

12-Mar-20

BUDGET BINDER UPDATES:

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REGIONAL DISTRICT OF CENTRAL OKANAGAN

2020 PROGRAM BUDGET AND 2020 - 2024 FIVE YEAR FINANCIAL PLAN CONTENTS

USAGE TIPS:

In this section, for each program service you will find:

2020 Program Budget Sheet which contains

- 2019 Budget and Actuals, 2020 Budget for Operating, Capital, Tax Rates, and Reserves.
- Notes regarding budget increases.
- Remember, if there is a tax requisition, you want to look at the tax requisition increase/decrease. (For example, it is possible for a budget's expenditures to increase, but the requisition to go down if there is a surplus from the previous year. Or budgeted expenditures could go down, but if there was a deficit from the prior year, the requisition could go up.)

2020 - 2024 Five Year Program Budget Projection Sheet which contains:

- 5 year Projected Budgets for Operating and Capital, Projected Tax Rates and Reserves.

One of the objectives with the 5 year plans is often planning how much to set aside each year for reserves to reduce the need for financing for future capital purchases, which reduces costs for taxpayer in the long run.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

2020 PROGRAM BUDGET AND 2020 - 2024 FIVE YEAR FINANCIAL PLAN CONTENTS

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

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
WFN Service Agreement	(33,945)	(34,018)	(73)	(39,543)	(5,598)
Tax Requisition - Kelowna	(654,120)	(654,177)	(57)	(734,704)	(80,584)
Tax Requisition - Peachland	(28,624)	(28,667)	(43)	(31,552)	(2,928)
Tax Requisition - Lake Country	(71,435)	(71,328)	107	(81,569)	(10,134)
Tax Requisition - West Kelowna	(159,905)	(159,968)	(63)	(176,878)	(16,973)
Tax Req - EA Cent Ok. West	(20,405)	(20,402)	3	(22,790)	(2,385)
Tax Req - EA Cent Ok East	(18,605)	(18,480)	125	(20,996)	(2,391)
Grants & Partnerships	(57,500)	(60,999)	(3,499)	(90,000)	(32,500) b
Previous Year's Surplus/Deficit	(3,636)	(3,636)	(0)	(12,867)	(9,231) a
Administration OH	109,984	109,984	0	134,730	24,746
Total Revenue	(938,191)	(941,691)	(3,501)	(1,076,169)	(137,978)
Expenses:					
Operations	808,991	799,623	(9,368)	929,169	120,178 c
Transfer to Equip Reserves	9,200	9,200	0	7,000	(2,200) d
Film Commission	120,000	120,000	0	140,000	20,000 e
Total Expenses	938,191	928,823	(9,368)	1,076,169	137,978
(Surplus) / Deficit	0	(12,867) a	(12,869)	(0)	(0)
FTE's	4.04			4.64 f	0.60 f

Tax Levy:

Tax Requisition	(953,094)	(1,068,489)	(115,395)
Residential Tax Rate (per \$1000 of assessment)	0.0166	0.0181	0.0015

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	(17,925)	(17,357)	568	(5,075)	12,850
Total Revenue	(17,925)	(17,357)	568	(5,075)	12,850
Expenses					
Equipment	1,200	1,194	(6)	0	(1,200)
Web Server Refresh	15,225	14,657	(569)	5,075	(10,150)
Computer	1,500	1,507	7	0	(1,500)
Total Expenses	17,925	17,358	(567)	5,075	(11,350)
(Surplus) / Deficit	0	0	(7)	0	1,500
Equip Reserve Fund Balance at Y/E		(6,895)		(8,838) c	
Operating Reserve Balance at Y/E		(20,911)		(21,120)	

2020 Budget Notes:

- Surplus due to higher than anticipated Funding Partnerships/Grants and under expenditures in advertising & promotion, data processing and various line items. Over expenditures for payroll and equipment repairs & maintenance.
- Funding Partnerships/Grants re: \$10k Young Entrepreneurs, \$10k Arts & Culture, CanExport \$45k, AO Partnership \$25k.
- Increases: Payroll \$65k, Travel \$3.8k, Training \$2k, Advertising & Promotion \$65k, Insurance \$2k, Memberships \$3k, Special Projects - Workforce \$15k, AGR Field Service Prog \$5k, Export Development \$2.5k, Equipment \$3k.
Decreases: Special Projects \$45k.
- Build reserves for website refreshes and other capital.
- Okanagan Film Commission \$20k increase.
- FTE increase 0.6. Staffing changes approved by Board in 2019.

