

2020-12-07 RDCO 2020-2024 Financial Plan Bylaw
Amendment No. 1470, 2020 Report Attachment.

Original Bylaw Pages From Financial Plan Bylaw No.
1449, and Amending Bylaws 1460 & 1461 for Reference
Purposes.

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

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

CURRENT BUDGET

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

- Anticipating reduction to rental income re: Fire Department lease.
- Surplus due to increased Community Centre Rentals and under expenditures for grounds mtce, natural gas, contract services, legal, and various line items.
- Increases: Payroll \$2k, Insurance \$1k, Building Rep & Mtce \$2k, Misc. \$1k
- Debt ends in 2021.
- Community Works Fund Gas Tax funding approved previously:

Heritage Renovations	90 k
Heritage Renovations - Storage Rooms	20 k
- 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
- Subject to future approval for use of CWF.
- Use operating reserve to reduce impact of no surplus carry forward.

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

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

CURRENT BUDGET

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	49,124	51,487	50,794	51,617
Transfer to Cap. Fac. Reserves	7,000	8,000	9,000	10,000	11,000
Total Expenses	55,349	57,124	60,487	60,794	62,617
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.0560	0.0560	0.0560	0.0560	0.0560

Tax Levy:

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

(per \$1000 of assessment)

Maximum Tax Rate 0.2082

General Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsve	-149,087 d,e	-11,825 f	-2,465 f	-19,710 f	-4,930 f
Transfer from Cap Fac. Reserve	-4,080	-355	-73	-590	-145
Total Revenue	-153,167	-12,180	-2,538	-20,300	-5,075
Expenses					
Heating Upgrade	0	0	2,538	20,300	0
Signage	22,500 d	0	0	0	0
Hall Improvements	130,667 e	12,180	0	0	5,075
Total Expenses	153,167	12,180	2,538	20,300	5,075
(Surplus) / Deficit	0	0	0	0	0
Capital Fac. Reserve Balance	(28,487) b	(36,417) b	(45,708) b	(55,575) b	(66,986) b
Operating Reserve Balance	(1,010)	(1,020)	(1,030)	(1,041)	(1,051)

Notes

a. Surplus due to lower than anticipated costs for water rates, legal, and various line items.

b. Increases: Electricity \$6k.

c. Reserves must be built for future renovation projects. Increase annually by \$1k.

d. Community Works Fund Gas Tax funding:

Previously approved Capital:

Kitchen Upgrades

5.3 k remaining

Asset Management Improvements:

76.7 k remaining

82 k remaining

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

Approved May 23, 2020

Signage

21.85 k

e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing
Projects will not proceed if CWF are not available:

Additional funds for Roof Replacement \$45.30 k

f. Subject to future approval for use of CWF.

