

REGIONAL DISTRICT OF CENTRAL OKANAGAN

2021 PROGRAM BUDGET AND 2021 - 2025 FIVE YEAR FINANCIAL PLAN CONTENTS

USAGE TIPS:

In this section, for each program service you will find:

2021 Program Budget Sheet which contains

- 2020 Budget and Actuals, 2020 Budget for Operating, Capital, Tax Rates, and Reserves.
- Notes regarding budget increases.
- Remember, if there is a tax requisition, you want to look at the tax requisition increase/decrease. (For example, it is possible for a budget's expenditures to increase, but the requisition to go down if there is a surplus from the previous year. Or budgeted expenditures could go down, but if there was a deficit from the prior year, the requisition could go up.)

2021 - 2025 Five Year Program Budget Projection Sheet which contains:

- 5 year Projected Budgets for Operating and Capital, Projected Tax Rates and Reserves.

One of the objectives with the 5 year plans is often planning how much to set aside each year for reserves to reduce the need for financing for future capital purchases, which reduces costs for taxpayer in the long run.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

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**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Building Rentals	(14,500)	(20,830) a	(6,330) b	(14,500) a	0
Tax Req - EA Cent Ok East	(117,277)	(117,277)	0	(117,500)	(223)
COVID Restart Grant	0	(363)	(363)	0	0
Previous Year's Surplus/Deficit	(23,914)	(23,914)	1	(34,336) b	(10,422)
Administration OH	8,113	8,113	0	8,663	550
MFA Cash Reserve Interest	0	(246)	(246)	0	0
Total Revenue	(147,578)	(154,516)	(6,938)	(157,673)	(10,095)
Expenses:					
Operations	83,932	56,535 b	(27,397) b	84,386 c	454 c
Debt Payments	28,646	28,646	(0)	23,396 ad	(5,250) d
Transfer to Operating Reserve	0	0	0	9,891 b	9,891 b
Transfer to Capital Facilities Reserve	35,000	35,000	0	40,000	5,000
Total Expenses	147,578	120,180	(27,398)	157,673	10,095
(Surplus) / Deficit	(0)	(34,336) b	(34,336)	(0)	(0)
FTE's	0.3170			0.3170	0
Tax Levy:					
Tax Requisition	(117,277)			(117,500)	(223)
Residential Tax Rate	0.1640			0.1617	(0.0023)
(per \$1000 of assessment)					
Maximum Tax Rate				0.5300	

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	(196,850)	(57,350)	139,500	(81,850) ef	115,000
Transfer from Cap. Facility Reserve	(3,375)	(1,721)	1,655	(1,706)	1,670
Total Revenue	(200,225)	(59,071)	141,155	(83,556)	116,670
Expenses					
Heritage Renovations	111,650	23,474 e	(88,176)	0	(111,650)
Roof Replacement	55,825	35,597 e	(20,228)	0	(55,825)
Signage	32,750	0	(32,750)	32,806 e	56
Structure Renewal	0	0	0	50,750	50,750
Total Expenses	200,225	59,071	(141,155)	83,556	(116,670)
(Surplus) / Deficit	0	0	0	0	0
Equipment Reserve Fund Balance at Y/E		(61,683)		(62,300)	
Cap. Facilities Reserve Fund Balance at Y/E		(304,567)		(345,907)	
Operating Reserve Balance at Y/E		(27,705)		(37,873) b	

2021 Budget Notes:

- Reduction to rental income re: Fire Department lease with completion of debt.
- Surplus due to increased Community Centre Rentals and under expenditures for building repairs & mtce, payroll, natural gas, grounds mtce, electricity, security services, and misc. Unspent legal. Transfer a portion of surplus to Operating Reserve.
- Increases: Insurance \$0.6k, Electricity \$0.5k, Natural Gas \$0.2k, Misc \$0.3k. Decreases: Payroll \$1.1k.
- Debt ends in 2021. Transfer equivalent to reserves.
- Community Works Fund Gas Tax funding approved previously:

Heritage Renovations	90 k	remaining, not c/f
Heritage Renovations - Storage Rooms	20 k	remaining, not c/f
Electrical System Upgrade	2.5 k	remaining, not c/f
Roof Replacement	20.4 k	remaining, not c/f
Signage	31.85 k	c/f to 2021
- 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:**

Exterior Upgrades	50 k
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**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projection**

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Building Rentals	(14,500) a	(8,968)	(8,968)	(8,968)	(8,968)
Tax Req - EA Cent Ok East	(117,500)	(134,591)	(144,670)	(153,610)	(155,589)
Previous Year's Surplus/Deficit	(34,336) b	(0)	0	0	0
Transfer from Operating Reserve	0	(15,000) h	(7,000) h	0	0
Administration OH	8,663	8,840	9,197	9,381	9,568
Total Revenue	(157,673)	(149,720)	(151,441)	(153,197)	(154,988)
Expenses:					
Operations	84,386 c	86,074	87,795	89,551	91,342
Debt Payments	23,396 ad	0 d	0	0	0
Transfer to Operating Reserve	9,891 b	0	0	0	0
Transfer to Capital Facilities Reserve	40,000	63,646 d	63,646	63,646	63,646
Total Expenses	157,673	149,720	151,441	153,197	154,988
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.3170	0.3170	0.3170	0.3170	0.3170
Tax Levy:					
Tax Requisition	(117,500)	(134,591)	(144,670)	(153,610)	(155,589)
Residential Tax Rate	0.1617	0.1834	0.1952	0.2052	0.2058
(per \$1000 of assessment)					
Maximum Tax Rate	0.5300				

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	-81,850 ef	-50,000 g	-55,000 g	-35,000 g	-75,000 g
Transfer from Facility Reserve	(1,706)	(750)	(825)	(525)	(1,125)
Total Revenue	(83,556)	(50,750)	(55,825)	(35,525)	(76,125)
Expenses					
Stairs/Elevator	0	0	0	5,075 g	76,125 g
Structure Improvements	0	0	5,075 g	30,450 g	0
Kitchen Upgrades	0	0	50,750 g	0	0
Signage	32,806 e	0	0	0	0
Electrical Upgrade	0	50,750	0	0	0
Structure Renewal	50,750 f	0	0	0	0
Total Expenses	83,556	50,750	55,825	35,525	76,125
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(62,300)	(62,923)	(63,552)	(64,188)	(64,829)
Capital Facility Reserve Balance at Y/E	(345,907)	(412,262) d	(479,834)	(548,385)	(617,015)
Operating Reserve Balance at Y/E	(37,873) b	(23,252)	(16,484)	(16,649)	(16,816)

Notes

- Reduction to rental income re: Fire Department lease with completion of debt.
- Surplus due to increased Community Centre Rentals and under expenditures for building repairs & mtce, payroll, natural gas, grounds mtce, electricity, security services, and misc. Unspent legal. Transfer a portion of surplus to Operating Reserve.
- Increases: Insurance \$0.6k, Electricity \$0.5k, Natural Gas \$0.2k, Misc \$0.3k. Decreases: Payroll \$1.1k.
- Debt ends in 2021. Transfer equivalent to reserves.
- Community Works Fund Gas Tax funding approved previously:

Heritage Renovations	90 k	remaining, not c/f
Heritage Renovations - Storage Rooms	20 k	remaining, not c/f
Electrical System Upgrade	2.5 k	remaining, not c/f
Roof Replacement	20.4 k	remaining, not c/f
Signage	31.85 k	c/f to 2021
- 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:**

Exterior Upgrades	50 k
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- Subject to future approval for use of CWF. Reserves are also available.
- Use Operating Reserve to reduce tax impact due to surplus swing.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok East	(55,529)	(55,529)	0	(57,824)	(2,295)
COVID Restart Grant	0	(145)	(145)	0	0
Previous Year's Surplus/Deficit	(4,494)	(4,494)	0	(5,510) a	(1,016)
Administration OH	4,674	4,674	0	5,152	478
Total Revenue	(55,349)	(55,494)	(146)	(58,182)	(2,833)
Expenses:					
Operations	48,349	42,983 a	(5,366)	50,182 b	1,833 b
Transfer to Cap. Fac. Reserves	7,000	7,000	0	8,000 c	1,000 c
Total Expenses	55,349	49,983	(5,366)	58,182	2,833
(Surplus) / Deficit	0	(5,510) a	(5,511)	(0)	(0)

FTE's 0.0560 0.0560 0

Tax Levy:

Tax Requisition (55,529) (57,824) (2,295)
Residential Tax Rate 0.1737 0.1742 0.0005

(per \$1000 of assessment)

Maximum Tax Rate

0.2082

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Donations	(41,200)	0	41,200	(41,200) f	0
Transfer from CWF Cap Fac Rsve	(159,087)	(96,098)	62,989	(95,200) d,e	63,887
Transfer from Cap Fac. Reserve	(4,330)	(2,883)	1,447	(2,075)	2,255
Total Revenue	(204,617)	(98,981)	105,636	(138,475)	66,142
Expenses					
Signage	73,950	1,700	(72,251)	72,500 df	(1,450)
Hall Improvements	130,667	97,281	(33,386)	65,975 e	(64,692)
Total Expenses	204,617	98,981	(105,636)	138,475	(66,142)
(Surplus) / Deficit	0	0	0	0	0

Capital Facilities Reserve Balance at Y/E (29,727) (35,949) c

Operating Reserve Fund Bal. at Y/E (1,012) (1,022)

2021 Budget Notes:

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

b. Increases: Electricity \$0.4k, Water \$0.3k, Contact Services \$0.9k, Security Serv. \$0.25k.

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 not c/f

Asset Management Improvements: 27.5 k remaining not c/f

32.8 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.)

