

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1460

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

WHEREAS the Regional District of Central Okanagan adopted the “Regional District of Central Okanagan 2020-2024 Financial Plan Bylaw 1449, 2020” on March 23, 2020:

AND WHEREAS the Board may amend the Financial Plan at any time by bylaw:

NOW THEREFORE the Regional Board of the Regional District of Central Okanagan in open meeting assembled enacts as follows;

1. Replace pages 1 to 8 to reflect revised totals as a result of budget changes.
2. Page 11 “123 – Joe Rich Community Hall” is deleted in its entirety and replaced with the attached page 11 “123 – Joe Rich Community Hall Amended July 2020” to reflect changes in the 2020 General Capital Fund Budget.
3. Page 13 “142 – Regional Parks” is deleted in its entirety and replaced with the attached page 13 “142 – Regional Parks Amended July 2020” to reflect changes in the 2020 General Revenue and General Capital Fund Budgets.
4. Page 31 “199 – Vehicle Operations Reserves” is deleted in its entirety and replaced with the attached page 31 “199 – Vehicle Operations Reserves Amended July 2020” to reflect changes in the 2020 - 2023 General Capital Fund Budgets.
5. Page 32 “301 – Killiney Beach Water System” is deleted in its entirety and replaced with the attached page 32 “301 – Killiney Beach Water System Amended July 2020” to reflect changes in the 2020, and 2022 - 2024 Water Revenue Fund Budgets, and 2020 and 2022 Water Capital Fund Budgets.
6. Page 33 “303 -- Falcon Ridge Water System” is deleted in its entirety and replaced with the attached page 33 “303 -- Falcon Ridge Water System Amended July 2020” to reflect changes in the 2020 Water Revenue and Capital Fund Budgets.
7. Page 36 “307 -- Westshores Water System” is deleted in its entirety and replaced with the attached page 36 “307 -- Westshores Water System Amended July 2020” to reflect changes in the 2020 Water Revenue Fund Budget.
8. Page 38 “401--Westside Sewer System: Wastewater Treatment Plant” is deleted in its entirety and replaced with the attached page 38 “401--Westside Sewer System: Wastewater Treatment Plant Amended July 2020” to reflect changes in the 2020 Sewer Revenue and Capital Fund Budgets.
9. Page 47 – “095 -- SWM: Solid Waste Collection (Electoral Areas)” is deleted in its entirety and replaced with the attached page 47 “095 -- SWM: Solid Waste Collection (Electoral Areas) Amended July 2020” to reflect changes in the 2020 General Revenue Fund Budget.

10. Page 51 – “021 – Ellison Fire Department” is deleted in its entirety and replaced with the attached page 51 “021 – Ellison Fire Department Amended July 2020” to reflect changes in the 2020 General Revenue Fund Budget.
11. Page 52 – “022 – Joe Rich Fire Department” is deleted in its entirety and replaced with the attached page 52 “022 – Joe Rich Fire Department Amended July 2020” to reflect changes in the 2020 General Revenue and General Capital Fund Budgets.
12. Page 53 – “023 – North Westside Fire Department” is deleted in its entirety and replaced with the attached page 53 “023 – North Westside Fire Department Amended July 2020” to reflect changes in the 2020 General Revenue Fund Budget.
13. Page 54 – “024 – Wilson’s Landing Fire Department” is deleted in its entirety and replaced with the attached page 54 “024 – Wilson’s Landing Fire Department Amended July 2020” to reflect changes in the 2020 General Revenue Fund Budget.
14. Page 57 – “030 – Regional Rescue” is deleted in its entirety and replaced with the attached page 57 “030 – Regional Rescue Amended July 2020” to reflect changes in the 2020 General Revenue and General Capital Fund Budgets.
15. Page 62 – “110 -- Regional Planning” is deleted in its entirety and replaced with the attached page 62 “110 -- Regional Planning Amended July 2020” to reflect changes in the 2020 General Revenue Fund Budget.
16. This bylaw may be cited as the Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No. 1460.

