

2020-07-09 RDCO 2020-2024 Financial Plan Bylaw
Amendment No. 1460, 2020 Report Attachment.

Original Bylaw Pages From Financial Plan Bylaw No.
1449, for Reference Purposes.

**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

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(55,529)	(61,874)	(65,466)	(65,706)	(67,608)
0.1736	0.1843	0.2006	0.1993	0.2031

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 Rsve	(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: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget	
<u>Revenue:</u>										
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)	
<u>Expenses:</u>										
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	
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	
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
<u>Tax Levy:</u>										
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

- a. 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.
- b. 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.
- c. 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.
- d. 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.
- e. Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- f. Utilize operating reserve to mitigate the impact of the change in surplus carried forward.
- g. ICIP Fed/Prov Grant for the Black Mountain / sntsk'il'nten Regional Park Development.
- h. CONC Bird Viewing Platform
- i. Land Acquisition Strategy using Land Reserves.
- j. Adding .89 FTE

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

- 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%.

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

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: 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)
Parcel Tax	0		0		(30,228)	e	(119,624)	e	(119,624)
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
Transfer to Capital Facility Reserves	361,999	b	316,144	b	315,118	b	314,071	b	313,002
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)

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: 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
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)
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)
Operating Reserve Bal. at Y/E	(130,729)		(132,037)		(133,357)		(134,691)		(136,037)

Notes

- a. Updated 5 year average flow splits. Shift in splits from West Kelowna (-0.21%) & Peachland (-0.23%) to WFN totalling 0.44%.
- b. \$100k of operating reserve not required as budgeted in 2019. Use a portion - \$69k in 2020 to mitigate increased costs.
- c. 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.
- d. 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.
- e. As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- f. 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.
- g. FTE increase
- h. 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.
- i. Includes 2019 carry forwards.
- j. Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
- k. Concrete
- l. Add \$25k for Chemsan rebuild maintenance, remove following year.
- m. Conservatively assumes \$600k in DCC's are collected annually, however this is likely to be higher.
- n. 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.

**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.

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

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue:									
Services - Kelowna	(45,500)	b	0	b	0		0		0
Tax Req - EA Cent Ok East	(488,469)		(512,777)		(547,429)		(581,477)		(610,421)
Previous Year's Surplus/Deficit	(45,113)	a,b	0		0		0		0
Administration OH	38,263		39,041		40,618		41,431		42,259
Transfer from Operating Reserve	0		(60,000)	b	(50,000)	b	(40,000)	b	(25,286)
Total Revenue	(540,819)		(533,735)		(556,810)		(580,046)		(593,447)
Expenses:									
Operations	395,819	c	403,735		411,810		420,046		428,447
Transfer to Cap. Fac. Reserve	115,000	d	130,000	d	145,000	d	160,000	d	165,000
Transfer to Operating Reserve	30,000	b	0		0		0		0
Total Expenses	540,819		533,735		556,810		580,046		593,447
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.2530	e	0.2530		0.2530		0.2530		0.2530

Tax Levy:

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

(per \$1000 of assessment)

Maximum Tax Rate 1.9500

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue									
Grant	(25,000)	g	0		0		0		0
Transfer From Equip Reserve	0		0		0		(15,950)		0
Trsrfr From Cap Fac Reserve	(158,178)	g	(54,096)		(338,973)		(537,334)		(35,866)
Total Revenue	(183,178)		(54,096)		(338,973)		(553,284)		(35,866)
Expenses									
Trucks	0		0		0		480,000	d	0
Turn Out Gear	10,308		10,514		10,725		10,939		11,158
Radios & Pagers	4,341		4,427		4,516		4,606		4,699
Equipment	8,681		8,855		9,032		9,212		9,397
Hall Improvements	20,521		20,300		0		38,123		0
SCBA	139,327	f,g	10,000		10,200		10,404		10,612
New Truck Bay	0		0		304,500		0		0
Total Expenses	183,178		54,096		338,973		553,284		35,866
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Balance at Y/E	(15,636)		(15,792)		(15,950)		(0)		(0)
Cap. Fac. Reserve Balance at Y/E	(548,565)	d,g	(629,954)	d	(442,281)	d	(69,370)	d	(199,198)
Operating Reserve Balance at Y/E	(171,543)	b	(113,259)	b	(64,391)	b	(25,035)	b	0