Signage 30.2 k c/f to 2021

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:

Exterior Painting 65 k

f. JRRATS Donation

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projection**

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(57,824)	(65,442)	(67,571)	(69,723)	(71,897)
Previous Year's Surplus/Deficit	(5,510) a	(0)	(0)	(0)	(0)
Administration OH	5,152	5,257	5,362	5,469	5,579
Total Revenue	(58,182)	(60,186)	(62,209)	(64,254)	(66,319)
Expenses:					
Operations	50,182 b	51,186	52,209	53,254	54,319
Transfer to Cap. Facil. Reserves	8,000 c	9,000 c	10,000 c	11,000 c	12,000 c
Total Expenses	58,182	60,186	62,209	64,254	66,319
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	0.0560	0.0560	0.0560	0.0560	0.0560

Tax Levy:

Tax Requisition	(57,824)	(65,442)	(67,571)	(69,723)	(71,897)
Residential Tax Rate	0.1742	0.1952	0.1995	0.2038	0.2081
(per \$1000 of assessment)					
Maximum Tax Rate	0.2082				

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Donations	-41,200 f	0	0	0	0
Transfer from CWF Cap Fac Rsve	-95,200 de	0	-20,000 g	-75,000 g	0
Transfer from Cap Fac. Reserve	-2,075	-2,538	-300	-1,125	0
Total Revenue	-138,475	-2,538	-20,300	-76,125	0
Expenses					
Heating Upgrade	0	2,538	20,300 g	0	0
Signage	72,500 df	0	0	0	0
Hall Improvements	65,975 e	0	0	0	0
Parking Lot	0	0	0	76,125 g	0
Total Expenses	138,475	2,538	20,300	76,125	0
(Surplus) / Deficit	0	0	0	0	0
Capital Fac. Reserve Balance	(35,949) c	(42,771) c	(52,898) c	(63,302) c	(75,935) c
Operating Reserve Balance	(1,022)	(1,032)	(1,043)	(1,053)	(1,064)

Notes

- a. Surplus due to lower than anticipated costs for water rates, electricity, and various line items.
b. Increases: Electricity \$0.4k, Water \$0.3k, Contact Services \$0.9k, Security Serv. \$0.25k.
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 not c/f
Asset Management Improvements: 27.5 k remaining not c/f
32.8 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.)

Signage 30.2 k c/f to 2021

- 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:
Exterior Painting 65 k

- f. JRRATS Donation
g. Subject to future approval for use of CWF. Some Reserves are also available.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(25,243)	(25,243)	0	(25,332)	(89)
COVID Restart Grant	0	(145)	(145)	0	0
Previous Year's Surplus/Deficit	88	88	0	(33)	(120)
Administration OH	1,845	1,845	0	2,007	162
Total Revenue	(23,310)	(23,455)	(145)	(23,358)	(47)
Expenses:					
Operations	2,160	2,273	113	2,208	48
Contract Services Operating	16,928	16,928	0	17,340	412
Contract Services Capital	4,222	4,222	a 0	3,810	a (412)
Total Expenses	23,310	23,423	113	23,358	48
(Surplus) / Deficit	(0)	(33)	(32)	0	1
FTE's	0.010			0.010	0
Tax Levy:					
Tax Requisition	(25,243)			(25,332)	(89)
Residential Tax Rate (per \$1000 of assessment)	0.0344			0.0330	(0.0014)

2021 Budget Notes:

a. Transfer to contractor for reserve held in their name. Parks is tracking balance and project information.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projection**

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	-25,332	(25,415)	(25,507)	(25,558)	(25,696)
Previous Year's Surplus/Deficit	(33)	0	0	0	0
Administration OH	2,007	2,012	2,060	2,065	2,156
Total Revenue	(23,358)	(23,402)	(23,447)	(23,493)	(23,540)
Expenses:					
Operations	2,208	2,252	2,297	2,343	2,390
Contract Services Operating	17,340	17,340	17,760	17,760	18,600
Contract Services - Capital	3,810	3,810	3,390	3,390	2,550
Total Expenses	23,358	23,402	23,447	23,493	23,540
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.01	0.01	0.01	0.01	0.01
Tax Levy:					
Tax Requisition	(25,332)	(25,415)	(25,507)	(25,558)	(25,696)
Residential Tax Rate (per \$1000 of assessment)	0.0330	0.0327	0.0325	0.0323	0.0321

Notes

a. Transfer to contractor for reserve held in their name. Parks is tracking balance and project information.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - WFN	(297,697)	(297,983)	(286)	(305,906)	(8,209)
Sundry Rev. & Donations	(68,011)	(51,431)	16,580 a	(50,511)	17,500
Tax Requisition - Kelowna	(5,531,205)	(5,532,548)	(1,343)	(5,618,342)	(87,137)
Tax Requisition - Peachland	(237,539)	(237,473)	66	(243,386)	(5,847)
Tax Requisition - Lake Country	(614,090)	(612,193)	1,897	(654,380)	(40,290)
Tax Requisition - West Kelowna	(1,331,620)	(1,332,335)	(715)	(1,376,056)	(44,436)
Tax Req - EA Cent Ok. West	(171,575)	(171,438)	137	(174,405)	(2,830)
Tax Req - EA Cent Ok East	(158,069)	(157,824)	245	(159,440)	(1,371)
Grants	(89,600)	(80,436)	9,164	(49,600)	40,000
Previous Year's Surplus/Deficit	(152,023)	(152,023)	(0)	(518,766) ae	(366,742) e
Administration OH	570,712	570,712	0	637,100	66,388
COVID Restart Grant	(160,088)	(171,661)	(11,573) a	(30,000)	130,088
Transfer from Operating Reserve	(100,000)	0	100,000	0	100,000
Total Revenue	(8,340,805)	(8,226,634)	114,172	(8,543,692)	(202,886)
Expenses:					
Operations	4,388,784	3,755,847	(632,937) a	4,137,014	(251,770) bc
Transfer to Equip. Reserves	143,115	143,115	0	145,262	2,147
Transfer to Capital Facility Reserve	3,796,906	3,796,906	0	4,111,416	314,510
Transfer to Operating Reserve	0	0	0	138,000	138,000
Transfer to Dist of Peachland	12,000	12,000	0	12,000	0
Total Expenses	8,340,805	7,707,868	(632,937)	8,543,692	202,887
(Surplus) / Deficit	(0)	(518,766) a	(518,765)	(0)	0
FTE's	32,222			32,222	0
Tax Levy:					
Tax Requisition	(8,044,098)			(8,226,009)	(181,911)
Residential Tax Rate	0.1364			0.1348	(0.0016)
(per \$1000 of assessment)					

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Grants	(238,323)	0	238,323	(357,484) g	(119,161)
Donations	(20,000)	(5,602)	14,398	0	20,000
Transfer from Park Land Reserves	(1,213,257)	(7,362)	1,205,895	(1,205,895) f	7,362
Transfer From Equip. Reserves	(217,560)	(119,864)	97,696	(213,178)	4,382
Transfer From Capital Facility Res	(2,337,321)	(760,769)	1,576,552	(2,722,569)	(385,248)
Total Revenue	(4,026,461)	(893,597)	3,132,864	(4,499,126)	(472,665)
Expenses					
Parks Development (see detailed project list):	2,556,644	760,454	(1,796,190)	3,040,035	483,391
Software	35,000	4,737	(30,263)	35,000	0
Vehicles	162,260	71,560	(90,700)	162,878	618
Office Furniture	5,075	1,978	(3,097)	0	(5,075)
Land Acquisition Strategy (from Land Reserves):					
Land Acquisition Strategy - Goats Peak Impr.	117,003	0	(117,003)	117,003 f	0
Land Acquisition Strat - Other	1,096,254	7,362	(1,088,892)	1,088,910 f	(7,344)
Benches	4,000	5,917	1,917	5,000	1,000
Equipment	50,225	41,589	(8,636)	50,300	75
Total Expenses	4,026,461	893,597	(3,132,864)	4,499,126	472,665
(Surplus) / Deficit	0	0	(0)	0	0
Capital Facility Reserve Bal at Y/E		(7,734,184)		(9,214,261) c	
Equip. Reserve Fund Balance at Y/E		(331,490)		(266,889) d	
Park Land Reserve Balance at Y/E		(1,307,068)		(102,185) f	
Parks Legacy Reserve		(27,488)		(27,763)	
Operating Reserve Balance at Y/E		(213,786)		(353,924) e	

2021 Budget Notes:

- 2020 Surplus: Includes COVID Restart grant \$171.7k. Under expenditures for park mtce \$295k, payroll \$290.6k, planning \$29.4k, bldg repairs & mtce \$12.6k, training \$10.5k, interpretation \$10.5k, and various line items. Vehicle Operations \$31.2k, insurance \$4.5k, telephone \$4.1k, legal \$3.9k and misc. over budget.
- Increases: Payroll \$3.7k, Travel \$1.5k, Telephone \$5.6k, Advertising \$1k, Insurance \$13.1k, Uniforms \$3.8k, Signs \$1k, Office Supplies \$1.5k, Janitorial Supplies \$4k, Property Negotiation \$5k, Legal \$45k, North Zone Mtce \$2.8k, West Zone Mtce \$2k, Bldg Rep & Mtce \$9.8k, Vandalism Rep \$3k, Electricity \$2k, Natural Gas \$1.2k, Safety Equip \$2.3k, Equip Rental \$1k, Security Services \$3k, Planning \$28k, Interpretation \$16.5k, Vehicle Ops \$15k, Garbage Pick Up \$3.3k, Misc \$2.5k.
- Decreases: COVID costs \$130.1k, Central Zone Mtce \$241.75k, Forest Health \$30k, Friends of Fintry \$13k, Contract Services \$13.8k, Misc \$0.7k.
- 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. In 2020 the amount was reduced from \$4.05m originally approved, down to \$3.797m to fund amendment expenditures, and has been adjusted back to originally planned amounts.
The capital facilities reserve can be used for development and land acquisition and all capital purposes.
- Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- Transfer a portion of 2020 surplus into operating reserve.
- Land acquisition strategy.
- ICIP Fed/Prov Grant for the Black Mountain / sntsk'il'nten Regional Park Development.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projection

