

## REGIONAL DISTRICT OF CENTRAL OKANAGAN

### BYLAW NO. 1474

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

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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 13 “142 – Regional Parks Amended Jul & Dec 2020” is deleted in its entirety and replaced with the attached page 13 “142 – Regional Parks Amended Jul & Dec 2020 & Feb 2021” to reflect changes in the 2020 General Revenue Fund Budget.
3. Page 29 “058 – Scotty Heights Street Lights” is deleted in its entirety and replaced with the attached page 29 “058 – Scotty Heights Street Lights Amended February 2021” to reflect changes in the 2020 General Revenue Fund Budget.
4. Page 32 “301 – Killiney Beach Water System Amended Jul & Dec 2020” is deleted in its entirety and replaced with the attached page 32 “301 – Killiney Beach Water System Amended Jul & Dec 2020 & Feb 2021” to reflect changes in the 2020 Water Revenue Fund Budget.
5. Page 33 “303 -- Falcon Ridge Water System Amended Jul, Sep & Dec 2020” is deleted in its entirety and replaced with the attached page 33 “303 -- Falcon Ridge Water System Amended Jul, Sep & Dec 2020 & Feb 2021” to reflect changes in the 2020 Water Revenue Fund Budget.
6. Page 34 “305 – Sunset Ranch Water System” is deleted in its entirety and replaced with the attached page 34 “305 – Sunset Ranch Water System Amended February 2021” to reflect changes in the 2020 Water Revenue & Capital Fund Budgets.
7. Page 35 “306 – Trepanier Water System Amended Dec 2020” is deleted in its entirety and replaced with the attached page 35 “306 –Trepanier Water System Amended Dec 2020 & Feb 2021” to reflect changes in the 2020 Water Revenue & Capital Fund & 2021 Capital Fund Budgets.
8. Page 36 “307 – Westshores Water System Amended Jul & Dec 2020” is deleted in its entirety and replaced with the attached page 36 “307 – Westshores Water System Amended Jul & Dec 2020 & Feb 2021” to reflect changes in the 2020 Water Revenue & Capital Fund Budgets.
9. Page 37 “310 – Fintry / Valley of the Sun Water System” is deleted in its entirety and replaced with the attached page 37 “310 – Fintry / Valley of the Sun Water System Amended February 2021” to reflect changes in the 2020 Water Revenue & Capital Fund

Budgets.

10. Page 42 “499 – Ellison Sewer System” is deleted in its entirety and replaced with the attached page 42 “499 – Ellison Sewer System Amended February 2021” to reflect changes in the 2020 Sewer Revenue Fund Budget.
11. Page 50 – “020 – Lakeshore Road Fire Protection” is deleted in its entirety and replaced with the attached page 50 “020 – Lakeshore Road Fire Protection Amended February 2021” to reflect changes in the 2020 General Revenue Fund Budget.
12. Page 52 – “022 – Joe Rich Fire Department Amended July 2020” is deleted in its entirety and replaced with the attached page 52 “022 – Joe Rich Fire Department Amended Jul 2020 & Feb 2021” to reflect changes in the 2020 General Revenue and General Capital Fund Budgets.
13. Page 53 – “023 – North Westside Fire Rescue Department Amended July & Sep 2020” is deleted in its entirety and replaced with the attached page 53 “023 – North Westside Fire Rescue Department Amended Jul & Sep 2020 & Feb 2021” to reflect changes in the 2020 General Revenue & Capital Fund Budgets.
14. Page 54 – “024 – Wilson’s Landing Fire Department Amended July 2020” is deleted in its entirety and replaced with the attached page 54 “024 – Wilson’s Landing Fire Department Amended Jul 2020 & Feb 2021” to reflect changes in the 2020 General Revenue Fund Budget.
15. Page 55 – “028 – June Springs Fire Protection” is deleted in its entirety and replaced with the attached page 55 “028 – June Springs Fire Protection Amended February 2021” to reflect changes in the 2020 General Revenue Fund Budget.
16. Page 76 – “002 – Administration / Corporate Services” is deleted in its entirety and replaced with the attached page 76 “002 – Administration / Corporate Services Amended February 2021” to reflect changes in the 2020 General Revenue Fund Budget.
17. Page 87 – “003 – Finance” is deleted in its entirety and replaced with the attached page 87 “003 – Finance Amended February 2021” to reflect changes in the 2020 General Revenue Fund Budget.

This bylaw may be cited as the Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No. 1474.

READ A FIRST TIME THIS	11 <sup>th</sup>	DAY OF	February	2021
READ A SECOND TIME THIS	11 <sup>th</sup>	DAY OF	February	2021
READ A THIRD TIME THIS	11 <sup>th</sup>	DAY OF	February	2021
ADOPTED THIS	11 <sup>th</sup>	DAY OF	February	2021

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CHAIRPERSON

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DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1474 cited as the "Regional District of Central Okanagan 2020-2024 Financial Plan Amending Bylaw No.1474" as adopted by the Regional Board on the 11<sup>th</sup> day of February, 2021.

Dated at Kelowna this  
11<sup>th</sup> day of February 2021

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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>
<b>GENERAL REVENUE FUND:</b>					
Revenues	\$ (50,074,770)	(46,921,672)	(47,018,619)	(47,230,369)	(47,627,618)
Expenditures	\$ 50,074,770	46,921,672	47,018,618	47,230,369	47,627,618
(Surplus)/Deficit	\$ 0	(0)	(0)	0	(0)
<b>GENERAL CAPITAL FUND:</b>					
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
<b>WATER REVENUE FUND</b>					
Revenues	\$ (1,851,026)	(1,861,052)	(1,725,376)	(1,979,059)	(1,993,067)
Expenditures	\$ 1,851,026	1,861,052	1,725,375	1,979,059	1,993,067
(Surplus)/Deficit	\$ (0)	(0)	(0)	(0)	0
<b>WATER CAPITAL FUND</b>					
Revenues	\$ (1,207,744)	(329,000)	(7,305,660)	(95,660)	(95,660)
Expenditures	\$ 1,207,744	329,000	7,305,660	95,660	95,660
(Surplus)/Deficit	\$ 0	0	0	0	0
<b>SEWER REVENUE FUND</b>					
Revenues	\$ (5,111,267)	(5,240,933)	(5,484,911)	(5,571,020)	(5,738,631)
Expenditures	\$ 5,111,267	5,240,933	5,484,911	5,571,020	5,738,631
(Surplus)/Deficit	\$ (0)	0	0	0	0
<b>SEWER CAPITAL FUND</b>					
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>
<b>REVENUE SUMMARY</b>					
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	(11,366,207)	(10,960,432)	(10,399,779)	(10,492,518)	(10,797,723)
Prior Year Surplus	(2,184,557)	0	0	0	0
<b>TOTAL REVENUES</b>	<b>(50,074,770)</b>	<b>(46,921,670)</b>	<b>(47,018,619)</b>	<b>(47,230,369)</b>	<b>(47,627,617)</b>