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

142 -- Regional Parks									
Department:			Parks & Recreation				CURRENT BUDGET		
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	(89,600)	k	(10,600)		(10,600)		(10,600)		(10,600)
Previous Year's Surplus/Deficit	(152,023)	b	(0)		(0)		(0)		(0)
Administration OH	570,712		580,834		620,644		629,764		653,142
Transfer from Operating Reserve	(100,000)	f	(110,074)	f	0		0		0
Total Revenue	(8,180,717)		(8,274,427)		(8,528,902)		(8,655,378)		(8,879,222)
<u>Expenses:</u>									
Operations	3,974,946	c,k	4,005,749		4,196,374		4,258,042		4,416,107
Transfer to Equip. Reserves	143,115	d	145,262	d	147,441	d	149,652	d	151,897
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	8,180,717		8,274,426		8,528,902		8,655,378		8,879,223
(Surplus) / Deficit	(0)		(0)		(0)		(0)		0
FTE's	32.222		32.2220		33.112	j	33.112		34.002
<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)
Donations	(20,000)	h	0		0		0		0
Proceeds of Sale	0		(2,000)		(2,000)		(2,000)		(2,000)
Transfer From Park Land Reserves	(1,213,257)	i	0		0		0		0
Transfer From Equip. Reserves	(217,560)	l	(146,130)		(77,140)		(105,560)		(77,140)
Transfer From Cap. Fac. Reserves	(2,329,183)		(1,349,766)		(1,508,234)		(1,815,138)		(1,063,577)
Total Revenue	(4,018,323)		(1,855,380)		(1,706,535)		(2,106,023)		(1,507,999)
Expenses									
Parks Development (see detailed project list):	2,548,506		1,705,250		1,625,395		1,996,463		1,426,859
Other Capital:									
Software	35,000		0		0		0		0
Vehicles	162,260	l	108,605		56,840		56,840		56,840
Office Furniture	5,075		5,075		5,075		5,075		5,075
Land Acquisition Strategy (from Land Reserves):									
Land Acquisition Strategy - Goats Peak Impr.	117,003	i	0		0		0		0
Land Acquisition Strat - Other	1,096,254	i	0		0		0		0
Benches	4,000		4,000		4,000		4,000		4,000
Equipment	50,225		32,450		15,225		43,645		15,225
Total Expenses	4,018,323		1,855,380		1,706,535		2,106,023		1,507,999
(Surplus) / Deficit	0		0		0		0		0
Capital Facility Reserve Bal at Y/E	(6,429,034)	d	(9,282,590)	d	(12,066,918)	d	(14,632,338)	d	(18,046,659)
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)
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'n'ten Regional Park Development.
- h. CONC Bird Viewing Platform
- i. Land Acquisition Strategy using Land Reserves.
- j. Adding .89 FTE
- k. Additional Student Grants \$39k.
- l. Transfer vehicle from cc 401 - WWTP for \$2k.

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

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

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

CURRENT BUDGET

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
Transfer to Operating Reserve	0		0		0		0		0
Total Expenses	539,310		520,712		530,824		541,142		551,666
(Surplus) / Deficit	0		0		(0)		0		0
FTE's	0.20		0.20		0.20		0.20		0.20

General Capital Fund Budgets

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

Notes

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

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

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

CURRENT BUDGET

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. Rsrv	(33,183) e,f	0	0	0	0
Transfer From Equip Reserves	(527,750) i	(20,750)	(119,000) j	0	0
Transfer From Cap. Fac. Reserve	(177,285)	0	(940,000)	(20,750)	(20,750)
Total Revenue	(796,372)	(20,750)	(3,520,750)	(20,750)	(20,750)
Expenses					
Metering Program	5,300	5,300	5,300	5,300	5,300
Equipment/SCADA	7,000	0	0	0	0
Distribution System	232,421 f,j	0	0	0	0
Leak Detection Equipment	10,000	0	0	0	0
Equipment & Improvements	15,450	15,450	15,450	15,450	15,450
UV Disinfecting System	106,000 f	0	3,500,000 g	0	0
Intake Replacement	420,201 f	0	0	0	0
Total Expenses	796,372	20,750	3,520,750	20,750	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(138,572) i	(119,000)	(0) j	(0)	(0)
Capital Facility Reserve Bal at Y/E	(448,791) b	(724,101) b	(52,496) b	(302,341) b	(554,407) b

Notes

- 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.

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

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

CURRENT BUDGET

Water Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(51,665)	(52,182)	(53,225)	(54,290)	(55,376)
Maintenance / Asset Renewal Fee	(31,020) a	(25,245) a	(25,246) a	(25,246) a	(25,245) a
Previous Year's Surplus/Deficit	19	(0)	(0)	(0)	0
Engineering Admin OH	1,860	1,897	1,935	1,974	2,013
Administration OH	8,172	8,335	8,502	8,672	8,845
Other - Property Owner Contributions	0 ef	(178,000) f	0	0	0
Total Revenue	(72,634)	(245,194)	(68,034)	(68,889)	(69,762)
Expenses:					
Operations	56,357 b	57,484	58,634	59,806	61,003
Transfer to Cap. Fac Reserves	16,277 aef	187,710 a,f	9,400 a	9,083 a	8,759
Total Expenses	72,634	245,194	68,034	68,889	69,762
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	0.15	0.15	0.15	0.15	0.15