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
venue:									
ervices - WFN	(305,906)		(320,982)		(333,954)		(339,110)		(346,762)
ndry Rev. & Donations	(50,511)		(50,511)		(50,511)		(50,511)		(50,511)
Requisition - Kelowna	(5,618,342)		(5,887,456)		(6,125,389)		(6,219,961)		(6,360,304)
Requisition - Peachland	(243,386)		(255,045)		(265,352)		(269,449)		(275,528)
Requisition - Lake Country	(654,380)		(685,725)		(713,437)		(724,452)		(740,798)
Requisition - West Kelowna	(1,376,056)		(1,441,969)		(1,500,244)		(1,523,406)		(1,557,779)
Req - EA Cent Ok. West	(174,405)		(182,759)		(190,144)		(193,080)		(197,437)
Req - EA Cent Ok East	(159,440)		(167,077)		(173,829)		(176,513)		(180,496)
ants	(49,600)		(10,600)		(10,600)		(10,600)		(10,600)
vious Year's Surplus/Deficit	(518,766)	ae	(0)		(0)		0		0
VID Restart Grant	(30,000)		0		0		0		0
ministration OH	637,100		649,842		674,179		684,746		704,616
nsfer from Operating Reserve	0		(200,000)		0		0		0
Total Revenue	(8,543,692)		(8,552,282)		(8,689,282)		(8,822,336)		(9,015,598)
enses:									
erations	4,137,014	b	4,219,754		4,291,946	h	4,359,220	h	4,485,716
nsfer to Equip. Reserves	145,262	cd	147,441		149,652		151,897		154,176
nsfer to Capital Facility Reserve	4,111,416	c	4,173,087		4,235,683		4,299,219		4,363,707
nsfer to Operating Reserve	138,000	e	0		0		0		0
nsfer to Dist of Peachland	12,000		12,000		12,000		12,000		12,000
Total Expenses	8,543,692		8,552,282		8,689,282		8,822,336		9,015,599
urplus) / Deficit	(0)		(0)		0		0		0
E's	32.222		32.2220		33.112	h	34.002	h	35.782

x Levy:

x Requisition	(8,226,009)	(8,620,031)	(8,968,395)	(9,106,861)	(9,312,342)
idential Tax Rate	0.1348	0.1399	0.1441	0.1449	0.1467
er \$1000 of assessment)					

General Capital Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
venue									
irant	(357,484)	g	(119,161)	g	(183,325)	g	(365,282)	g	0
roceeds of Sale	0		(2,000)		(2,000)		(2,000)		(2,000)
ransfer From Park Land Reserves	(1,205,895)	f	0		0		0		0
ransfer From Equip. Reserves	(213,178)		(176,919)		(178,853)		(142,545)		(187,396)
ransfer From Cap. Fac. Reserves	(2,722,569)		(2,825,089)		(2,984,964)		(2,561,157)		(1,763,425)
Total Revenue	(4,499,126)		(3,123,169)		(3,349,142)		(3,070,984)		(1,952,821)
enses									
ks Development (see detailed project list):	3,040,035		2,089,250		2,313,289		2,071,439		908,425
er Capital:									
ware	35,000		0		0		0		0
icles	162,878		108,605		56,840		56,840		56,840
id Acquisition Strategy (from Land Reserves):									
and Acquisition Strategy - Goats Peak Impr.	117,003	f	0		0		0		0
and Acquisition Strat - Other	1,088,910	f	852,000		852,000		852,000		852,000
ches	5,000		5,000		5,000		5,000		5,000
ipment	50,300		68,314		122,013		85,705		130,556
al Expenses	4,499,126		3,123,169		3,349,142		3,070,984		1,952,821
urplus) / Deficit	0		0		0		0		0
ital Facility Reserve Bal at Y/E	(9,214,261)	c	(10,667,882)		(12,037,787)		(13,913,607)		(16,679,028)
ip. Reserve Fund Balance at Y/E	(266,889)	cd	(240,079)		(213,279)		(224,764)		(193,791)
k Land Reserve Balance at Y/E	(102,185)	f	(103,207)		(104,239)		(105,281)		(106,334)
ks Legacy Reserve at Y/E	(27,763)		(28,041)		(28,321)		(28,604)		(28,890)
rating Reserve Balance at Y/E	(353,924)	e	(155,463)		(157,018)		(158,588)		(160,174)

es

2020 Surplus: Includes COVID Restart grant \$171.7k. Under expenditures for park mtce \$295k, payroll \$290.6k, planning \$29.4k, bldg repairs & mtce \$12.6k, training \$10.5k, interpretation \$10.5k, and various line items. Vehicle Operations \$31.2k, insurance \$4.5k, telephone \$4.1k, legal \$3.9k and misc. over budget. Covid-19 Emergency plan & operations \$148k.

Increases: Payroll \$3.7k, Travel \$1.5k, Telephone \$5.6k, Advertising \$1k, Insurance \$13.1k, Uniforms \$3.8k, Signs \$1k, Office Supplies \$1.5k, Janitorial Supplies \$4k, Property Negotiation \$5k, Legal \$45k, North Zone Mtce \$2.8k, West Zone Mtce \$2k, Bldg Rep & Mtce \$9.8k, Vandalism Rep \$3k, Electricity \$2k, Natural Gas \$1.2k, Safety Equip \$2.3k, Equip Rental \$1k, Security Services \$3k, Planning \$28k, Interpretation \$16.5k, Vehicle Ops \$15k, Garbage Pick Up \$3.3k, Misc \$2.5k.

Decreases: COVID costs \$130.1k, Central Zone Mtce \$241.75k, Forest Health \$30k, Friends of Fintry \$13k, Contract Services \$13.8k, Misc \$0.7k.

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. In 2020 the amount was reduced from \$4.05m originally approved, down to \$3.797m to fund amendment expenditures, and has been adjusted back to originally planned amounts.

The capital facilities reserve can be used for development and land acquisition and all capital purposes.

Transfer to Equipment Reserves is required for vehicle and equipment replacement.

Transfer a portion of 2020 surplus into operating reserve.

and acquisition strategy.

CIP Fed/Prov Grant for the Black Mountain / sntsk'il'nten Regional Park Development.

Adding staff.

142 Regional Parks Capital Development Projects Detail 2021 - 2025

2020 Actual vs Budget & 2021 Budget

	2020 Budget	2020 Actual	Variance 2020 Actual vs Budget	2021 Budget
PARK DEVELOPMENT				
Regional Parks Trails to Health	40,600	9,466	(31,134)	40,600
West Zone Yard	131,950	-	(131,950)	-
Interpretation/Wayfinding Project (Various Parks)	20,300	6,911	(13,389)	30,450
Garbage Can Upgrades to Bear Proof	10,150	9,628	(522)	10,150
Automated Park Gates Systems	-	-	-	91,350
Learn to Camp in Regional PARKS	20,300	2,225	(18,075)	20,300
General Asset Renewal - Bridge Repairs Various Parks	192,850	178,147	(14,703)	-
Antlers Beach Washroom Removal and Replacement	-	-	-	30,450
Bertram Security Contractor Residence Demolition and Site Remediation	-	-	-	35,525
Bertram Playground Replacement	76,125	74,516	(1,609)	-
Bertram Security Contractor Residence Demolition and Site Remediation	5,140	457	(4,683)	-
Bertram Creek - Amphitheatre Major Maintenance	-	-	-	38,570
Upper Glen Canyon Trail Project - Phase 1	-	-	-	111,650
Webber Road Landslide Restoration	253,750	-	(253,750)	-
Kalamoior - Benedict Rd. Boardwalk Major Maintenance	30,450	15,020	(15,430)	-
Kaloya Picnic Shelter Replacement	-	-	-	76,125
Kopje Security Contractor Residence - Repurpose for Program Storage	152,250	12,191	(140,059)	86,275
Mission Creek Greenway Phase 3 Landslide Repairs	250,000	14,647	(235,353)	152,250
Mission Creek - East End Park Development	507,500	47,194	(460,306)	245,617
Hall Road Fishing Pond Water Source & Aerator	65,975	44,241	(21,734)	490,398
Mission Creek - Spawning Channel Retaining Wall and Guardrail Fencing	76,125	87,363	11,238	-
EMERGENCY WORKS (not DFA/EMBC eligible) - Streambank Erosion Repairs	-	-	-	-
Upstream Cedars Bridge	-	-	-	253,750
Mission Creek Greenway - Phase 2 Major Boardwalk Maintenance	76,125	-	(76,125)	76,125
Mission Creek - EECO Exterior and Walkway Major Maintenance	-	-	-	157,325
Mission Creek - Turtle Pond Bridge Replacement	-	-	-	15,225
Raymer Bay Picnic Shelter Replacement	80,225	81,018	793	-
Raymer Bay - Irrigation Improvements	-	-	-	5,075
Robert Lake Birding Viewing Platform	40,600	-	(40,600)	40,600
Scenic Canyon Cabin Disposal	-	-	-	35,525
Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation	5,140	-	(5,140)	-
Traders Cove Park Washrooms/Irrigation	-	-	-	50,750
Traders Cove Picnic Shelter	76,125	73,450	(2,675)	-
Traders Cove Playground Replacement	80,163	79,838	(325)	-
Woodhaven Nature Conservancy - Detailed Design Phase 1	-	-	-	30,450
Gellatly Nut Farm - 1945 Cabin Restoration e.	15,225	7,601	(7,624)	-
Gellatly Nut Farm Heritage House Restoration	-	-	-	103,000
Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area	24,576	14,440	(10,136)	-
Black Mountain / sntsk'il'nten Park Development	325,000	2,100	(322,900)	812,500
Total Development Projects	2,556,644	760,453	(1,796,191)	3,040,035