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>EXPENDITURE SUMMARY</b>					
General Government Services					
001-- Regional District Board	\$ 760,564	761,298	739,053	753,135	767,497
002 -- Administration	1,765,541	1,866,948	1,890,166	1,947,969	2,006,429
003 -- Finance	1,522,731	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	6,033,053	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	24,270	24,756
021 -- Ellison Fire Department	540,819	533,735	556,810	580,046	593,447
022 -- Joe Rich Fire Department	486,270	473,108	489,970	506,970	524,109
023 -- North Westside Road Fire / Rescue	586,648	546,509	565,839	585,336	605,003
024 -- Wilson's Landing Fire Department	297,532	297,222	312,106	327,089	342,170
027 -- Ridgeview Fire	12,128	12,048	12,048	12,048	12,048
028 -- June Springs Fire Protection	14,849	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
<b>Total Protective Services</b>	<b>9,477,691</b>	<b>8,937,710</b>	<b>9,177,089</b>	<b>9,449,930</b>	<b>9,670,425</b>

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	17,989	16,307	16,633	16,966	17,305
085 -- Ellison Transit	26,950	27,489	28,039	28,600	29,172
<b>Total Transportation Services</b>	<b>465,355</b>	<b>62,563</b>	<b>63,725</b>	<b>64,909</b>	<b>66,118</b>

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
<b>Total Environmental Health</b>	<b>6,403,600</b>	<b>6,475,280</b>	<b>6,187,643</b>	<b>6,308,878</b>	<b>6,432,527</b>

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
<b>Total Environmental Development</b>	<b>4,069,331</b>	<b>3,469,611</b>	<b>3,501,694</b>	<b>3,537,977</b>	<b>3,574,477</b>

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	8,340,805	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
<b>Total Recreational and Cultural</b>	<b>9,596,729</b>	<b>9,549,895</b>	<b>9,824,106</b>	<b>9,966,846</b>	<b>10,208,790</b>

Municipal Finance Authority Debt

189 -- Member Municipalities	\$ 14,029,011	12,469,557	12,194,479	11,743,540	11,381,050
<b>Total M.F.A. Debt</b>	<b>14,029,011</b>	<b>12,469,557</b>	<b>12,194,479</b>	<b>11,743,540</b>	<b>11,381,050</b>

<b>TOTAL EXPENDITURES</b>	<b>50,074,770</b>	<b>46,921,672</b>	<b>47,018,618</b>	<b>47,230,368</b>	<b>47,627,618</b>
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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>
<b>REVENUE</b>					
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)
<b>TOTAL REVENUE</b>	<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>

<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<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 BUDGET AND FINANCIAL PLAN 2020 - 2024**  
**WATER REVENUE FUND**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>REVENUE</b>					
User, Late Payment & Insp. Fees	\$ (701,723)	(695,194)	(711,095)	(727,318)	(743,867)
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	(1)	(0)	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
<b>TOTAL REVENUE</b>	<u>(1,851,026)</u>	<u>(1,861,053)</u>	<u>(1,725,375)</u>	<u>(1,979,057)</u>	<u>(1,993,067)</u>
<b>EXPENDITURES</b>					
301 -- Killiney Beach Water	\$ 511,212	443,710	496,135	649,939	653,258
303 -- Falcon Ridge Water	74,445	295,194	68,034	68,889	69,761
305 -- Sunset Ranch Water	224,518	179,036	181,266	183,543	185,867
306 -- Trepanier Bench Water	30,623	27,663	27,434	27,814	28,202
307 -- Westshores Water	583,156	525,241	558,625	651,240	654,521
310 -- Fintry / Valley of the Sun Water	427,072	390,208	393,882	397,633	401,456
<b>TOTAL EXPENDITURES</b>	<u>1,851,026</u>	<u>1,861,052</u>	<u>1,725,375</u>	<u>1,979,058</u>	<u>1,993,066</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>
<b>REVENUE</b>					
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	(323,822)	(242,670)	(2,024,210)	(48,710)	(48,710)
Transfer from Equip Reserve Funds	(777,569)	(86,330)	(1,332,460)	(46,950)	(46,950)
<b>TOTAL REVENUE</b>	<u>(1,207,744)</u>	<u>(329,000)</u>	<u>(7,305,660)</u>	<u>(95,660)</u>	<u>(95,660)</u>
<b>EXPENDITURES</b>					
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	2,000	7,370	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
<b>TOTAL EXPENDITURES</b>	<u>1,207,744</u>	<u>329,000</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>
<b>REVENUE</b>					
Sewer User Fees	\$ (150,289)	(155,847)	(162,144)	(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
<b>TOTAL REVENUE</b>	<u>(5,111,267)</u>	<u>(5,240,933)</u>	<u>(5,484,911)</u>	<u>(5,571,020)</u>	<u>(5,738,631)</u>
<b>EXPENDITURES</b>					
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	140,908	140,763	146,174	151,818	157,772
Sewer Debt Financing	37,717	30,804	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>5,111,267</u>	<u>5,240,933</u>	<u>5,484,911</u>	<u>5,571,020</u>	<u>5,738,631</u>

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2020 BUDGET AND FINANCIAL PLAN 2020 - 2024**  
**SEWER CAPITAL FUND**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>REVENUE</b>					
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)
<b>TOTAL REVENUE</b>	<u>(4,946,907)</u>	<u>(5,621,510)</u>	<u>(369,900)</u>	<u>(827,010)</u>	<u>(4,069,510)</u>
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<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: 142 -- Regional Parks**

Department: Parks & Recreation

**Amended Jul & Dec 2020 & Feb 2021**

**General Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
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
COVID Grant	(160,088)	o	0		0		0		0
<b>Total Revenue</b>	<b>(8,340,805)</b>		<b>(8,274,427)</b>		<b>(8,528,901)</b>		<b>(8,655,377)</b>		<b>(8,879,222)</b>
<b>Expenses:</b>									
Operations	4,388,784	ckmo	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	3,796,906	a,d,m	4,111,416	d	4,173,087	d	4,235,684	d	4,299,219
Transfer to Dist of Peachland	12,000		12,000		12,000		12,000		12,000
<b>Total Expenses</b>	<b>8,340,805</b>		<b>8,274,427</b>		<b>8,528,902</b>		<b>8,655,377</b>		<b>8,879,222</b>
(Surplus) / Deficit	(0)		0		0		(0)		0
FTE's	32.222		32.2220		33.112	j	33.112		34.002
<b>Tax Levy:</b>									
<b>Tax Requisition</b>	<b>(8,044,098)</b>		<b>(8,357,178)</b>		<b>(8,747,102)</b>		<b>(8,877,858)</b>		<b>(9,116,254)</b>
<b>Residential Tax Rate</b>	<b>0.1364</b>		<b>0.1403</b>		<b>0.1454</b>		<b>0.1461</b>		<b>0.1485</b>
<b>(per \$1000 of assessment)</b>									