Water Capital Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Tsfr from Gas Tax Cap Fac. Rsrv	(15,016) c,d	0	0	0	0
Transfer From Equip Reserves	(2,509)	0	0	0	0
Transfer From Cap. Fac. Reserve	(25,429) e,f	(188,300) f	(5,150)	(5,150)	(5,150)
Total Revenue	(42,954)	(188,300)	(5,150)	(5,150)	(5,150)
Expenses					
Distribution System Improvements	15,900 cdef	178,000 f	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	188,300	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	(624) a	(4,923) a	(8,944) a	(12,679) 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, a parcel tax will be required.

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

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

CURRENT BUDGET

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	(3,560)		(2,060)		(2,060)		(2,060)		(2,060)
Total Revenue	(3,560)		(2,060)		(2,060)		(2,060)		(2,060)
Expenses									
Equipment Improvements	2,060		2,060		2,060		2,060		2,060
Equipment/SCADA	1,500		0		0		0		0
Total Expenses	3,560		2,060		2,060		2,060		2,060
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Balance at Y/E	0		-		-		-		-
Capital Facility Reserve Bal at Y/E	(6,054)	b	(10,207)	b	(13,742)	b	(17,255)	b	(20,744)

Notes

- 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.
- 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.
- Increases: Travel \$1.5k, Ministry testing \$0.5k, Payroll \$0.23k, and misc. \$0.73k. Decreased Equip Repairs & mtce \$2.9k.
- Five year contract for space rental to Peachland. Ends 2021.

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

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

CURRENT BUDGET

Water Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(191,150)	(194,973)	(198,872)	(202,850)	(206,907)
Maintenance / Asset Renewal Fee	(367,488) b	(367,488) b	(367,488) b	(367,488) b	(367,488) b
Parcel Tax	0	0	(30,228) e	(119,624) e	(119,624) e
Previous Year's Surplus/Deficit	(44,848) a	0	(0)	(0)	0
Engineering Admin OH	6,765	6,900	7,038	7,179	7,323
Administration OH	29,725	30,319	30,925	31,544	32,175
OBWB Grant	(8,010) f	0	0	0	0
Total Revenue	(575,006)	(525,241)	(558,625)	(651,239)	(654,521)
Expenses:					
Operations	213,007 c,f	209,097	213,279	217,545	221,895
Debt Payments	0	0	30,228 e	119,624 e	119,624 e
Transfer to Capital Facility Reserves	361,999 b	316,144 b	315,118 b	314,071 b	313,002 b
Total Expenses	575,006	525,241	558,625	651,240	654,521
(Surplus) / Deficit	0	(0)	(0)	0	0
FTE's	0.56	0.56	0.56	0.56	0.56
Parcel Tax	0	0	-30,228	-119,624	-119,624

Water Capital Fund Budgets

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

Notes

- 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.
- Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- Increases: Equip Repairs & Mtce \$38k, Travel \$1k, and misc. \$2.5k. Decreases: Payroll \$11k, and Leak Detection & Repair \$5k.
- Carryforward 2019 project.
- 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%.
- July Amendment: OBWB Grant \$8k for Source Protection Study.

