

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1470

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 10 “121 – Ellison Heritage Community Centre” is deleted in its entirety and replaced with the attached page 10 “121 – Ellison Heritage Community Centre Amended December 2020” to reflect changes in the 2020 General Capital Fund Budget.
3. Page 11 “123 – Joe Rich Community Hall Amended July 2020” is deleted in its entirety and replaced with the attached page 11 “123 – Joe Rich Community Hall Amended Jul & Dec 2020” to reflect changes in the 2020 General Capital Fund Budget.
4. Pages 13-14 “142 – Regional Parks Amended July 2020” is deleted in its entirety and replaced with the attached pages 13-14 “142 – Regional Parks Amended Jul & Dec 2020” to reflect changes in the 2020 General Revenue & Capital Fund Budgets.
5. Page 30 “091 – Effluent / Water Disposal” is deleted in its entirety and replaced with the attached page 30 “091 – Effluent / Water Disposal Amended December 2020” to reflect changes in the 2021 General Capital Fund Budget.
6. Page 32 “301 – Killiney Beach Water System Amended Jul 2020” is deleted in its entirety and replaced with the attached page 32 “301 – Killiney Beach Water System Amended Jul & Dec 2020” to reflect changes in the 2020 Water Capital Fund Budget.
7. Page 33 “303 -- Falcon Ridge Water System Amended Jul & Sep 2020” is deleted in its entirety and replaced with the attached page 33 “303 -- Falcon Ridge Water System Amended Jul, Sep & Dec 2020” to reflect changes in the 2020 & 2021 Water Revenue and Capital Fund Budgets.
8. Page 35 “306 – Trepanier Water System” is deleted in its entirety and replaced with the attached page 35 “306 – Trepanier Water System Amended Dec 2020” to reflect changes in the 2020 Water Capital Fund Budget.
9. Page 36 “307 – Westshore Water System Amended Jul 2020” is deleted in its entirety and replaced with the attached page 36 “307 – Westshore Water System Amended Jul & Dec 2020” to reflect changes in the 2020 Water Capital Fund Budget.
10. Page 38 “401 – Westside Sewer System: Wastewater Treatment Plant Amended Jul

2020” is deleted in its entirety and replaced with the attached page 38 “401 – Westside Sewer System: Wastewater Treatment Plant Amended Jul & Dec 2020” to reflect changes in the 2020 Sewer Capital Fund Budget.

11. Page 39 “470 – Westside Sewer System: RDCO Lift Stations/Collector Systems” is deleted in its entirety and replaced with the attached page 39 “470 – Westside Sewer System: RDCO Lift Stations/Collector Systems Amended December 2020” to reflect changes in the 2020 Sewer Capital Fund Budget.
12. Page 46 “094 – SWM: Waste Reduction & Recycling Program” is deleted in its entirety and replaced with the attached page 46 “094 – SWM: Waste Reduction & Recycling Program Amended December 2020” to reflect changes in the 2021 General Revenue Fund Budget.
13. Page 67 – “041 – Victims Services Amended Sep 2020” is deleted in its entirety and replaced with the attached page 67 “041 – Victims Services Amended Sep & Dec 2020” to reflect changes in the 2020 General Revenue and General Capital Fund Budgets.
14. Page 77 – “005 – Human Resources” is deleted in its entirety and replaced with the attached page 77 “005 – Human Resources Amended December 2020” to reflect changes in the 2020 General Revenue and General Capital Fund Budgets.
15. Page 78 – “006 – Information Systems” (Page 78): is deleted in its entirety and replaced with the attached page 78 “006 – Information Systems Amended December 2020” to reflect changes in the 2020 and 2021 General Capital Fund Budgets.
16. This bylaw may be cited as the Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No. 1470.

READ A FIRST TIME THIS	7 th	DAY OF	December	2020
READ A SECOND TIME THIS	7 th	DAY OF	December	2020
READ A THIRD TIME THIS	7 th	DAY OF	December	2020
ADOPTED THIS	7 th	DAY OF	December	2020

CHAIRPERSON

DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1470 cited as the “Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No.1470” as adopted by the Regional Board on the 7th day of December, 2020.

Dated at Kelowna this
7th day of December 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	\$ (49,689,088)	(46,885,622)	(47,018,619)	(47,230,369)	(47,627,618)
Expenditures	\$ 49,689,088	46,885,622	47,018,619	47,230,369	47,627,618
(Surplus)/Deficit	\$ 0	-0	1	-0	-1
GENERAL CAPITAL FUND:					
Revenues	\$ (6,619,432)	(2,922,418)	(3,836,148)	(3,913,499)	(2,726,882)
Expenditures	\$ 6,619,432	2,922,418	3,836,148	3,913,499	2,726,882
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER REVENUE FUND					
Revenues	\$ (1,829,411)	(1,861,053)	(1,725,376)	(1,979,059)	(1,993,068)
Expenditures	\$ 1,829,411	1,861,052	1,725,376	1,979,058	1,993,067
(Surplus)/Deficit	\$ -0	-0	0	-1	-1
WATER CAPITAL FUND					
Revenues	\$ (1,213,054)	(323,690)	(7,305,660)	(95,660)	(95,660)
Expenditures	\$ 1,213,054	323,690	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	\$ (4,946,907)	(5,621,510)	(369,900)	(827,010)	(4,069,510)
Expenditures	\$ 4,946,907	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	(10,980,525)	(10,924,383)	(10,399,779)	(10,492,518)	(10,797,723)
Prior Year Surplus	(2,184,557)	0	0	0	0
TOTAL REVENUES	(49,689,088)	(46,885,621)	(47,018,619)	(47,230,369)	(47,627,617)