**General Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue</b>									
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	(2,337,321)	n	(1,349,766)		(1,508,234)		(1,815,138)		(1,063,577)
<b>Total Revenue</b>	<b>(4,026,461)</b>		<b>(1,855,380)</b>		<b>(1,706,535)</b>		<b>(2,106,023)</b>		<b>(1,507,999)</b>
<b>Expenses</b>									
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
<b>Total Expenses</b>	<b>4,026,461</b>		<b>1,855,380</b>		<b>1,706,535</b>		<b>2,106,023</b>		<b>1,507,999</b>
(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)
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**

- 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.
- February 2021 Amendment: COVID Grant \$160k and related expenses (PPE, Washrooms, Cleaning, staff, etc.).

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

**Program: 058 -- Scotty Heights Street Lights**

Department: Engineering Services (Public Works)

**Amended February 2021**

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(18,060)	(18,422)	(18,823)	(19,199)	(19,583)
Previous Year's Surplus/Deficit	(881) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	(1,121) b	0	0	0	0
Engineering Admin OH	528	538	549	560	571
Administration OH	1,545	1,577	1,641	1,673	1,707
Total Revenue	(17,989)	(16,307)	(16,633)	(16,966)	(17,306)
<u>Expenses:</u>					
Operations	17,108 b	16,307	16,633	16,966	17,305
Transfer to Operating Reserve	881 a	0	0	0	0
Total Expenses	17,989	16,307	16,633	16,966	17,305
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(1)
FTE's	0.01	0.01	0.01	0.01	0.01
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	(18,060)	(18,422)	(18,823)	(19,199)	(19,583)
<b>Residential Tax Rate (per \$1000 of assessment)</b>	0.0758	0.0766	0.0775	0.0782	0.0790
Operating Reserve Bal. at Y/E	(862) ab	(871) b	(879) b	(888) b	(897) b

**Notes**

These streetlights are in the Central Okanagan East Electoral Area.

a. Transfer surplus to operating reserve.

b. February 2021 Amendment: Additional electricity expenses of \$1.1k caused deficit, requiring use of operating reserve to reduce deficit to nil.

**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 & Feb 2021**

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(194,391) i	(190,228)	(194,033)	(197,913)	(201,872)
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
<b>Total Revenue</b>	<b>(511,212)</b>	<b>(443,710)</b>	<b>(496,134)</b>	<b>(649,939)</b>	<b>(653,259)</b>
<b>Expenses:</b>					
Operations	185,401 chl	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
<b>Total Expenses</b>	<b>511,212</b>	<b>443,710</b>	<b>496,135</b>	<b>649,939</b>	<b>653,258</b>
(Surplus) / Deficit	0	(0)	0	(0)	(1)
FTE's	0.46	0.46	0.46	0.46	0.46
<b>Parcel Tax</b>	<b>0</b>	<b>0</b>	<b>(49,235) g,j</b>	<b>(199,788) g,j</b>	<b>(199,788) g,j</b>

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
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	(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)
<b>Total Revenue</b>	<b>(741,872)</b>	<b>(20,750)</b>	<b>(3,520,750)</b>	<b>(20,750)</b>	<b>(20,750)</b>
<b>Expenses</b>					
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
<b>Total Expenses</b>	<b>741,872</b>	<b>20,750</b>	<b>3,520,750</b>	<b>20,750</b>	<b>20,750</b>
(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**

- Surplus due to higher revenues from late payment fees, water user fees, water system cost recovery and connection fees. Costs for payroll, leak detection & repair and electricity were also lower than expected.
- Transfer asset renewal fees and additional funds to reserves.
- Increases: Equipment Repairs & Mtce \$15k, and misc. \$2.2k. Decreased Payroll \$13.4k.
- Remainder of Build Canada Grant.
- Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$33,183 Carry forward of remaining Board approved amount for Filtration.
- 2019 projects carried forward.
- IHA Required work under discussion. Contingent on finding an alternative solution, receiving financing or grant. This scenario assumes approval for debt & parcel tax received, MFA Financing 20 years, conservatively at 4%.
- OBWB Grant for Source Protection Plan Study \$8k.
- July Amendment: Add \$90k re: PRV Installation.
- July Amendment: Additional Financing required due to additional use of reserves in 2020.
- December Amendment: Reduce from \$106k to \$51.5k.
- February 2021 Amendment: Late Payment Fee Foregone Revenue \$7.9k Budgeted re: COVID Grant.

**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 & Feb 2021**

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(53,476) j	(52,182)	(53,225)	(54,290)	(55,375)
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	(228,000) f,i	0	0	0
<b>Total Revenue</b>	<b>(74,445)</b>	<b>(295,194)</b>	<b>(68,034)</b>	<b>(68,889)</b>	<b>(69,761)</b>
<b>Expenses:</b>					
Operations	68,168 bgj	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
<b>Total Expenses</b>	<b>74,445</b>	<b>295,194</b>	<b>68,034</b>	<b>68,889</b>	<b>69,761</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
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
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>(27,054)</b>	<b>(235,300)</b>	<b>(5,150)</b>	<b>(5,150)</b>	<b>(5,150)</b>
<b>Expenses</b>					
Distribution System Improvements	0 cdeff	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
<b>Total Expenses</b>	<b>27,054</b>	<b>235,300</b>	<b>5,150</b>	<b>5,150</b>	<b>5,150</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
- j. February 2021 Amendment: Late Payment Fee Foregone Revenue \$1.8k Budgeted re: COVID Grant.