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

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

Department: Engineering Services (Sewer Systems) CURRENT BUDGET

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		3,483,545
Transfer to Equip. Reserves	55,000	e	55,000	e	55,000	e	55,000	e	55,000
Transfer to Operating Reserve	25,310	o	0		0		0		0
Transfer Cap. Facility Reserves	825,285	f	825,285		825,285		825,285		825,285
Total Expenses	4,123,852		4,187,907		4,228,559		4,295,525		4,363,830
(Surplus) / Deficit	0		0		0		0		0
FTE's	10.355	g	10.355		10.355		10.355		10.355
Total Service Cost Recovered From Partners/Participants	-4,502,652		-4,776,664		-4,824,552		-4,903,438		-4,983,900

Sewer Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Revenue									
Grants	(690,000)	h	0		0		0		0
Sale of Assets	(4,000)	p	0		0		0		0
From Equipment Reserves	(387,400)	e,p	(52,000)	e	(20,400)	e	0		0
From Capital Facility Reserves	(1,455,380)	h,j	(43,460)		(320,360)		(300,960)		(43,460)
From DCC Reserve Fund	(1,266,667)	j	0		0		0		0
Total Revenue	(3,803,447)		(95,460)		(340,760)		(300,960)		(43,460)
Expenses									
HVAC	122,960		0		0		0		0
Vehicles	268,571	i	52,000		20,400		0		0
Engineering & Design Costs	27,488		0		0		0		0
TWAS Vault Expansion	1,900,000	j	0		0		0		0
Headworks Pumps	371,568		0		257,500		257,500		0
Equipment/Improvements	25,000	k	0		0		0		0
Lab Equipment	45,000		0		0		0		0
Security System	10,000		0		0		0		0
Bioreactors	32,860		32,860		32,860		32,860		32,860
Odor Control	0		10,600		30,000		10,600		10,600
Blowers	1,000,000	h	0		0		0		0
Total Expenses	3,803,447		95,460		340,760		300,960		43,460
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(58)	e	(2,539)	e	(36,960)	e	(92,330)	e	(148,253)
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	(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.

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)

CURRENT BUDGET

Sewer Revenue Fund Budgets

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

Sewer Capital Fund Budgets

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

Notes

- 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.

**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)

CURRENT BUDGET

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<u>Revenue:</u>									
Services - Kelowna	(905,683)	ab	(916,245)		(940,361)		(959,281)		(978,578)
Services - Peachland	(38,594)	ab	(39,044)		(40,072)		(40,878)		(41,700)
Services - Lake Country	(91,877)	ab	(92,948)		(95,395)		(97,314)		(99,272)
Services - West Kelowna	(232,180)	ab	(234,888)		(241,070)		(245,920)		(250,867)
Parcel Tax	(32,873)	ab	(33,256)		(34,132)		(34,818)		(35,519)
Previous Year's Surplus/Deficit	(8,400)		(0)		(0)		(0)		(0)
Administration OH	192,566		191,980		195,820		199,736		203,731
Multi Material BC (MMBC)	(180,000)		(183,600)		(187,272)		(191,017)		(194,838)
Misc. Revenue	(385,000)	c,f	0		0		0		0
Backyard Composters	(23,000)		(23,000)		(15,000)		(15,000)		(15,000)
Total Revenue	(1,705,041)		(1,331,002)		(1,357,482)		(1,384,493)		(1,412,043)
<u>Expenses:</u>									
Operations	1,328,041	d,f	1,324,002	e	1,350,482		1,377,492		1,405,042
Group Garbage Cart Purchase	370,000	c	0		0		0		0
Transfer to Reserves	7,000		7,000		7,000		7,000		7,000
Total Expenses	1,705,041		1,331,002		1,357,482		1,384,492		1,412,042
(Surplus) / Deficit	(0)		(0)		(0)		(0)		(0)
FTE's	4.76		4.76		4.76		4.76		4.76

Tax Levy:

Parcel Tax (32,873) (33,256) (34,132) (34,818) (35,519)

General Capital Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
Transfer From Reserves	(5,820)		0		0		0		0
Total Revenue	(5,820)		0		0		0		0
<u>Expenses</u>									
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.

