

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1449

A bylaw to adopt the Regional District of Central Okanagan 2020-2024 Financial Plan

WHEREAS the Regional District of Central Okanagan is required to adopt a five year financial plan by March 31st of each year;

NOW THEREFORE THE REGIONAL BOARD OF THE REGIONAL DISTRICT OF CENTRAL OKANAGAN IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS;

1. The schedules attached hereto and made part of this bylaw is the 2020-2024 Financial Plan for the Regional District of Central Okanagan.
2. This bylaw may be cited as the “Regional District of Central Okanagan 2020-2024 Financial Plan Bylaw No. 1449, 2020”.

READ A FIRST TIME THIS	23 rd	DAY OF	March	2020
READ A SECOND TIME THIS	23 rd	DAY OF	March	2020
READ A THIRD TIME THIS	23 rd	DAY OF	March	2020
ADOPTED THIS	23 rd	DAY OF	March	2020

CHAIR

DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1449 cited as the “Regional District of Central Okanagan 2020-2024 Financial Plan Bylaw No. 1449, 2020” as adopted by the Regional Board on the 23rd day of March, 2020.

Dated at Kelowna, B.C. this
23rd day of March, 2020

DIRECTOR OF CORPORATE SERVICES

REGIONAL DISTRICT OF CENTRAL OKANAGAN 2020 BUDGET AND FINANCIAL PLAN 2020 - 2024

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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
Funds Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
GENERAL REVENUE FUND:					
Revenues	\$ (49,088,795)	(46,481,817)	(47,014,826)	(47,226,583)	(47,623,838)
Expenditures	\$ 49,088,795	46,481,818	47,014,825	47,226,582	47,623,839
(Surplus)/Deficit	\$ (0)	0	(0)	(0)	0
GENERAL CAPITAL FUND:					
Revenues	\$ (6,410,518)	(2,869,418)	(3,794,948)	(3,974,652)	(2,726,882)
Expenditures	\$ 6,410,518	2,869,418	3,794,948	3,974,652	2,726,882
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER REVENUE FUND					
Revenues	\$ (1,813,391)	(1,633,053)	(1,724,311)	(1,969,895)	(1,983,903)
Expenditures	\$ 1,813,391	1,633,052	1,724,311	1,969,894	1,983,903
(Surplus)/Deficit	\$ (0)	(0)	0	(0)	(0)
WATER CAPITAL FUND					
Revenues	\$ (1,244,204)	(98,690)	(7,305,660)	(95,660)	(95,660)
Expenditures	\$ 1,244,204	98,690	7,305,660	95,660	95,660
(Surplus)/Deficit	\$ 0	0	0	0	0
SEWER REVENUE FUND					
Revenues	\$ (5,085,518)	(5,240,933)	(5,484,911)	(5,571,020)	(5,738,631)
Expenditures	\$ 5,085,518	5,240,933	5,484,911	5,571,020	5,738,631
(Surplus)/Deficit	\$ (0)	0	0	0	0
SEWER CAPITAL FUND					
Revenues	\$ (4,883,907)	(5,621,510)	(369,900)	(827,010)	(4,069,510)
Expenditures	\$ 4,883,907	5,621,510	369,900	827,010	4,069,510
(Surplus)/Deficit	\$ 0	0	0	0	0

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
GENERAL REVENUE FUND**

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
REVENUE SUMMARY						
Conditional Transfers - Provincial						
Electoral Area CO West Requisitions	\$	(2,071,780)	(2,202,714)	(2,281,364)	(2,343,122)	(2,405,542)
Electoral Area CO East Requisitions		(2,043,840)	(2,144,181)	(2,244,671)	(2,331,226)	(2,253,870)
Parcel Taxes		(287,128)	(293,179)	(316,003)	(339,568)	(345,917)
Conditional Transfers - Kelowna						
Requisition		(12,749,092)	(13,291,201)	(13,809,823)	(14,095,871)	(14,428,675)
Parcel Taxes		(292,855)	(292,855)	(292,855)	(292,855)	(292,855)
MFA Debt		(10,914,661)	(9,708,752)	(9,684,881)	(9,468,270)	(9,465,968)
Conditional Transfers - Peachland						
Requisition		(537,042)	(561,302)	(584,215)	(596,483)	(610,711)
Parcel Taxes		(795)	(795)	(795)	(795)	(795)
MFA Debt		(343,307)	(343,307)	(343,307)	(298,258)	(159,054)
Conditional Transfers - Lake Country						
Requisition		(1,390,483)	(1,452,918)	(1,513,316)	(1,545,167)	(1,582,088)
Parcel Taxes		(91,311)	(91,311)	(91,311)	(91,311)	(91,311)
MFA Debt		(1,299,676)	(1,148,676)	(1,029,320)	(936,758)	(797,085)
Conditional Transfers - West Kelowna						
Requisition		(3,020,330)	(3,150,887)	(3,279,670)	(3,347,574)	(3,426,742)
Parcel Taxes		(10,339)	(10,339)	(10,339)	(10,339)	(10,339)
MFA Debt		(1,471,367)	(1,268,822)	(1,136,971)	(1,040,254)	(958,943)
Other Revenues		(10,380,232)	(10,520,579)	(10,395,986)	(10,488,732)	(10,793,944)
Prior Year Surplus		(2,184,557)	0	0	0	0
TOTAL REVENUES		<u>(49,088,795)</u>	<u>(46,481,817)</u>	<u>(47,014,826)</u>	<u>(47,226,583)</u>	<u>(47,623,838)</u>

		<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
EXPENDITURE SUMMARY						
General Government Services						
001 -- Regional District Board	\$	724,514	725,248	739,053	753,134	767,497
002 -- Administration		1,685,341	1,866,948	1,890,166	1,947,969	2,006,429
003 -- Finance		1,475,841	1,331,712	1,357,686	1,384,180	1,411,204
004 -- Engineering		380,049	387,490	395,080	402,821	410,718
005 -- Human Resources		345,767	340,442	347,251	354,196	361,280
006 -- Information Systems		1,103,650	1,147,196	1,167,000	1,189,160	1,207,803
007 -- Electoral Areas Only		63,090	57,412	108,000	60,068	61,410
008 -- Westside Regional Office		26,393	26,921	27,459	28,008	28,569
009 -- Electoral Area Ellison / Joe Rich		26,997	27,537	28,088	28,649	29,222
011 -- Regional Grants In Aid		27,171	0	0	0	0
012 -- Elect. Area Westside Grants in Aid		7,100	7,100	7,100	7,100	7,100
013 -- Elect. Area Ellison / Joe Rich Grants in Aid		4,000	3,000	3,000	3,000	3,000
Total General Government		<u>5,869,913</u>	<u>5,921,006</u>	<u>6,069,883</u>	<u>6,158,287</u>	<u>6,294,231</u>
Protective Services						
017 -- Upper Ellison Fire Protection Boundary Ext	\$	9,917	0	0	0	0
019 -- Electoral Area Fire Prevention		74,334	75,681	77,054	78,455	79,884
020 -- Lakeshore Road Fire Protection		23,571	23,328	23,795	24,271	24,756
021 -- Ellison Fire Department		540,819	533,735	556,810	580,046	593,447
022 -- Joe Rich Fire Department		446,380	473,108	489,970	506,969	524,109
023 -- North Westside Road Fire / Rescue		570,446	546,509	565,839	585,336	605,003
024 -- Wilson's Landing Fire Department		282,433	297,222	312,106	327,088	342,170
027 -- Ridgeview Fire		12,128	12,048	12,048	12,048	12,048
028 -- June Springs Fire Protection		14,707	15,001	15,301	15,607	15,919
029 -- Brent Road Fire Protection		30,468	31,013	31,570	32,137	32,716
030 -- Regional Rescue Service		2,373,249	2,351,174	2,399,957	2,450,617	2,496,169
031 -- 911 Emergency Telephone Service		1,305,815	1,206,431	1,257,070	1,321,415	1,377,606
040 -- Crime Stoppers		278,742	284,317	290,003	295,803	301,719

Protective Services Cont'd.

041 -- Victims / Witness Assistance	472,307	476,553	485,984	496,604	506,416
042 -- Regional Crime Prevention	394,018	393,576	401,286	409,150	417,171
043 -- Business Licenses	39,331	33,564	33,890	34,219	34,551
044 -- Building Inspection	577,416	431,947	440,585	449,397	458,385
046 -- Dog Control	1,514,845	1,526,602	1,553,894	1,596,732	1,610,126
047 -- Mosquito Control	196,781	200,717	204,731	208,826	213,002
118 -- Starling Control	20,264	20,264	20,264	20,264	20,264
049 -- Prohibited Animal Control	1,094	1,116	1,138	1,161	1,184
Total Protective Services	9,179,065	8,933,906	9,173,296	9,446,145	9,666,645

Transportation Services

050 -- Transportation Demand Management	\$ 415,902	14,280	14,566	14,857	15,154
051 -- Lakeshore Road Improvements	4,514	4,487	4,487	4,487	4,487
058 -- Scotty Heights Street Lights	16,868	16,307	16,633	16,966	17,305
085 -- Ellison Transit	26,950	27,489	28,039	28,600	29,172
Total Transportation Services	464,234	62,563	63,724	64,909	66,117

Environmental Health Services

091 -- Effluent Disposal	\$ 539,310	520,712	530,824	541,142	551,666
092 -- SWM: Westside Waste Disposal & Recycling	1,141,003	1,162,603	1,184,635	1,207,108	1,230,030
093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre	74,275	59,000	53,000	53,500	54,000
094 -- SWM: Solid Waste Management	1,705,041	1,331,002	1,357,482	1,384,492	1,412,042
095 -- SWM: Solid Waste Collection	580,181	591,485	603,014	614,775	626,770
101 -- Okanagan Basin Water Board	2,158,147	2,201,310	2,245,336	2,290,243	2,336,048
102 -- Air Quality Monitoring	183,220	186,884	190,622	194,435	198,323
105 -- Noise Abatement	8,513	8,683	8,857	9,034	9,215
106 -- Untidy Premises	13,910	13,601	13,873	14,150	14,433
Total Environmental Health	6,403,600	6,075,280	6,187,643	6,308,878	6,432,527

Environmental Development Services

110 -- Regional Planning	\$ 594,770	356,789	358,615	363,537	368,558
111 -- Electoral Area Planning	463,211	447,475	456,425	465,553	474,864
115 -- Noxious Insect Control	17,983	18,343	18,710	19,584	19,965
116 -- Weed Control	145,196	138,930	141,609	144,341	147,128
117 -- Sterile Insect Release Program	1,448,002	1,448,002	1,448,002	1,448,002	1,448,002
120 -- Economic Development Commission	1,076,169	1,060,072	1,078,334	1,096,961	1,115,960
Total Environmental Development	3,745,331	3,469,612	3,501,694	3,537,978	3,574,477