	<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	5,921,005	6,069,882	6,158,286	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	2,593,976	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		478,873	480,357	489,777	500,389	510,195
042 -- Regional Crime Prevention		394,018	393,577	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		9,416,358	8,937,710	9,177,090	9,449,931	9,670,425

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	1,731,002	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	6,475,280	6,187,643	6,308,878	6,432,527

Environmental Development Services

110 -- Regional Planning	\$	918,770	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		4,069,331	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	8,274,427	8,528,902	8,655,377	8,879,222
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	10,208,790

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		49,689,088	46,885,622	47,018,618	47,230,368	47,627,618
---------------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------

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	\$ (1,029,197)	(322,981)	(530,458)	(524,341)	(127,369)
Tsfr from CWF Cap Fac Reserve	(681,982)	(196,825)	(122,465)	(194,710)	(99,930)
Transfer from Cap. Facility Reserve Fund	(3,159,015)	(1,948,128)	(2,915,063)	(2,939,123)	(2,062,301)
Grant / Fundraising / Donation	(458,781)	(382,484)	(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	(71,200)	(65,000)	(65,000)	(65,000)	(65,000)
TOTAL REVENUE	<u>(6,619,432)</u>	<u>(2,922,418)</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
005 -- Human Resources	2,500	0	0	0	0
006 -- Information Systems	136,096	94,096	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	110,788	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	482,324	58,071	251,843	81,880	1,918
031 -- 911	19,190	19,190	19,190	19,190	19,190
041 -- Victims Services	3,700	0	0	0	0
042 -- Crime Prevention	2,500	0	0	0	0
044 - Building Inspections & General Bylaw Enf	4,000	0	0	0	0
046 -- Dog Control	40,960	20,600	133,625	24,720	26,780
091 -- Effluent/Water Disposal	0	50,000	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	200,225	35,525	106,575	35,525	126,875
123 -- Joe Rich Community Hall	204,617	12,180	2,538	20,300	5,075
142 -- Regional Parks	4,026,461	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>6,619,432</u>	<u>2,922,418</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	0	(228,000)	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)	(1)
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>(1,829,411)</u>	<u>(1,861,053)</u>	<u>(1,725,376)</u>	<u>(1,979,059)</u>	<u>(1,993,068)</u>
EXPENDITURES					
301 -- Killiney Beach Water	\$ 503,319	443,710	496,135	649,939	653,258
303 -- Falcon Ridge Water	72,634	295,194	68,034	68,889	69,761
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>1,829,411</u>	<u>1,861,052</u>	<u>1,725,376</u>	<u>1,979,058</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	(329,132)	(237,360)	(2,024,210)	(48,710)	(48,710)
Transfer from Equip Reserve Funds	(777,569)	(86,330)	(1,332,460)	(46,950)	(46,950)
TOTAL REVENUE	<u>(1,213,054)</u>	<u>(323,690)</u>	<u>(7,305,660)</u>	<u>(95,660)</u>	<u>(95,660)</u>
EXPENDITURES					
301 -- Killiney Beach	\$ 741,872	20,750	3,520,750	20,750	20,750
303 -- Falcon Ridge Water	27,054	235,300	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	7,310	2,060	2,060	2,060	2,060
307 -- Westshore Water	368,368	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>1,213,054</u>	<u>323,690</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><u>(5,110,828)</u></u>	<u><u>(5,240,933)</u></u>	<u><u>(5,484,911)</u></u>	<u><u>(5,571,020)</u></u>	<u><u>(5,738,631)</u></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><u>5,110,828</u></u>	<u><u>5,240,933</u></u>	<u><u>5,484,911</u></u>	<u><u>5,571,020</u></u>	<u><u>5,738,631</u></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	(1,598,240)	(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>(4,946,907)</u>	<u>(5,621,510)</u>	<u>(369,900)</u>	<u>(827,010)</u>	<u>(4,069,510)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 3,843,447	95,460	340,760	300,960	43,460
470 -- Westside Sewer System: RDCO	1,092,860	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>4,946,907</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: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

Amended December 2020

General Revenue Fund Budgets

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

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	-196,850 e,f,i	-30,000 g	-55,000 g	-35,000 g	-75,000 g
Transfer from Facility Reserve	(3,375) i	(525)	(1,575)	(525)	(51,875)
Grant	0	(5,000)	(50,000)	0	0
Total Revenue	(200,225)	(35,525)	(106,575)	(35,525)	(126,875)
Expenses					
Heritage Renovations	111,650 e	0	0	0	0
Stairs/Elevator	0	0	0	5,075	76,125
Structure Improvements	0	25,375	0	0	0
Kitchen Upgrades	0	0	5,075	30,450	0
Roof Replacement	55,825 f	0	0	0	0
Signage	32,750 f,i	0	0	0	0
Electrical Upgrade	0	5,075	50,750	0	0
Heating Upgrade	0	5,075	50,750	0	50,750
Total Expenses	200,225	35,525	106,575	35,525	126,875
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(61,582)	(62,198)	(62,820)	(63,448)	(64,082)
Capital Facility Reserve Balance at Y/E	(302,468) i	(339,968)	(406,059)	(473,872)	(490,499)
Operating Reserve Balance at Y/E	(27,660)	(12,936)	(6,066)	(6,126)	(6,188)