READ A FIRST TIME THIS	9 th	DAY OF	July	2020
READ A SECOND TIME THIS	9 th	DAY OF	July	2020
READ A THIRD TIME THIS	9 th	DAY OF	July	2020
ADOPTED THIS	9 th	DAY OF	July	2020

CHAIRPERSON

DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1460 cited as the “Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No.1460” as adopted by the Regional Board on the 9th day of July, 2020.

Dated at Kelowna this
9th day of July 2020

DIRECTOR OF CORPORATE SERVICES

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	\$ (49,315,838)	(46,481,818)	(47,014,826)	(47,226,583)	(47,623,839)
Expenditures	\$ 49,315,838	46,481,818	47,014,826	47,226,583	47,623,839
(Surplus)/Deficit	\$ (0)	(0)	0	0	(0)
GENERAL CAPITAL FUND:					
Revenues	\$ (6,502,579)	(2,882,418)	(3,836,148)	(3,913,499)	(2,726,882)
Expenditures	\$ 6,502,579	2,882,418	3,836,148	3,913,499	2,726,882
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER REVENUE FUND					
Revenues	\$ (1,940,411)	(1,633,053)	(1,725,376)	(1,979,059)	(1,993,067)
Expenditures	\$ 1,940,411	1,633,053	1,725,376	1,979,059	1,993,067
(Surplus)/Deficit	\$ (0)	(0)	0	(0)	(0)
WATER CAPITAL FUND					
Revenues	\$ (1,445,204)	(98,690)	(7,305,660)	(95,660)	(95,660)
Expenditures	\$ 1,445,204	98,690	7,305,660	95,660	95,660
(Surplus)/Deficit	\$ 0	0	0	0	0
SEWER REVENUE FUND					
Revenues	\$ (5,110,828)	(5,240,933)	(5,484,911)	(5,571,020)	(5,738,631)
Expenditures	\$ 5,110,828	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	(10,607,275)	(10,520,579)	(10,395,986)	(10,488,732)	(10,793,944)
Prior Year Surplus	(2,184,557)	0	0	0	0
TOTAL REVENUES	(49,315,838)	(46,481,817)	(47,014,826)	(47,226,583)	(47,623,838)

	<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	5,869,913	5,921,006	6,069,883	6,158,287	6,294,231
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	456,380	473,108	489,970	506,970	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	2,377,292	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	9,193,108	8,933,906	9,173,297	9,446,145	9,666,646

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	\$ 768,770	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	3,919,331	3,469,611	3,501,694	3,537,977	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	8,180,717	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	9,436,641	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	49,315,838	46,481,818	47,014,826	47,226,583	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	\$ (1,022,697)	(322,981)	(530,458)	(524,341)	(127,369)
Tsfr from CWF Cap Fac Reserve	(661,982)	(196,825)	(122,465)	(194,710)	(99,930)
Transfer from Cap. Facility Reserve Fund	(3,154,377)	(1,928,128)	(2,915,063)	(2,939,123)	(2,062,301)
Grant / Fundraising / Donation	(379,266)	(362,484)	(169,161)	(183,325)	(365,282)
Internal Transfer / Sale of Asset	(6,000)	(7,000)	(34,000)	(7,000)	(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>(6,502,579)</u>	<u>(2,882,418)</u>	<u>(3,836,147)</u>	<u>(3,913,499)</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	165,124	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	474,009	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	153,167	12,180	2,538	20,300	5,075
142 -- Regional Parks	4,018,323	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	107,527	13,000	41,200	0	0
TOTAL EXPENDITURES	<u>6,502,579</u>	<u>2,882,418</u>	<u>3,836,147</u>	<u>3,913,499</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)
Property Owner Contributions	(111,000)	0	0	0	0
Grants	(16,020)	0	0	0	0
Debt / Parcel Tax	(220,605)	(220,605)	(300,067)	(540,017)	(540,017)
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>(1,940,411)</u>	<u>(1,633,053)</u>	<u>(1,725,376)</u>	<u>(1,979,059)</u>	<u>(1,993,067)</u>
EXPENDITURES					
301 -- Killiney Beach Water	\$ 503,319	443,710	496,135	649,939	653,258
303 -- Falcon Ridge Water	183,634	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	575,006	525,241	558,625	651,240	654,521
310 -- Fintry / Valley of the Sun Water	423,903	390,208	393,882	397,633	401,456
TOTAL EXPENDITURES	<u>1,940,411</u>	<u>1,633,053</u>	<u>1,725,376</u>	<u>1,979,059</u>	<u>1,993,067</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	(3,948,990)	0	0
Transfer from Gas Tax Cap Fac Reserve	(48,199)	0	0	0	0
Transfer from Cap Fac Reserve	(452,282)	(12,360)	(2,024,210)	(48,710)	(48,710)
Transfer from Equip Reserve Funds	(886,569)	(86,330)	(1,332,460)	(46,950)	(46,950)
TOTAL REVENUE	<u>(1,445,204)</u>	<u>(98,690)</u>	<u>(7,305,660)</u>	<u>(95,660)</u>	<u>(95,660)</u>
EXPENDITURES					
301 -- Killiney Beach	\$ 796,372	20,750	3,520,750	20,750	20,750
303 -- Falcon Ridge Water	153,954	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>1,445,204</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
Grants	(25,310)	0	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>(5,110,828)</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	\$ 4,123,852	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>5,110,828</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	(4,000)	0	0	0	0
Grants	(690,000)	0	0	0	0
From Equipment Reserves	(398,000)	(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>