Recreational and Cultural Services

121 -- Ellison Community Heritage Hall	\$ 147,578	149,257	150,969	152,715	154,497
123 -- Joe Rich Community Hall	55,349	57,124	60,487	60,794	62,617
124 -- Westside Municipal Recreation	36,326	37,053	37,794	38,549	39,320
125 -- Johnson Bentley Aquatic Centre	13,561	13,832	14,109	14,391	14,679
126 -- Killiney Community Hall	23,310	23,353	23,397	23,442	23,488
131 -- Winfield Recreation Centre	55,000	55,000	55,000	55,000	55,000
142 -- Regional Parks	8,141,717	8,274,426	8,528,902	8,655,378	8,879,223
143 -- Westside Community Parks	217,980	224,972	228,240	231,041	233,898
144 -- Eastside Community Parks	107,111	108,807	112,649	116,357	120,139
171 -- Okanagan Regional Library	318,091	324,453	330,942	337,561	344,312
188 -- OK Regional Library Borrowing - Admin Bldg	281,618	281,618	281,618	281,618	281,618
Total Recreational and Cultural	9,397,641	9,549,895	9,824,106	9,966,846	10,208,791

Municipal Finance Authority Debt

189 -- Member Municipalities	\$ 14,029,011	12,469,557	12,194,479	11,743,540	11,381,050
Total M.F.A. Debt	14,029,011	12,469,557	12,194,479	11,743,540	11,381,050

TOTAL EXPENDITURES	49,088,795	46,481,818	47,014,825	47,226,582	47,623,839
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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
GENERAL CAPITAL FUND

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
REVENUE					
Transfer from Equipment Reserves	\$ (1,009,897)	(309,981)	(489,258)	(583,494)	(127,369)
Tsfr from CWF Cap Fac Reserve	(616,722)	(196,825)	(122,465)	(194,710)	(99,930)
Transfer from Cap. Facility Reserve Fund	(3,142,319)	(1,928,128)	(2,915,063)	(2,939,123)	(2,062,301)
Grant / Fundraising / Donation	(358,323)	(362,484)	(169,161)	(183,325)	(365,282)
Internal Transfer / Sale of Asset	(5,000)	(7,000)	(34,000)	(9,000)	(7,000)
Transfer from Park Land Reserve	(1,213,257)	0	0	0	0
Transfer from General Revenue Fund	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
TOTAL REVENUE	<u>(6,410,518)</u>	<u>(2,869,418)</u>	<u>(3,794,947)</u>	<u>(3,974,652)</u>	<u>(2,726,882)</u>

EXPENDITURES					
001 -- Board	\$ 38,550	63,860	0	0	0
002 -- Administration	290,460	196,000	288,700	180,250	185,400
003 -- Finance	95,810	17,510	17,510	17,510	17,510
004 -- Engineering	12,875	49,260	10,300	5,150	5,150
006 -- Information Systems	106,096	74,096	74,096	311,056	74,096
007 -- Electoral Areas Only	0	82,400	0	85,000	0
019 -- Electoral Area Fire Prevention	3,090	0	0	0	0
021 -- Ellison Fire Department	183,178	54,096	338,973	553,284	35,866
022 -- Joe Rich Vol. Fire Dept & Hall	154,424	49,569	638,703	77,442	73,292
023 -- North Westside Vol Fire/ Rescue Dept	114,788	30,342	85,746	156,262	526,787
024 -- Wilson's Landing Fire	117,420	41,438	31,812	37,241	77,818
030 -- Regional Rescue Service	453,066	58,071	251,843	81,880	1,918
031 -- 911	19,190	19,190	19,190	19,190	19,190
046 -- Dog Control	40,960	20,600	133,625	24,720	26,780
091 -- Effluent/Water Disposal	0	30,000	0	0	0
092 -- SWM: Westside Waste Disposal & Recyclin	12,800	5,150	5,150	5,150	5,150
094 -- SWM: Waste Reduction Program	5,820	0	0	0	0
095 -- SWM: Solid Waste Collection (EA's)	25,476	113,026	12,601	12,601	12,601
110 -- Regional Planning	6,953	0	0	0	0
111 -- Electoral Area Planning	6,953	0	0	0	0
116 -- Noxious Weed Control Enforcement	0	0	0	37,740	0
120 -- Economic Development Commission	5,075	5,075	5,075	5,075	5,075
121 -- Ellison Heritage School Community Ctr	189,975	35,525	106,575	35,525	126,875
123 -- Joe Rich Community Hall	106,549	12,180	2,538	20,300	5,075
142 -- Regional Parks	4,016,323	1,855,380	1,706,535	2,106,023	1,507,999
143 -- Westside Community Parks	286,750	30,900	15,225	20,300	20,300
144 -- Eastside Community Parks	22,210	25,750	50,750	121,800	0
199 -- Vehicle Operations	95,727	0	0	61,153	0
TOTAL EXPENDITURES	<u>6,410,518</u>	<u>2,869,418</u>	<u>3,794,947</u>	<u>3,974,652</u>	<u>2,726,882</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
WATER REVENUE FUND

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
REVENUE					
User, Late Payment & Insp. Fees	\$ (680,108)	(695,194)	(711,096)	(727,319)	(743,866)
Maintenance/Asset Renewal Fees	(837,960)	(832,185)	(832,186)	(832,186)	(832,185)
Rental & Misc.	(3,140)	(600)	0	0	0
MOTI Parcel Tax Contribution	(6,536)	(6,536)	(6,536)	(6,536)	(6,536)
Debt / Parcel Tax	(220,605)	(220,605)	(299,002)	(530,853)	(530,853)
Prior Year (Surplus) / Deficit	(184,717)	1	(0)	(1)	(0)
Engineering Administration OH Recovery	22,187	22,630	23,084	23,545	24,016
Administration Overhead Recovery	97,488	99,436	101,426	103,455	105,521
TOTAL REVENUE	<u>(1,813,391)</u>	<u>(1,633,053)</u>	<u>(1,724,311)</u>	<u>(1,969,895)</u>	<u>(1,983,903)</u>
EXPENDITURES					
301 -- Killiney Beach Water	\$ 495,309	443,710	495,070	640,775	644,094
303 -- Falcon Ridge Water	72,634	67,194	68,034	68,889	69,762
305 -- Sunset Ranch Water	223,926	179,036	181,266	183,543	185,868
306 -- Trepanier Bench Water	30,623	27,663	27,434	27,815	28,203
307 -- Westshores Water	566,996	525,241	558,625	651,239	654,521
310 -- Fintry / Valley of the Sun Water	423,903	390,208	393,882	397,633	401,456
TOTAL EXPENDITURES	<u>1,813,391</u>	<u>1,633,052</u>	<u>1,724,311</u>	<u>1,969,894</u>	<u>1,983,903</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
WATER CAPITAL FUND

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
REVENUE					
Grants	\$ (58,154)	0	0	0	0
Capital Financing	0	0	(3,857,181)	0	0
Transfer from Gas Tax Cap Fac Reserve	(48,199)	0	0	0	0
Transfer from Cap Fac Reserve	(341,282)	(12,360)	(2,024,210)	(48,710)	(48,710)
Transfer from Equip Reserve Funds	(796,569)	(86,330)	(1,424,269)	(46,950)	(46,950)
TOTAL REVENUE	<u>(1,244,204)</u>	<u>(98,690)</u>	<u>(7,305,660)</u>	<u>(95,660)</u>	<u>(95,660)</u>
EXPENDITURES					
301 -- Killiney Beach	\$ 706,372	20,750	3,520,750	20,750	20,750
303 -- Falcon Ridge Water	42,954	10,300	5,150	5,150	5,150
305 -- Sunset Ranch Water System	33,050	26,050	26,050	26,050	26,050
306 -- Trepanier Bench Water	3,560	2,060	2,060	2,060	2,060
307 -- Westshore Water	422,868	18,630	3,730,750	20,750	20,750
310 -- Fintry / Valley of the Sun Water	35,400	20,900	20,900	20,900	20,900
TOTAL EXPENDITURES	<u>1,244,204</u>	<u>98,690</u>	<u>7,305,660</u>	<u>95,660</u>	<u>95,660</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
SEWER REVENUE FUND

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
REVENUE					
Sewer User Fees	\$ (149,850)	(155,847)	(162,143)	(168,755)	(175,698)
Services - Peachland	(568,709)	(624,603)	(632,972)	(643,864)	(654,973)
Services - West Kelowna	(3,678,829)	(3,946,995)	(4,158,602)	(4,222,354)	(4,350,378)
Services - WFN	(1,105,986)	(1,204,318)	(1,263,304)	(1,283,448)	(1,320,580)
Other Revenue	(2,400)	0	0	0	0
Parcel Tax	(37,359)	(30,804)	0	0	0
Transfer from Operating Reserve	(75,237)	0	0	0	0
Prior Year (Surplus) / Deficit	(169,691)	0	0	0	0
Engineering Admin OH Recovery	131,229	134,827	136,831	139,732	142,692
Administration Overhead Recovery	571,315	586,806	595,279	607,668	620,305
TOTAL REVENUE	<u>(5,085,518)</u>	<u>(5,240,933)</u>	<u>(5,484,911)</u>	<u>(5,571,020)</u>	<u>(5,738,631)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 4,098,542	4,187,907	4,228,559	4,295,525	4,363,830
470 -- RDCO Collector Systems	462,087	528,210	750,250	756,939	843,343
471 -- WFN Collector Systems	135,298	138,004	140,764	143,579	146,451
472 -- Peachland Collector Systems	211,405	215,246	219,163	223,159	227,235
499 -- Ellison Sewer System	140,469	140,762	146,174	151,817	157,772
Sewer Debt Financing	37,717	30,804	0	0	0
TOTAL EXPENDITURES	<u>5,085,518</u>	<u>5,240,933</u>	<u>5,484,911</u>	<u>5,571,020</u>	<u>5,738,631</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
SEWER CAPITAL FUND

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
REVENUE					
Capital Financing	\$ 0	(3,915,915)	0	0	(3,915,450)
Internal Transfer or Sale of Asset	(2,000)	0	0	0	0
Grants	(690,000)	0	0	0	0
From Equipment Reserves	(400,000)	(62,600)	(31,000)	(10,600)	(10,600)
From Capital Facility Reserves	(1,535,240)	(117,000)	(338,900)	(615,410)	(43,460)
Transfer from DCC Reserve Fund	(2,256,667)	(1,525,995)	0	(201,000)	(100,000)
TOTAL REVENUE	<u>(4,883,907)</u>	<u>(5,621,510)</u>	<u>(369,900)</u>	<u>(827,010)</u>	<u>(4,069,510)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 3,803,447	95,460	340,760	300,960	43,460
470 -- Westside Sewer System: RDCO	1,069,860	5,515,450	18,540	515,450	4,015,450
499 -- Ellison Sewer System	10,600	10,600	10,600	10,600	10,600
TOTAL EXPENDITURES	<u>4,883,907</u>	<u>5,621,510</u>	<u>369,900</u>	<u>827,010</u>	<u>4,069,510</u>

PARKS SERVICES

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

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

- a. Anticipating reduction to rental income re: Fire Department lease.
- b. Surplus due to increased Community Centre Rentals and under expenditures for grounds mtce, natural gas, contract services, legal, and various line items.
- c. Increases: Payroll \$2k, Insurance \$1k, Building Rep & Mtce \$2k, Misc. \$1k
- d. Debt ends in 2021.
- e. Community Works Fund Gas Tax funding approved previously:
 - Heritage Renovations 90 k
 - Heritage Renovations - Storage Rooms 20 k
- f. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:**
 - Roof Replacement \$55 k
 - Signage 21.85 k
- g. Subject to future approval for use of CWF.
- h. Use operating reserve to reduce impact of no surplus carry forward.