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

**Program: 305 -- Sunset Ranch Water System**

**Amended February 2021**

**Department:** Engineering Services (Water Systems)

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(132,990) d	(135,046)	(137,746)	(140,501)	(143,312)
Maintenance / Asset Renewal Fee	(67,448) b	(67,448) b	(67,448) b	(67,448) b	(67,448) b
Previous Year's Surplus/Deficit	(47,079) a	0	0	(0)	0
Engineering Admin OH	4,264	4,349	4,437	4,525	4,615
Administration OH	18,735	19,109	19,491	19,882	20,278
Total Revenue	(224,518)	(179,036)	(181,266)	(183,543)	(185,867)
<b>Expenses:</b>					
Operations	129,796 cd	131,788	134,424	137,112	139,854
Transfer to Capital Facility Reserves	94,722 b	47,248 b	46,842 b	46,431 b	46,013 b
Total Expenses	224,518	179,036	181,266	183,543	185,867
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	0.46	0.46	0.46	0.46	0.46

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Equip Reserves	(33,050)	(26,050)	(26,050)	(26,050)	(26,050)
Total Revenue	(33,050)	(26,050)	(26,050)	(26,050)	(26,050)
<b>Expenses</b>					
Meters	18,800 e	10,600	10,600	10,600	10,600
Equipment & Improvements	7,250 e	15,450	15,450	15,450	15,450
Equipment/SCADA	7,000	0	0	0	0
Total Expenses	33,050	26,050	26,050	26,050	26,050
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(341,736)	(318,842)	(295,720)	(272,367)	(248,780)
Capital Facility Reserve Bal at Y/E	(161,224) b	(210,085) b	(259,028) b	(308,049) b	(357,142) b

**Notes**

- Surplus due to higher than anticipated revenues from partial year rate increases for water system cost recovery, asset renewal fees and water user fees and reduced costs for contract services, payroll and travel.
- Transfer includes asset renewal fees. For 2021 onward, it does not appear that the full transfer will be able to be made.
- Increases: Payroll \$1.08k, misc. \$2.47k. Decreased Contract Services \$5.5k.
- February 2021 Amendment: Late Payment Fee Foregone Revenue \$.6k Budgeted re: COVID Grant.
- February 2021 Amendment: Move \$8.2k from Equipment to Meters.



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

**Program: 306 -- Trepanier Bench Water System**

Department: Engineering Services (Water Systems)

**Amended Dec 2020 & Feb 2021**

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(22,000)	(22,440)	(22,888)	(23,346)	(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
<b>Total Revenue</b>	<b>(30,623)</b>	<b>(27,663)</b>	<b>(27,434)</b>	<b>(27,814)</b>	<b>(28,203)</b>
<b>Expenses:</b>					
Operations	26,280 cf	21,490	21,920	22,358	22,805
Transfer to Capital Facility Reserves	4,343 bf	6,173 b	5,514 b	5,456 b	5,397 b
<b>Total Expenses</b>	<b>30,623</b>	<b>27,663</b>	<b>27,434</b>	<b>27,814</b>	<b>28,202</b>
(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
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(2,000) ef	(7,370) g	(2,060)	(2,060)	(2,060)
<b>Total Revenue</b>	<b>(2,000)</b>	<b>(7,370)</b>	<b>(2,060)</b>	<b>(2,060)</b>	<b>(2,060)</b>
<b>Expenses</b>					
Equipment Improvements	2,000 efg	5,870 g	2,060	2,060	2,060
Equipment/SCADA	0 fg	1,500 g	0	0	0
<b>Total Expenses</b>	<b>2,000</b>	<b>7,370</b>	<b>2,060</b>	<b>2,060</b>	<b>2,060</b>
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	0	-	-	-	-
Capital Facility Reserve Bal at Y/E	(2,366) befg	(1,119) b	(4,564) b	(7,985) b	(11,381) b

**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

f. February 2021 Amendment: Due to increased expenditures a deficit resulted. Mitigating deficit by reducing reserve transfer from \$9,554 to \$4,343.

g. February 2021 Amendment: Reduced Capital due to adjustment f above. Not enough in reserves. Removed \$1.8k SCADA & \$3.8k Equip & moved to 2021.

**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 & Feb 2021**

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(199,300) h	(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
<b>Total Revenue</b>	<b>(583,156)</b>	<b>(525,241)</b>	<b>(558,625)</b>	<b>(651,239)</b>	<b>(654,521)</b>
<b>Expenses:</b>					
Operations	221,157 cfn	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
<b>Total Expenses</b>	<b>583,156</b>	<b>525,241</b>	<b>558,625</b>	<b>651,240</b>	<b>654,521</b>
(Surplus) / Deficit	0	(0)	(0)	0	0
FTE's	0.56	0.56	0.56	0.56	0.56
<b>Parcel Tax</b>	<b>0</b>	<b>0</b>	<b>(30,228)</b>	<b>(119,624)</b>	<b>(119,624)</b>

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
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)
<b>Total Revenue</b>	<b>(368,368)</b>	<b>(18,630)</b>	<b>(3,730,750)</b>	<b>(20,750)</b>	<b>(20,750)</b>
<b>Expenses</b>					
Equip & Improvements	15,450 d	15,450	15,450	15,450	15,450
Metering	11,410 i	3,180	5,300	5,300	5,300
Equipment/SCADA	7,000	0	0	0	0
Leak Detection Equipment	23,000 d,i	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
<b>Total Expenses</b>	<b>368,368</b>	<b>18,630</b>	<b>3,730,750</b>	<b>20,750</b>	<b>20,750</b>
(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.
- h. February 2021 Amendment: Late Payment Fee Foregone Revenue \$8.2k Budgeted re: COVID Grant.
- i. February 2021 Amendment: Move \$8.2k from Leak Detection Equipment to Meters.

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

**Program: 310 -- Fintry / Valley of the Sun Water System**

Department: Engineering Services (Water Systems)

**Amended February 2021**

**Water Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Water User, Late Pmt & Insp. Fees	(99,566) f	(100,325)	(104,331)	(108,418)	(112,586)
Maintenance / Asset Renewal Fee	(79,300) d	(79,300) d	(79,300) d	(79,300) d	(79,300) d
Parcel Tax	(220,605) b	(220,605)	(220,605)	(220,605)	(220,605)
MOTI Parcel Tax Contribution	(6,536) b,c	(6,536)	(6,536)	(6,536)	(6,536)
Previous Year's Surplus/Deficit	(37,299) a	0	0	(0)	0
Engineering Admin OH	3,010	3,070	3,131	3,194	3,258
Administration OH	13,224	13,488	13,758	14,033	14,314
<b>Total Revenue</b>	<b>(427,072)</b>	<b>(390,208)</b>	<b>(393,883)</b>	<b>(397,633)</b>	<b>(401,455)</b>
<b>Expenses:</b>					
Operations	94,366 e,f	93,021	94,881	96,779	98,715
Debt Payments	227,141 b,c	227,141	227,141	227,141	227,141
Transfer to Cap Fac Reserves	105,565 d	70,046 d	71,860 d	73,713 d	75,600 d
<b>Total Expenses</b>	<b>427,072</b>	<b>390,208</b>	<b>393,882</b>	<b>397,633</b>	<b>401,456</b>
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	0.25	0.25	0.25	0.25	0.25
<b>Parcel Tax</b>	<b>(220,605)</b>	<b>(220,605)</b>	<b>(220,605)</b>	<b>(220,605)</b>	<b>(220,605)</b>