Notes

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

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 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)	k	0	0	0
Transfer From Equip. Reserves	0		(25,719)	0	0
Trsf From CWF Cap Fac. Rsrv	(29,254)	f	0	0	0
Transfer from Cap Fac Reserve	(100,170)	k	(587,984)	(77,442)	(73,292)
Total Revenue	(154,424)	(49,569)	(638,703)	(77,442)	(73,292)
Expenses					
SCBA	10,025	k	8,219	8,384	8,551
Water Supply / Cisterns	30,900	f	0	0	0
Radios & Pagers	7,597		7,904	8,026	8,267
Trucks	0		550,000	0	0
Turnout Gear	10,308		11,290	11,516	11,746
Hall Renovations	80,844	g	50,000	38,000	32,982
Equipment	14,750	k	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)	d,k	(42,352)	d	(201,680)
Joe Rich Water Cap Fac Bal	(15,181)	j	(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
<u>Revenue:</u>									
Tax Req - EA Cent Ok. West	(572,815)		(586,785)		(607,743)		(628,077)		(648,599)
Previous Year's Surplus/Deficit	(37,104)	a	0		0		0		0
Administration OH	39,473		40,276		41,904		42,742		43,596
Total Revenue	(570,446)		(546,509)		(565,839)		(585,336)		(605,003)
<u>Expenses:</u>									
Operations	408,342	b	416,509		424,839		433,336		442,003
Transfer to Capital Fac. Reserve	162,104	abc	130,000		141,000		152,000		163,000
Total Expenses	570,446		546,509		565,839		585,336		605,003
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.2530	d	0.2530		0.2530		0.2530		0.2530

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

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

1.3500

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<u>Revenue</u>									
Grant	(25,000)	h	0		0		0		0
Transfer from Cap Fac Reserve	(88,741)	h	(30,342)		(85,746)		(156,262)		(526,787)
Transfer From Equip. Reserves	(1,047)		0		0		0		0
Total Revenue	(114,788)		(30,342)		(85,746)		(156,262)		(526,787)
<u>Expenses</u>									
Trucks	0		0		0		0		480,000
SCBA	31,280	h	5,100		60,000	g	130,000	g	0
Equipment	40,000	e	9,118		9,300		9,486		9,676
Pagers & Radios	5,500		5,610		5,722		5,837		5,953
Firehall Renovations	24,000	f	0		0		0		20,000
Turn Out Gear	10,308		10,514		10,724		10,939		11,158
Boathouse	3,700		0		0		0		0
Total Expenses	114,788		30,342		85,746		156,262		526,787
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Bal. at Y/E	(0)		(0)		(0)		(0)		(0)
Capital Facility Reserve Bal. at Y/E	(498,955)	ach	(603,602)		(664,892)		(667,279)		(310,165)

Notes

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

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

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(278,111)	(320,838)	(336,676)	(352,150)	(367,733)
Previous Year's Surplus/Deficit	(27,467)	0	0	0	0
Administration OH	23,145	23,616	24,570	25,062	25,563
Total Revenue	(282,433)	(297,222)	(312,106)	(327,088)	(342,170)
Expenses:					
Operations	239,433	244,222	249,106	254,088	259,170
Transfer to Cap. Fac. Reserve	43,000	53,000	63,000	73,000	83,000
Total Expenses	282,433	297,222	312,106	327,088	342,170
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530	0.2530	0.2530	0.2530	0.2530

Tax Levy:

Tax Requisition	(278,111)	(320,838)	(336,676)	(352,150)	(367,733)
Residential Tax Rate	0.7896	0.9019	0.9370	0.9704	1.0033
(per \$1000 of assessment)					
Maximum Tax Rate	2.8500				