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

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(55,529)	(61,874)	(65,466)	(65,706)	(67,608)
Previous Year's Surplus/Deficit	(4,494) a	0	0	0	0
Administration OH	4,674	4,750	4,979	4,912	4,991
Total Revenue	(55,349)	(57,124)	(60,487)	(60,794)	(62,617)
Expenses:					
Operations	48,349 b	49,124	51,487	50,794	51,617
Transfer to Cap. Facil. Reserves	7,000 c	8,000 c	9,000 c	10,000 c	11,000 b
Total Expenses	55,349	57,124	60,487	60,794	62,617
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.0560	0.0560	0.0560	0.0560	0.0560
Tax Levy:					
Tax Requisition	(55,529)	(61,874)	(65,466)	(65,706)	(67,608)
Residential Tax Rate (per \$1000 of assessment)	0.1736	0.1843	0.2006	0.1993	0.2031
Maximum Tax Rate	0.2082				

General Capital Fund Budgets

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

Notes

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

Previously approved Capital:

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

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

- e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:
Signage 21.85 k

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

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

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

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

Notes

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

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

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - WFN	(297,697)	(309,397)	(323,832)	(328,673)	(337,499)
Sundry Rev. & Donations	(68,011)	(68,011)	(68,011)	(68,011)	(68,011)
Tax Requisition - Kelowna	(5,531,205)	(5,746,482)	(6,014,598)	(6,104,506)	(6,268,431)
Tax Requisition - Peachland	(237,539)	(246,784)	(258,298)	(262,159)	(269,199)
Tax Requisition - Lake Country	(614,090)	(637,991)	(667,758)	(677,740)	(695,939)
Tax Requisition - West Kelowna	(1,331,620)	(1,383,447)	(1,447,995)	(1,469,641)	(1,509,105)
Tax Req - EA Cent Ok. West	(171,575)	(178,253)	(186,570)	(189,359)	(194,443)
Tax Req - EA Cent Ok East	(158,069)	(164,221)	(171,883)	(174,453)	(179,137)
Grants	(50,600)	(10,600)	(10,600)	(10,600)	(10,600)
Previous Year's Surplus/Deficit	(152,023) b	(0)	(0)	(0)	(0)
Administration OH	570,712	580,834	620,644	629,764	653,142
Transfer from Operating Reserve	(100,000) f	(110,074) f	0	0	0
Total Revenue	(8,141,717)	(8,274,427)	(8,528,902)	(8,655,378)	(8,879,222)
Expenses:					
Operations	3,935,946 c	4,005,749	4,196,374	4,258,042	4,416,107
Transfer to Equip. Reserves	143,115 d	145,262 d	147,441 d	149,652 d	151,897 d
Transfer to Capital Facility Reserve	4,050,656 a,d	4,111,416 d	4,173,087 d	4,235,683 d	4,299,219 d
Transfer to Dist of Peachland	12,000	12,000	12,000	12,000	12,000
Total Expenses	8,141,717	8,274,426	8,528,902	8,655,378	8,879,223
(Surplus) / Deficit	(0)	(0)	(0)	(0)	0
FTE's	32.222	32.2220	33.112 j	33.112	34.002 j
Tax Levy:					
Tax Requisition	(8,044,098)	(8,357,178)	(8,747,102)	(8,877,858)	(9,116,254)
Residential Tax Rate	0.1364	0.1403	0.1454	0.1461	0.1485
(per \$1000 of assessment)					

General Capital Fund Budgets

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

Notes

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

142 Regional Parks Capital Development Projects Detail 2020 - 2024

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

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

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

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

Tax Levy:

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

Maximum Tax Rate 0.5700

General Capital Fund Budgets

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

Notes

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

Capital:

Carry forward of Board Approved CWF \$280k:

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

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

- e. Requesting additional CWF:

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

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

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

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

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

ECONOMIC DEVELOPMENT COMMISSION

**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 d	7,000 d	7,000 d
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.

CORPORATE SERVICES
BYLAW ENFORCEMENT

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

Program: 046 -- Dog Control

Department:

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Dog Licensing	(603,000)	(609,030)	(615,120)	(621,272)	(627,484)
Tax Requisition - Kelowna	(549,830)	(654,798)	(705,997)	(763,086)	(796,890)
Tax Requisition - Peachland	(23,613)	(28,120)	(30,319)	(32,771)	(34,223)
Tax Requisition - Lake Country	(61,044)	(72,697)	(78,382)	(84,720)	(88,473)
Tax Requisition - West Kelowna	(132,370)	(157,640)	(169,967)	(183,710)	(191,849)
Tax Req - EA Cent Ok West	(17,055)	(20,311)	(21,900)	(23,670)	(24,719)
Tax Req - EA Cent Ok East	(15,713)	(18,713)	(20,176)	(21,807)	(22,773)
Previous Year's Surplus/Deficit	(207,223) a	(0)	(0)	0	0
Administration OH	209,503	211,207	219,468	225,804	227,785
Transfer from Operating Reserve	(54,000) a	(120,000) j	(80,000) j	(40,000) j	0
Impounding	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Ticketing	(500)	(1,500)	(1,500)	(1,500)	(1,500)
Bylaw Adjudication	(35,000)	(30,000)	(25,000)	(25,000)	(25,000)
Misc. Services - WFN	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	(1,514,845)	(1,526,602)	(1,553,894)	(1,596,731)	(1,610,126)
Expenses:					
Operations	1,352,845 b	1,364,602 h	1,391,894	1,434,732 i	1,448,126 i
Grant to SPCA	92,000 c	92,000	92,000	92,000	92,000
Transfer to Equipment Reserves	35,000 d	35,000	35,000	35,000	35,000
Transfer to Facilities Reserve	35,000 e	35,000	35,000	35,000	35,000
Transfer to Operating Reserve	0	0	0	0	0
Total Expenses	1,514,845	1,526,602	1,553,894	1,596,732	1,610,126
(Surplus) / Deficit	(0)	(0)	0	0	0
FTE's	11.360 f	11.360	11.360	11.360	11.360
Tax Levy:					
Tax Requisition	(799,625)	(952,279)	(1,026,741)	(1,109,764)	(1,158,927)
Residential Tax Rate (per \$1000 of assessment)	0.0136	0.0160	0.0171	0.0183	0.0189

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer from Facilities Reserve	(20,550)	(10,300)	(34,050)	(10,300)	(10,300)
Sale of Asset	0	0	(2,000)	0	0
Transfer From Equip Reserves	(20,410)	(10,300)	(97,575)	(14,420)	(16,480)
Total Revenue	(40,960)	(20,600)	(133,625)	(24,720)	(26,780)
Expenses					
Vehicles/Bicycles	7,020	0	55,140	0	0
Software	5,150	5,150	5,150	5,150	5,150
Pound Improvements	10,250	5,150	5,150	5,150	5,150
Vehicle Outfitting	0	0	30,075	0	0
Kennel Improvements	5,150	0	20,600	0	0
Equipment	13,390	10,300	12,360	14,420	16,480
Kennel Irrigation / Repairs	0	0	5,150	0	0
Security	0	0	0	0	0
Total Expenses	40,960	20,600	133,625	24,720	26,780
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(174,459) d	(200,800)	(139,258)	(161,086)	(181,052)
Facilities Reserve Balance at Y/E	(143,541) e	(169,677)	(172,323)	(198,747)	(225,434)
Operating Reserve Balance at Y/E	(277,830) g	(160,609)	(82,215)	(43,037)	(43,467)

Notes

- 2019 surplus resulting from lower payroll costs due to staff leaves & vacancies \$96.2k, legal, training & education, advertising, software & licenses and various line item under expenditures. Dog Impounding, Licenses and Bylaw Notice Adjudication Program revenues higher than anticipated.
Note: Surplus decrease from year to year is \$67.7k. Use Operating reserve to reduce this effect on the tax requisition increase.
- Increases: Payroll \$102.8k, Insurance \$2k, Supplies \$1k, Grounds Mtce \$3k, Bldg Rep & Mtce \$9k, Equip Rep & Mtce \$6.5k, Asset Condition & Risk Assessment \$3k, Vehicle Ops \$10k.
Decreases: Software & Licenses \$10k.
- Grant to SPCA (Programs: spay & neuter, education, adoption).
- Equipment reserves required for upcoming vehicle and equipment replacements.
- Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
- FTE increase due to primarily to supervisory staff allocations.
- Reserve was set up for such costs as legal, future service reviews and future tax rate stabilization. Also still allows for possibility of transfer to reserves or capital construction should pound expansion or rebuild be required.
- Remove bylaw software development.
- Add \$15k service review, then remove following year.
- Possibly use reserve to smooth impact of surplus reduction.