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

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
WFN Service Agreement	(39,543)	(41,857)	(42,604)	(43,365)	(44,142)
Tax Requisition - Kelowna	(734,704)	(777,420)	(791,284)	(805,425)	(819,850)
Tax Requisition - Peachland	(31,552)	(33,386)	(33,982)	(34,589)	(35,209)
Tax Requisition - Lake Country	(81,569)	(86,311)	(87,851)	(89,421)	(91,022)
Tax Requisition - West Kelowna	(176,878)	(187,161)	(190,499)	(193,904)	(197,376)
Tax Req - EA Cent Ok. West	(22,790)	(24,115)	(24,545)	(24,984)	(25,431)
Tax Req - EA Cent Ok East	(20,996)	(22,217)	(22,613)	(23,017)	(23,429)
Grants & Partnerships	(90,000) b	(20,000) g	(20,000)	(20,000)	(20,000)
Previous Year's Surplus/Deficit	(12,867) a	(0)	0	0	(0)
Administration OH	134,730	132,395	135,043	137,744	140,499
Total Revenue	(1,076,169)	(1,060,072)	(1,078,334)	(1,096,961)	(1,115,959)
Expenses:					
Operations	929,169 c	913,072 g	931,334	949,961 d	968,960 d
Transfer to Equip Reserves	7,000 d	7,000 d	7,000	7,000	7,000
Film Commission	140,000 e	140,000	140,000	140,000	140,000
Total Expenses	1,076,169	1,060,072	1,078,334	1,096,961	1,115,960
(Surplus) / Deficit	(0)	0	0	(0)	0
FTE's	4.64 f	4.64	4.64	4.64	4.64

Tax Levy:

Tax Requisition	(1,068,489)	(1,130,610)	(1,150,774)	(1,171,340)	(1,192,317)
Residential Tax Rate (per \$1000 of assessment)	0.0181	0.0190	0.0191	0.0193	0.0194

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Equip Reserves	(5,075)	(5,075)	(5,075)	(5,075)	(5,075)
Total Revenue	(5,075)	(5,075)	(5,075)	(5,075)	(5,075)
Expenses					
Equipment	0	0	0	0	0
Web Server Refresh	5,075	5,075	5,075	5,075	5,075
Computer	0	0	0	0	0
Total Expenses	5,075	5,075	5,075	5,075	5,075
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(8,838) d	(10,801) d	(12,783) d	(14,785) d	(16,807) d
Operating Reserve Bal at Y/E	(21,120)	(21,331)	(21,545)	(21,760)	(21,978)

Notes

- Surplus due to higher than anticipated Funding Partnerships/Grants and under expenditures in advertising & promotion, data processing and various line items. Over expenditures for payroll and equipment repairs & maintenance.
- Funding Partnerships/Grants re: \$10k Young Entrepreneurs, \$10k Arts & Culture, CanExport \$45k, AO Partnership \$25k.
- Increases: Payroll \$65k, Travel \$3.8k, Training \$2k, Advertising & Promotion \$65k, Insurance \$2k, Memberships \$3k, Special Projects - Workforce \$15k, AGR Field Service Prog \$5k, Export Development \$2.5k, Equipment \$3k.
Decreases: Special Projects \$45k.
- Build reserves for website refreshes and other capital.
- Okanagan Film Commission \$20k increase.
- FTE increase 0.6. Staffing changes approved by Board in 2019.
- Remove CanExport \$45k and AO Partnership \$25k and related expenses.