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

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

Amended July 2020

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	0.1736	0.1843	0.2006	0.1993	0.2031
(per \$1000 of assessment)					
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	(149,087) d,e	(11,825) f	(2,465) f	(19,710) f	(4,930) f
Transfer from Cap Fac. Reserve	(4,080)	(355)	(73)	(590)	(145)
Total Revenue	(153,167)	(12,180)	(2,538)	(20,300)	(5,075)
Expenses					
Heating Upgrade	0	0	2,538	20,300	0
Signage	22,500 d	0	0	0	0
Hall Improvements	130,667 e	12,180	0	0	5,075
Total Expenses	153,167	12,180	2,538	20,300	5,075
(Surplus) / Deficit	0	0	0	0	0
Capital Fac. Reserve Balance	(28,487) b	(36,417) b	(45,708) b	(55,575) b	(66,986) 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.)

Approved May 23, 2020
Signage 21.85 k
e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing
Projects will not proceed if CWF are not available:
Additional funds for Roof Replacement 45.30 k

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

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

Program: 142 -- Regional Parks

Department: Parks & Recreation

Amended July 2020

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	(89,600) k	(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	(8,180,717)	(8,274,427)	(8,528,902)	(8,655,378)	(8,879,222)
Expenses:					
Operations	3,974,946 c,k	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	8,180,717	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	(217,560) l	(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	(4,018,323)	(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	162,260 l	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	4,018,323	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	(233,289) d,e,l	(234,754) d,e	(307,402) d,e	(354,568) d,e	(432,871) 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
- Additional Student Grants \$39k.
- Transfer vehicle from cc 401 - WWTP for \$2k.

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

Program: 199 -- Vehicle Operations Reserves

Amended July 2020

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	(1,000) a	0	0	0 a	0
Transfer From Reserves	(106,527) a	(13,000) b	(41,200) a	0 a	0
Total Revenue	(107,527)	(13,000)	(41,200)	0	0
Expenses					
Vehicle	104,437 a	0	0	0 a	0
Equipment	0 a	13,000 b	41,200 a	0	0
Computers & Equipment	3,090	0	0	0	0
Total Expenses	107,527	13,000	41,200	0	0
(Surplus) / Deficit	0	0	0	0	0
 Reserve Fund Balance at Y/E	 (9,692) a	 (23,929) b	 (10,836) a	 (40,235) a	 (70,937)

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.

a. July Amendment: Shop Truck having major unforeseen problems and needs to be replaced at estimated \$53k in 2020 rather than 2023. Delay shop lift purchase of \$41.2k to 2022 and shift funds to vehicle purchase, use \$1k from sale of vehicle & \$10.8k reserves for the rest. Replacement originally scheduled for 2023.

b. Compressor purchase.