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

Program: 049 -- Prohibited Animal Control

Department:

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(209)	(1,000)	(1,020)	(1,042)	(1,062)
Tax Requisition - Peachland	(8)	(36)	(37)	(38)	(38)
Tax Requisition - West Kelowna	(45)	(215)	(219)	(223)	(228)
Tax Req - EA Cent Ok West	(5)	(26)	(27)	(27)	(28)
Previous Year's Surplus/Deficit	(986)	(0)	0	0	(0)
Administration OH	159	162	165	168	172
Total Revenue	(1,094)	(1,116)	(1,138)	(1,161)	(1,185)
Expenses:					
Operations	1,094	1,116	1,138	1,161	1,184
Total Expenses	1,094	1,116	1,138	1,161	1,184
(Surplus) / Deficit	(0)	0	0	(0)	(0)
FTE's	0.00	0.00	0.00	0.00	0.00
Tax Levy:					
Tax Requisition	(267)	(1,277)	(1,303)	(1,330)	(1,356)
Residential Tax Rate (per \$1000 of assessment)	0.000004	0.00002	0.00002	0.00002	0.00002

Notes

Complaint driven.

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

Program: 105 -- Enforcement of Noise Bylaws

Department:

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	(2,921)	(3,735)	(4,300)	(4,865)	(4,962)
Tax Req - EA Cent Ok East	(3,290)	(4,207)	(4,842)	(5,479)	(5,589)
Previous Year's Surplus/Deficit	(3,536)	0 a	0	(0)	(0)
Administration OH	1,234	1,259	1,284	1,310	1,336
Transfer from Operating Reserve	0	(2,000) a	(1,000) a	0	0
Total Revenue	(8,513)	(8,683)	(8,857)	(9,034)	(9,215)
Expenses:					
Operations	8,513	8,683	8,857	9,034	9,215
Total Expenses	8,513	8,683	8,857	9,034	9,215
(Surplus) / Deficit	0	0	(0)	(0)	(0)
FTE's	0.04	0.04	0.04	0.04	0.04
Tax Levy:					
Tax Requisition	(6,211)	(7,942)	(9,142)	(10,344)	(10,551)
Residential Tax Rate (per \$1000 of assessment)	0.0045	0.0057	0.0065	0.0073	0.0073
Equip Reserve Fund Balance at Y/E	(112)	(113)	(114)	(116)	(117)
Operating Reserve Bal at Y/E	(5,814)	(3,872) a	(2,910) a	(2,940)	(2,969)

Notes

Complaint driven.

a. Possibly use Operating reserve to smooth tax rate increase due to reduction of surplus carryforward.

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

Program: 106 -- Enforcement of Unightly / Untidy Premises Bylaws

Department:

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Sale of Services - Contract	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Tax Req - EA Cent Ok West	(4,302)	(4,944)	(5,551)	(6,142)	(6,265)
Tax Req - EA Cent Ok East	(4,845)	(5,569)	(6,252)	(6,917)	(7,056)
Previous Year's Surplus/Deficit	(3,696) a	(0)	(0)	(0)	0
Transfer from Operating Reserve	0	(2,000) b	(1,000) b	0	0
Administration OH	1,933	1,972	2,052	2,093	2,135
Total Revenue	(13,910)	(13,601)	(13,873)	(14,150)	(14,433)
Expenses:					
Operations	13,334	13,601	13,873	14,150	14,433
Transfer to Operating Reserve	576 a	0	0	0	0
Total Expenses	13,910	13,601	13,873	14,150	14,433
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	0.055	0.055	0.055	0.055	0.055
Tax Levy:					
Tax Requisition	(9,147)	(10,513)	(11,803)	(13,059)	(13,321)
Residential Tax Rate (per \$1000 of assessment)	0.0066	0.0075	0.0084	0.0092	0.0073
Equip. Reserve Balance at Y/E	(518)	(523)	(529)	(534)	(539)
Operating Reserve Balance at Y/E	(8,138) a	(6,219) a	(5,281) a	(5,334)	(5,388)

Notes

Complaint driven.

a. Transfer a portion of surplus to operating reserve.

b. Possibly utilize operating reserve to reduce impact of reduction of surplus carried forward.

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

Program: 115 -- Enforcement of Noxious Insect Control Bylaws

Department:

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - Kelowna	(15,008)	(16,086)	(17,335)	(18,968)	(19,339)
Tax Requisition - Peachland	(543)	(582)	(627)	(686)	(699)
Tax Requisition - Lake Country	(1,428)	(1,531)	(1,649)	(1,805)	(1,840)
Tax Req - EA Cent Ok West	(390)	(418)	(451)	(493)	(503)
Tax Req - EA Cent Ok East	(359)	(385)	(415)	(454)	(463)
Previous Year's Surplus/Deficit	(2,863)	0	0	0	0
Administration OH	2,608	2,660	2,767	2,822	2,879
Transfer from Operating Reserve	0	(2,000) a	(1,000) a	0	0
Total Revenue	(17,983)	(18,342)	(18,710)	(19,584)	(19,965)
Expenses:					
Operations	17,983	18,343	18,710	19,084	19,465
Transfer to Equip. Reserves	0	0	0	500	500
Total Expenses	17,983	18,343	18,710	19,584	19,965
(Surplus) / Deficit	(0)	0	(0)	0	0
FTE's	0.20	0.20	0.20	0.20	0.20
Tax Levy:					
Tax Requisition	(2,720)	(2,916)	(3,142)	(3,438)	(3,505)
Residential Tax Rate (per \$1000 of assessment)	0.0003	0.0003	0.0003	0.0004	0.0004
Equip. Reserve Fund Balance at Y/E	(16,318)	(16,481)	(16,646)	(17,312)	(17,985)
Operating Reserve Bal at Y/E	(7,027)	(5,077) a	(4,118) a	(4,159)	(4,200)

Notes

Complaint driven.

a. Utilize operating reserve for tax rate mitigation.

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

Program: 116 -- Enforcement of Noxious Weed Control Bylaw

Department:

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Sale of Services	(20,000)	(20,400)	(20,808)	(21,224)	(21,649)
Tax Requisition - Kelowna	(83,114)	(91,397)	(100,011)	(106,625)	(113,286)
Tax Requisition - Peachland	(3,006)	(3,305)	(3,617)	(3,856)	(4,097)
Tax Requisition - Lake Country	(7,909)	(8,697)	(9,517)	(10,146)	(10,780)
Tax Requisition - Local Service Area	(2,986)	(3,283)	(3,593)	(3,830)	(4,069)
Grants	(14,268)	(14,268)	(14,268)	(14,268)	(14,268)
Previous Year's Surplus/Deficit	(32,953) ac	(0)	0	(0)	(0)
Transfer from Operating Reserve	0	(17,000) d	(10,000) d	(5,000) d	0
Administration OH	19,039	19,420	20,204	20,608	21,021
Total Revenue	(145,196)	(138,930)	(141,609)	(144,341)	(147,127)
Expenses:					
Operations	131,304 b	133,930	136,609	139,341	142,128
Transfer to Equip. Reserves	5,000	5,000	5,000	5,000	5,000
Transfer to Operating Reserve	8,892 c	0	0	0	0
Total Expenses	145,196	138,930	141,609	144,341	147,128
(Surplus) / Deficit	(0)	0	(0)	(0)	0
FTE's	0.868	0.868	0.868	0.868	0.868
Tax Levy:					
Tax Requisition	(97,015)	(106,682)	(116,738)	(124,457)	(132,232)
Residential Tax Rate (per \$1000 of assessment)	0.0016	0.0018	0.0019	0.0020	0.0021

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Equip. Reserves	0	0	0	(37,740)	0
Total Revenue	0	0	0	(37,740)	0
Expenses					
Vehicles	0	0	0	37,740	0
Total Expenses	0	0	0	37,740	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(52,849)	(58,377)	(63,961)	(31,861)	(37,179)
Operating Reserve Balance at Y/E	(56,568) c	(39,964) d	(30,263) d	(25,516) d	(25,771)

Notes

- Complaint driven.
- Surplus mainly due to unspent payroll, Bylaw Officer left position early and service was covered by existing staff until the end of season. Higher than anticipated Contract invoicing revenues and lower costs for software and licenses.
 - Increases: Contract Services \$3k, Postage/Freight \$1.5k, Payroll \$1.4k, and misc. \$0.9k. Decreases: Software & Licenses \$4.8k, Telephone \$0.5k.
 - Transfer a portion of increased surplus carryforward to operating reserve.
 - Use Operating Reserve to reduce tax impact of surplus swing.

ENGINEERING SERVICES ENGINEERING

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

Program: 004 -- Engineering

Department: Engineering Services

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

Program: 047 -- Mosquito Control - Nuisance

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

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

Notes

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

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

Program: 058 -- Scotty Heights Street Lights

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

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

Notes

These streetlights are in the Central Okanagan East Electoral Area.

a. Transfer surplus to operating reserve.

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

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

Program: 199 -- Vehicle Operations Reserves

Department: Engineering Services (Fleet)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

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

Water Capital Fund Budgets

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

Notes

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

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

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

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

Water Capital Fund Budgets

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

Notes

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

Previously approved Capital:
Hydrants \$15k
- d. 2019 projects carried forward.

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

Program: 305 -- Sunset Ranch Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

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

Water Capital Fund Budgets

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

Notes

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

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

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

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

Water Capital Fund Budgets

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

Notes

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

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

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

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

Water Capital Fund Budgets

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

Notes

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

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

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

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

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

Water Capital Fund Budgets

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

Notes

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

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

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

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

Sewer Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Grants	(690,000) h	0	0	0	0
Sale of Assets	(2,000)	0	0	0	0
From Equipment Reserves	(389,400) e	(52,000) e	(20,400) e	0	0
From Capital Facility Reserves	(1,455,380) h,j	(43,460)	(320,360)	(300,960)	(43,460)
From DCC Reserve Fund	(1,266,667) j	0	0	0	0
Total Revenue	(3,803,447)	(95,460)	(340,760)	(300,960)	(43,460)
Expenses					
HVAC	122,960	0	0	0	0
Vehicles	268,571 i	52,000	20,400	0	0
Engineering & Design Costs	27,488	0	0	0	0
TWAS Vault Expansion	1,900,000 j	0	0	0	0
Headworks Pumps	371,568	0	257,500	257,500	0
Equipment/Improvements	25,000 k	0	0	0	0
Lab Equipment	45,000	0	0	0	0
Security System	10,000	0	0	0	0
Bioreactors	32,860	32,860	32,860	32,860	32,860
Odor Control	0	10,600	30,000	10,600	10,600
Blowers	1,000,000 h	0	0	0	0
Total Expenses	3,803,447	95,460	340,760	300,960	43,460
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(58) e	(2,539) e	(36,960) e	(92,330) e	(148,253) e
Capital Facility Reserve Bal. at Y/E	(517,577)	(1,304,143)	(1,818,906)	(2,358,410)	(3,163,385)
DCC Reserve Fund	(2,937,434) m	(3,566,808) m	(4,202,476) m	(4,844,501) m	(5,492,946) m
Operating Reserve Bal. at Y/E	(130,729)	(132,037)	(133,357)	(134,691)	(136,037)