**Water Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Equip Reserves	(35,400)	(20,900)	(20,900)	(20,900)	(20,900)
<b>Total Revenue</b>	<b>(35,400)</b>	<b>(20,900)</b>	<b>(20,900)</b>	<b>(20,900)</b>	<b>(20,900)</b>
<b>Expenses</b>					
Controls & Instrumentation	0 g	0	0	0	0
Metering	25,830 g	10,600	10,600	10,600	10,600
Equipment/SCADA	0 g	0	0	0	0
Equipment & Improvements	9,570 g	10,300	10,300	10,300	10,300
<b>Total Expenses</b>	<b>35,400</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>	<b>20,900</b>
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal. at Y/E	(116,725)	(96,783)	(76,642)	(56,299)	(35,753)
Cap Facility Reserve Bal at Y/E	(335,658) d	(409,061) d	(485,011) d	(563,574) d	(644,810) d

**Notes**

- Surplus due to higher revenues from water user fees, asset renewal fees, water system cost recovery and late payment fees. Costs for travel (vehicle operations), and electricity were lower than expected. Booster pump breaker replacement resulted in higher than anticipated equipment repairs.
- 30 Year Financing - ends in 2042.
- MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum of \$149k to cover the parcel taxes until 2022, then pay down the related debt for the lots when refinancing comes up in 2022. Approximate annual savings to each of the other lots within the service area is \$20. There are still 22 years of debt payments remaining.
- Transfer includes asset renewal fees. For 2021 onward, it does not appear that the full transfer will be able to be made.
- Increases: Equip Repairs & mtce \$2.5k, Bldg/Equip Assessment Operations \$0.5k, Safety Supplies \$0.5k, and misc. \$0.75k. Decreases: Water Rates \$0.5k, and misc. \$0.36k.
- February 2021 Amendment: Late Payment Fee Foregone Revenue \$3.17k Budgeted re: COVID Grant.
- February 2021 Amendment: Move \$15.2k from Equipment, SCADA & Controls to Meters.

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

**Program: 499 -- Ellison Sewer System**

**Amended February 2021**

Department: Engineering Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

Community Services (Engineering)

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Sewer User Fees	(120,373) c	(125,931)	(132,228)	(138,839)	(145,781)
Maintenance/Asset Renewal Fees	(29,916)	(29,916)	(29,916)	(29,916)	(29,916)
Previous Year's Surplus/Deficit	(4,831) a	0	0	0	0
Engineering Admin OH	3,617	3,838	4,063	4,309	4,561
Administration OH	10,595	11,246	11,906	12,628	13,364
Total Revenue	(140,908)	(140,763)	(146,174)	(151,818)	(157,772)
<b>Expenses:</b>					
Operations	126,237 bcd	116,300	123,126	130,589	138,200
Transfer to Reserves	14,671 d	24,463	23,048	21,229	19,572
Total Expenses	140,908	140,763	146,174	151,818	157,772
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.13	0.13	0.13	0.13	0.13

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(10,600)	(10,600)	(10,600)	(10,600)	(10,600)
Total Revenue	(10,600)	(10,600)	(10,600)	(10,600)	(10,600)
<b>Expenses</b>					
Pump Headworks	10,600	10,600	10,600	10,600	10,600
Total Expenses	10,600	10,600	10,600	10,600	10,600
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(218,397) d	(234,338) d	(249,023) d	(262,037) d	(273,523) d

**Notes**

- a. Surplus resulting from increased revenues.
- b. Contract Services - fee increase and growth.
- c. February 2021 Amendment: Late Payment Fee Foregone Revenue \$.4k Budgeted re: COVID Grant.
- d. February 2021 Amendment: Fixing annual timing for contract costs. Recognize 5 quarters in 2020. Reduce transfer to reserves, then resume in 2021. \$16k Adjustment.

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

**Program: 020 -- Lakeshore Road Fire Protection**

**Amended February 2021**

**Department:** Engineering Services (Fire Services)

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(23,969)	(24,454)	(24,967)	(25,466)	(25,975)
Previous Year's Surplus/Deficit	(741)	(0)	0	0	0
Administration OH	1,139	1,127	1,173	1,196	1,220
Total Revenue	(23,571)	(23,328)	(23,795)	(24,270)	(24,756)
<b>Expenses:</b>					
Operations	23,393 a	23,328	23,795	24,270	24,756
Transfer to Operating Reserve	178 a	0	0	0	0
Total Expenses	23,571	23,328	23,795	24,270	24,756
(Surplus) / Deficit	(0)	0	0	0	0
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	(23,969)	(24,454)	(24,967)	(25,466)	(25,975)
<b>Residential Tax Rate (per \$1000 of assessment)</b>	0.5329	0.5383	0.5442	0.5496	0.5550
Maximum Tax Rate	1.5000				
Operating Reserve Balance at Y/E	(301) a	(304) a	(307) a	(310) a	(313) a

**Notes**

3rd Party Contract based on assessments.

a. February 2021 Amendment: Additional contract expenses caused deficit, requiring a reduction in the transfer to operating reserve from \$700 to \$178.

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

**Program: 022 -- Joe Rich Fire Department**

Department: Engineering Services (Fire Services)

**Amended Jul 2020 & Feb 2021**

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
PEP Comp., Misc Rev, & Sundry Sales	(34,990) m,p	0	0	0	0
Tax Req - EA Cent Ok East	(503,927)	(506,287)	(523,812)	(541,489)	(559,318)
COVID Grant	(4,900) n	0	0	0	0
Previous Year's Surplus/Deficit	25,030 a,b	0	0	0	0
Administration OH	32,517	33,179	33,842	34,519	35,209
Total Revenue	(486,270)	(473,108)	(489,970)	(506,970)	(524,109)
<b>Expenses:</b>					
Operations	348,824 cimp	343,108 d	349,970 d	356,970 d	364,109 d
Transfer to Capital Facility Reserve	137,446 dmp	130,000	140,000	150,000	160,000
Total Expenses	486,270	473,108	489,970	506,970	524,109
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530 e	0.2530	0.2530	0.2530	0.2530
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	(503,927)	(506,287)	(523,812)	(541,489)	(559,318)
<b>Residential Tax Rate (per \$1000 of assessment)</b>	1.5917	1.5833	1.6219	1.6600	1.6977
Maximum Tax Rate		2.5000			