142 Regional Parks Capital Development Projects Detail 2021 - 2025

PARK DEVELOPMENT	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Regional Parks Trails to Health	40,600	9,466	40,600	40,600	40,600	40,600	40,600
Nest Zone Yard	131,950	-	-	142,100	-	-	-
Interpretation/Wayfinding Project (Various Parks)	20,300	6,911	30,450	30,450	30,450	30,450	30,450
Garbage Can Upgrades to Bear Proof	10,150	9,628	10,150	10,150	10,150	10,150	10,150
Automated Park Gates Systems	-	-	91,350	91,350	-	-	-
Learn to Camp in Regional PARKS	20,300	2,225	20,300	-	-	-	-
General Asset Renewal - Bridge Repairs Various Parks	192,850	178,147	-	-	-	-	-
Antlers Beach Washroom Removal and Replacement	-	-	30,450	-	-	-	-
Bertram Security Contractor Residence Demolition and Site Remediation	-	-	35,525	-	-	-	-
Bertram Playground Replacement	76,125	74,516	-	-	-	-	-
Bertram Security Contractor Residence Demolition and Site Remediation	5,140	457	-	-	-	-	-
Bertram Creek - Amphitheatre Major Maintenance	-	-	38,570	-	-	-	-
Bertram Creek - Picnic Shelter Remove and Replace	-	-	-	-	-	76,125	-
Bertram Creek - Vehicle Access Bridge Replacement	-	-	-	-	126,875	-	-
Johns Family Nature Conservancy - Trail Improvements/South Gate/Parking Improvements	-	-	-	177,625	-	-	-
Johns Family Nature Conservancy - Interpretation Trail (South End) Improvements	-	-	-	-	-	-	152,250
Johns Family Nature Conservancy - Arch Span Culvert/Bridge Replacement	-	-	-	-	-	76,125	-
Stephens Coyote Park Development	-	-	-	20,300	253,750	-	-
Upper Glen Canyon Trail Project - Phase 1	-	-	111,650	228,375	111,650	228,375	-
Glen Canyon - Gellatly and Brown Road Washroom	-	-	-	40,600	-	-	-
Webber Road Landslide Restoration	253,750	-	-	-	-	-	-
Calamoor - Collens Hill Parking Area Improvements	-	-	-	-	-	152,250	-
Mainlink Fence Replacement to meet SRW required along Casa Loma Resort	30,450	15,020	-	-	-	-	-
Calamoor - Benedict Rd. Boardwalk Major Maintenance	-	-	76,125	-	-	-	-
Calaya Picnic Shelter Replacement	-	-	86,275	-	-	-	-
Calaya Washroom Remove and Rebuild - Design	-	-	-	-	10,150	-	-
Calaya Washroom Remove and Rebuild - Construction	-	-	-	-	-	177,625	-
Cojpe Security Contractor Residence - Repurpose for Program Storage	152,250	12,191	152,250	-	-	-	-
Cojpe Washroom Remove and Rebuild - Design	-	-	-	-	-	10,150	-
Cojpe Washroom Remove and Rebuild - Construction	-	-	-	-	-	-	177,625
Cojpe - Picnic Shelter	-	-	-	-	-	-	86,275
Calaya Pumphouse Building Replacement	-	-	-	-	-	-	50,750
Mission Creek - Parking Lot Repaving (3 Phases)	-	-	-	101,500	101,500	101,500	-
Mission Creek Greenway Phase 3 Landslide Repairs	250,000	14,647	245,617	-	-	-	-
Mission Creek Greenway Ph 1 & 2 - Grading and Surfacing Upgrades	-	-	-	30,450	30,450	30,450	30,450
Mission Creek Greenway - Gerstmar Bridge	-	-	-	-	-	-	329,875
Mission Creek - East End Park Development	507,500	47,194	490,398	-	-	-	-
Mission Creek Greenway - Truswell Trailhead Washroom	-	-	-	-	177,625	-	-
Ball Road Fishing Pond Water Source & Aerator	65,975	44,241	-	-	-	-	-
Mission Creek Playground Replacement	-	-	-	-	187,775	-	-
Mission Creek - Spawning Channel Retaining Wall and Guardrail Fencing	76,125	87,363	-	-	-	-	-
EMERGENCY WORKS (not DFA/EMBC eligible) - Streambank Erosion Repairs Upstream Cedars Bridge	-	-	253,750	-	-	-	-
Mission Creek Greenway - Phase 2 Major Boardwalk Maintenance	76,125	-	76,125	-	-	-	-
Mission Creek - EECO Exterior and Walkway Major Maintenance	-	-	157,325	-	-	-	-
Mission Creek - Turtle Pond Bridge Replacement	-	-	15,225	-	-	-	-
Mission Creek Greenway - Scenic Switchback Replacements	-	-	-	-	-	152,250	-
Picnic Shelter and Plaza Remove and Replace	-	-	-	152,250	152,250	-	-
Wk. Ctr. Safe Harbour - Swim Area Buoys and Swim Grid	-	-	-	25,375	-	-	-
Raymer Bay Picnic Shelter Replacement	80,225	81,018	-	-	-	-	-
Raymer Bay - Irrigation Improvements	-	-	5,075	-	-	-	-
Reiswig - Washroom Upgrades	-	-	-	-	-	76,125	-
Robert Lake Birding Viewing Platform	40,600	-	40,600	-	-	-	-
Scenic Canyon Cabin Disposal	-	-	35,525	-	-	-	-
Scenic Canyon - Saskatoon Trail Improvements	-	-	-	157,325	-	-	-
Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation	5,140	-	-	-	-	-	-
Shannon Lake - Washroom Replacement	-	-	-	-	-	76,125	-
Traders Cove Park Washrooms/Irrigation	-	-	50,750	-	-	-	-
Traders Cove Park Improvements	-	-	-	252,000	-	-	-
Traders Cove Picnic Shelter	76,125	73,450	-	-	-	-	-
Traders Cove Playground Replacement	80,163	79,838	-	-	-	-	-
Woodhaven Nature Conservancy - Detailed Design Phase 1	-	-	30,450	-	-	-	-
Woodhaven Nature Conservancy Park - 979/969 Raymer Park Development	-	-	-	253,750	601,719	601,719	-
Gellatly Nut Farm - 1945 Cabin Restoration e.	15,225	7,601	-	-	-	-	-
Gellatly Nut Farm Heritage House Restoration	-	-	103,000	-	-	-	-
Repanier Creek - Major Bridge Maintenance	-	-	-	76,125	-	-	-
Oldham Park Development	-	-	-	20,300	341,320	-	-
Black Mountain / snisk'il'ten Regional Park - Interpretive Trail and Parking Area	24,576	14,440	-	-	-	-	-
Black Mountain / snisk'il'ten Park Development	325,000	2,100	812,500	162,500	137,025	-	-
Lardy Falls Washroom Removal and Replacement	-	-	-	-	-	231,420	-
LO Creek - Bridge Replacement	-	-	-	76,125	-	-	-
Total Development Projects	2,556,644	760,453	3,040,035	2,089,250	2,313,289	2,071,439	908,425

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(228,631)	(228,631)	0	(229,805)	(1,174)
COVID Restart Grant	0	(2,193)	a (2,193)	(1,000)	(1,000)
Previous Year's Surplus/Deficit	(17,476)	(17,476)	0	(24,235)	(6,759)
Administration OH	28,127	28,127	0	30,565	2,438
Total Revenue	(217,980)	(220,173)	(2,193)	(224,475)	(6,495)
Expenses:					
Operations	193,980	171,938	a (22,042)	198,475	b 4,495
Transfer to Capital Facility Reserves	24,000	24,000	0	26,000	c 2,000
Total Expenses	217,980	195,938	(22,042)	224,475	6,495
(Surplus) / Deficit	0	(24,235)	a (24,235)	0	0
FTE's	1.450			1.450	(0.000)
Tax Levy:					
Tax Requisition	(228,631)			(229,805)	(1,174)
Residential Tax Rate (per \$1000 of assessment)	0.1726			0.1698	(0.0028)
Maximum Tax Rate				0.5700	

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Disaster Funding Assistance / Insurance	0	(800)	(800)	0	0
Transfer from CWF Cap Fac Resrv	(281,791)	(147,080)	134,712	(103,800)	de 177,991
Transfer from Cap Fac. Reserve	(4,959)	(3,612)	1,347	(4,275)	684
Total Revenue	(286,750)	(151,492)	135,258	(108,075)	178,675
Expenses					
Community Trail to Traders Cove	30,450	0	(30,450)	30,450	d 0
Comfort Station	18,270	17,400	(870)	0	(18,270)
Star Park Trail Conn. Trep. Cr.Pk.	29,955	0	(29,955)	62,400	de 32,445
Dog Beach Fencing	5,075	5,284	209	0	(5,075)
Picnic Shelter	152,250	128,808	(23,442)	0	(152,250)
Fur Brigade Trail	50,750	0	(50,750)	0	(50,750)
Killiney Bank Protection Reinforcement	0	0	0	15,225	e 15,225
Total Expenses	286,750	151,492	(135,258)	108,075	(178,675)
(Surplus) / Deficit	0	(0)	(0)	0	0
Equip. Reserve Fund Balance at Y/E		(47,379)		(47,853)	
Park Land Reserve Balance at Y/E		(178,707)		(180,494)	
Parks Facility Reserves Balance at Y/E		(293,066)		(317,939)	c

2021 Budget Notes:

- Surplus resulting from COVID Restart grant and under expenditures in payroll, vehicle operations, contract services, and various line items.
- Increases: Payroll \$1.8k, Training & Ed \$0.3k, Telephone \$0.8k, Insurance \$0.3k, COVID costs \$1k, Park Mtce \$3k, Equip Rental \$0.3k.
Decreases: Contract Services \$3k.
- Continue to set aside reserves for future park development, equipment and infrastructure replacement.
- Community Works Fund Gas Tax funding:
Capital:

Carry forward of Board Approved CWF:

Star Park Trail Connection to Trepanier Creek Reg.Pk	\$28.8k remaining c/f to 2021
Fur Brigade Trail	\$50k remaining but not used in 2021
Killiney Road Upgrade	\$17.3k committed but not used in 2021
Killiney Swim Raft	\$2.3k committed but not used in 2021
Dog Beach Fencing	\$1.4k remaining but not used in 2021
Picnic Shelter - Killiney	\$23.4k remaining but not used in 2021
Comfort Station	\$1.1k remaining, not used in 2021
Community Trail to Traders Cove	\$30k remaining, c/f to 2021

- 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:

Killiney Bank Protection Reinforcement	\$15k
Star Park Trail Additional Amount	\$30k

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projection

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(229,805)	(258,922)	(264,322)	(268,563)	(272,869)
COVID Restart Grant	(1,000)	0	0	0	0
Previous Year's Surplus/Deficit	(24,235) a	0	0	0	0
Administration OH	30,565	30,950	32,082	32,522	32,971
Total Revenue	(224,475)	(227,972)	(232,240)	(236,041)	(239,898)
Expenses:					
Operations	198,475 b	200,972	204,240	207,041	209,898
Transfer to Capital Facility Reserves	26,000 c	27,000 c	28,000 c	29,000 c	30,000 c
Total Expenses	224,475	227,972	232,240	236,041	239,898
(Surplus) / Deficit	0	0	0	0	0
FTE's	1.450	1.450	1.450	1.450	1.450

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(229,805)	(258,922)	(264,322)	(268,563)	(272,869)
0.1698	0.1894	0.1914	0.1926	0.1937

0.5700

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer from CWF Cap Fac Resrv	-103,800 d,e	(80,000) f	(25,000) f	(25,000) f	(50,000) f
Transfer From Cap. Fac. Reserve	(4,275)	(1,200)	(375)	(375)	(750)
Total Revenue	(108,075)	(81,200)	(25,375)	(25,375)	(50,750)
Expenses					
Community Trail to Traders Cove	30,450 d	0	0	0	0
Star Park Trail Conn. Trep. Cr.Pk.	62,400 de	0	0	0	0
Westshore Sportsfield	0	30,450 f	0	0	50,750 f
Westshore Playground	0	0	25,375 f	0	0
Killiney Bank Protection Reinforcement	15,225 e	0	0	0	0
Access #1 Improvements	0	0	0	25,375 f	0
Fintry Park	0	50,750 f	0	0	0
Total Expenses	108,075	81,200	25,375	25,375	50,750
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(47,853)	(48,331)	(48,815)	(49,303)	(49,796)
Park Land Reserve Balance at Y/E	(180,494)	(182,299)	(184,122)	(185,963)	(187,823)
Parks Facility Reserve Balance at Y/E	(317,939) c	(347,176) c	(378,549) c	(411,246) c	(444,901) c

Notes

a. Surplus resulting from COVID Restart grant and under expenditures in payroll, vehicle operations, contract services, and various line items.

b. Increases: Payroll \$1.8k, Training & Ed \$0.3k, Telephone \$0.8k, Insurance \$0.3k, COVID costs \$1k, Park Mtce \$3k, Equip Rental \$0.3k.

Decreases: Contract Services \$3k.

c. Continue to set aside reserves for future park development, equipment and infrastructure replacement.

d. Community Works Fund Gas Tax funding:

Capital:

Carry forward of Board Approved CWF:

Star Park Trail Connection to Trepanier Creek Reg.Pk	\$28.8k remaining c/f to 2021
Fur Brigade Trail	\$50k remaining but not used in 2021
Killiney Road Upgrade	\$17.3k committed but not used in 2021
Killiney Swim Raft	\$2.3k committed but not used in 2021
Dog Beach Fencing	\$1.4k remaining but not used in 2021
Picnic Shelter - Killiney	\$23.4k remaining but not used in 2021
Comfort Station	\$1.1k remaining, not used in 2021
Community Trail to Traders Cove	\$30k remaining, c/f to 2021

e. Requesting additional CWF:

New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:

Killiney Bank Protection Reinforcement	\$15k
Star Park Trail Additional Amount	\$30k

f. Subject to future approval for use of CWF. Some reserves available.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok East	(117,378)	(117,377)	1	(119,020)	(1,642)
COVID Restart Grant	0	(610)	(610)	(500)	(500)
Previous Year's Surplus/Deficit	(3,814)	(3,814)	b (0)	(9,061)	(5,247)
Administration OH	14,081	14,081	0	15,558	1,477
Sundry Sales	0	(2,500)	a (2,500)	0	0
Total Revenue	(107,111)	(110,220)	(3,109)	(113,023)	(5,912)
Expenses:					
Operations	97,111	91,159	a (5,952)	101,023	b 3,912
Transfer to Cap Fac Reserves	10,000	10,000	b 0	12,000	c 2,000
Total Expenses	107,111	101,159	(5,952)	113,023	5,912
(Surplus) / Deficit	(0)	(9,061)	a (9,061)	0	0
FTE's	0.812			0.812	0.000

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(117,378)	(119,020)	(1,642)
0.0963	0.0947	(0.0016)
	0.3700	

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer from CWF Cap Fac Rsrv	0	0	0	(25,000)	d (25,000)
Transfer From Cap Fac Reserves	(22,210)	0	22,210	(21,985)	225
Total Revenue	(22,210)	0	22,210	(46,985)	(24,775)
Expenses					
Park Development			0		0
Philpott Trail Post Fire Repair	22,210	0	(22,210)	21,610	(600)
Three Forks Park Improvements	0	0	0	25,375	d 25,375
Total Expenses	22,210	0	(22,210)	46,985	24,775
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(51,808)		(52,326)	
Park Land Reserve Balance at Y/E		(64,575)		(65,221)	
Capital Facilities Reserve Balance at Y/E		(150,293)		(141,591)	c

2021 Budget Notes:

- Increased surplus resulting from under expenditures for payroll, water rates, park mtce and various line items. Vehicle operations higher than anticipated.
- Increases: Payroll \$1.1k, Insurance \$0.8k, COVID costs \$0.5k, Vehicle Ops \$1.2k, Misc \$0.3k.
- Continue to build reserves.
- Requesting 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:

Three Forks Trail Improvement 25 k

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projection

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(119,020)	(132,912)	(137,614)	(142,046)	(146,527)
COVID Restart Grant	(500)	0	0	0	0
Previous Year's Surplus/Deficit	(9,061) a	0	0	0	0
Administration OH	15,558	15,869	16,510	16,840	17,177
Total Revenue	(113,023)	(117,043)	(121,104)	(125,206)	(129,350)
Expenses:					
Operations	101,023 b	103,043	105,104	107,206	109,351
Transfer to Cap Fac Reserves	12,000 c	14,000 c	16,000 c	18,000 c	20,000 c
Total Expenses	113,023	117,043	121,104	125,206	129,351
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.8120	0.8120	0.8120	0.8120	0.8120
Tax Levy:					
Tax Requisition	(119,020)	(132,912)	(137,614)	(142,046)	(146,527)
Residential Tax Rate	0.0947	0.1056	0.1082	0.1106	0.1130
(per \$1000 of assessment)					

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsrv	(25,000) d	(15,000) e	(85,000) e	(15,000) e	(85,000) e
Transfer From Facilities Reserves	(21,985)	(225)	(1,275)	(450)	(1,275)
Total Revenue	(46,985)	(15,225)	(86,275)	(15,450)	(86,275)
Expenses					
Park Development					
Sunset Park Development	0	0	0	15,450 e	86,275 e
Joe Rich Comm Park Irrigation	0	15,225 e	0	0	0
Scotty Creek - Playground Repl.	0	0	86,275 e	0	0
Philpott Trail Post Fire Repair	21,610	0	0	0	0
Three Forks Park Improvements	25,375 d	0	0	0	0
Total Expenses	46,985	15,225	86,275	15,450	86,275
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(52,326)	(52,849)	(53,378)	(53,912)	(54,451)
Park Land Reserve Balance at Y/E	(65,221)	(65,873)	(66,532)	(67,197)	(67,869)
Capital Facilities Reserve Balance at Y/E	(141,591) c	(156,780) c	(173,060) c	(192,336) c	(212,971) c

Notes

a. Increased surplus resulting from under expenditures for payroll, water rates, park mtce and various line items. Vehicle operations higher than anticipated.

b. Increases: Payroll \$1.1k, Insurance \$0.8k, COVID costs \$0.5k, Vehicle Ops \$1.2k, Misc \$0.3k.

c. Continue to build reserves.

d. Requesting 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:

Three Forks Trail Improvement 25 k

e. Subject to future approval for use of CWF. Some reserves available.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
WFN Service Agreement	(39,543)	(39,580)	-37	(42,885)	-3,342
Tax Requisition - Kelowna	(734,704)	(734,886)	(182)	(787,644)	(52,940)
Tax Requisition - Peachland	(31,552)	(31,543)	9	(34,121)	(2,569)
Tax Requisition - Lake Country	(81,569)	(81,324)	245	(91,739)	(10,170)
Tax Requisition - West Kelowna	(176,878)	(176,963)	(85)	(192,911)	(16,033)
Tax Req - EA Cent Ok. West	(22,790)	(22,772)	18	(24,450)	(1,660)
Tax Req - EA Cent Ok East	(20,996)	(20,963)	33	(22,352)	(1,356)
Grants & Partnerships	(90,000)	(78,491)	11,509 a	0 b	90,000 b
COVID Restart Grant	0	(8,950) a	(8,950) a	(80,000) c	(80,000) c
Previous Year's Surplus/Deficit	(12,867)	(12,867)	0	(37,897) a	(25,030)
Administration OH	134,730	134,730	0	155,735	21,005
Total Revenue	(1,076,169)	(1,073,609)	2,560	(1,158,264)	(82,095)
Expenses:					
Operations	929,169	888,712 a	(40,457) a	1,011,264 c	82,095 c
Transfer to Equip Reserves	7,000	7,000	0	7,000	0
Film Commission	140,000	140,000	0	140,000	0
Total Expenses	1,076,169	1,035,712	(40,457)	1,158,264	82,095
(Surplus) / Deficit	(0)	(37,897) a	(37,897)	(0)	0
FTE's	4.64			5.34 e	0.70 e