Notes

- Updated 5 year average flow splits. Shift in splits from West Kelowna (-0.21%) & Peachland (-0.23%) to WFN totalling 0.44%.
- \$100k of operating reserve not required as budgeted in 2019. Use a portion - \$69k in 2020 to mitigate increased costs.
- Surplus resulting from under expenditures for Contract services \$89.4k, Biosolids removal \$78.3k, Biosolids mgmt \$37.2k, Centrifuge mtce \$25k, Electricity-Plant \$15.5k, Alum \$8.3k, and various line items. Payroll \$75.5k and Polymer Chemicals \$9.6k higher than expected.
- Increases: Payroll \$163.8k (FTE increase), Travel \$3k, Training \$4k, Permits & Lic. \$3.5k, Insurance \$5.7k, Office Supplies \$1k, Software & Lic. \$10k, Garbage \$5k, Biofilter Mtce. \$20k, Centrifuge Mtce. \$5k, Equipment Rep & Mtce. \$55k, & Bldg/Equip. Assessment \$10k.
Decreases: Telephone \$4k, Chemicals \$2.5k, Tools \$1k, Electrical Rep & Mtce \$4k, Biosolids Mngt. \$9k, Biosolids Removal \$171k, & Contract Services \$50k.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- The approved Capital / Reserve Contribution Level was raised to 40% of the estimated annual capital cost replacement level in 2019 based on updated Urban Systems Report. Reserve balances are still falling behind capital needs. The funding level must continue to increase. It is imperative that the funding level be raised to at least 45% to be able to fund anticipated upcoming capital needs. Staff has advised of Roof replacement coming in 2027 estimated at \$2m. Future project needs are also being examined. If grant not received for \$1m blower project, they will still need to be done within the next couple of years.
- FTE increase
- Blower project added in 2020 due to grant opportunity. If the 2/3 grant is not approved, this project must then be done in a future year as insufficient currently there are reserves to fully fund this project, or the project would have to be financed.
If grant is not approved, \$25k of work would still need to be done.
Again, it is imperative to increase reserve funding as per note f, as grant funding cannot be relied upon.
- Includes 2019 carry forwards.
- Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
- Concrete
- Add \$25k for Chemsan rebuild maintenance, remove following year.
- Conservatively assumes \$600k in DCC's are collected annually, however this is likely to be higher.
- Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.

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

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

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

Sewer Capital Fund Budgets

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

Notes

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

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

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

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

Notes

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

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

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

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

Notes

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

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

Program: 499 -- Ellison Sewer System

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

Community Services (Engineering)

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

General Capital Fund Budgets

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

Notes

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

**ENGINEERING SERVICES
SOLID WASTE MANAGEMENT**

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

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

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

Notes

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

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

Program: 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)

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Transfer From Reserves	(5,820)		0		0		0		0
Total Revenue	(5,820)		0		0		0		0
Expenses									
Computer	5,820		0		0		0		0
Total Expenses	5,820		0		0		0		0
(Surplus) / Deficit	0		0		0		0		0
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.

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

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

Previously Approved

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

- Additional \$75k of CWF usage would need to be requested in 2021 to cover remainder of implementation.
- f. Reserves being set aside for carts, vehicles and transfer stations.
- g. SWM Parcel Tax will need to be included for this part of the service to cover the effects of prior year interim contract costs, increases to reserve transfers from \$6.6k to \$15k, reduction of surplus by \$52k and reduction of MMBC rebates. Operating reserve is being used to lessen the impact.
- Utility Billing Garbage Collection rates may need to be reviewed as well.
- h. Use operating reserve to lessen impact.

ENGINEERING SERVICES
FIRE & PROTECTION SERVICES

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

Program: 019 -- Electoral Area Fire Prevention Program

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

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

Program: 020 -- Lakeshore Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

Tax Levy:

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

Notes

3rd Party Contract based on assessments.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 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) b
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 d
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
Trnsfr 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) d
Operating Reserve Balance at Y/E	(171,543) b	(113,259) b	(64,391) b	(25,035) b	0

Notes

- a. Surplus due to underspending in payroll, responses, vehicle ops & misc.
- b. Payment from City of Kelowna re: Country Rhodes. Once City of Kelowna staffs the Glenmore hall, estimated to be in 2021, they will take over fire protection and this revenue will disappear. Continuing to transfer a portion of 2019 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.
- c. Increases: Payroll \$7k, Training \$3k, Turn Out Gear Cleaning \$3.5k, Electricity \$1.5k, FMR Equipment \$3k.
Decreases: Safety supplies \$5k, Hydrant Fees \$2k, Equipment \$3k, Vehicle Ops \$8k, Telephone \$1k.
- d. Revised Upcoming Major Capital \$1.785 million (previously \$1.55m), includes timing changes. \$304.5k Truck Bay in 2022, \$480k Truck Replacement in 2023, \$220k truck in 2026, \$600k in 2035 and \$100k in 2037, SCBA \$80k in 2039. Capital reserves to be rebuilt in anticipation of these replacements. BCAA information shows higher growth in Ellison which reduces any tax requisition impact. Increasing transfers to reserves in 2021 - 2023 by \$15k annually in order to fund increased costs of capital needs. Current long term plan will allow cash payment for replacements.
- e. Fire Services Manager and support staff.
- f. SCBA System including compressor.
- g. Possible Grant Funding for SCBA system 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	0
Transfer From Equip. Reserves	0	0	(25,719)	0	0
Trsr 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 - 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
Revenue:					
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)
Expenses:					
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	(572,815)	(586,785)	(607,743)	(628,077)	(648,599)
Residential Tax Rate (per \$1000 of assessment)	0.7671	0.7781	0.7979	0.8164	0.8347
Maximum Tax Rate	1.3500				

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
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)
Expenses					
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 - 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 (per \$1000 of assessment)	0.7896	0.9019	0.9370	0.9704	1.0033
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 - 2024 Five Year Program Budget Projections**

Program: 028 -- June Springs Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

Tax Levy:

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

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

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

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

Program: 029 -- Brent Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

Notes

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

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

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

COMMUNITY SERVICES
INSPECTION & BYLAW
ENFORCEMENT SERVICES

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

Program: 043 -- Business Licenses

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Business Licenses	(35,000)	(38,286)	(38,755)	(39,132)	(39,513)
Previous Year's Surplus/Deficit	(9,006) ab	0	0	0	0
Administration OH	4,675	4,722	4,864	4,913	4,962
Total Revenue	(39,331)	(33,564)	(33,890)	(34,219)	(34,551)
Expenses:					
Operations	32,242 c	32,564	32,890	33,219	33,551
Transfer to Equip. Reserves	1,000	1,000	1,000	1,000	1,000
Transfer to Operating Reserve	6,089 b	0	0	0	0
Total Expenses	39,331	33,564	33,890	34,219	34,551
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.30	0.30	0.30	0.30	0.30
Equip Reserve Fund Balance at Y/E	(31,595)	(32,911)	(34,240)	(35,582)	(36,938)
Operating Reserve Balance at Y/E	(36,806) b	(37,174)	(37,546)	(37,921)	(38,301)

Notes

- a. Surplus due to lower costs for payroll and vehicle operations.
- b. Transfer portion of surplus to operating reserve.
- c. Increases: Payroll \$0.5k, and misc. \$0.225. Decreases: Vehicle Operations \$1.5k, and Collection Fees \$0.15k.

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

Program: 044 -- Building Inspections & General Bylaw Enforcement

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
BE Tax Req - EA Cent Ok West	(27,978) a	(31,830)	(32,467)	(33,116)	(33,779)
BE Tax Req - EA Cent Ok East	(25,748) a	(29,293)	(29,879)	(30,476)	(31,086)
BI Previous Year's Surplus/Deficit	(325,295) b,c	0	0	(0)	0
BE Previous Year's Surplus/Deficit	(6,199) a	0	0	0	0
BI Permits, Tickets, & Sundry	(253,600) c	(313,456) c	(322,125) c	(330,967) c	(400,480) c
BI Administration OH	53,815	54,892	55,990	57,109	58,252
BE Administration OH	7,589 a	7,740	7,895	8,053	8,214
Transfer from BI Operating Reserve	0	(120,000) f	(120,000) f	(120,000) f	(59,507) f
Total Revenue	(577,416)	(431,946)	(440,586)	(449,397)	(458,385)
Expenses:					
Building Inspection Operations	371,141 d	378,564	386,135	393,858	401,735
Bylaw Enforcement Operations	52,336 a,e	53,383	54,450	55,539	56,650
Transfer to BI Operating Reserve	153,939 c	0	0	0	0
Total Expenses	577,416	431,947	440,585	449,397	458,385
(Surplus) / Deficit	0	0	(0)	0	(0)
FTE's	3.650	3.650	3.650	3.650	3.650
Tax Levy:					
Tax Requisition	(53,726)	(61,123)	(62,346)	(63,592)	(64,865)
Residential Tax Rate (per \$1000 of assessment)	0.0211	0.0237	0.0240	0.0242	0.0245
Equip. Reserve Balance at Y/E	(141,249)	(142,661)	(144,088)	(145,528)	(146,984)
Bldg Insp Operating Rsrv Bal at Y/E	(410,103) c	(294,204) f	(177,146) f	(58,918) f	0 f
Bylaw Enf. Operating Rsrv Bal at Y/E	(2,052)	(2,073)	(2,094)	(2,115)	(2,136)

Notes

- a. Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.
- b. Surplus mainly due to significant increase in Building Permits \$332.9k, and Inspection fees revenue.
- c. Building permit revenue is budgeted based on recent past history and conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. Staffing increased to handle increased permits received in 2019 and remainder of surplus transferred to BI Operating Reserves.
- d. BI Increases: Payroll \$72.6k (increase FTE's to handle workload), Vehicle Operations \$2k, and misc. \$1.17k. Decreases: Travel \$1.4k, and Publications/Subscrip. \$0.7k.
- e. BE Increases: Payroll \$1k, and Insurance \$0.05k.
- f. Use Operating reserves