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

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Amended July 2020

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	(49,235) g,j	(199,788) g,j	(199,788) g,j
Grants	(8,010) h	0	0	0	0
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	(503,319)	(443,710)	(496,134)	(649,939)	(653,259)
Expenses:					
Operations	177,508 c,h	172,888	176,346	179,873	183,470
Debt Payments	0	0	49,235 g,j	199,788 g,j	199,788 g,j
Transfer to Cap. Fac Reserves	325,811 b	270,822 b	270,554 b	270,278 b	270,000 b
Total Expenses	503,319	443,710	496,135	649,939	653,258
(Surplus) / Deficit	0	(0)	0	(0)	(0)
FTE's	0.46	0.46	0.46	0.46	0.46
Parcel Tax	0	0	(49,235) g,j	(199,788) g,j	(199,788) g,j

Water Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Capital Financing	0	0	(2,461,750) g,i	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	(527,750) i	(20,750)	(119,000) j	0	0
Transfer From Cap. Fac. Reserve	(177,285)	0	(940,000)	(20,750)	(20,750)
Total Revenue	(796,372)	(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	232,421 f,j	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	796,372	20,750	3,520,750	20,750	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(138,572) i	(119,000)	(0) j	(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

- Surplus due to higher revenues from late payment fees, water user fees, water system cost recovery and connection fees. Costs for payroll, leak detection & repair and electricity were also lower than expected.
- Transfer asset renewal fees and additional funds to reserves.
- Increases: Equipment Repairs & Mtce \$15k, and misc. \$2.2k. Decreased Payroll \$13.4k.
- Remainder of Build Canada Grant.
- Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$33,183 Carry forward of remaining Board approved amount for Filtration.
- 2019 projects carried forward.
- IHA Required work under discussion. Contingent on finding an alternative solution, receiving financing or grant. This scenario assumes approval for debt & parcel tax received, MFA Financing 20 years, conservatively at 4%.
- OBWB Grant for Source Protection Plan Study \$8k.
- July Amendment: Add \$90k re: PRV Installation.
- July Amendment: Additional Financing required due to additional use of reserves in 2020.

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

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Amended July 2020

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
Other - Property Owner Contributions	(111,000) e	0	0	0	0
Total Revenue	(183,634)	(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	127,277 a,e	9,710 a	9,400 a	9,083 a	8,759 a
Total Expenses	183,634	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	(136,429) e	(10,300)	(5,150)	(5,150)	(5,150)
Total Revenue	(153,954)	(10,300)	(5,150)	(5,150)	(5,150)
Expenses					
Distribution System Improvements	126,900 cde	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	153,954	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.

e. July Amendment: Property Owner Contributions \$111k re: Peregrin Water System is being abandoned and 3 properties joining system, making \$111k contribution resulting in equivalent expansion project.

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

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Amended July 2020

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
OBWB Grant	(8,010) f	0	0	0	0
Total Revenue	(575,006)	(525,241)	(558,625)	(651,239)	(654,521)
Expenses:					
Operations	213,007 c,f	209,097	213,279	217,545	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	575,006	525,241	558,625	651,240	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%.
- f. July Amendment: OBWB Grant \$8k for Source Protection Study.

**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) **Amended July 2020**

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)
OBWB Sewer Grants	(25,310) o	0	0	0	0
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	(4,123,852)	(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 to Operating Reserve	25,310 o	0	0	0	0
Transfer Cap. Facility Reserves	825,285 f	825,285	825,285	825,285	825,285
Total Expenses	4,123,852	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	(4,000) p	0	0	0	0
From Equipment Reserves	(387,400) e,p	(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	(156,039) o	(157,599)	(159,175)	(160,767)	(162,375)

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.
- July Amendment: OBWB Biosolids Grant \$25.3k. Expenses already incurred and budgeted. Transfer to Operating Reserve.
- July Amendment: Transfer vehicle to 142 - Regional Parks for \$2k. Reduce use of reserves accordingly.