Tax Levy:

Tax Requisition	(1,068,489)	(1,153,217)	(84,728)
Residential Tax Rate (per \$1000 of assessment)	0.0181	0.0189	0.0008

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Equip Reserves	(5,075)	0	5,075	(13,150)	(8,075)
Total Revenue	(5,075)	0	5,075	(13,150)	(8,075)
Expenses					
Web Server Refresh	5,075	0	(5,075)	10,150	5,075
Computer	0	0	0	3,000	3,000
Total Expenses	5,075	0	(5,075)	13,150	8,075
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(13,975)		(7,833) d	
Operating Reserve Balance at Y/E		(21,155)		(21,367)	

2021 Budget Notes:

- Surplus due to under expenditures for advertising & promotion, travel, special projects, training, data processing and misc. Payroll costs were higher and Funding Partnerships/Grants were lower than anticipated.
- No Funding Partnerships/Grants anticipated.
- Increases: Payroll \$57.3k (FTE increase), Insurance \$1.2k, Special Projects \$50k, Special Projects - Workforce \$7k.
Decreases: Travel \$8k, Training & Ed \$2.4k, Memberships \$3.5k, Special Projects Metabridge \$5k,
Young Entrepreneur Program \$7.5k, Business Recruitment \$7k. Offset additional projects with COVID Grant \$80k.
- Build reserves for website refreshes and other capital.
- FTE increase

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
WFN Service Agreement	-42,885	-47,165	-48,003	-48,858	-49,729
Tax Requisition - Kelowna	(787,644)	(865,106)	(880,473)	(896,146)	(912,133)
Tax Requisition - Peachland	(34,121)	(37,476)	(38,142)	(38,821)	(39,514)
Tax Requisition - Lake Country	(91,739)	(100,761)	(102,550)	(104,376)	(106,238)
Tax Requisition - West Kelowna	(192,911)	(211,884)	(215,647)	(219,486)	(223,401)
Tax Req - EA Cent Ok. West	(24,450)	(26,855)	(27,332)	(27,818)	(28,314)
Tax Req - EA Cent Ok East	(22,352)	(24,550)	(24,986)	(25,431)	(25,885)
Grants & Partnerships	0 b	0	0	0	0
COVID Restart Grant	(80,000)	0	0	0	0
Previous Year's Surplus/Deficit	(37,897) a	(0)	(0)	(0)	(0)
Administration OH	155,735	155,708	158,822	161,998	165,238
Total Revenue	(1,158,264)	(1,158,090)	(1,178,312)	(1,198,938)	(1,219,976)
Expenses:					
Operations	1,011,264 c	1,011,089 f	1,031,311 d	1,051,937 d	1,072,976 d
Transfer to Equip Reserves	7,000 d	7,000 d	7,000 d	7,000 d	7,000 d
Film Commission	140,000	140,000	140,000	140,000	140,000
Total Expenses	1,158,264	1,158,089	1,178,311	1,198,937	1,219,976
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	5.34 e	5.34	5.34	5.34	5.34

Tax Levy:

Tax Requisition	(1,153,217)	(1,266,632)	(1,289,130)	(1,312,078)	(1,335,485)
Residential Tax Rate (per \$1000 of assessment)	0.0189	0.0206	0.0207	0.0209	0.0210

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Equip Reserves	-13,150	-5,075	-5,075	-5,075	-5,075
Total Revenue	-13,150	-5,075	-5,075	-5,075	-5,075
Expenses					
Web Server Refresh	10,150	5,075	5,075	5,075	5,075
Computer	3,000	0	0	0	0
Total Expenses	13,150	5,075	5,075	5,075	5,075
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(7,833) d	(9,786) d	(11,758) d	(13,750) d	(15,762) d
Operating Reserve Bal at Y/E	(21,367)	(21,580)	(21,796)	(22,014)	(22,234)

Notes

- Surplus due to under expenditures for advertising & promotion, travel, special projects, training, data processing and misc. Payroll costs were higher and Funding Partnerships/Grants were lower than anticipated.
- No Funding Partnerships/Grants anticipated.
- Increases: Payroll \$57.3k (FTE increase), Insurance \$1.2k, Special Projects \$50k, Special Projects - Workforce \$7k.
Decreases: Travel \$8k, Training & Ed \$2.4k, Memberships \$3.5k, Special Projects Metabridge \$5k,
Young Entrepreneur Program \$7.5k, Business Recruitment \$7k. Offset additional projects with COVID Grant \$80k.
- Build reserves for website refreshes and other capital.
- FTE increase.
- Remove \$20k project.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 046 -- Dog Control

Department: Bylaw Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Dog Licensing	(603,000)	(587,600)	a 15,400 a	(575,000)	h 28,000 h
Tax Requisition - Kelowna	(549,830)	(549,988)	(158)	(683,307)	(133,477)
Tax Requisition - Peachland	(23,613)	(23,606)	7	(29,601)	(5,988)
Tax Requisition - Lake Country	(61,044)	(60,870)	174	(79,586)	(18,542)
Tax Requisition - West Kelowna	(132,370)	(132,432)	(62)	(167,357)	(34,987)
Tax Req - EA Cent Ok West	(17,055)	(17,042)	13	(21,211)	(4,156)
Tax Req - EA Cent Ok East	(15,713)	(15,688)	25	(19,391)	(3,678)
Previous Year's Surplus/Deficit	(207,223)	(207,223)	0	(118,111)	a 89,112 a
Administration OH	209,503	209,503	0	238,682	29,179
Transfer from Operating Reserve	(54,000)	0	54,000	(125,000)	g (71,000)
Impounding	(25,000)	(17,990)	a 7,010 a	(15,000)	h 10,000 h
Ticketing	(500)	0	500	0	500
Bylaw Adjudication	(35,000)	(21,030)	a 13,970 a	(25,000)	h 10,000 h
COVID Restart Grant	0	(6,903)	a (6,903) a	0	0
Total Revenue	(1,514,845)	(1,430,869)	83,976	(1,619,882)	(105,037)
Expenses:					
Operations	1,352,845	1,150,758	a (202,087) a	1,457,882	b 105,037 b
Grant to SPCA	92,000	92,000	0	92,000	c 0
Transfer to Equip. Reserves	35,000	35,000	0	35,000	d 0
Transfer to Facilities Reserves	35,000	35,000	0	35,000	e 0
Total Expenses	1,514,845	1,312,758	(202,087)	1,619,882	105,037
(Surplus) / Deficit	(0)	(118,111)	a (118,111)	(0)	(0)
FTE's	11.360			11.360	0
Tax Levy:					
Tax Requisition	(799,625)			(1,000,453)	g (200,828) g
Residential Tax Rate	0.0136			0.0164	0.0028
(per \$1000 of assessment)					

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Facilities Reserve	(20,550)	(6,193)	14,357	(16,950)	3,600
Transfer From Equip Reserves	(20,410)	(20,410)	0	(70,000)	(49,590)
Total Revenue	(40,960)	(26,603)	14,357	(86,950)	(45,990)
Expenses					
Vehicles/Bicycles	7,020	8,260	1,240	50,000	42,980
Software	5,150	3,322	(1,828)	5,150	0
Pound Improvements	10,250	9,764	(486)	5,150	(5,100)
Vehicle Outfitting	0	0	0	20,000	20,000
Kennel Improvements	5,150	0	(5,150)	5,150	0
Equipment	13,390	5,258	(8,132)	0	(13,390)
Kennel Irrigation / Repairs	0	0	0	1,500	1,500
Total Expenses	40,960	26,603	(14,357)	86,950	45,990
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(174,926)		(140,975)	d
Facilities Reserve Balance at Y/E		(158,109)		(177,740)	e
Operating Reserve Balance at Y/E		(332,376)		(210,700)	fg

2021 Budget Notes:

- Surplus primarily due to under expenditures for payroll \$133.2k, software & licensing \$21.9k, advertising \$15.9k, agent collection fees \$10.5k, training \$10.1k and various line items. Decreased surplus resulting from lower than anticipated revenues.
- Increases: Payroll \$134.4k (staff mix), Insurance \$1.8k, Dog Control Review \$5k, Security Services \$1k, Misc. \$1.1k.
Decreases: Travel \$2k, Office Supplies \$0.5k, Departmental Reports & Forms \$1k, Software & Licenses \$22.25k, Agent Collection Fees \$3k, Bldg Rep & Mtce \$5k, Equip Rep % Mtce \$4.5k.
- Grant to SPCA (Programs: spay & neuter, education, adoption).
- Equipment reserves required for upcoming vehicle and equipment replacements.
- Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
- Reserve was set up for such costs as legal, future service reviews and future tax rate stabilization. Also still allows for possibility of transfer to reserves or capital construction should pound expansion or rebuild be required.
- Using Operating reserve to reduce tax impact.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 046 -- Dog Control