COMMUNITY SERVICES PLANNING

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

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(280,678)	(280,108)	(281,844)	(285,720)	(289,673)
Tax Requisition - Peachland	(12,054)	(12,029)	(12,104)	(12,270)	(12,440)
Tax Requisition - Lake Country	(31,162)	(31,098)	(31,291)	(31,721)	(32,160)
Tax Requisition - West Kelowna	(67,572)	(67,435)	(67,853)	(68,786)	(69,738)
Tax Req - EA Cent Ok. West	(8,706)	(8,689)	(8,743)	(8,863)	(8,985)
Tax Req - EA Cent Ok East	(8,021)	(8,005)	(8,054)	(8,165)	(8,278)
UBCM Grant	(103,581)	g	0	0	0
Previous Year's Surplus/Deficit	(94,366)	a	0	0	0
Administration OH	85,082	50,574	51,274	51,988	52,716
Other Grants / Revenues	(73,712)	b	0	0	0
Total Revenue	(594,770)	(356,789)	(358,615)	(363,537)	(368,558)
Expenses:					
Operations	411,558	ce	241,289	251,037	256,058
Transfer to Cap Fac Reserves	8,000	f	8,000	5,000	5,000
Regional Growth Strategy	175,212	d	107,500	107,500	107,500
Total Expenses	594,770	356,789	358,615	363,537	368,558
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.75	2.75	2.75	2.75	2.75
Tax Levy:					
Tax Requisition	(408,193)	(407,364)	(409,889)	(415,525)	(421,274)
Residential Tax Rate (per \$1000 of assessment)	0.0069	0.0068	0.0068	0.0068	0.0069

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Cap Fac Reserves	(6,953)	0	0	0	0
Transfer From Revenue Fund	0	0	0	0	0
Total Revenue	(6,953)	0	0	0	0
Expenses					
Computers & Equipment	3,090	0	0	0	0
Furniture	3,863	0	0	0	0
Total Expenses	6,953	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(977)	f	(8,987)	(19,218)	(24,410)
Operating Reserve Balance at Y/E	(33,855)	(34,194)	(34,536)	(34,881)	(35,230)

Notes

- a. Surplus Carryforward. Projects, including Mission Creek Dike Assessment & NDMP and funding carried forward.
Note: Surplus reduction of \$20k.
- b. Remainder of National Disaster Mitigation Program (NDMP) Grant for project \$270k
- c. Increases: Payroll \$53k, Travel \$2k, Legal \$1.5k, Memberships \$1k, Collaboration/Consulting \$7k.
Decreases: Insurance \$1k, Contract Services \$66.5k, Biodiversity Conservation \$13k.
- d. Reduction to RGS Projects \$271 (corresponds to grant funding revenue reduction).
2020 Projects: NDMP remainder \$67.7k, Regional Citizen Survey \$25k, Regional Housing Strategy \$60k Regional Agriculture Compliance & Enforcement Strategy \$5k, Other \$17.5k.
- e. Contract Services totals \$113.6k and includes: \$104k Mission Creek Dike Assessment Project, \$10k Other.
- f. Transfer funds to build reserves for minor capital needs.
- g. For Mission Creek Dike Assessment Project

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

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Application Fees/Map Sales	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Tax Requisition - Kelowna	(177,143) a	(181,864)	(193,278)	(197,144)	(201,087)
Tax Requisition - Peachland	(2,488) a	(2,554)	(2,715)	(2,769)	(2,824)
Tax Requisition - Lake Country	(3,528) a	(3,622)	(3,849)	(3,926)	(4,005)
Tax Requisition - West Kelowna	(35,065) a	(36,000)	(38,259)	(39,024)	(39,805)
Tax Req - EA Cent Ok. West	(193,969)	(199,138)	(211,637)	(215,869)	(220,187)
Tax Req - EA Cent Ok East	(52,482)	(53,881)	(57,262)	(58,408)	(59,576)
Previous Year's Surplus/Deficit	(25,702) b	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	0	(20,000) g	0	0	0
Transfer from CWF Cap Fac Reser	(25,000) c	0 f	0	0	0
Administration OH	67,166	64,884	66,182	67,505	68,855
Total Revenue	(463,211)	(447,476)	(456,425)	(465,554)	(474,865)
Expenses:					
Operations	463,211 c,d	447,475 f	456,425	465,553	474,864
Total Expenses	463,211	447,475	456,425	465,553	474,864
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	3.67 d	3.67	3.67	3.67	3.67

Tax Levy:

Tax Requisition	(464,675)	(477,059)	(507,000)	(517,140)	(527,483)
Residential Tax Rate (per \$1000 of assessment)	varies *e	varies *	varies *	varies *	varies *

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Reserves	(6,953)	0	0	0	0
Total Revenue	(6,953)	0	0	0	0
Expenses					
Computers & Equipment	3,090	0	0	0	0
Furniture	3,863	0	0	0	0
Total Expenses	6,953	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(50,629)	(51,136)	(51,647)	(52,163)	(52,685)
Operating Reserve Balance at Y/E	(111,000)	(91,910)	(92,829)	(93,757)	(94,695)

Notes

- a. Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
b. Surplus resulting from higher than anticipated application fees \$17k, and lower costs for advertising \$2.3k, legal \$2.1k, and misc. \$5.2k. Community Works Gas Tax Funds for Floodplain Assessment \$25k not completed.
c. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. \$25k carried forward.
d. Increases: Payroll \$34k, adding staff, Travel \$1k, Minor Misc. \$2k.
e. **Tax Rate Breakdown 2020**
**City of Kelowna 0.0347
**Peachland 0.0135
**Lake Country 0.0073
**West Kelowna 0.0320
**EA Central Okanagan West 1.4615
**EA Central Okanagan East 0.4297
f. Remove \$25k CWF project.
g. Possibly utilize operating reserve to reduce impact of surplus reduction.

COMMUNITY SERVICES
POLICING SERVICES

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

Program: 031 -- 911 Emergency Number

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - WFN	(12,462)	(13,434)	(14,754)	(15,511)	(16,178)
Direct Program Revenues	(813,834) b	(918,294)	(956,839)	(1,004,896)	(1,047,298)
Tax Requisition - Kelowna	(232,984)	(249,510)	(274,037)	(288,085)	(300,477)
Tax Requisition - Peachland	(10,006)	(10,715)	(11,769)	(12,372)	(12,904)
Tax Requisition - Lake Country	(25,867)	(27,701)	(30,424)	(31,984)	(33,360)
Tax Requisition - West Kelowna	(56,090)	(60,069)	(65,974)	(69,356)	(72,339)
Tax Req - EA Cent Ok. West	(7,227)	(7,740)	(8,500)	(8,936)	(9,321)
Tax Req - EA Cent Ok East	(6,658)	(7,130)	(7,831)	(8,233)	(8,587)
RDCC's Misc Revenue	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
Previous Year's Surplus/Deficit	(88,416) a	(0)	(0)	(0)	(0)
Transfer From Operating Reserve	(170,000)	(20,000) h	0 h	0 h	0 h
Administration OH	126,229	116,662	121,559	126,458	131,359
Total Revenue	(1,305,815)	(1,206,431)	(1,257,070)	(1,321,415)	(1,377,606)
Expenses:					
Operations	1,305,815 cde	1,206,431 g	1,257,070	1,307,731	1,358,416
Transfer to Capital Facility Reserves	0	0	0	13,684	19,190
Total Expenses	1,305,815	1,206,431	1,257,070	1,321,415	1,377,606
(Surplus) / Deficit	(0)	(0)	(0)	(0)	0
FTE's	0.26	0.26	0.26	0.26	0.26
Tax Levy:					
Tax Requisition	(338,832)	(362,865)	(398,535)	(418,966)	(436,988)
Residential Tax Rate (per \$1000 of assessment)	0.0057	0.0061	0.0066	0.0069	0.0071

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Cap Fac Reserves	(19,190)	(19,190)	(19,190)	(19,190)	(19,190)
Total Revenue	(19,190)	(19,190)	(19,190)	(19,190)	(19,190)
Expenses					
Capital Contract - Equip & Upgr.	19,190	19,190	19,190	19,190	19,190
Total Expenses	19,190	19,190	19,190	19,190	19,190
(Surplus) / Deficit	0	0	0	0	0
Cap. Facil. Reserve Balance at Y/E	(43,156)	(24,398)	(5,452)	(0)	(0)
Operating Reserve Balance at Y/E	(59,578)	(40,177) h	(40,579) h	(40,984) h	(41,394) h

Notes

- a. Surplus due to lower than anticipated EComm contract costs and unspent contingencies.
b. Other participants are RDCC, RDEK, RDKB, RDOS, RDNO, RDCCS. (RDCC, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009. Shift in cost allocations between RD's due to assessments:
- | | 2019 | 2020 | Change |
|--|---------|---------|--------|
| Kootenay Boundary Regional District | 4.96% | 5.14% | 0.18% |
| Central Kootenay Regional District | 4.68% | 4.78% | 0.10% |
| Okanagan Similkameen Regional District | 12.17% | 11.90% | -0.27% |
| North Okanagan Regional District | 11.09% | 11.05% | -0.04% |
| East Kootenay Regional District | 10.46% | 10.63% | 0.17% |
| Columbia Shuswap Regional District | 7.86% | 7.91% | 0.05% |
| Thompson Nicola Regional District | 17.36% | 17.59% | 0.23% |
| Squamish Lillooet | 0.40% | 0.41% | 0.01% |
| Central Okanagan Regional District | 31.01% | 30.59% | -0.42% |
| | 100.01% | 100.00% | 0.00% |
- c. Increases: Payroll \$1k, Insurance \$1.7k, Texting project \$150k. Decreases: Contract Services \$19k.
d. In consultation with partners, surplus was set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of \$150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions. This project is scheduled to take place in 2020.
e. EComm contract was extended for 1 year in 2019. Anticipating longer term renegotiation.
f. \$1,040 portion of change to surplus related to RDCC & WFN only - reduces only their requisitions.
g. Remove Texting project.
h. Return operating reserve to partners over life of partnership.