**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
<u>Revenue:</u>					
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	192,566	21,209
Multi Material BC (MMBC)	(161,000)	(228,335)	(67,335)	(180,000)	(19,000)
Misc. Revenue	0	(400)	(400)	(385,000)	c,e (385,000)
Back Yard Composters	(22,000)	(25,661)	(3,661)	(23,000)	(1,000)
Total Revenue	(1,271,630)	(1,088,630)	183,000	(1,705,041)	(433,412)
<u>Expenses:</u>					
Operations	1,264,630	1,073,230	(191,400)	1,328,041	d,e 63,411 d,e
Group Garbage Cart Purchase	0	0	0	370,000	c 370,000
Transfer to Reserves	7,000	7,000	0	7,000	0
Total Expenses	1,271,630	1,080,230	(191,400)	1,705,041	433,412
(Surplus) / Deficit	0	(8,400)	a (8,401)	(0)	(0)
FTE's	4.81			4.76	(0.05)

Tax Levy:

Parcel Tax (34,652) (32,873) 1,779

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 Reserves	0	0	0	(5,820)	(5,820)
Total Revenue	0	0	0	(5,820)	(5,820)
<u>Expenses</u>					
Computer	0	0	0	5,820	5,820
Total Expenses	0	0	0	5,820	5,820
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(56,610)		(58,298)	

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.
- Additional \$15k re: BioWaste Inventory and related funding.

**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
Revenue:									
Services - Kelowna	(905,683)	ab	(916,245)		(940,361)		(959,281)		(978,578)
Services - Peachland	(38,594)	ab	(39,044)		(40,072)		(40,878)		(41,700)
Services - Lake Country	(91,877)	ab	(92,948)		(95,395)		(97,314)		(99,272)
Services - West Kelowna	(232,180)	ab	(234,888)		(241,070)		(245,920)		(250,867)
Parcel Tax	(32,873)	ab	(33,256)		(34,132)		(34,818)		(35,519)
Previous Year's Surplus/Deficit	(8,400)		(0)		(0)		(0)		(0)
Administration OH	192,566		191,980		195,820		199,736		203,731
Multi Material BC (MMBC)	(180,000)		(183,600)		(187,272)		(191,017)		(194,838)
Misc. Revenue	(385,000)	c, f	0		0		0		0
Backyard Composters	(23,000)		(23,000)		(15,000)		(15,000)		(15,000)
Total Revenue	(1,705,041)		(1,331,002)		(1,357,482)		(1,384,493)		(1,412,043)
Expenses:									
Operations	1,328,041	d, f	1,324,002	e	1,350,482		1,377,492		1,405,042
Group Garbage Cart Purchase	370,000	c	0		0		0		0
Transfer to Reserves	7,000		7,000		7,000		7,000		7,000
Total Expenses	1,705,041		1,331,002		1,357,482		1,384,492		1,412,042
(Surplus) / Deficit	(0)		(0)		(0)		(0)		(0)
FTE's	4.76		4.76		4.76		4.76		4.76
Tax Levy:									
Parcel Tax	(32,873)		(33,256)		(34,132)		(34,818)		(35,519)
Reserve Fund Balance at Y/E	(58,298)		(65,881)		(73,540)		(81,275)		(89,088)

Notes

- a. 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.)
- b. Allocation is done using population counts. 2016 Census numbers used.
- c. Garbage Cart Group Purchase is under operating \$370k. Costs will be invoiced to all partners.
- d. 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.
- e. Remove \$30k for Waste Composition Study.
- f. Additional \$15k re: BioWaste Inventory and related funding.

**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
Revenue:					
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)
Expenses:					
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	(470,600)	(488,469)	(17,869)
Residential Tax Rate (per \$1000 of assessment)	0.7213	0.7052	(0.0161)
Maximum Tax Rate		1.9500	

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Grant	0	0	0	(25,000) g	(25,000)
Trsfr From Cap Fac Reserve	(98,662)	(31,383)	67,279	(158,178) g	(59,516)
Total Revenue	(98,662)	(31,383)	67,279	(183,178)	(84,516)
Expenses					
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,g	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)		(548,565) d,g	
Operating Reserve Balance at Y/E		(140,142)		(171,543) b	

2020 Budget Notes:

- Surplus due to underspending in payroll, responses, vehicle ops & misc.
- 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.
- 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.
- 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.
- Fire Services Manager and support staff.
- SCBA System including compressor.
- Possible Grant Funding for SCBA system reduces reserve usage.