Notes

- a. Anticipating reduction to rental income re: Fire Department lease.
- b. Surplus due to increased Community Centre Rentals and under expenditures for grounds mtce, natural gas, contract services, legal, and various line items.
- c. Increases: Payroll \$2k, Insurance \$1k, Building Rep & Mtce \$2k, Misc. \$1k
- d. Debt ends in 2021.
- e. Community Works Fund Gas Tax funding approved previously:
 - Heritage Renovations 90 k
 - Heritage Renovations - Storage Rooms 20 k
- f. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward). Projects will not proceed if CWF are not available:**
 - Roof Replacement \$55 k
 - Signage 21.85 k
- g. Subject to future approval for use of CWF.
- h. Use operating reserve to reduce impact of no surplus carry forward.
- i. December Amendment: Additional \$10.25k for Signage. Requesting approval of additional \$10k of CWF usage.

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

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

Amended Jul & Dec 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 (per \$1000 of assessment)	0.1736	0.1843	0.2006	0.1993	0.2031
Maximum Tax Rate	0.2082				

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Donation - JRRATS	-41,200 h	0	0	0	0
Transfer from CWF Cap Fac Rsve	-159,087 deg	-11,825 f	-2,465 f	-19,710 f	-4,930 f
Transfer from Cap Fac. Reserve	-4,330 g	-355	-73	-590	-145
Total Revenue	-204,617	-12,180	-2,538	-20,300	-5,075
Expenses					
Heating Upgrade	0	0	2,538	20,300	0
Signage	73,950 dgh	0	0	0	0
Hall Improvements	130,667 e	12,180	0	0	5,075
Total Expenses	204,617	12,180	2,538	20,300	5,075
(Surplus) / Deficit	0	0	0	0	0
Capital Fac. Reserve Balance	(28,237) bg	(36,164) b	(45,453) b	(55,318) b	(66,726) 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 Replacemen \$45.30 k

f. Subject to future approval for use of CWF.

g. December Amendment: Additional \$10.25k for Signage. Requesting approval of additional \$10k of CWF usage.

h. December Amendment: Add \$41.2k for Goudie Road Electronic Sign to be funded by JRRATS.

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

Program: 142 -- Regional Parks

Department: Parks & Recreation

Amended Jul & Dec 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)	(8,528,901)	(8,655,377)	(8,879,222)
Expenses:					
Operations	4,228,696 c,k,m	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	3,796,906 a,d,m	4,111,416 d	4,173,087 d	4,235,684 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	8,274,427	8,528,902	8,655,377	8,879,222
(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	(2,337,321) n	(1,349,766)	(1,508,234)	(1,815,138)	(1,063,577)
Total Revenue	(4,026,461)	(1,855,380)	(1,706,535)	(2,106,023)	(1,507,999)
Expenses					
Parks Development (see detailed project list):	2,556,644 n	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	4,026,461	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	(6,164,527) d,m,n	(9,015,439) d	(11,797,095) d	(14,359,817) d	(17,771,413) 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
- July Amendment: Additional Student Grants \$39k.
- July Amendment: Transfer vehicle from cc 401 - WWTP for \$2k.
- December Amendment: Add \$253,750 to repairs & mtce. Spring freshet in 2020 eroded streambank upstream of Cedars Bridge on Mission Creek Greenway. Damage is not eligible for EMBC or DFA funding. Repairs needed prior to 2021 Freshet to protect bridge asset. Reduce transfer to reserves in 2020, but resume the transfer of the equivalent reduction in 2021.
- December Amendment: Add \$4k to Traders' Cove Picnic Shelter geotechnical and \$4.1k for Raymer Bay Picnic Shelter geotechnical.