Department: Bylaw Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Dog Licensing	(575,000) h	(580,750)	(586,558)	(592,423)	(598,347)
Tax Requisition - Kelowna	(683,307)	(817,180)	(867,359)	(911,232)	(931,638)
Tax Requisition - Peachland	(29,601)	(35,400)	(37,574)	(39,475)	(40,359)
Tax Requisition - Lake Country	(79,586)	(95,179)	(101,023)	(106,133)	(108,510)
Tax Requisition - West Kelowna	(167,357)	(200,145)	(212,435)	(223,181)	(228,179)
Tax Req - EA Cent Ok West	(21,211)	(25,367)	(26,925)	(28,286)	(28,920)
Tax Req - EA Cent Ok East	(19,391)	(23,190)	(24,614)	(25,859)	(26,438)
Previous Year's Surplus/Deficit	(118,111) a	(0)	0	0	(0)
Administration OH	238,682	243,172	252,707	257,472	262,333
Transfer from Operating Reserve	(125,000) g	(70,000) i	(35,000) i	0	0
Impounding	(15,000) h	(15,000)	(15,000)	(15,000)	(15,000)
Bylaw Adjudication	(25,000) h	(30,000)	(25,000)	(25,000)	(25,000)
Total Revenue	(1,619,882)	(1,649,039)	(1,678,780)	(1,709,116)	(1,740,059)
Expenses:					
Operations	1,457,882 b	1,487,040	1,516,780	1,547,116	1,578,058
Grant to SPCA	92,000 c	92,000	92,000	92,000	92,000
Transfer to Equipment Reserves	35,000 d	35,000	35,000	35,000	35,000
Transfer to Facilities Reserve	35,000 e	35,000	35,000	35,000	35,000
Total Expenses	1,619,882	1,649,040	1,678,780	1,709,116	1,740,058
(Surplus) / Deficit	(0)	0	0	(0)	(0)
FTE's	11.360	11.360	11.360	11.360	11.360
Tax Levy:					
Tax Requisition	(1,000,453)	(1,196,461)	(1,269,930)	(1,334,166)	(1,364,044)
Residential Tax Rate	0.0164	0.0194	0.0204	0.0212	0.0215
(per \$1000 of assessment)					

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer from Facilities Reserve	(16,950)	(34,050)	(10,300)	(10,300)	(10,300)
Sale of Asset	0	(2,000)	0	0	0
Transfer From Equip Reserves	(70,000)	(85,215)	0	0	(16,950)
Total Revenue	(86,950)	(121,265)	(10,300)	(10,300)	(27,250)
Expenses					
Vehicles/Bicycles	50,000	55,140	0	0	0
Software	5,150	5,150	5,150	5,150	5,150
Pound Improvements	5,150	5,150	5,150	5,150	5,150
Vehicle Outfitting	20,000	30,075	0	0	0
Kennel Improvements	5,150	20,600	0	0	5,150
Equipment	0	0	0	0	10,300
Kennel Irrigation / Repairs	1,500	5,150	0	0	1,500
Total Expenses	86,950	121,265	10,300	10,300	27,250
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(140,975) d	(91,318)	(127,231)	(163,503)	(183,019)
Facilities Reserve Balance at Y/E	(177,740) e	(180,467)	(206,972)	(233,742)	(260,779)
Operating Reserve Balance at Y/E	(210,700) fg	(142,807)	(109,235)	(110,327)	(111,430)

Notes

- Surplus primarily due to under expenditures for payroll \$133.2k, software & licensing \$21.9k, advertising \$15.9k, agent collection fees \$10.5k, training \$10.1k and various line items. Decreased surplus resulting from lower than anticipated revenues.
- Increases: Payroll \$134.4k (staff mix), Insurance \$1.8k, Dog Control Review \$5k, Security Services \$1k, Misc. \$1.1k.
Decreases: Travel \$2k, Office Supplies \$0.5k, Departmental Reports & Forms \$1k, Software & Licenses \$22.25k, Agent Collection Fees \$3k, Bldg Rep & Mtce \$5k, Equip Rep % Mtce \$4.5k.
- Grant to SPCA (Programs: spay & neuter, education, adoption).
- Equipment reserves required for upcoming vehicle and equipment replacements.
- Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
- Reserve was set up for such costs as legal, future service reviews and future tax rate stabilization. Also still allows for possibility of transfer to reserves or capital construction should pound expansion or rebuild be required.
- Using Operating reserve to reduce tax impact.
- Reduced budget revenues for Licensing \$28k, Impounding \$10k, and Adjudication \$10k based on 2020 actual revenue.
- Possibly use reserve to smooth impact of surplus reduction.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 049 -- Prohibited Animal Control

Department: Bylaw Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Tax Requisition - Kelowna	(209)	(210)	(1)	(217)	(8)
Tax Requisition - Peachland	(8)	(8)	0	(8)	0
Tax Requisition - West Kelowna	(45)	(45)	0	(48)	(3)
Tax Req - EA Cent Ok West	(5)	(5)	0	(6)	(1)
Previous Year's Surplus/Deficit	(986)	(986)	0	(988)	(2)
Administration OH	159	159	0	169	10
Total Revenue	(1,094)	(1,095)	(1)	(1,097)	(3)
<u>Expenses:</u>					
Operations	1,094	107	(987)	1,097	3
Total Expenses	1,094	107	(987)	1,097	3
(Surplus) / Deficit	(0)	(988)	(988)	(0)	0
FTE's	0			0	0
<u>Tax Levy:</u>					
Tax Requisition	(267)			(278)	(11)
Residential Tax Rate (per \$1000 of assessment)	0.000004			0.000004	0

2021 Budget Notes:

Complaint driven.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 049 -- Prohibited Animal Control

Department: Bylaw Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(217)	(1,007)	(1,026)	(1,048)	(1,069)
Tax Requisition - Peachland	(8)	(37)	(38)	(38)	(39)
Tax Requisition - West Kelowna	(48)	(221)	(226)	(230)	(235)
Tax Req - EA Cent Ok West	(6)	(26)	(27)	(27)	(28)
Previous Year's Surplus/Deficit	(988)	(0)	(0)	(0)	0
Administration OH	169	172	176	179	183
Total Revenue	(1,097)	(1,119)	(1,141)	(1,164)	(1,188)
Expenses:					
Operations	1,097	1,119	1,141	1,164	1,187
Total Expenses	1,097	1,119	1,141	1,164	1,187
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	0.00	0.00	0.00	0.00	0.00
Tax Levy:					
Tax Requisition	(278)	(1,291)	(1,317)	(1,343)	(1,371)
Residential Tax Rate (per \$1000 of assessment)	0.000004	0.00002	0.00002	0.00002	0.00002

Notes

Complaint driven.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 105 -- Enforcement of Noise Bylaws

Department: Bylaw Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok West	(2,921)	(2,917)	4	(2,985)	(64)
Tax Req - EA Cent Ok East	(3,290)	(3,294)	(4)	(3,315)	(25)
Previous Year's Surplus/Deficit	(3,536)	(3,536)	0	(3,027) b	509
Administration OH	1,234	1,234	0	1,171	(63)
Total Revenue	(8,513)	(8,513)	0	(8,156)	357
Expenses:					
Operations	8,513	5,486	(3,027)	7,604 a	(909) a
Transfer to Operating Reserve	0	0	0	552 b	552
Total Expenses	8,513	5,486	(3,027)	8,156	(357)
(Surplus) / Deficit	0	(3,027)	(3,027)	(0)	(0)
FTE's	0.04			0.04	0
Tax Levy:					
Tax Requisition	(6,211)			(6,300)	(89)
Residential Tax Rate (per \$1000 of assessment) (Based on Improvements Only)	0.0045			0.0044	(0.0001)
Equipment Reserve Fund Balance at Y/E		(113)		(114)	
Operating Reserve Balance at Y/E		(5,823)		(6,433) a	

2021 Budget Notes:

Complaint driven.

a. Increase: Payroll \$0.1k. Decrease: Legal \$1k.

b. Transfer a portion of surplus to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 105 -- Enforcement of Noise Bylaws

Department: Bylaw Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok West	(2,985)	(4,240)	(4,325)	(4,411)	(4,500)
Tax Req - EA Cent Ok East	(3,315)	(4,710)	(4,805)	(4,901)	(4,998)
Previous Year's Surplus/Deficit	(3,027) b	(0)	0	(0)	(0)
Administration OH	1,171	1,194	1,218	1,243	1,268
Total Revenue	(8,156)	(7,756)	(7,911)	(8,070)	(8,231)
<u>Expenses:</u>					
Operations	7,604 a	7,756	7,911	8,069	8,231
Transfer to Operating Reserve	552 b	0	0	0	0
Total Expenses	8,156	7,756	7,911	8,069	8,231
(Surplus) / Deficit	(0)	0	(0)	(0)	0
FTE's	0.04	0.04	0.04	0.04	0.04
<u>Tax Levy:</u>					
Tax Requisition	(6,300)	(8,950)	(9,130)	(9,312)	(9,498)
Residential Tax Rate (per \$1000 of assessment)	0.0044	0.0062	0.0063	0.0063	0.0064
Equip Reserve Fund Balance at Y/E	(114)	(115)	(116)	(118)	(119)
Operating Reserve Bal at Y/E	(6,433) a	(6,498)	(6,563)	(6,628)	(6,694)

Notes

Complaint driven.

a. Increase: Payroll \$0.1k. Decrease: Legal \$1k.

b. Transfer a portion of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 106 -- Enforcement of Unsightly / Untidy Premises Bylaws

Department: Bylaw Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Sale of Services - Contract	(3,000)	(100)	2,900	(3,000)	0
Tax Req - EA Cent Ok West	(4,302)	(4,297)	5	(4,410)	(108)
Tax Req - EA Cent Ok East	(4,845)	(4,850)	(5)	(4,898)	(53)
Previous Year's Surplus/Deficit	(3,696)	(3,696)	0	(3,434) a	262
Administration OH	1,933	1,933	0	2,074	141
Total Revenue	(13,910)	(11,010)	2,900	(13,668)	242
Expenses:					
Operations	13,334	7,000	(6,334)	13,468 b	134 b
Transfer to Operating Reserve	576	576	0	200 a	(376)
Total Expenses	13,910	7,576	(6,334)	13,668	(242)
(Surplus) / Deficit	(0)	(3,434)	(3,434)	(0)	0
FTE's	0.055			0.055	0
Tax Levy:					
Tax Requisition	(9,147)			(9,308)	(161)
Residential Tax Rate (per \$1000 of assessment) (Based on Improvements Only)	0.0066			0.0065	(0.0001)
Equip. Reserve Balance at Y/E		(518)		(523)	
Operating Reserve Balance at Y/E		(8,150)		(8,432) a	

2021 Budget Notes:

Complaint driven.

a. Transfer a portion of surplus to operating reserve.