**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)

Amended July 2020

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 CWF Fac Reserve	(14,999) i	0	0	0	0
Transfer from Operating Reserve	(23,001) h,i	(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	(63,869) h,i	(32,319) h	(15,300) h	(15,453)	(15,608)

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:

Note: \$15k for design was disallowed, then allowed in 2020. \$25k remains for implementation

Additional \$90k 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.

i. July Amendment: UBCM disallowed use of CWF in 2019 and has now allowed project under Long Term Infrastructure Planning. For 2019 a budget amendment and entries were done to pay for these costs using operating reserves. The entry is now being reversed.

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

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

Amended July 2020

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,h	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.
- h. July Amendment: OFC Dispatch Recoding Project \$1.2k added to each Fire Dept. Reduced supplies budget.

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

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

Amended July 2020

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
PEP Comp., Misc Rev, & Sundry Sales	(10,000) m	0	0	0	0
Tax Req - EA Cent Ok East	(503,927)	(506,287)	(523,812)	(541,489)	(559,318)
Previous Year's Surplus/Deficit	25,030 a,b	0	0	0	0
Administration OH	32,517	33,179	33,842	34,519	35,209
Total Revenue	(456,380)	(473,108)	(489,970)	(506,970)	(524,109)
Expenses:					
Operations	336,380 c,l,m	343,108	349,970	356,970	364,109
Transfer to Capital Facility Reserve	120,000 d,m	130,000 d	140,000 d	150,000 d	160,000 d
Total Expenses	456,380	473,108	489,970	506,970	524,109
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530 e	0.2530	0.2530	0.2530	0.2530
Tax Levy:					
Tax Requisition	(503,927)	(506,287)	(523,812)	(541,489)	(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) k	0	0	0	0
Transfer From Equip. Reserves	0	0	(25,719)	0	0
Trsfir From CWF Cap Fac. Rsvr	(29,254) f	0	0	0	0
Transfer from Cap Fac Reserve	(110,870) k,m	(49,569)	(587,984)	(77,442)	(73,292)
Total Revenue	(165,124)	(49,569)	(638,703)	(77,442)	(73,292)
Expenses					
SCBA	10,025 k	8,058	8,219	8,384	8,551
Water Supply / Cisterns	30,900 f	0	0	0	0
Radios & Pagers	7,597	7,749	7,904	8,026	8,267
Trucks	10,700 m	0	550,000	0	0
Turnout Gear	10,308	10,514	11,290	11,516	11,746
Hall Renovations	80,844 g	12,180	50,000	38,000 h	32,982 i
Equipment	14,750 k	11,068	11,290	11,516	11,746
Total Expenses	165,124	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	(406,488) dkm	(490,488) d	(41,529) d	(113,728) d	(200,840) d
Joe Rich Water Cap Fac Bal	(15,181) j	(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.
- July Amendment: OFC Dispatch Recoding Project \$1.2k added to each Fire Dept. Reduced supplies budget.
- July Amendment: Donation of \$10k from Firefighters' Recognition Fund to purchase Utility Vehicle from Big White Fire Dept. for \$10.7k. Additional operating costs of \$1.5k covered by other savings in payroll and travel.

**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)

Amended July 2020

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)	(586,786)	(607,743)	(628,078)	(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	475,342 bijk	416,509	424,839	433,336	442,003
Transfer to Capital Fac. Reserve	95,104 abcik	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)	(586,786)	(607,743)	(628,078)	(648,599)
Residential Tax Rate	0.7671	0.7781	0.7979	0.8164	0.8347
(per \$1000 of assessment)					
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	(431,955) achik	(535,933)	(596,546)	(598,249)	(240,445)