142 Regional Parks Capital Development Projects Detail 2020 - 2024

PARK DEVELOPMENT	2019 Budget	2019 Spent	2020	2021	2022	2023	2024
Flood Recovery Projects - Improvements (not covered by DFA or insurance)	285,000	175,050	-	-	-	-	-
Learn to Camp in Regional PARKS (Partnership with PARKS Canada)	-	-	20,300	-	-	-	-
Park Development -West Zone	131,950	-	131,950	-	-	10,150	177,625
General Asset Renewal	101,500	103,752	192,850	10,150	10,150	10,150	10,150
EECO Downstairs Renovation & Folding Tables	-	-	-	-	-	-	-
Cabin 1 Office Improvements	-	-	-	-	-	-	-
Hollywood Road Office Improvements	-	-	-	-	-	-	-
Interpretation/Wayfinding Project (Various Parks)	40,600	25,693	20,300	30,450	30,450	30,450	30,450
Garbage Can upgrades to Bear proof	-	-	10,150	-	-	-	-
Regional Parks Trails to Health	71,050	61,282	40,600	40,600	40,600	40,600	40,600
Bertram Security Contractor Residence Asset Sale & Site Remediation	5,111	-	5,140	-	-	-	-
Bertram Creek Playground Replacement	-	-	76,125	-	-	-	-
Bertram Pier Railing Replacement	25,375	10,094	-	-	-	-	-
Bertram Creek Picnic Shelter Removal & Replacement	-	-	-	-	-	-	76,125
Webber Road Landslide Restoration	-	-	253,750	-	-	-	-
Clainlink Fence Replacement to meet SRW required along Casa Loma Resort	-	-	30,450	-	-	-	-
Johns Family Nature Conservancy - Phase 3	46,284	31,210	-	-	-	-	-
Johns Family - Upper Interpretation Loop	-	-	-	10,150	126,875	-	-
Johns Family - Cedar Tree Restoration	-	-	-	-	-	-	-
Stephens Coyote Park Development	-	-	-	20,300	253,750	-	-
Upper Glen Canyon Trail Project - Phase 1	8,173	4,191	-	111,650	228,375	111,650	228,375
Kaloya Picnic Shelter Structure Replacement	-	-	-	76,125	-	-	-
Kaloya Washroom Renovation	-	-	-	-	-	10,150	177,625
Kopje Security Contractor Residence - Repurpose for Program Storage	5,075	-	152,250	-	-	-	-
Kopje Playground Replacement	-	-	-	-	-	-	-
Floating Courtesy Dock, Cleats, Ladders	50,750	42,785	-	-	-	-	-
Mission Creek Park - Hall Road Security Contractor Residence Repurposing for Public Programming	-	-	-	-	-	-	-
Mission Creek Bridge Replacements (1 vehicle, 1 pedestrian) h.	-	-	-	-	-	329,875	-
Mission Creek Greenway Phase 2 Grassland Crib Stairs	25,375	27,192	250,000	-	-	-	-
Mission Creek Signage	-	-	-	-	-	-	-
Mission Creek - EECO Displays	10,150	6,427	-	-	-	-	-
Mission Creek - Spawning Channel Retaining Wall and Guardrail Fencing	-	-	76,125	-	-	-	-
Mission Creek Greenway - Truswell Trailhead Washroom	-	-	-	-	177,625	-	-
Mission Creek Playground Replacement	-	-	-	-	-	-	187,775
Mission Creek Picnic Shelter Structure Replacement	-	-	-	152,250	-	-	-
Mission Creek Plaza/EECO Exterior Improvements	-	-	-	203,000	-	-	-
Phase 2 Boardwalks - Major Maintenance (Structural overhaul)	-	-	76,125	-	-	-	-
Mission Creek Development	-	-	507,500	-	-	-	-
Hall Road Fishing Pond Water Source & Aerator	-	-	65,975	-	-	-	-
Regional Park Information Plaza and Accessible/Age Friendly Trail at Mission Creek	175,725	152,055	-	-	-	-	-
Raymer Bay Picnic Shelter Replacement	-	-	80,226	-	-	-	-
Raymer Bay Playground Replacement	76,125	71,120	-	-	-	-	-
Reisweg Security Contractor Residence - Repurpose for Operations Office	-	-	-	-	-	-	-
Robert Lake Bird Viewing Platform	40,000	-	40,600	-	-	-	-
Scenic Canyon Saskatoon Trail Improvements	-	-	-	157,325	-	-	-
Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation	5,126	-	5,140	-	-	-	-
Shannon Lake - Trail Completion	-	-	-	-	-	-	-
Traders Cove Picnic Shelter	-	-	76,125	-	-	-	-
Traders Cove Playground Replacement	-	-	80,182	-	-	-	-
Traders Cove Park Improvements	13,439	-	-	252,000	-	-	-
Woodhaven Dike and Intake Assessment and Infrastructure Upgrade Project	26,290	1,218	-	-	-	-	-
Woodhaven - Raymer Cabin Heritage/public programming improvements	47,464	47,453	-	-	-	-	-
Woodhaven Cultural Restoration	-	-	-	-	-	-	-
Woodhaven Development	-	-	-	30,450	253,750	1,203,438	-
Gellatly Nut Farm - 1945 Cabin Restoration e.	44,215	-	15,225	-	-	-	-
Gellatly Nut Farm - Heritage House Restoration	-	-	-	103,000	-	-	-
Gellatly Nut Farm - Water Fountains	-	-	-	-	-	-	-
Gellatly Nut Farm - Pump Replacement	-	-	-	-	-	-	-
Coldham Park Development	-	-	-	20,300	341,320	-	-
Rose Valley Volunteer Trail Support Container	-	-	-	-	-	-	-
Goats Peak Trail	-	-	-	-	-	-	-
Goats Peak Restoration	-	-	-	-	-	-	-
Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area	105,362	92,913	24,576	-	-	-	-
Black Mountain / sntsk'il'nten Park Development	325,000	-	325,000	487,500	162,500	250,000	498,134
Black Mountain / sntsk'il'nten Regional Park - Park Fencing	-	-	-	-	-	-	-
Hardy Fall Improvements	5,075	-	-	-	-	-	-
Automated Park Gates Systems	195,293	208,505	-	-	-	-	-
Total Development Projects	1,865,507	1,060,940	2,556,664	1,705,250	1,625,395	1,996,463	1,426,859