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Sale of Asset / Internal Transfer Grant	0	0	(25,000)	0	0
Transfer From Equip. Reserves	(25,000) k	0	0	0	0
Trsfr From CWF Cap Fac. Rsvr	0	(25,719)	(25,719)	0	0
Transfer from Cap Fac Reserve	(29,254) f	0	0	0	0
Total Revenue	(110,870) k,m	(49,569)	(587,984)	(77,442)	(73,292)
<b>Expenses</b>					
SCBA	(165,124)	(49,569)	(638,703)	(77,442)	(73,292)
Water Supply / Cisterns	10,025 k	8,058	8,219	8,384	8,551
Radios & Pagers	30,900 f	0	0	0	0
Trucks	7,597	7,749	7,904	8,026	8,267
Turnout Gear	10,700 m	0	550,000	0	0
Hall Renovations	10,308	10,514	11,290	11,516	11,746
Equipment	75,534 g,o	12,180	50,000	38,000	32,982
Total Expenses	20,060 k,o	11,068	11,290	11,516	11,746
(Surplus) / Deficit	165,124	49,569	638,703	77,442	73,292
Equip Reserve Balance at Y/E	0	0	0	0	0
Capital Facilities Reserve Bal. at Y/E	(25,464)	(25,719)	0	0	0
Joe Rich Water Cap Fac Bal	(423,934) dkmp	(508,109) dp	(59,326) dp	(131,703) dp	(218,995) dp
Joe Rich Water Cap Fac Bal	(15,181) j	(20,333)	(25,536)	(30,791)	(36,099)

**Notes**

- Major deficit due to overspending. Must be recovered in 2020 requisition. Over expenditures include Payroll \$25.8k, Training \$6k Building Repairs & Mtce \$5k, Equipment Repairs & Mtce \$6k, Uniforms \$1.5k, Supplies & Cleaning \$14k. Vehicle Operations allocations were under \$10.5k, & various line items under by \$5k in total.
- Normal Board practice is to transfer any response revenues net of expenses to reserves. This did not occur because of the large deficit. Additional unbudgeted revenue of \$17.3k used to offset deficit instead.
- Increases: Payroll \$5k, Training \$2k, Insurance \$1k, Turn Out Gear Cleaning \$3.5k, FMR Equipment \$3k, Equip Rep & Mtce \$1k, Various Minor \$2k.  
Decreases: Electricity \$4.5k, Equipment \$1k, Vehicle Ops \$8k.
- Reserves **must** continue to be built to a much higher level. Trucks totalling \$2.135 million are scheduled to be replaced in 2022 (\$550k), 2025 (\$200k), 2029 (\$520k), 2030 (\$215k) plus \$650k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service.  
There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low. Improvements for 2 Halls over 20 years are expected to be \$745k.
- Fire Services Manager and support staff.
- Community Works Fund Gas Tax funding approved May 30th, 2016. Carryover of \$30,000 from 2018.
- Includes Roof, hot water heater, water treatment system, lighting fixtures.
- Thermostat, water treatment system, electrical upgrade.
- Lighting fixtures, exhaust ventilation system, and various.
- Joe Rich Water System Asset resides here. 022 - Joe Rich Fire, 144 - Eastside Parks, and 123 - Joe Rich Hall each contribute 1/3 share of operating costs which includes annual contribution to reserves of \$5k.
- Possible Grant Funding for SCBA and equipment reduces reserve usage.
- July Amendment: OFC Dispatch Recoding Project \$1.2k added to each Fire Dept. Reduced supplies budget.
- July Amendment: Donation of \$10k from Firefighters' Recognition Fund to purchase Utility Vehicle from Big White Fire Dept. for \$10.7k. Additional operating costs of \$1.5k covered by other savings in payroll and travel.
- February 2021 Amendment: COVID Grant \$4.9k and related expenses (PPE, etc.).
- February 2021 Amendment: Equipment was overspent by \$5.3k. Moved funds from renovation.
- February 2021 Amendment: Christie Mountain Wildfire Response \$25k. Transfer net amount after costs to reserves \$17.4k.

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

**Program: 023 -- North Westside Rd Fire Rescue Department**

Department: Engineering Services (Fire Services)

**Amended Jul & Sep 2020 & Feb 2021**

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
PEP Comp. & Sundry Sales	(10,667) p	0	0	0	0
Tax Req - EA Cent Ok. West	(572,815)	(586,786)	(607,743)	(628,078)	(648,599)
COVID Grant	(5,535) o	0	0	0	0
Previous Year's Surplus/Deficit	(37,104) a	0	0	0	0
Administration OH	39,473	40,276	41,904	42,742	43,596
Total Revenue	(586,648)	(546,509)	(565,839)	(585,336)	(605,003)
<b>Expenses:</b>					
Operations	499,329 bijklmnopq	416,509	424,839	433,336	442,003
Transfer to Capital Fac. Reserve	87,319 abciknp	130,000	141,000	152,000	163,000
Total Expenses	586,648	546,509	565,839	585,336	605,003
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530 d	0.2530	0.2530	0.2530	0.2530

**Tax Levy:**

<b>Tax Requisition</b>	(572,815)	(586,786)	(607,743)	(628,078)	(648,599)
<b>Residential Tax Rate</b> (per \$1000 of assessment)	0.7671	0.7781	0.7979	0.8164	0.8347
Maximum Tax Rate	1.3500				

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Grant	(25,000) h	0	0	0	0
Transfer from Cap Fac Reserve	(84,741) h,m	(30,342)	(85,746)	(156,262)	(526,787)
Transfer From Equip. Reserves	(1,047)	0	0	0	0
Total Revenue	(110,788)	(30,342)	(85,746)	(156,262)	(526,787)
<b>Expenses</b>					
Trucks	0	0	0	0	480,000
SCBA	31,280 h	5,100	60,000 g	130,000 g	0
Equipment	38,605 e,r	9,118	9,300	9,486	9,676
Pagers & Radios	6,895 r	5,610	5,722	5,837	5,953
Firehall Renovations	20,000 f,m	0	0	0	20,000
Turn Out Gear	10,308	10,514	10,724	10,939	11,158
Boathouse	3,700	0	0	0	0
Total Expenses	110,788	30,342	85,746	156,262	526,787
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	(0)	(0)	(0)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(428,170) achikmnp	(532,110) p	(592,685) p	(594,350) p	(236,506) p