**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
Revenue:									
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)
Total Revenue	(540,819)		(533,735)		(556,810)		(580,046)		(593,447)
Expenses:									
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
Total Expenses	540,819		533,735		556,810		580,046		593,447
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.2530	e	0.2530		0.2530		0.2530		0.2530

Tax Levy:

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

(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
Revenue									
Grant	(25,000)	g	0		0		0		0
Transfer From Equip Reserve	0		0		0		(15,950)		0
Trsr From Cap Fac Reserve	(158,178)	g	(54,096)		(338,973)		(537,334)		(35,866)
Total Revenue	(183,178)		(54,096)		(338,973)		(553,284)		(35,866)
Expenses									
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,g	10,000		10,200		10,404		10,612
New Truck Bay	0		0		304,500		0		0
Total Expenses	183,178		54,096		338,973		553,284		35,866
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Balance at Y/E	(15,636)		(15,792)		(15,950)		(0)		(0)
Cap. Fac. Reserve Balance at Y/E	(548,565)	d,g	(629,954)	d	(442,281)	d	(69,370)	d	(199,198)
Operating Reserve Balance at Y/E	(171,543)	b	(113,259)	b	(64,391)	b	(25,035)	b	0

Notes

- Surplus due to underspending in payroll, responses, vehicle ops & misc.
- 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.
- 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.
- 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.
- Fire Services Manager and support staff.
- SCBA System including compressor.
- Possible Grant Funding for SCBA system reduces reserve usage.

**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
Revenue:					
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)
Expenses:					
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	(461,700)			(503,927) a	(42,227) a
Residential Tax Rate (per \$1000 of assessment)	1.4433			1.5917	0.1484
Maximum Tax Rate				2.5000	

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Grant	0	0	0	(25,000)	(25,000)
Transfer From CWF Cap Fac. Res.	(30,000)	(746)	29,254	(29,254)	746
Transfer from Cap Fac Reserve	(57,330)	(30,268)	27,062	(100,170)	(42,840)
Transfer From Revenue Fund	0	0	0	0	0
Total Revenue	(87,330)	(31,014)	56,316	(154,424)	(67,094)
Expenses					
SCBA	8,500	8,000	(500)	10,025	1,525
Water Supply / Cisterns	30,900	768	(30,132)	30,900	0
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
Equipment	7,000	1,854	(5,146)	14,750	7,750
Total Expenses	87,330	31,014	(56,316)	154,424	67,094
(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)		(407,295)	d,i
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.
- Possible Grant Funding for SCBA and equipment reduces reserve usage.

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
Revenue:					
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)
Expenses:					
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:

Tax Requisition	(503,927)	(506,286)	(523,812)	(541,488)	(559,318)
Residential Tax Rate (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
Revenue					
Sale of Asset / Internal Transfer	0	0	(25,000)	0	0
Grant	(25,000)		0	0	0
Transfer From Equip. Reserves	0		(25,719)	0	0
Trsf From CWF Cap Fac. Rsrv	(29,254)	0	0	0	0
Transfer from Cap Fac Reserve	(100,170)	(49,569)	(587,984)	(77,442)	(73,292)
Total Revenue	(154,424)	(49,569)	(638,703)	(77,442)	(73,292)
Expenses					
SCBA	10,025	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	14,750	11,068	11,290	11,516	11,746
Total Expenses	154,424	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	(407,295)	(491,303)	(42,352)	(114,559)	(201,680)
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.
- Possible Grant Funding for SCBA and equipment reduces reserve usage.

