

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1472

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 4 to reflect revised totals as a result of budget changes.
2. Page 70 “001 – Regional District Board & Communications” is deleted in its entirety and replaced with the attached page 70 “001 – Regional District Board & Communications Amended January 2021” to reflect changes in the 2020 General Operating and Capital Fund Budgets.
3. This bylaw may be cited as the Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No. 1472.

READ A FIRST TIME THIS	14 th	DAY OF	January	2021
READ A SECOND TIME THIS	14 th	DAY OF	January	2021
READ A THIRD TIME THIS	14 th	DAY OF	January	2021
ADOPTED THIS	14 th	DAY OF	January	2021

CHAIRPERSON

DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1472 cited as the “Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No.1472” as adopted by the Regional Board on the 14th day of January, 2021.

Dated at Kelowna this
14th day of January 2021

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	\$ (49,725,138)	(46,921,671)	(47,018,619)	(47,230,369)	(47,627,618)
Expenditures	\$ 49,725,138	46,921,672	47,018,619	47,230,369	47,627,618
(Surplus)/Deficit	\$ 0	0	0	0	(0)
GENERAL CAPITAL FUND:					
Revenues	\$ (6,583,382)	(2,886,368)	(3,836,148)	(3,913,499)	(2,726,882)
Expenditures	\$ 6,583,382	2,886,368	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	(11,016,575)	(10,960,432)	(10,399,779)	(10,492,518)	(10,797,723)
Prior Year Surplus	(2,184,557)	0	0	0	0
TOTAL REVENUES	(49,725,138)	(46,921,670)	(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	\$ 760,564	761,298	739,053	753,135	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	5,905,963	5,957,055	6,069,882	6,158,287	6,294,231
Protective Services					
017 -- Upper Ellison Fire Protection Boundary Ext	\$ 9,917	0	0	0	0
019 -- Electoral Area Fire Prevention	74,334	75,681	77,054	78,455	79,884
020 -- Lakeshore Road Fire Protection	23,571	23,328	23,795	24,271	24,756
021 -- Ellison Fire Department	540,819	533,735	556,810	580,046	593,447
022 -- Joe Rich Fire Department	456,380	473,108	489,970	506,970	524,109
023 -- North Westside Road Fire / Rescue	570,446	546,509	565,839	585,336	605,003
024 -- Wilson's Landing Fire Department	282,433	297,222	312,106	327,088	342,170
027 -- Ridgeview Fire	12,128	12,048	12,048	12,048	12,048
028 -- June Springs Fire Protection	14,707	15,001	15,301	15,607	15,919
029 -- Brent Road Fire Protection	30,468	31,013	31,570	32,137	32,716
030 -- Regional Rescue Service	2,593,976	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	49,725,138	46,921,672	47,018,618	47,230,368	47,627,618
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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2020 BUDGET AND FINANCIAL PLAN 2020 - 2024
GENERAL CAPITAL FUND

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
REVENUE					
Transfer from Equipment Reserves	\$ (1,029,197)	(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	(3,122,965)	(1,912,078)	(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>(6,583,382)</u>	<u>(2,886,368)</u>	<u>(3,836,147)</u>	<u>(3,913,499)</u>	<u>(2,726,882)</u>
EXPENDITURES					
001 -- Board	\$ 2,500	27,810	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>6,583,382</u>	<u>2,886,368</u>	<u>3,836,147</u>	<u>3,913,499</u>	<u>2,726,882</u>

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

Program: 001 -- Regional District Board & Communications

Department: Board

Amended January 2021

General Revenue Fund Budgets

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(525,601)	(567,443)	(579,267)	(590,351)	(601,656)
Tax Requisition - Peachland	(19,008)	(20,522)	(20,949)	(21,350)	(21,759)
Tax Requisition - Lake Country	(50,013)	(53,995)	(55,120)	(56,174)	(57,250)
Tax Requisition - West Kelowna	(112,717)	(121,690)	(124,225)	(126,602)	(129,027)
Tax Req - EA Cent Ok. West	(13,673)	(14,761)	(15,069)	(15,357)	(15,651)
Tax Req - EA Cent Ok East	(12,583)	(13,584)	(13,867)	(14,133)	(14,403)
Previous Year's Surplus/Deficit	(7,573) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	(50,000) e	0	0	0	0
Administration OH	66,653	70,233	69,444	70,832	72,249
COVID BC Restart Grant	(36,050) h	(39,536) h	0	0	0
Total Revenue	(760,564)	(761,298)	(739,053)	(753,135)	(767,497)
Expenses:					
Operations	725,564 b,h	726,298 h	704,053 c	718,135 c	732,497 c
Transfer to Cap. Fac. Reserve	35,000 c	35,000 c	35,000	35,000	35,000
Trsfr to Feasibility Study Reserve	0 d	0	0	0	0
Total Expenses	760,564	761,298	739,053	753,135	767,497
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	0.6000	0.6000	0.6000	0.6000	0.6000
Tax Levy:					
Tax Requisition	(733,595)	(791,995)	(808,497)	(823,967)	(839,746)
Residential Tax Rate	0.0103	0.0110	0.0111	0.0112	0.0113
(per \$1000 of assessment)					

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
Revenue					
Transfer From Equip. Reserves	(570)	0	0	0	0
Transfer From Cap. Fac. Reserve	(1,930) h	(27,810) c,h	0	0	0
Total Revenue	(2,500)	(27,810)	0	0	0
Expenses					
Equipment	2,500	27,810 g	0	0	0
Web Refresh/Software	0 f,h	0 f,h	0	0	0
Total Expenses	2,500	27,810	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	0	0	0	0	0
Cap. Fac. Reserve Balance at Y/E	(74,991) c,f,h	(82,931) f,h	(118,760) h	(154,948) h	(191,497) h
Operating Reserve Balance at Y/E	(2,729) e	(2,756)	(2,784)	(2,812)	(2,840)

Notes

- Surplus resulting from lower than expected costs for contract services (strategic planning and communication audit), legal, communications, contingencies, and advertising. Payroll higher than anticipated due to revised distribution of wages.
- Increases: Payroll \$14k, Advertising \$32k (citizen's survey), Insurance \$1k, Communications \$8k, Software & Licenses \$3k. Decreases: Contingencies \$10k, Contract Services \$15k.
- Increase in reserve transfers required to fund additional capital in 2021. Transfer levels to be reviewed again in 2021 budget process.
- Regional Feasibility Study Reserve at \$100k, no further contributions required at this time.
- Use Operating Reserve to reduce tax impact for increases for operating and reduction in surplus.
- Note: Web-site refresh commitment will need to be made in 2020 for both years (2020 & 2021).
- E-scribe webcasting.
- January 2021 Amendment: Website - Switching to hosted solution. This is now operating, not capital. Use COVID grant. Moving to providing better customer service online due to COVID.