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

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

CURRENT BUDGET

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Services - WFN	(14,531)	(15,134)	(15,570)	(15,999)	(16,402)
Tax Requisition - Kelowna	(269,992)	(281,091)	(289,177)	(297,160)	(304,629)
Tax Requisition - Peachland	(11,595)	(12,071)	(12,419)	(12,762)	(13,082)
Tax Requisition - Lake Country	(29,975)	(31,208)	(32,105)	(32,992)	(33,821)
Tax Requisition - West Kelowna	(65,000)	(67,672)	(69,618)	(71,540)	(73,339)
Tax Req - EA Cent Ok. West	(8,375)	(8,719)	(8,970)	(9,218)	(9,449)
Tax Req - EA Cent Ok East	(7,716)	(8,033)	(8,264)	(8,492)	(8,706)
Grants	0	0	0	0	0
Previous Year's Surplus/Deficit	(11,158) b	0	(0)	(0)	0
Transfer From Operating Reserve	0	0	0	0	0
Administration OH	67,035	68,679	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	(474,361)	(480,357)	(489,777)	(500,389)	(510,195)
Expenses:					
Operations	464,361 c,d	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 Operating Reserve	5,000 b	0	0	0	0
Total Expenses	474,361	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
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.

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

Program: 005 - Human Resources

Department: Corporate Services

CURRENT BUDGET

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	(58,944)	(0)	(0)	(0)	(0)
Transfer From Operating Reserve	0	(15,000) b	0	0	0
Administration OH Recovery	(286,823)	(325,442) b	(347,251)	(354,196)	(361,280)
Total Revenue	(345,767)	(340,443)	(347,251)	(354,196)	(361,280)
<u>Expenses:</u>					
Operations	345,767 a	340,442 c	347,251	354,196	361,280
Transfer to Operating Reserve	0	0	0	0	0
Total Expenses	345,767	340,442	347,251	354,196	361,280
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	2.65	2.65	2.65	2.65	2.65
Operating Reserve Bal at Y/E	(27,422)	(12,546)	(12,671)	(12,798)	(12,926)

Notes

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

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

Program: 006 -- Information Systems

Department: Corporate Services

CURRENT BUDGET

General Revenue Fund Budgets

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<u>Revenue:</u>									
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)	c	(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)
<u>Expenses:</u>									
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
<u>Revenue</u>									
Sale of Assets	-5,000		-5,000		-5,000		-5,000		-5,000
Transfer From Equip. Reserves	(36,096)		(4,096)		(4,096)		(241,056)		(4,096)
Transfer From Revenue Fund	(65,000)		(65,000)		(65,000)		(65,000)		(65,000)
Total Revenue	(106,096)		(74,096)		(74,096)		(311,056)		(74,096)
<u>Expenses</u>									
Computers & Equipment	19,096	f	19,096	f	19,096	f	19,096	f	19,096
Software	0		0		0		32,960		0
Computer Wkstns (Purch & Repl)	55,000	f	55,000	f	55,000	f	55,000	f	55,000
Servers, Infrastructure & Network	32,000	f	0		0		204,000	f	0
Total Expenses	106,096		74,096		74,096		311,056		74,096
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Balance at Y/E	(242,546)		(333,755)		(425,876)		(281,567)		(373,166)
Operating Reserve Bal. at Y/E	(48,958)	c	(58)	g	(59)		(60)		(60)

Notes

- GIS contract renegotiated 2019. Lake Country has opted out. Regional Parks will be receiving specialized additional services.
- 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.
- Utilize operating reserve to reduce impact of large surplus swing and increased expenses.
- Increases: Payroll \$42k (includes supervisory FTE reallocation), Software & Licenses \$5k, R&D \$20k, Contract Services \$25k, Misc. \$2k
- FTE reallocations for supervisory \$23k.
- Four year refresh cycle for Network, Servers, SAN, Software, Workstations.
- Smooth out Recovery increase with operating reserve.