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

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

Amended December 2020

General Revenue Fund Budgets

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

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue									
Transfer from Cap Fac. Reserve	0		-50,000	f	0		0		0
Total Revenue	0		-50,000		0		0		0
Expenses									
Centrifuge	0		50,000	f	0		0		0
Total Expenses	0		50,000		0		0		0
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Bal at Y/E	(5,395)		(5,449)		(5,504)		(5,559)		(5,614)
Facilities Reserve Balance at Y/E	(294,754)	c	(268,818)	cf	(293,252)	cf	(318,067)	cf	(343,268)
Operating Reserve Balance at Y/E	(175,703)		(159,515)	d	(142,807)	d	(125,566)	d	(107,779)

Notes

- a. Tipping fees higher than anticipated.
- b. Increases: Payroll \$11.9k, and insurance \$0.6k.
- c. Building capital reserves for facility upgrades and equipment replacement.
- d. In order to avoid tax requisitions in the future rates may need to be reviewed, or operating reserves will need to be used.
- e. Future capital needs must also be reviewed.
- f. December Amendment: Work started, Lake Country Invoicing in 2021 for upgrades. Increase from \$30k to \$50k based on revised costs.

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

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Amended Jul & Dec 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,j	0	0
Grants	(58,154) d,f	0	0	0	0
CWF Gas Tax Cap Fac. Rsv	(33,183) e,f	0	0	0	0
Transfer From Equip Reserves	(473,250) i,k	(20,750)	(119,000) j	0	0
Transfer From Cap. Fac. Reserve	(177,285)	0	(940,000)	(20,750)	(20,750)
Total Revenue	(741,872)	(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	51,500 f,k	0	3,500,000 g	0	0
Intake Replacement	420,201 f	0	0	0	0
Total Expenses	741,872	20,750	3,520,750	20,750	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(193,072) i,k	(174,596)	(56,152) j	(56,713)	(57,280)
Capital Facility Reserve Bal at Y/E	(448,791) b	(724,101) b	(52,496) b	(302,341) b	(554,407) b

Notes

- a. Surplus due to higher revenues from late payment fees, water user fees, water system cost recovery and connection fees. Costs for payroll, leak detection & repair and electricity were also lower than expected.
- b. Transfer asset renewal fees and additional funds to reserves.
- c. Increases: Equipment Repairs & Mtce \$15k, and misc. \$2.2k. Decreased Payroll \$13.4k.
- d. Remainder of Build Canada Grant.
- e. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$33,183 Carry forward of remaining Board approved amount for Filtration.
- f. 2019 projects carried forward.
- g. IHA Required work under discussion. Contingent on finding an alternative solution, receiving financing or grant. This scenario assumes approval for debt & parcel tax received, MFA Financing 20 years, conservatively at 4%.
- h. OBWB Grant for Source Protection Plan Study \$8k.
- i. July Amendment: Add \$90k re: PRV Installation.
- j. July Amendment: Additional Financing required due to additional use of reserves in 2020.
- k. December Amendment: Reduce from \$106k to \$51.5k.

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

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Amended Jul, Sep, & Dec 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)	(1)	(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	0 ef	(228,000) f,i	0	0	0
Total Revenue	(72,634)	(295,194)	(68,034)	(68,890)	(69,763)
Expenses:					
Operations	66,357 b,g	57,484	58,634	59,806	61,002
Transfer to Cap. Fac Reserves	6,277 aefg	237,710 afi	9,400 a	9,083 a	8,759
Total Expenses	72,634	295,194	68,034	68,889	69,761
(Surplus) / Deficit	(0)	(0)	(1)	(0)	(1)
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. Rsv	(15,016) c,d	0	0	0	0
Transfer From Equip Reserves	(2,509)	0	0	0	0
Transfer From Cap. Fac. Reserve	(9,529) e,f,h	(235,300) fi	(5,150)	(5,150)	(5,150)
Total Revenue	(27,054)	(235,300)	(5,150)	(5,150)	(5,150)
Expenses					
Distribution System Improvements	0 cdefh	225,000 fhi	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	27,054	235,300	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	(7,108) a	(9,613) a	(14,002) a	(18,114) a	(21,940) 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. Establishment bylaw must be amended before work can proceed.
- f. September Amendment: Moved July amendment amounts of \$111k to 2021 plus additional \$67k for a total of \$178k. Expansion project of \$178k for properties joining the system. Establishment bylaw must be amended before work can proceed and property owner financing of project is yet to be determined. If Financing is used, borrowing and a parcel tax will be required. Expenditures for 2021 cannot be made until financing is determined
- g. December Amendment: Add \$10k to operating for Well Pump Spare replacement. Reduce transfer to reserves accordingly.
- h. December Amendment: Move \$15.9k to capital to 2021. Add \$31.1k for additional costs.
- i. December Amendment: Additional Property Owner Contributions \$50k