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Grants	(25,000)	0	0	0	0
Transfer From Equip. Reserves	(60,888)	(19,539)	0	0	0
Transfer from Cap. Fac. Reserve	(31,532)	(21,899)	(31,812)	(37,241)	(77,818)
Total Revenue	(117,420)	(41,438)	(31,812)	(37,241)	(77,818)
Expenses					
Pagers and Radios	4,500	4,559	4,650	4,743	4,838
SCBA	12,960	5,698	5,812	5,928	6,048
Equipment	43,782	9,118	9,300	9,456	9,676
Hall Improvements	45,870	15,225	5,075	10,000	50,000
Turnout Gear	10,308	6,838	6,975	7,114	7,256
Total Expenses	117,420	41,438	31,812	37,241	77,818
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(19,539)	(0)	(0)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(157,205)	(189,878)	(222,965)	(260,953)	(268,745)

Notes

- Due to a \$60k requisition increase in 2019 the budgeted reserve transfer for 2019 was reduced from the planned level of \$45k to \$35k.
- Increases: Payroll \$5k, Training \$2.8k, Uniforms \$3k, Turn Out Gear Cleaning \$3.5k, Supplies \$1k, FMR Equipment \$1k, Equipment \$8k, Misc. \$1k. Decreases: Telephone \$1k.
- In future, in order to avoid debt financing, the revised \$35k planned reserve transfer would now need to be increased by \$8k in 2020, then \$10k annually, order to be able to fund \$1.54 million in future truck purchases from reserves: 2031 (\$700k), 2035 (\$570k), & 2038 (\$270k). Estimates for hall improvements over 20 years are \$383k.
- Fire Services Manager and support staff.
- AV system, baseboard heaters, hot water heater, chain link fence, etc.
- Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 - 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
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	0.0385		0.0398		0.0411		0.0415		0.0419
(per \$1000 of assessment)									

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	i	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
Equip 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

- a. 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.
- b. The surplus is \$41k less than last year.
- c. Radio & Dispatch Increase: Fire Dispatch \$26k, Equip, Insurance \$1k. Decreases: Repeater Sites \$21k, Radio Licence \$2.5k.
- d. Core Rescue Increases: Training \$10k, Equipment \$1.5k, Misc. \$1k. Decrease: Responses \$25k.
- e. Emergency Operations Increase: Minor misc. \$1k.
- f. 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.
- g. Remove \$35k, \$20k and \$20k in contract services. This was carried forward from 2019 and was part of surplus funds.
- h. Equipment includes Jaws of Life, Airbags, Hazmat Equipment, Repeater \$50k, Confined Space Equipment.
- i. Audio Visual Equipment for EOC.
- j. Hazmat unit carried forward from 2019.
- k. Replace Kelowna Marine Rescue 2
- l. Upgrade laptops, plotters, small equipment every 5 years.
- m. Use operating reserve to reduce impact of surplus reduction.

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	0.0069	0.0068	0.0068	0.0068	0.0069
(per \$1000 of assessment)					

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)
Operating Reserve Balance at Y/E	(33,855)	(34,194)	(34,536)	(34,881)	(35,230)

Notes

- Surplus Carryforward. Projects, including Mission Creek Dike Assessment & NDMP and funding carried forward.
Note: Surplus reduction of \$20k.
- Remainder of National Disaster Mitigation Program (NDMP) Grant for project \$270k
- Increases: Payroll \$53k, Travel \$2k, Legal \$1.5k, Memberships \$1k, Collaboration/Consulting \$7k.
Decreases: Insurance \$1k, Contract Services \$66.5k, Biodiversity Conservation \$13k.
- 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.
- Contract Services totals \$113.6k and includes: \$104k Mission Creek Dike Assessment Project, \$10k Other.
- Transfer funds to build reserves for minor capital needs.
- For Mission Creek Dike Assessment Project