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

Program: 040 -- Crime Stoppers

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - WFN	(11,390)	(11,622)	(11,854)	(12,091)	(12,333)
Tax Requisition - Kelowna	(211,626)	(215,855)	(220,172)	(224,576)	(229,068)
Tax Requisition - Peachland	(9,088)	(9,270)	(9,455)	(9,644)	(9,837)
Tax Requisition - Lake Country	(23,495)	(23,965)	(24,444)	(24,933)	(25,432)
Tax Requisition - West Kelowna	(50,948)	(51,966)	(53,006)	(54,066)	(55,147)
Tax Req - EA Cent Ok. West	(6,565)	(6,696)	(6,830)	(6,966)	(7,106)
Tax Req - EA Cent Ok East	(6,048)	(6,169)	(6,292)	(6,418)	(6,546)
Previous Year's Surplus/Deficit	(0)	(0)	(0)	(0)	0
Administration OH	40,418	41,226	42,050	42,891	43,749
Total Revenue	(278,742)	(284,317)	(290,003)	(295,803)	(301,720)
Expenses:					
Operations	278,742	284,317	290,003	295,803	301,719
Total Expenses	278,742	284,317	290,003	295,803	301,719
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	2.31	2.31	2.31	2.31	2.31
Tax Levy:					
Tax Requisition	(307,770)	(313,921)	(320,199)	(326,603)	(333,136)
Residential Tax Rate (per \$1000 of assessment)	0.0052	0.0053	0.0053	0.0054	0.0054
Equipment Reserve Balance at Y/E	(43,298)	(43,731)	(44,168)	(44,610)	(45,056)
Operating Reserve Balance at Y/E	(4,421)	(4,465)	(4,510)	(4,555)	(4,600)

Notes

a. Increased: Payroll \$4.2k, Contract Services \$2k, Vehicle Operations \$1.1k, Office Supplies \$1k, and misc. \$1.4k.
Decreased Clerical/Rent-Kelowna \$0.8k.

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

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - WFN	(14,531)	(15,134)	(15,570)	(15,999)	(16,402)
Tax Requisition - Kelowna	(269,992)	(281,091)	(289,177)	(297,160)	(304,629)
Tax Requisition - Peachland	(11,595)	(12,071)	(12,419)	(12,762)	(13,082)
Tax Requisition - Lake Country	(29,975)	(31,208)	(32,105)	(32,992)	(33,821)
Tax Requisition - West Kelowna	(65,000)	(67,672)	(69,618)	(71,540)	(73,339)
Tax Req - EA Cent Ok. West	(8,375)	(8,719)	(8,970)	(9,218)	(9,449)
Tax Req - EA Cent Ok East	(7,716)	(8,033)	(8,264)	(8,492)	(8,706)
Grants	0	0	0	0	0
Previous Year's Surplus/Deficit	(11,158) b	0	0	(0)	0
Transfer From Operating Reserve	0	0	0	0	0
Administration OH	67,035	68,375	71,138	72,560	74,012
Province - Min of Public Safety & Solicitor General	(121,000) a	(121,000)	(121,000)	(121,000)	(121,000)
Total Revenue	(472,307)	(476,553)	(485,985)	(496,604)	(506,416)
Expenses:					
Operations	462,307 c	471,553	480,984	490,604	500,416
Transfer to Equip. Reserves	5,000	5,000	5,000	6,000	6,000
Transfer to Operating Reserve	5,000 b	0	0	0	0
Total Expenses	472,307	476,553	485,984	496,604	506,416
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	4.00	4.00	4.00	4.00	4.00
Tax Levy:					
Tax Requisition	(392,653)	(408,794)	(420,553)	(432,164)	(443,026)
Residential Tax Rate (per \$1000 of assessment)	0.0067	0.0069	0.0070	0.0071	0.0072
Equip. Reserve Fund Bal. at Y/E	(33,520)	(38,856)	(44,244)	(50,687)	(57,193)
Operating Reserve Bal. at Y/E	(9,078) b	(9,169)	(9,261)	(9,353)	(9,447)

Notes

- a. Accounting revenue recognition timing change impact.
- b. Surplus from underexpenditures in payroll and contract services, and increased grant revenue. Higher than budgeted travel, training, advertising & promotion. Transfer part of surplus to operating reserve or there could be too much of a swing next year.
- c. Increases: Payroll \$16.9k, Travel \$2.5k, Insurance \$0.57k, and misc. \$0.63k. Decreased Office supplies \$1k.

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

Program: 042 -- Crime Prevention & Alarm Control a

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
RDCO Crime Prevention Share of Alarm Control Revenue	(34)	(34)	(34)	(34)	(34)
Tax Requisition - Peachland	(14,931)	(16,114)	(17,826)	(18,174)	(18,528)
Tax Requisition - Lake Country	(39,284)	(42,398)	(46,901)	(47,817)	(48,750)
Tax Requisition - West Kelowna	(88,536)	(95,551)	(105,704)	(107,765)	(109,870)
Tax Req - EA Cent Ok. West	(10,739)	(11,591)	(12,822)	(13,072)	(13,327)
Tax Req - EA Cent Ok East	(9,883)	(10,667)	(11,800)	(12,030)	(12,265)
CP Previous Year's Surplus/Deficit	(33,192) b,f	(0) g	0	(0)	(0)
Services - WFN	(6,046)	(7,083)	(7,221)	(7,362)	(7,506)
Transfer from Operating Reserve	0	(15,000) g	0	0	0
Administration OH - Crime Prev	24,016	24,497	24,987	25,486	25,996
Administration OH - Alarm Control	30,796 a	31,397	32,025	32,666	33,319
Alarm Licenses	(246,185) a,f	(251,031)	(255,990)	(261,048)	(266,206)
Total Revenue	(394,018)	(393,576)	(401,286)	(409,150)	(417,171)
Expenses:					
Operations - Crime Prev	165,630 c	168,943	172,321	175,768	179,283
Operations - Alarm Control	212,288 a,d	216,534	220,864	225,282	229,787
Transfer to CP Equip.Reserves	5,000 e	5,000	5,000	5,000	5,000
Transfer to Alarm Equip. Reserves	3,000 a	3,000	3,000	3,000	3,000
Transfer to Operating Reserve	8,000 f	0	0	0	0
Transfer to Crime Prev. Rev. RDCO	34 a	34	34	34	34
Transfer to City of Kelowna - Alarms	66 a	66	66	66	66
Total Expenses	394,018	393,576	401,286	409,150	417,171
(Surplus) / Deficit	(0)	0	(0)	(0)	(0)
FTE's	2.62	2.62	2.62	2.62	2.62
Tax Levy:					
Tax Requisition	(163,373)	(176,321)	(195,053)	(198,858)	(202,740)
Residential Tax Rate (per \$1000 of assessment)	0.0082	0.0086	0.0095	0.0096	0.0097
Maximum Tax Rate	0.0315				
CP Equipment Reserve Bal at Y/E	(51,564) e	(57,080)	(62,650)	(68,277)	(73,960)
Alarm Control Equip Reserve	(11,854) a	(14,972)	(18,122)	(21,303)	(24,516)
CP Operating Reserve Bal. at Y/E	(46,297) f	(46,760) g	(47,228)	(47,700)	(48,177)

Notes

- Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.
- Surplus due to increased revenues due to alarm control surplus. Crime Prevention: lower than anticipated payroll, vehicle operations, office supplies. Unspent funds for graffiti eradication.
Alarm Control: Underexpenditures for advertising & promotion, office supplies, payroll, contract services, clerical/rent-kelowna, and software & licenses.
- Crime Prevention: Increases: Payroll \$2.2k, Travel \$0.5k, and misc. \$0.54k. Decreases: Vehicle Operations \$2.5k, and Speed Watch \$1k.
- Alarm Control: Increases: Software & Licenses \$7.3k, Payroll \$2.5k, Travel \$1k, Training-Staff \$0.5k, insurance \$0.3k. Decreases: Contract Services \$6k, Clerical/Rent-Kelowna \$4k, Advertising & Promotion \$2k, Office Supplies \$1.5k.
- Reserves for future vehicle replacement.
- Transfer portion of 2019 surplus carried forward into operating reserve to mitigate future tax requisition increases & reduce surplus swing effect from year to year.
- Possibly use operating surplus to reduce tax increase effect re: surplus change.

BOARD

**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
Trsfr 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 (per \$1000 of assessment)	0.0103	0.0110	0.0111	0.0112	0.0113

	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 - 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
Revenue:									
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
Expenses:									
Grants	27,171	a	0		0		0		0
Total Expenses	27,171		0		0		0		0
(Surplus) / Deficit	0		0		0		0		0
Tax Levy:									
Tax Requisition	(28,484)		0		0		0		0

Notes

a. Community Gardens - based on 2019 contributions.

**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 - 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 - 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
Revenue:					
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)
Expenses:					
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)

Tax Levy:

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.

CORPORATE SERVICES

**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)		(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
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. Rsv 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 - 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
Revenue:					
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)
Expenses:					
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 - 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:					
OBWB, SIR Services, Sundry	(44,000) a	(44,000)	(44,000)	(44,000)	(44,000)
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)	(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 - 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 c	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 - 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 - 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	0 c	0	0	0	0

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: 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 - 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	0.0388	0.0482	0.0580	0.0782	0.0790
(per \$1000 of assessment)					
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 - 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 - 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 (per \$1000 of assessment) (*Based on Land Values Only)	0.0279	0.0277	0.0274	0.0271	0.0268
Parcel Tax	(445,976) b	(445,976)	(445,976)	(445,976)	(445,976)

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)

FINANCIAL SERVICES

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

Program: 003 -- Finance

Department: Financial Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Interest	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Previous Year's Surplus/Deficit	(436,341) a	0	0	0	0
Transfer from Operating Reserve	0	(100,000) a	0	0	0
Administration OH Recovery	(825,000)	(1,017,212)	(1,143,186)	(1,169,680)	(1,196,704)
Services SIR & OBWB, Sundry Sales	(169,500)	(169,500)	(169,500)	(169,500)	(169,500)
Total Revenue	(1,475,841)	(1,331,712)	(1,357,686)	(1,384,180)	(1,411,204)
Expenses:					
Operations	1,273,247 b	1,298,712	1,324,686	1,351,180	1,378,204
Debt Payments	18,000	18,000	18,000	18,000	18,000
Transfer to Equip. Reserves	10,000	15,000	15,000	15,000	15,000
Transfer to Operating Reserve	174,594 a	0	0	0	0
Total Expenses	1,475,841	1,331,712	1,357,686	1,384,180	1,411,204
(Surplus) / Deficit	0	0	0	0	0
FTE's	7.45	7.45	7.45	7.45	7.45

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Reserves	(95,810)	(17,510) e	(17,510)	(17,510)	(17,510)
Total Revenue	(95,810)	(17,510)	(17,510)	(17,510)	(17,510)
Expenses					
Computers & Equipment	2,060	2,060	2,060	2,060	2,060
Software & Vadim Server Migration	83,450 c	15,450 d	15,450 d	15,450 d	15,450 d
Office Renovation	10,300	0	0	0	0
Total Expenses	95,810	17,510	17,510	17,510	17,510
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(151,236)	(150,064)	(148,879)	(147,683)	(146,475)
Operating Reserve Bal at Y/E	(336,045) a	(238,404.97)	(240,789)	(243,197)	(245,629)

Notes

- a. Surplus due mostly to higher capital project recoveries and interest (no EOC expenditures funded, and lower capital expenditures) and other underexpenditures. Transfer a portion of surplus to operating reserve for future overhead rate mitigation and to ease eventual transition to funding cloud based software licencing in operating.
- b. Increases: Payroll \$40k, Data processing \$2k, Contract Services \$4k, Insurance \$1.7k
- c. Transitioning Server to IT Department.
- d. Upgrades & Programming.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

FISCAL SERVICES

The following budgets have no program plans or measures because they are simply financing, or transfers of funds to other organizations to provide services for the Central Okanagan, or financing:

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

Program: 017 -- Upper Ellison Fire Protection Boundary Extension

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Parcel Tax	(9,917)	0	0	0	0
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(9,917)	0	0	0	0
Expenses:					
Debt Payments	9,917	0	0	0	0
Total Expenses	9,917	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Parcel Tax	(9,917)	0	a 0	0	0
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Notes

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Volunteer Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

a. Debt ends in 2020. It appears there may have been a timing issue when the the parcel tax first started. Interest has been reducing the balance, and there may be some surplus payout when the debt is settled which would offset the amount. If there is still a deficit at the end of 2020, a small parcel tax may have to be collected in 2021 to reduce the balance to zero.