Notes

- Surplus due to under expenditures for payroll, training, uniforms, equipment rep & mtce, vehicle ops, security, responses, and various line items. Transfer difference between annual surpluses of \$36k to reserves.
- Net reduction to Operating expenses budgeted. Transfer excess \$6.9k to reserves.
Increases: Payroll \$6.7k, Insurance \$1.5k, Turn Out Gear Cleaning \$3.5k, Bldg Rep & Mtce \$1k, FMR Equipment \$3k.
Decreases: Training \$10k, Telephone \$1k, Uniforms \$2k, Supplies \$3k, Electricity \$1k, Equipment \$1k, Vehicle Ops \$5k, Misc. \$1k.
- It is highly recommended that the entire surplus and reduction to operating expenses be transferred to reserves in addition to annually increasing regular reserve transfers by \$11k. In addition to regular capital needs, after 2020, the following truck replacements totalling \$3.356 million are coming up: 2024 (\$480k), 2028 (\$200k), 2029 (\$501k), 2031 (\$75k), 2032 (\$600k), 2033 (\$100k), 2036 (\$1.4m). There are also 2 halls which are estimated to need \$465k in improvements.
- Fire Services Manager and support staff.
- Industrial Washing Machine, High Flow Quickee Fans.
- Hot Water Heater and eavestroughs.
- SCBA System.
- Possible Grant Funding for SCBA. Remainder comes from reserves.
- July Amendment: Roof Leak & Repairs \$16k. Reduce Transfer to reserves to fund.
- July Amendment: OFC Dispatch Recoding Project \$1.2k added to each Fire Dept. Reduced supplies budget.
- July Amendment: Increase legal and other costs re: HR issues \$51k. Reduction to transfer to reserve is necessary to fund these expenditures.

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

Program: 024 -- Wilson's Landing Fire Department

Amended July 2020

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

- a. Due to a \$60k requisition increase in 2019 the budgeted reserve transfer for 2019 was reduced from the planned level of \$45k to \$35k.
- b. 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.
- c. 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.
- d. Fire Services Manager and support staff.
- e. AV system, baseboard heaters, hot water heater, chain link fence, etc.
- f. Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.
- g. July Amendment: OFC Dispatch Recoding Project \$1.2k added to each Fire Dept. Reduced supplies budget.

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

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

Amended July 2020

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, JEPG Grant & Other	(51,427) n	(55,000)	(55,000)	(55,000)	(55,000)
Total Revenue	(2,377,292)	(2,351,174)	(2,399,958)	(2,450,617)	(2,496,169)
Expenses:					
Operations Radio & Dispatch	1,394,119 c,p	1,386,301 g	1,414,027	1,442,308	1,471,154
Operations Core Rescue	663,951 d,o	631,330 g	643,957	656,836	669,972
Operations Emergency Operations	192,222 e,n	171,543 g	174,974	178,473	182,043
Search & Rescue	27,000	27,000	27,000	27,000	27,000
Transfer to Equip Reserves	100,000 f,o	135,000 f	140,000 f	146,000 f	146,000 f
Total Expenses	2,377,292	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					
Grants	(20,943) n	0	0	0	0
Transfer From Equip Reserves	(453,066)	(58,071)	(251,843)	(81,880)	(1,918)
Total Revenue	(474,009)	(58,071)	(251,843)	(81,880)	(1,918)
Expenses					
Equipment	207,009 h,n	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	474,009	58,071	251,843	81,880	1,918
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(83,679) o	(160,864)	(48,111)	(111,894)	(257,075)
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.
- July Amendment: UBCM CEPF Grant for equipment \$25k - \$4k in operating and \$21k in capital.
- July Amendment: Marine Rescue engine repairs \$25k. Reduce reserve transfer to fund.
- July Amendment: Increase Licenses \$1k, reduce legal \$1k.

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

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

Amended July 2020

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)	(289,672)
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	(252,581) gh	0	0	0	0
Previous Year's Surplus/Deficit	(94,366) a	0	(0)	(0)	(0)
Administration OH	85,082	50,574	51,274	51,988	52,716
Other Grants / Revenues	(98,712) b,i,j	0	0	0	0
Total Revenue	(768,770)	(356,789)	(358,615)	(363,537)	(368,557)
Expenses:					
Operations	585,558 ce,hj	241,289	246,115	251,037	256,058
Transfer to Cap Fac Reserves	8,000 f	8,000	5,000	5,000	5,000
Regional Growth Strategy	175,212 d	107,500	107,500	107,500	107,500
Total Expenses	768,770	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)	(421,273)
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)	(14,077)	(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
- h. July Amendment: UBCM 2020 Poverty Reduction Planning & Action Program Grant \$149k and related costs.
- i. July Amendment: Vancouver Foundation Grant - Okanagan Lake Responsibility Planning Initiative \$20k and related costs.
- j. July Amendment: BC Rent Bank Grant and related costs.