**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
Revenue:					
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
Total Revenue	(525,015)	(525,222)	(207)	(570,446)	(45,431)
Expenses:					
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
Total Expenses	525,015	488,118	(36,897)	570,446	45,431
(Surplus) / Deficit	(0)	(37,104) a	(37,103)	0	(0)
FTE's	0.2428			0.2530 e	0.0102 e
Tax Levy:					
Tax Requisition	(561,816)			(572,815)	(10,999)
Residential Tax Rate	0.7666			0.7671	0.0005
(per \$1000 of assessment)					
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
Revenue					
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
Grant	0	0	0	(25,000) h	(25,000)
Transfer from Cap. Fac. Reserve	(154,260)	(102,892)	51,368	(88,741) h	65,519
Transfer From Equip. Reserves	(174,485)	(174,485)	0	(1,047)	173,438
Total Revenue	(341,745)	(293,714)	48,031	(114,788)	226,957
Expenses					
Trucks	190,000	186,776 d	(3,224)	0	(190,000)
SCBA	5,000	0	(5,000)	31,280 h	26,280
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)
Total Expenses	341,745	293,714	(48,031)	114,788	(226,957)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(1,037)		(0)	
Capital Facility Reserve Bal. at Y/E		(421,378)		(498,955) a,c,h	

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.
- Possible Grant Funding for SCBA. Remainder comes from reserves.

**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
<u>Revenue:</u>									
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)
<u>Expenses:</u>									
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:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(572,815)	(586,785)	(607,743)	(628,077)	(648,599)
0.7671	0.7781	0.7979	0.8164	0.8347

1.3500

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<u>Revenue</u>									
Grant	(25,000)	h	0		0		0		0
Transfer from Cap Fac Reserve	(88,741)	h	(30,342)		(85,746)		(156,262)		(526,787)
Transfer From Equip. Reserves	(1,047)		0		0		0		0
Total Revenue	(114,788)		(30,342)		(85,746)		(156,262)		(526,787)
<u>Expenses</u>									
Trucks	0		0		0		0		480,000
SCBA	31,280	h	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	114,788		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	(498,955)	ach	(603,602)		(664,892)		(667,279)		(310,165)

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 Quickees Fans.
- Hot Water Heater and eavestroughs.
- SCBA System.
- Possible Grant Funding for SCBA. Remainder comes from reserves.

**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
Revenue:					
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)
Expenses:					
Operations	215,349	187,882	(27,467)	239,433	24,084 b
Transfer to Cap. Fac. Reserve	35,000 a	35,000 a	0	43,000 c	8,000 c
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 d	0.0102 d

Tax Levy:

Tax Requisition	(269,174)	(278,111)	(8,937)
Residential Tax Rate (per \$1000 of assessment)	0.7805	0.7896	0.0091
Maximum Tax Rate		2.8500	

General Capital Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue					
Grant	0	0	0	(25,000) f	(25,000)
Transfer From Equip. Reserves	(38,430)	(29,823)	8,607	(60,888) f	(22,458)
Transfer from Cap. Fac. Reserve	(31,674)	(20,930)	10,744	(31,532)	142
Total Revenue	(70,104)	(50,753)	19,351	(117,420)	(47,316)
Expenses					
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)	12,960 f	7,960
Equipment	16,200	7,863	(8,337)	43,782 f	27,582
Hall Improvements	19,644	20,930	1,286	45,870 e,f	26,226
Turnout Gear	24,060	18,461	(5,599)	10,308	(13,752)
Total Expenses	70,104	50,753	(19,351)	117,420	47,316
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E		(79,631)		(19,539) f	
Capital Facility Reserve Bal. at Y/E		(144,294)		(157,205) c	

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, chain link fence, etc.
- Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.

**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
Revenue:					
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)
Expenses:					
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

Tax Levy:

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
Revenue					
Grants	(25,000)	0	0	0	0
Transfer From Equip. Reserves	(60,888)	(19,539)	0	0	0
Transfer from Cap. Fac. Reserve	(31,532)	(21,899)	(31,812)	(37,241)	(77,818)
Total Revenue	(117,420)	(41,438)	(31,812)	(37,241)	(77,818)
Expenses					
Pagers and Radios	4,500	4,559	4,650	4,743	4,838
SCBA	12,960	5,698	5,812	5,928	6,048
Equipment	43,782	9,118	9,300	9,456	9,676
Hall Improvements	45,870	15,225	5,075	10,000	50,000
Turnout Gear	10,308	6,838	6,975	7,114	7,256
Total Expenses	117,420	41,438	31,812	37,241	77,818
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(19,539)	(0)	(0)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(157,205)	(189,878)	(222,965)	(260,953)	(268,745)

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, chain link fence, etc.
- Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.