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

Program: 306 -- Trepanier Bench Water System

Amended December 2020

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

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

Water Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue									
Transfer from Cap Fac. Reserve	(7,310)	e	(2,060)		(2,060)		(2,060)		(2,060)
Total Revenue	(7,310)		(2,060)		(2,060)		(2,060)		(2,060)
Expenses									
Equipment Improvements	5,810	e	2,060		2,060		2,060		2,060
Equipment/SCADA	1,500		0		0		0		0
Total Expenses	7,310		2,060		2,060		2,060		2,060
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Balance at Y/E	0		-		-		-		-
Capital Facility Reserve Bal at Y/E	(2,266)	b	(6,381)	b	(9,878)	b	(13,352)	b	(16,802)

Notes

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

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

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Amended Jul & Dec 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	(233,360) g	(18,630)	(1,166,510)	0	0
Transfer from Cap Fac. Reserve	(135,008)	0	(1,077,000)	(20,750)	(20,750)
Total Revenue	(368,368)	(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	51,500 d,g	0	3,710,000 e	0	0
Total Expenses	368,368	18,630	3,730,750	20,750	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(1,228,636) g	(1,222,106)	(56,152)	(56,714)	(57,281)
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.
- g. December Amendment: Reduce from \$106k to \$51.5k.

**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 Jul & Dec 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 i	3,348,275 i	3,415,240 e	3,483,545 e
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	(1,495,380) h,j,q	(43,460)	(320,360)	(300,960)	(43,460)
From DCC Reserve Fund	(1,266,667) j	0	0	0	0
Total Revenue	(3,843,447)	(95,460)	(340,760)	(300,960)	(43,460)
Expenses					
HVAC	162,960 q	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	3,843,447	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	(477,177) q	(1,263,339)	(1,777,694)	(2,316,786)	(3,121,344)
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

- 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.
- o. July Amendment: OBWB Biosolids Grant \$25.3k. Expenses already incurred and budgeted. Transfer to Operating Reserve.
- p. July Amendment: Transfer vehicle to 142 - Regional Parks for \$2k. Reduce use of reserves accordingly.
- q. December Amendment: Add \$40k to HVAC project

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

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

Department: Engineering Services (Sewer Systems)

Amended December 2020

Sewer Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - West Kelowna	(395,946)	a (464,329)	(641,021)	(647,258)	(716,617)
Previous Year's Surplus/Deficit	(12,883)	b 0	0	0	0
Transfer From Operating Reserve	(6,237)	0	0	0	0
Engineering Admin OH	10,608	10,820	11,036	11,257	11,482
Administration OH	46,609	47,541	48,492	49,462	50,451
Services - WFN	(104,238)	a (122,241)	(168,758)	(170,400)	(188,680)
Total Revenue	(462,087)	(528,210)	(750,250)	(756,939)	(843,343)
Expenses:					
Operations	321,441	c 327,870	334,427	341,116	347,938
Debt Payments	0	e 59,694	e 275,177	e 275,177	e 354,759
Transfer to Capital Fac. Reserve	140,646	d 140,646	140,646	140,646	140,646
Total Expenses	462,087	528,210	750,250	756,939	843,343
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.76	0.76	0.76	0.76	0.76
Total Service Cost Recovered From Partners/Participants	-500,184	-586,571	-809,778	-817,657	-905,276

Sewer Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Capital Financing	0	e (3,915,915)	e 0	0	e (3,915,450)
Transfer from Cap Fac. Reserve	(102,860)	e.g (73,540)	e (18,540)	e (314,450)	0
Transfer From DCC Reserve	(990,000)	e (1,525,995)	e 0	(201,000)	(100,000)
Total Revenue	(1,092,860)	(5,515,450)	(18,540)	(515,450)	(4,015,450)
Expenses					
Pumps (Headworks)	25,000	0	0	0	0
Flow Meters	21,770	15,450	15,450	15,450	15,450
Communication Electrical	13,500	0	0	0	0
Lift Station Land	500,000	e 0	0	0	0
Engineering & Design Cost	523,000	e.g 0	0	e 500,000	0
Lift Station - Collector	0	e 5,500,000	e 0	0	e 4,000,000
Equipment & Improvements	9,590	0	3,090	0	0
Total Expenses	1,092,860	5,515,450	18,540	515,450	4,015,450
(Surplus) / Deficit	0	0	0	0	0
East Trunk Line DCC Reserve Fund	(1,411,876)	e.f 0	e.f (100,000)	e.f 0	e.f 0
Capital Facility Reserve Bal. at Y/E	(566,226)	d.g (638,259)	(766,562)	(597,279)	(743,898)
Operating Reserve Bal. at Y/E	0	0	0	0	0