**Notes**

- Surplus due to under expenditures for payroll, training, uniforms, equipment rep & mtce, vehicle ops, security, responses, and various line items. Transfer difference between annual surpluses of \$36k to reserves.
- Net reduction to Operating expenses budgeted. Transfer excess \$6.9k to reserves.  
Increases: Payroll \$6.7k, Insurance \$1.5k, Turn Out Gear Cleaning \$3.5k, Bldg Rep & Mtce \$1k, FMR Equipment \$3k.  
Decreases: Training \$10k, Telephone \$1k, Uniforms \$2k, Supplies \$3k, Electricity \$1k, Equipment \$1k, Vehicle Ops \$5k, Misc. \$1k.
- It is highly recommended that the entire surplus and reduction to operating expenses be transferred to reserves in addition to annually increasing regular reserve transfers by \$11k. In addition to regular capital needs, after 2020, the following truck replacements totalling \$3.356 million are coming up: 2024 (\$480k), 2028 (\$200k), 2029 (\$501k), 2031 (\$75k), 2032 (\$600k), 2033 (\$100k), 2036 (\$1.4m). There are also 2 halls which are estimated to need \$465k in improvements.
- Fire Services Manager and support staff.
- Industrial Washing Machine, High Flow Quickeer Fans.
- Hot Water Heater and eavestroughs.
- SCBA System.
- Possible Grant Funding for SCBA. Remainder comes from reserves.
- July Amendment: Roof Leak & Repairs \$16k. Reduce Transfer to reserves to fund.
- July Amendment: OFC Dispatch Recoding Project \$1.2k added to each Fire Dept. Reduced supplies budget.
- July Amendment: Increase legal and other costs re: HR issues \$51k. Reduction to transfer to reserve is necessary to fund these expenditures.
- Sep Amendment: Add \$4k Wildland PPE and reduce other line items for Travel, Vehicle Operations & Repairs & Maintenance accordingly.
- Sep Amendment: Reduce Firehall Renovations net \$4k: Add \$8k for Fencing and remove \$12k for other projects. Adjust use of reserves.
- Sep Amendment: Increased legal and other costs re: HR issues by another \$15k. Reduction to transfer to reserve is necessary to fund these expenditures.
- February 2021 Amendment: COVID Grant \$5.5k and related expenses (PPE, etc.).
- February 2021 Amendment: Wildfire Responses Christie Mountain \$5.8k, Sugar Loaf Mtn. \$4.8k. Transfer net amount after costs to reserves \$7.2k.
- February 2021 Amendment: Increased legal fees by \$6.5k to \$61.5k. Reduced Building Rep & Mtce.
- February 2021 Amendment: Pagers and Radios over by \$1.4k. Moved budget amount from equipment.

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

**Program: 024 -- Wilson's Landing Fire Department**

Department: Engineering Services (Fire Services)

**Amended Jul 2020 & Feb 2021**

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
PEP Comp. & Sundry Sales	(9,179) i	0	0	0	0
Tax Req - EA Cent Ok. West	(278,111)	(320,838)	(336,677)	(352,150)	(367,733)
COVID Grant	(5,920) h	0	0	0	0
Previous Year's Surplus/Deficit	(27,467)	0	0	0	0
Administration OH	23,145	23,616	24,570	25,062	25,563
Total Revenue	(297,532)	(297,222)	(312,106)	(327,089)	(342,170)
<b>Expenses:</b>					
Operations	249,253 bghi	244,222	249,106	254,089	259,170
Transfer to Cap. Fac. Reserve	48,279 a,c,i	53,000 c	63,000 c	73,000 c	83,000 c
Total Expenses	297,532	297,222	312,106	327,089	342,170
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2530 d	0.2530	0.2530	0.2530	0.2530
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	(278,111)	(320,838)	(336,677)	(352,150)	(367,733)
<b>Residential Tax Rate</b>	0.7896	0.9019	0.9370	0.9704	1.0033
<b>(per \$1000 of assessment)</b>					
Maximum Tax Rate	2.8500				

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Grants	(25,000) f	0	0	0	0
Transfer From Equip. Reserves	(60,888) f	(19,539)	0	0	0
Transfer from Cap. Fac. Reserve	(31,532)	(21,899)	(31,812)	(37,241)	(77,818)
Total Revenue	(117,420)	(41,438)	(31,812)	(37,241)	(77,818)
<b>Expenses</b>					
Pagers and Radios	4,500	4,559	4,650	4,743	4,838
SCBA	12,960 f	5,698	5,812	5,928	6,048
Equipment	43,782 f	9,118	9,300	9,456	9,676
Hall Improvements	45,870 e,f	15,225	5,075	10,000	50,000
Turnout Gear	10,308	6,838	6,975	7,114	7,256
Total Expenses	117,420	41,438	31,812	37,241	77,818
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(19,539) f	(0)	(0)	(0)	(0)
Capital Facility Reserve Bal. at Y/E	(162,484) c,i	(195,210) c,i	(228,350) c,i	(266,392) c,i	(274,238) c,i

**Notes**

- a. Due to a \$60k requisition increase in 2019 the budgeted reserve transfer for 2019 was reduced from the planned level of \$45k to \$35k.
- b. Increases: Payroll \$5k, Training \$2.8k, Uniforms \$3k, Turn Out Gear Cleaning \$3.5k, Supplies \$1k, FMR Equipment \$1k, Equipment \$8k, Misc. \$1k. Decreases: Telephone \$1k.
- c. In future, in order to avoid debt financing, the revised \$35k planned reserve transfer would now need to be increased by \$8k in 2020, then \$10k annually, order to be able to fund \$1.54 million in future truck purchases from reserves: 2031 (\$700k), 2035 (\$570k), & 2038 (\$270k). Estimates for hall improvements over 20 years are \$383k.
- d. Fire Services Manager and support staff.
- e. AV system, baseboard heaters, hot water heater, chain link fence, etc.
- f. Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.
- g. July Amendment: OFC Dispatch Recoding Project \$1.2k added to each Fire Dept. Reduced supplies budget.
- h. February 2021 Amendment: COVID Grant \$5.9k and related expenses (PPE, etc.).
- i. February 2021 Amendment: Christie Mountain Wildfire Response \$9.2k. Transfer net amount after costs to reserves \$5.2k.



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

**Program: 028 -- June Springs Fire Protection**

Department: Engineering Services (Fire Services)

**Amended February 2021**

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(15,087)	(15,726)	(16,055)	(16,376)	(16,703)
Previous Year's Surplus/Deficit	(81)	0	0	0	0
Administration OH	711	725	754	769	784
Transfer from Operating Reserve	(392) ac	0	0	0	0
Total Revenue	(14,849)	(15,001)	(15,301)	(15,607)	(15,919)
<b>Expenses:</b>					
Operations	14,849 bc	15,001	15,301	15,607	15,919
Total Expenses	14,849	15,001	15,301	15,607	15,919
(Surplus) / Deficit	0	0	0	0	0

**Tax Levy:**

<b>Tax Requisition</b>	(15,087)	(15,726)	(16,055)	(16,376)	(16,703)
<b>Residential Tax Rate (per \$1000 of assessment)</b>	0.5498	0.5581	0.5642	0.5698	0.5754

Operating Reserve Bal. at Y/E      (195) ac      (197) c      (199) c      (201) c      (203) c

**Notes**

- a. Utilize operating reserve to reduce tax impact.
- b. Contract costs from City of Kelowna based on assessments.
- c. February 2021 Amendment: Contract costs higher than budgeted. Amend to use operating reserve to offset deficit to reduce to nil.