**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	(445,976) c,e	28,525
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	(1,448,002)	28,525
Expenses:					
Transfer to S.I.R.	1,476,527	1,476,527	(0)	1,448,002 d	(28,525)
Total Expenses	1,476,527	1,476,527	(0)	1,448,002	(28,525)
(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)	(445,976) c	28,525
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2020 Budget Notes:

Parcel Taxes:	a.	b.	Variance	c.	Variance
Electoral Area West	(4,579)	(4,579)	0	(3,466)	(1,113)
Electoral Area East	(51,324)	(51,324)	0	(47,209)	(4,115)
Kelowna	(307,121)	(307,121)	0	(292,855)	(14,266)
Peachland	(794)	(794)	0	(795)	1
Lake Country	(97,424)	(97,424)	0	(91,311)	(6,113)
West Kelowna	(13,259)	(13,259)	0	(10,339)	(2,920)
Total Parcel Tax	(474,501)	(474,501)	0	(445,975)	(28,526)

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

**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	(445,976) b	(445,976) c	(445,976) c	(445,976) c	(445,976) c
Previous Year's Surplus/Deficit	(1)	(0)	0	0	0
Administration OH	15,000	15,000	15,000	15,000	15,000
Total Revenue	(1,448,002)	(1,448,002)	(1,448,002)	(1,448,002)	(1,448,002)
Expenses:					
Transfer to SIR	1,448,002	1,448,002	1,448,002	1,448,002	1,448,002
Total Expenses	1,448,002	1,448,002	1,448,002	1,448,002	1,448,002
(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)
Residential Tax Rate	0.0279	0.0277	0.0274	0.0271	0.0268

(per \$1000 of assessment)

(*Based on Land Values Only)

Parcel Tax	(445,976) b	(445,976)	(445,976)	(445,976)	(445,976)
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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	(3,466)
Electoral Area East	(47,209)
Kelowna	(292,855)
Peachland	(795)
Lake Country	(91,311)
West Kelowna	(10,339)
Total Parcel Tax	(445,975)

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 PROGRAM BUDGET

Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

Department: Parks & Recreation

General Revenue Fund Budget

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(31,208)	(31,198)	10	(36,326) a,b	(5,118)
Total Revenue	(31,208)	(31,198)	10	(36,326)	(5,118)
Expenses:					
Transfer to West Kelowna	31,208	31,198	(10)	36,326 a,b	5,118
Total Expenses	31,208	31,198	(10)	36,326	5,118
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(31,208)	(36,326) a,b	(5,118)
Residential Tax Rate (per \$1000 of assessment)	0.1301	0.1475	0.0174
Maximum Tax Rate			

2020 Budget Notes:

- a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included. Tax rates provided by City of West Kelowna.
- b. Final budget will vary based on Revised Roll.

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

**Program: 124 -- Westside Municipal Recreation - Mt Boucherie
Complex, Sr & Youth Centres and Youth Rec.**

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(36,326) a,b	(37,053)	(37,794)	(38,549)	(39,320)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(36,326)	(37,053)	(37,794)	(38,549)	(39,320)
Expenses:					
Transfer to West Kelowna	36,326 a,b	37,053	37,794	38,549	39,320
Total Expenses	36,326	37,053	37,794	38,549	39,320
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(36,326) a,b	(37,053)	(37,794)	(38,549)	(39,320)
Residential Tax Rate (per \$1000 of assessment)	0.1475	0.1490	0.1504	0.1519	0.1534

Notes

- a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included. Tax rates provided by City of West Kelowna.
- b. Final budget will vary based on Revised Roll.