Notes

- 5 year flow split average average shift of 0.38% from West Kelowna to WFN.
- Surplus due to under expenditures in odour control chemicals, payroll, lift stn-utilities, and electrical repairs & mtce. Sewer line mtce & flushing \$18.5k higher than anticipated.
- Increased: Sewer Line Mtce & Flushing \$10k, Lift Stn Rep & Mtce \$2.5k, Contract Services \$45k (camera inspection), Insurance \$1k, Misc \$1k. Decreased: Payroll \$3.8k
- 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.
- Engineering to provide additional information. Class D estimates for lift station projects. Costs and recommendations are dependent on Engineering & Design study. 2021 & 2024 project information is for financial planning purposes. The project should be funded primarily by DCC's as these are capacity related. Grants may be available. DCC reserves are currently insufficient to fund these two newly identified projects for 2021 & 2024. Since DCC's should be used, funding is shown with financing since reserves should be kept for asset replacement. When more information is known, the financial plan will be refined. As an estimate, 20 year financing at 3% in 2021 and then 4% for 2024 has been shown.
- Conservatively assumes increase to DCC's of \$100,000. DCC Bylaw is being updated. Future funds dependent on development.
- December Amendment: Add \$23k to Engineering.

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

Program: 094 --SWM: Waste Reduction & Recycling Program a

Department: Engineering Services (Solid Waste Management)

Amended December 2020

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue:									
Services - Kelowna	(905,683)	ab	(916,245)		(940,361)		(959,281)		(978,578)
Services - Peachland	(38,594)	ab	(39,044)		(40,072)		(40,878)		(41,700)
Services - Lake Country	(91,877)	ab	(92,948)		(95,395)		(97,314)		(99,272)
Services - West Kelowna	(232,180)	ab	(234,888)		(241,070)		(245,920)		(250,867)
Parcel Tax	(32,873)	ab	(33,256)		(34,132)		(34,818)		(35,519)
Previous Year's Surplus/Deficit	(8,400)		(0)		(0)		(0)		(0)
Administration OH	192,566		191,980		195,820		199,736		203,731
Multi Material BC (MMBC)	(180,000)		(183,600)		(187,272)		(191,017)		(194,838)
Misc. Revenue	(385,000)	c,f	(400,000)	g	0		0		0
Backyard Composters	(23,000)		(23,000)		(15,000)		(15,000)		(15,000)
Total Revenue	(1,705,041)		(1,731,002)		(1,357,482)		(1,384,493)		(1,412,043)
Expenses:									
Operations	1,328,041	d,f	1,324,002	e	1,350,482		1,377,492		1,405,042
Group Garbage Cart Purchase	370,000	c	400,000	g	0		0		0
Transfer to Reserves	7,000		7,000		7,000		7,000		7,000
Total Expenses	1,705,041		1,731,002		1,357,482		1,384,492		1,412,042
(Surplus) / Deficit	(0)		(0)		(0)		(0)		(0)
FTE's	4.76		4.76		4.76		4.76		4.76
Tax Levy:									
Parcel Tax	(32,873)		(33,256)		(34,132)		(34,818)		(35,519)

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Transfer From Reserves	(5,820)		0		0		0		0
Total Revenue	(5,820)		0		0		0		0
Expenses									
Computer	5,820		0		0		0		0
Total Expenses	5,820		0		0		0		0
(Surplus) / Deficit	0		0		0		0		0
Reserve Fund Balance at Y/E	(58,298)		(65,881)		(73,540)		(81,275)		(89,088)

Notes

- a. This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes. Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax. The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax. Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)
- b. Allocation is done using population counts. 2016 Census numbers used.
- c. Garbage Cart Group Purchase is under operating \$370k. Costs will be invoiced to all partners.
- d. Increases: Waste Composition study \$35k, Recycling (Comm. Educ. Prog.) \$6k, Commercial/Const. Waste (Comm.Educ. Prog) \$5k, Communication Education Prog. \$3k, Illegal Dumping Operations \$2.5k, insurance \$1.6k, Composting Education Garden (Comm.Educ.Prog) \$1k, Freight & Postage \$1k, Telephone \$1k, and misc. \$1.1k.
Decreases: Software & licenses \$5.7k, and payroll \$1.2k.
- e. Remove \$30k for Waste Composition Study.
- f. Additional \$15k re: BioWaste Inventory and related funding.
- g. December Amendment: Garbage Cart Purchase \$400k added.

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

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

Amendment Sep & Dec 2020

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - WFN	(14,531)	(15,134)	(15,570)	(15,999)	(16,402)
Tax Requisition - Kelowna	(269,992)	(281,091)	(289,177)	(297,160)	(304,629)
Tax Requisition - Peachland	(11,595)	(12,071)	(12,419)	(12,762)	(13,082)
Tax Requisition - Lake Country	(29,975)	(31,208)	(32,105)	(32,992)	(33,821)
Tax Requisition - West Kelowna	(65,000)	(67,672)	(69,618)	(71,540)	(73,339)
Tax Req - EA Cent Ok. West	(8,375)	(8,719)	(8,970)	(9,218)	(9,449)
Tax Req - EA Cent Ok East	(7,716)	(8,033)	(8,264)	(8,492)	(8,706)
Grants	(4,512) e	0	0	0	0
Previous Year's Surplus/Deficit	(11,158) b	0	(0)	(0)	0
Transfer From Operating Reserve	0	0	0	0	0
Administration OH	67,035	68,679	71,454	72,883	74,340
Province - Min of Public Safety & Solicitor General	(123,054) a,d	(125,108) d	(125,108)	(125,108)	(125,108)
Total Revenue	(478,873)	(480,357)	(489,777)	(500,389)	(510,195)
Expenses:					
Operations	465,173 cde	475,357 d	484,777	494,389	504,195
Transfer to Equip. Reserves	5,000	5,000	5,000	6,000	6,000
Transfer to Capital	3,700 e	0	0	0	0
Transfer to Operating Reserve	5,000 b	0	0	0	0
Total Expenses	478,873	480,357	489,777	500,389	510,195
(Surplus) / Deficit	0	(0)	(0)	0	(0)
FTE's	4.00	4.00	4.00	4.00	4.00
Tax Levy:					
Tax Requisition	(392,653)	(408,794)	(420,553)	(432,164)	(443,026)
Residential Tax Rate (per \$1000 of assessment)	0.0067	0.0069	0.0070	0.0071	0.0072