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

**Program: 002 -- Administration / Corporate Services**

Department: Corporate Services

**Amended February 2021**

**General Revenue Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue:</b>									
Sundry Sales & Office Rentals	(108,963)	a	(95,163)	a	(95,163)		(95,163)		(95,163)
Grants	(173,180)	b,o	(168,658)	b,o	(138,000)	b,o	(98,000)		(98,000)
COVID Grant	(80,200)		0		0		0		0
Previous Year's Surplus/Deficit	(147,551)	c	0		0		0		0
Transfer from Operating Reserve	(76,150)	d	(17,575)	j	0		0		0
Administration OH Recovery	(1,179,497)		(1,585,552)		(1,657,003)		(1,754,806)		(1,813,266)
Total Revenue	(1,765,541)		(1,866,948)		(1,890,166)		(1,947,969)		(2,006,429)
<b>Expenses:</b>									
Operations	1,565,541	e,o	1,641,948	k,l,o	1,640,166	k,o	1,672,969		1,706,429
Transfer to Operating Reserve	0		0		0		0		0
Transfer to Cap. Fac. Reserve	200,000	f	225,000	f	250,000	f	275,000	f	300,000
Total Expenses	1,765,541		1,866,948		1,890,166		1,947,969		2,006,429
(Surplus) / Deficit	0		0		0		0		0
FTE's	8.9510	f,o	9.9510	k,o	9.9510	k,o	9.9510		9.9510

**General Capital Fund Budgets**

	2020 Budget		2021 Projected Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget
<b>Revenue</b>									
Transfer from Cap Fac Res.	(290,460)		(196,000)	n,o	(288,700)		(180,250)		(185,400)
Total Revenue	(290,460)		(196,000)		(288,700)		(180,250)		(185,400)
<b>Expenses</b>									
Computers & Equipment	22,030	g	20,600		10,300		10,300		10,300
Office Furniture	25,375		5,150		10,300		5,150		10,300
Vehicle	38,095		0		0		0		0
Software	0		0		103,000	m	0		0
Building Improvements	204,960	h	170,250	h	165,100	n	164,800		164,800
Total Expenses	290,460		196,000		288,700		180,250		185,400
(Surplus) / Deficit	0		0		0		0		0
Cap. Fac. Rsrv Fund Bal. At Y/E	(525,596)		(559,852)		(526,750)		(626,768)		(747,635)
Operating Reserve Bal at Y/E	(17,401)	d	(0)	i	(0)		(0)		(0)

**Notes**

- City of Kelowna moving out in April. \$36.9k Reduction to rental revenue in 2020 and additional \$13.8k in 2021.
- Includes Provincial Unconditional Regional District Administrative Grant \$80k CARIP grant \$18k, and UBCM Asset Management Grant \$5.8k.
- 2019 Surplus due to \$43k in grants received, higher recovery due to capital projects \$45k, and \$60k underexpenditure for various line items: including \$49k contract services, office supplies, offset by some over expenditures in payroll, insurance, grounds maintenance,
- Utilize operating reserve to reduce impact of lost revenue, surplus swing and increased expenses.
- Increases: Payroll \$8k (includes FTE reallocations), Insurance \$3k, Goods & Supplies \$2k, Legal \$30k, Bldg. Assmt \$10k Grounds Mtce \$15k, Communications \$25k.  
Decreases: Telephone \$2k, Office Supplies \$7k, Contract Services \$10k, SIBAC \$5k, Electricity \$4k, Misc. \$4k
- Need to continue to build increased reserve levels for admin building and service.
- Includes Folding & Sorting Machine
- Miscellaneous Building Upgrades
- Remove UBCM Asset Management Grant \$5.8k.
- Utilize operating reserve to reduce impact on recovery amount required.
- Add .5 FTE \$38k in 2021 for Records Management (starts 1/2 way through the year, then add remaining .5 for full year in 2022)
- Add \$20k for Contract Services for Records Management and software licensing fees.
- Records Management Software.
- Exterior Painting.
- Add term position part way through 2020 for Energy Efficiency. Funded by \$180k grant from Fortis - \$69k 2020, \$70.6k 2021, \$40k 2022 (includes .5 FTE 2020 \$69k, 1 FTE 2021 \$139k, .5 FTE 2022 \$69k)
- February 2021 Amendment: Add Covid Grant \$80k and related expenses for staffing, cleaning, ppe, signage, and response costs.

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

**Program: 003 -- Finance**

**Amended February 2021**

Department: Financial Services

**General Revenue Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue:</b>					
Interest	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
COVID Grant	(46,890) e				
Previous Year's Surplus/Deficit	(436,341) a	0	0	0	0
Transfer from Operating Reserve	0	(100,000) a	0	0	0
Administration OH Recovery	(825,000)	(1,017,212)	(1,143,186)	(1,169,680)	(1,196,704)
Services SIR & OBWB, Sundry Sales	(169,500)	(169,500)	(169,500)	(169,500)	(169,500)
Total Revenue	(1,522,731)	(1,331,712)	(1,357,686)	(1,384,180)	(1,411,204)
<b>Expenses:</b>					
Operations	1,320,137 b,e	1,298,712	1,324,686	1,351,180	1,378,204
Debt Payments	18,000	18,000	18,000	18,000	18,000
Transfer to Equip. Reserves	10,000	15,000	15,000	15,000	15,000
Transfer to Operating Reserve	174,594 a	0	0	0	0
Total Expenses	1,522,731	1,331,712	1,357,686	1,384,180	1,411,204
(Surplus) / Deficit	0	0	0	0	0
FTE's	7.45	7.45	7.45	7.45	7.45

**General Capital Fund Budgets**

	2020 Budget	2021 Projected Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(95,810)	(17,510) e	(17,510)	(17,510)	(17,510)
Total Revenue	(95,810)	(17,510)	(17,510)	(17,510)	(17,510)
<b>Expenses</b>					
Computers & Equipment	2,060	2,060	2,060	2,060	2,060
Software & Vadim Server Migration	83,450 c	15,450 d	15,450 d	15,450 d	15,450 d
Office Renovation	10,300	0	0	0	0
Total Expenses	95,810	17,510	17,510	17,510	17,510
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(151,236)	(150,064)	(148,879)	(147,683)	(146,475)
Operating Reserve Bal at Y/E	(336,045) a	(238,404.97)	(240,789)	(243,197)	(245,629)

**Notes**

- a. Surplus due mostly to higher capital project recoveries and interest (no EOC expenditures funded, and lower capital expenditures) and other underexpenditures. Transfer a portion of surplus to operating reserve for future overhead rate mitigation and to ease eventual transition to funding cloud based software licencing in operating.
- b. Increases: Payroll \$40k, Data processing \$2k, Contract Services \$4k, Insurance \$1.7k
- c. Transitioning Server to IT Department.
- d. Upgrades & Programming.

e. February Amendment: COVID Grant and related expenses. Additional reporting requirements for T4's re: CERB Grants, COVID Grant Reporting, Staff participation on EMT, Expense Tracking for COVID, setting up new systems, EOC, etc.