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

Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
Previous Year's Surplus/Deficit	(80) a	0	0	0	0
Total Revenue	(12,128)	(12,048)	(12,048)	(12,048)	(12,048)
<u>Expenses:</u>					
Debt Payments	12,048	12,048	12,048	12,048	12,048
Transfer to Operating Reserve	80 a	0	0	0	0
Total Expenses	12,128	12,048	12,048	12,048	12,048
(Surplus) / Deficit	0	0	0	0	0
 <u>Tax Levy:</u>					
Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
Operating Reserve Bal. at Y/E	(392) a	(396)	(400)	(404)	(408)

Notes

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

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

Program: 051 -- Lakeshore Road Improvements

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Previous Year's Surplus/Deficit	(27) a	0	0	0	0
Total Revenue	(4,514)	(4,487)	(4,487)	(4,487)	(4,487)
Expenses:					
Debt Payments	4,487	4,487	4,487	4,487	4,487
Transfer to Operating Reserve	27 a	0	0	0	0
Total Expenses	4,514	4,487	4,487	4,487	4,487
(Surplus) / Deficit	0	0	0	0	0
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Equip. Reserve Balance at Y/E	(74,326)	(75,069)	(75,820)	(76,578)	(77,344)
Operating Reserve Balance at Y/E	(1,708) a	(1,725)	(1,742)	(1,759)	(1,777)

Notes

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

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

Program: 101 -- Okanagan Basin Water Board

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue:									
WFN	(77,019)	a	(79,122)		(80,694)		(82,297)		(83,932)
Tax Requisition - Kelowna	(1,441,317)	a	(1,469,552)		(1,498,744)		(1,528,520)		(1,558,891)
Tax Requisition - Peachland	(61,898)	a	(63,110)		(64,364)		(65,643)		(66,947)
Tax Requisition - Lake Country	(160,019)	a	(163,154)		(166,395)		(169,701)		(173,073)
Tax Requisition - West Kelowna	(346,992)	a	(353,790)		(360,818)		(367,986)		(375,298)
Tax Req - EA Cent Ok. West	(44,709)	a	(45,585)		(46,490)		(47,414)		(48,356)
Tax Req - EA Cent Ok East	(41,190)	a	(41,996)		(42,831)		(43,682)		(44,550)
Previous Year's Surplus/Deficit	(4)		(0)		0		0		0
Administration OH	15,000		15,000		15,000		15,000		15,000
Total Revenue	(2,158,147)		(2,201,310)		(2,245,336)		(2,290,243)		(2,336,047)
Expenses:									
Transfer to O.B.W.B	2,158,147		2,201,310		2,245,336		2,290,243		2,336,048
Total Expenses	2,158,147		2,201,310		2,245,336		2,290,243		2,336,048
(Surplus) / Deficit	(0)		0		0		0		0

Tax Levy:

Tax Requisition	(2,096,125)	a	(2,137,187)		(2,179,642)		(2,222,946)		(2,267,115)
Residential Tax Rate	0.0355		0.0359		0.0362		0.0366		0.0369
(per \$1000 of assessment)									

Notes

a. A small \$4.5k budget increase for OBWB, however, requisition shifts between OBWB Regional District participants due to assessment value increases for RDCO, and then a slight increase in assessment shift to WFN result in a \$2k increase to RDCO's requisitions.

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.

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

Program: 125 -- Johnson Bentley Memorial Aquatic Centre

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	(13,561) b,c	(13,832)	(14,109)	(14,391)	(14,679)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(13,561)	(13,832)	(14,109)	(14,391)	(14,679)
Expenses:					
Transfer to West Kelowna	13,561 b,c	13,832	14,109	14,391	14,679
Total Expenses	13,561	13,832	14,109	14,391	14,679
 (Surplus) / Deficit	 0	 0	 0	 0	 0
Tax Levy:					
Tax Requisition	(13,561) b,c	(13,832)	(14,109)	(14,391)	(14,679)
Residential Tax Rate (per \$1000 of assessment)	0.0938	0.0947	0.0957	0.0966	0.0976

Notes

For Electoral Area Central Okanagan West contributions.

a. Based on Tax Rate from 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: 131 -- Winfield Letters Patent

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Expenses:					
Transfer to Dist of Lake Country	55,000	55,000	55,000	55,000	55,000
Total Expenses	55,000	55,000	55,000	55,000	55,000
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Residential Tax Rate (per \$1000 of assessment)	0.0001	0.0001	0.0001	0.0001	0.0001

Notes
None.

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

Program: 171 -- Okanagan Regional Library

Department: Fiscal 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	(168,252)	(171,564)	(174,943)	(178,390)	(181,906)
Tax Req - EA Cent Ok East	(154,840)	(157,888)	(160,999)	(164,171)	(16,706)
Previous Year's Surplus/Deficit	1	(0)	0	0	0
Administration OH	5,000	5,000	5,000	5,000	5,000
Total Revenue	(318,091)	(324,452)	(330,942)	(337,561)	(193,612)
Expenses:					
Transfer to Library Board	318,091	324,453	330,942	337,561	344,312
Total Expenses	318,091	324,453	330,942	337,561	344,312
(Surplus) / Deficit	(0)	0	0	0	150,700
Tax Levy:					
Tax Requisition	(323,092)	(329,452)	(335,942)	(342,561)	(198,612)
Residential Tax Rate (per \$1000 of assessment)	0.1268	0.1280	0.1292	0.1305	0.1317
Reserve Fund Balance at Y/E	(3,273)	(3,306)	(3,339)	(3,373)	(3,406)

Notes

Electoral Areas Only.

- a. Increase due to funding of IT device replacements and 2 service staff positions, ongoing funding for STEAM kits (Science, Technology, Engineering, Arts & Math).
- b. For funding allocation, the source of population figures used has been an issue for several years, resulting in overpayments evidenced when census numbers are received. As directed by their Board last year, after an appeal by RDCO, ORL is using an adjustment of 0.2% as this was deemed to be more reasonable based on past history of population increases.

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

Program: 188 -- OK Regional Library Borrowing -- Admin Building

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
MFA - OK Regional Library	(281,618)	(281,618)	(281,618)	(281,618)	(281,618)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(281,618)	(281,618)	(281,618)	(281,618)	(281,618)
<u>Expenses:</u>					
Debt Payments	281,618	281,618	281,618	281,618	281,618
Total Expenses	281,618	281,618	281,618	281,618	281,618
(Surplus) / Deficit	0	0	0	0	0

Notes

Debt ends 2028.
a. Debt refinanced in 2018.

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

Program: 189 -- Fiscal-Member Municipal

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>						
MFA - Kelowna	(10,914,661)	a	(9,708,752)	(9,684,881)	(9,468,270)	(9,465,968)
MFA - Peachland	(343,307)	a	(343,307)	(343,307)	(298,258)	(159,054)
MFA - Lake Country	(1,299,676)	a	(1,148,676)	(1,029,320)	(936,758)	(797,085)
MFA - West Kelowna	(1,471,367)	a	(1,268,822)	(1,136,971)	(1,040,254)	(958,943)
Previous Year's Surplus/Deficit	0		0	0	0	0
Total Revenue	(14,029,011)		(12,469,557)	(12,194,479)	(11,743,540)	(11,381,050)
<u>Expenses:</u>						
Debt Payments	14,029,011	a	12,469,557	12,194,479	11,743,540	11,381,050
Total Expenses	14,029,011		12,469,557	12,194,479	11,743,540	11,381,050
(Surplus) / Deficit	0		0	0	0	0

Notes

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

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

Program: Sewer Debt Financing

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<u>Revenue:</u>									
Parcel Tax - West Kelowna	(22,259)	a	(18,353)	b	0		0		0
Parcel Tax - WFN	(15,100)	a	(12,451)	b	0		0		0
Previous Year's Surplus/Deficit	(358)	a	0	b	0		0		0
Total Revenue	(37,717)		(30,804)		0		0		0
<u>Expenses:</u>									
Debt Payments	37,717		30,804		0		0		0
Total Expenses	37,717		30,804		0		0		0
(Surplus) / Deficit	(0)		0		0		0		0

Notes

- Lakeview Trunk.
a. Returning 2019 surplus to partners.
b. Debt ends in 2021.

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

Program: DCC -- Development Cost Charges

Department: Fiscal Services

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Sewer DCC's	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Previous Year's Surplus/Deficit	(1,923,333)	(1,525,995)	0	0	0
East Trunk DCC's	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Revenue	(2,623,333)	(2,225,995)	(700,000)	(700,000)	(700,000)
Expenses:					
Transfer to Sewer Cap. Fund	1,923,333	1,525,995	0	0	0
Transfer to DCC Reserve	700,000	700,000	700,000	700,000	700,000
Total Expenses	2,623,333	2,225,995	700,000	700,000	700,000
(Surplus) / Deficit	0	0	0	0	0
East Trunk Sewer Line DCC Reserve	(1,411,876) a	0	(100,000)	0	0
Sewer Plant DCC Reserve Balance	(2,937,434) a	(3,566,808)	(4,202,476)	(4,844,501)	(5,492,946)

Notes

a. See Engineering Program 401 & 470 -- Westside Sewer System for usage of DCC reserves.