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Revenue Fund	(3,700) e	0	0	0	0
Total Revenue	(3,700)	0	0	0	0
Expenses					
Computers & Equipment	3,700 e	0	0	0	0
Total Expenses	3,700	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	(33,520)	(38,856)	(44,244)	(50,687)	(57,193)
Operating Reserve Bal. at Y/E	(9,078) b	(9,169)	(9,261)	(9,353)	(9,447)

Notes

- a. Accounting revenue recognition timing change impact.
- b. Surplus from underexpenditures in payroll and contract services, and increased grant revenue. Higher than budgeted travel, training, advertising & promotion. Transfer part of surplus to operating reserve or there could be too much of a swing next year.
- c. Increases: Payroll \$16.9k, Travel \$2.5k, Insurance \$0.57k, and misc. \$0.63k. Decreased Office supplies \$1k.
- d. Sep Amendment: Additional funding from the province - \$2k increase in installments for Oct and Jan. Increase used for safety supplies.
- e. December Amendment: COVID 19 One Time Provincial Grant - Victim Service & Violence Against Women Support Fund. Purchase 2 laptops & supplies.

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

Program: 005 - Human Resources

Department: Corporate Services

Amended December 2020

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Previous Year's Surplus/Deficit	(58,944)	(0)	(0)	(0)	(0)
Transfer From Operating Reserve	0	(15,000) b	0	0	0
Administration OH Recovery	(286,823)	(325,442) b	(347,251)	(354,196)	(361,280)
Total Revenue	(345,767)	(340,442)	(347,251)	(354,196)	(361,280)
Expenses:					
Operations	343,267 ad	340,442 c	347,251	354,196	361,280
Transfer to Capital	2,500 d	0	0	0	0
Total Expenses	345,767	340,442	347,251	354,196	361,280
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	2.65	2.65	2.65	2.65	2.65

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Revenue Fund	(2,500) d	0	0	0	0
Total Revenue	(2,500)	0	0	0	0
Expenses					
Computer & Equipment	2,500 d	0	0	0	0
Total Expenses	2,500	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E					
Operating Reserve Bal at Y/E	(27,422)	(12,546)	(12,671)	(12,798)	(12,926)

Notes

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

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

Program: 006 -- Information Systems

Department: Corporate Services

Amended December 2020

General Revenue Fund Budgets

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

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
COVID Restart Grant	(30,000) h	(20,000) i	0	0	0
Sale of Assets	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Transfer From Equip. Reserves	(36,096)	(4,096)	(4,096)	(241,056)	(4,096)
Transfer From Revenue Fund	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Total Revenue	(136,096)	(94,096)	(74,096)	(311,056)	(74,096)
Expenses					
Computers & Equipment	19,096 f	19,096 f	19,096 f	19,096 f	19,096 f
Software	0	0	0	32,960	0 f
Computer Wkstns (Purch & Repl)	85,000 fh	75,000 fi	55,000 f	55,000 f	55,000 f
Servers, Infrastructure & Network	32,000 f	0	0	204,000 f	0
Total Expenses	136,096	94,096	74,096	311,056	74,096
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(242,546)	(333,755)	(425,876)	(281,567)	(373,166)
Operating Reserve Bal. at Y/E	(48,958) c	(58) g	(59)	(60)	(60)

Notes

- a. GIS contract renegotiated 2019. Lake Country has opted out. Regional Parks will be receiving specialized additional services.
- b. In 2019, budgeted to utilize a portion of operating reserve to mitigate impact of \$50k MS Software License Purchase. Purchase and use of reserve was deferred from 2019 to 2020 and rebudgeted. Did not cause any increase to budget and forms \$25k of the surplus for 2019.
- c. Utilize operating reserve to reduce impact of large surplus swing and increased expenses.
- d. Increases: Payroll \$42k (includes supervisory FTE reallocation), Software & Licenses \$5k, R&D \$20k, Contract Services \$25k, Misc. \$2k
- e. FTE reallocations for supervisory \$23k.
- f. Four year refresh cycle for Network, Servers, SAN, Software, Workstations.
- g. Smooth out Recovery increase with operating reserve.
- h. December Amendment: Add \$30k for contingency for laptops for pandemic and using COVID Restart Grant funds.
- i. December Amendment: Add \$20k for change over to laptops from desktops for pandemic