,220	186,884	190,622	194,435	198,323
(Surplus) / Deficit	0	0	0	0	(0)

Tax Levy:

Tax Requisition	(172,593)	(176,037)	(179,558)	(183,149)	(186,813)
Residential Tax Rate (per \$1000 of assessment)	0.0026	0.0026	0.0027	0.0027	0.0027

Operating Reserve Balance at Y/E	(4,170)	(4,212)	(4,254)	(4,297)	(4,340)
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Notes

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 117 -- Sterile Insect Release Program

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	(743,941)	(744,305)	(364)	(747,578) d	(3,637) d
Tax Requisition - Peachland	(28,181)	(28,142)	39	(27,066) d	1,115 d
Tax Requisition - Lake Country	(67,832)	(67,534)	298	(66,653) d	1,179 d
Tax Requisition - West Kelowna	(143,697)	(143,966)	(269)	(143,209) d	488 d
Tax Req - EA Cent Ok. West	(19,338)	(19,261)	77	(18,885) d	453 d
Tax Req - EA Cent Ok East	(14,037)	(13,818)	219	(13,635) d	402 d
Parcel Tax	(474,501) a	(474,501) b	0	(474,501) c,e	0
Previous Year's Surplus/Deficit	(0)	(0)	0	(1)	(0)
Administration OH	15,000	15,000	0	15,000	0
Total Revenue	(1,476,527)	(1,476,527)	0	(1,476,527)	(0)
Expenses:					
Transfer to S.I.R.	1,476,527	1,476,527	(0)	1,476,527 d	0
Total Expenses	1,476,527	1,476,527	(0)	1,476,527	0
(Surplus) / Deficit	(0)	(1)	(0)	(0)	(0)

Tax Levy:

Tax Requisition	(1,017,026)	(1,017,026) d	0 d
Residential Tax Rate (per \$1000 of assessment) (*Based on Land Values Only)	0.0292	0.02790	(0.0013)
Parcel Tax	(474,501)	(see Budget Notes)	(474,501) c

2020 Budget Notes:

Parcel Taxes:	a.	b.	Variance	c.	Variance
Electoral Area West	(4,579)	(4,579)	0	(4,579)	0
Electoral Area East	(51,324)	(51,324)	0	(51,324)	0
Kelowna	(307,121)	(307,121)	0	(307,121)	0
Peachland	(794)	(794)	0	(794)	0
Lake Country	(97,424)	(97,424)	0	(97,424)	0
West Kelowna	(13,259)	(13,259)	0	(13,259)	0
Total Parcel Tax	(474,501)	(474,501)	0	(474,501)	0

- d. Tax requisition stays the same, but there are shifts in requisitions between areas due to property assessments.
e. 2020 Parcel Taxes not yet available.

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

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(747,578)	a (747,578)	(747,579)	(747,578)	(747,578)
Tax Requisition - Peachland	(27,066)	a (27,066)	(27,066)	(27,066)	(27,066)
Tax Requisition - Lake Country	(66,653)	a (66,653)	(66,653)	(66,653)	(66,653)
Tax Requisition - West Kelowna	(143,209)	a (143,209)	(143,209)	(143,209)	(143,209)
Tax Req - EA Cent Ok. West	(18,885)	a (18,885)	(18,885)	(18,885)	(18,885)
Tax Req - EA Cent Ok East	(13,635)	a (13,635)	(13,635)	(13,635)	(13,635)
Parcel Tax	(474,501)	b (474,501)	c (474,501)	c (474,501)	c (474,501)
Previous Year's Surplus/Deficit	(1)	(0)	0	0	0
Administration OH	15,000	15,000	15,000	15,000	15,000
Total Revenue	(1,476,527)	(1,476,527)	(1,476,527)	(1,476,527)	(1,476,527)
Expenses:					
Transfer to SIR	1,476,527	1,476,527	1,476,527	1,476,527	1,476,527
Total Expenses	1,476,527	1,476,527	1,476,527	1,476,527	1,476,527
(Surplus) / Deficit	(0)	0	0	0	0

Tax Levy:

Tax Requisition	(1,017,026)	a (1,017,026)	(1,017,027)	(1,017,026)	(1,017,026)
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Residential Tax Rate	0.0279	0.0277	0.0274	0.0271	0.0268
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(per \$1000 of assessment)

(*Based on Land Values Only)

Parcel Tax	(474,501)	b (474,501)	(474,501)	(474,501)	(474,501)
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Notes

Parcel Tax Rate: \$139.26

a. Tax requisition stays the same, but there are shifts in requisitions between areas due to property assessments.

b. Parcel Taxes:

Electoral Area West	(4,579)
Electoral Area East	(51,324)
Kelowna	(307,121)
Peachland	(794)
Lake Country	(97,424)
West Kelowna	(13,259)
Total Parcel Tax	(474,501)

c. 2020 Parcel Taxes not yet available.