b. Increase: Payroll \$0.1k. Decrease: None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 106 -- Enforcement of Unsightly / Untidy Premises Bylaws

Department: Bylaw Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Sale of Services - Contract	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Tax Req - EA Cent Ok West	(4,410)	(5,113)	(5,729)	(6,326)	(6,452)
Tax Req - EA Cent Ok East	(4,898)	(5,680)	(6,363)	(7,028)	(7,168)
Previous Year's Surplus/Deficit	(3,434) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	0	(2,000) c	(1,000) c	0	0
Administration OH	2,074	2,116	2,201	2,245	2,290
Total Revenue	(13,668)	(13,737)	(14,012)	(14,293)	(14,578)
Expenses:					
Operations	13,468 b	13,737	14,012	14,292	14,578
Transfer to Operating Reserve	200 a	0	0	0	0
Total Expenses	13,668	13,737	14,012	14,292	14,578
(Surplus) / Deficit	(0)	(0)	(0)	(0)	0
FTE's	0.055	0.055	0.055	0.055	0.055
Tax Levy:					
Tax Requisition	(9,308)	(10,793)	(12,092)	(13,354)	(13,620)
Residential Tax Rate (per \$1000 of assessment)	0.0065	0.0075	0.0083	0.0091	0.0092
Equip. Reserve Balance at Y/E	(523)	(529)	(534)	(539)	(545)
Operating Reserve Balance at Y/E	(8,432) a	(6,516) c	(5,581) c	(5,637)	(5,693)

Notes

Complaint driven.

a. Transfer a portion of surplus to operating reserve.

b. Increase: Payroll \$0.1k. Decrease: None.

c. Use a portion of reserve to reduce impact of surplus swing.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 115 -- Enforcement of Noxious Insect Control Bylaws

Department: Bylaw Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - Kelowna	(15,008)	(15,259)	(251)	(15,420)	(412)
Tax Requisition - Peachland	(543)	(543)	0	(565)	(22)
Tax Requisition - Lake Country	(1,428)	(1,425)	3	(1,543)	(115)
Tax Req - EA Cent Ok West	(390)	(390)	0	(401)	(11)
Tax Req - EA Cent Ok East	(359)	(359)	0	(369)	(10)
Previous Year's Surplus/Deficit	(2,863)	(2,863)	0	(2,817)	46
Administration OH	2,608	2,608	0	2,818	210
Total Revenue	(17,983)	(18,231)	(248)	(18,297)	(314)
Expenses:					
Operations	17,983	15,414	(2,569)	18,297	314 a
Total Expenses	17,983	15,414	(2,569)	18,297	314
(Surplus) / Deficit	(0)	(2,817)	(2,817)	(0)	(0)
FTE's	0.20			0.20	0
Tax Levy:					
Tax Requisition	(2,720)			(2,878)	(158)
Residential Tax Rate (per \$1000 of assessment)	0.0003			0.0003	0
Equipment Reserve Fund Balance at Y/E		(16,344)		(16,507)	
Operating Reserve Balance at Y/E		(7,038)		(7,108)	

2021 Budget Notes:

Complaint driven.

a. Increase: Payroll \$0.3k. Decrease: None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 115 -- Enforcement of Noxious Insect Control Bylaws

Department: Bylaw Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - Kelowna	(15,420)	(16,465)	(17,719)	(19,356)	(19,734)
Tax Requisition - Peachland	(565)	(603)	(649)	(709)	(723)
Tax Requisition - Lake Country	(1,543)	(1,647)	(1,773)	(1,936)	(1,974)
Tax Req - EA Cent Ok West	(401)	(428)	(461)	(503)	(513)
Tax Req - EA Cent Ok East	(369)	(394)	(424)	(463)	(472)
Previous Year's Surplus/Deficit	(2,817)	0	0	0	0
Administration OH	2,818	2,874	2,990	3,050	3,111
Transfer from Operating Reserve	0	(2,000) a	(1,000) a	0	0
Total Revenue	(18,297)	(18,663)	(19,036)	(19,917)	(20,305)
Expenses:					
Operations	18,297 b	18,663	19,036	19,417	19,805
Total Expenses	18,297	18,663	19,036	19,917	20,305
(Surplus) / Deficit	(0)	0	0	(0)	0
FTE's	0.20	0.20	0.20	0.20	0.20
Tax Levy:					
Tax Requisition	(2,878)	(3,072)	(3,307)	(3,611)	(3,682)
Residential Tax Rate	0.0003	0.0003	0.0003	0.0004	0.0004
(per \$1000 of assessment)					
Equip. Reserve Fund Balance at Y/E	(16,507)	(16,673)	(16,839)	(17,508)	(18,183)
Operating Reserve Bal at Y/E	(7,108)	(5,159) a	(4,201) a	(4,243)	(4,285)

Notes

Complaint driven.

a. Utilize operating reserve for tax rate mitigation.

b. Increase: Payroll \$0.3k. Decrease: None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 116 -- Enforcement of Noxious Weed Control Bylaw

Department: Bylaw Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Sale of Services	(20,000)	(33,417) a	(13,417) a	(25,000)	(5,000)
Tax Requisition - Kelowna	(83,114)	(83,132)	(18)	(84,242)	(1,128)
Tax Requisition - Peachland	(3,006)	(3,005)	1	(3,086)	(80)
Tax Requisition - Lake Country	(7,909)	(7,892)	17	(8,427)	(518)
Tax Requisition - Local Service Area	(2,986)	(2,982)	4	(3,019)	(33)
Grants	(14,268)	(14,083)	184	(13,500)	768
Previous Year's Surplus/Deficit	(32,953)	(32,953)	0	(27,628) ac	5,325 ac
Administration OH	19,039	19,039	0	20,538	1,499
Bylaw Adjudication	0	(125)	(125)	0	0
Total Revenue	(145,196)	(158,550)	(13,354)	(144,364)	832
Expenses:					
Operations	131,304	117,030 a	(14,274) a	133,364 b	2,060 b
Transfer to Equip. Reserves	5,000	5,000	0	5,000	0
Transfer to Operating Reserve	8,892	8,892	0	6,000 c	(2,892) c
Total Expenses	145,196	130,922	(14,274)	144,364	(832)
(Surplus) / Deficit	(0)	(27,628) a	(27,628)	(0)	(0)
FTE's	0.868			0.868	0
Tax Levy:					
Tax Requisition	(97,015)			(98,774)	(1,759)
Residential Tax Rate	0.0016			0.0016	0
(per \$1000 of assessment)					
Equip. Reserve Fund Balance at Y/E		(52,927)		(58,456)	
Operating Reserve Balance at Y/E		(56,647)		(63,213) c	

2021 Budget Notes:

Complaint driven.

a. Surplus due to under expenditures for payroll, legal fees, software & licenses and higher than anticipated Contract invoicing revenues.

b. Increase: Payroll \$1.3k, Postage/Freight \$1.5k, Insurance \$0.1k, Vehicle Ops \$2k.

Decrease: Travel \$0.5k, Uniforms \$0.25k, Collection Fees/Uncollectable Accts \$0.25k, Software & Licenses \$1.1k, FLNR Invasive Plant Grant Expenses \$0.8k.

c. Transfer a portion of increased surplus carryforward to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 116 -- Enforcement of Noxious Weed Control Bylaw

Department: Bylaw Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Sale of Services	(25,000)	(25,500)	(26,010)	(26,530)	(27,061)
Tax Requisition - Kelowna	(84,242)	(90,387)	(98,966)	(105,524)	(112,130)
Tax Requisition - Peachland	(3,086)	(3,311)	(3,625)	(3,865)	(4,107)
Tax Requisition - Lake Country	(8,427)	(9,042)	(9,899)	(10,556)	(11,216)
Tax Requisition - Local Service Area	(3,019)	(3,240)	(3,547)	(3,782)	(4,019)
Grants	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)
Previous Year's Surplus/Deficit	(27,628)	(0)	(0)	(0)	0
Transfer from Operating Reserve	0	(17,000)	(10,000)	(5,000)	0
Administration OH	20,538	20,949	21,795	22,231	22,676
Total Revenue	(144,364)	(141,032)	(143,752)	(146,527)	(149,357)
Expenses:					
Operations	133,364	136,031	138,752	141,527	144,357
Transfer to Equip. Reserves	5,000	5,000	5,000	5,000	5,000
Transfer to Operating Reserve	6,000	0	0	0	0
Total Expenses	144,364	141,031	143,752	146,527	149,357
(Surplus) / Deficit	(0)	(0)	(0)	0	0
FTE's	0.868	0.868	0.868	0.868	0.868

Tax Levy:

Tax Requisition	(98,774)	(105,980)	(116,037)	(123,727)	(131,472)
Residential Tax Rate (per \$1000 of assessment)	0.0016	0.0017	0.0019	0.0020	0.0021

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Equip. Reserves	0	0	(37,740)	0	0
Total Revenue	0	0	(37,740)	0	0
Expenses					
Vehicles	0	0	37,740	0	0
Total Expenses	0	0	37,740	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(58,456)	(64,041)	(31,941)	(37,261)	(42,633)
Operating Reserve Balance at Y/E	(63,213)	(46,676)	(37,042)	(32,363)	(32,686)

Notes

Complaint driven.

a. Surplus due to under expenditures for payroll, legal fees, software & licenses and higher than anticipated Contract invoicing revenues.

b. Increase: Payroll \$1.3k, Postage/Freight \$1.5k, Insurance \$0.1k, Vehicle Ops \$2k.

Decrease: Travel \$0.5k, Uniforms \$0.25k, Collection Fees/Uncollectable Accts \$0.25k, Software & Licenses \$1.1k, FLNR Invasive Plant Grant Expenses \$0.8k.

c. Transfer a portion of increased surplus carryforward to operating reserve.

d. Use Operating Reserve to reduce tax impact of surplus swing.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 004 -- Engineering

Department: Engineering Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Conn Insp/Gifting Admin Fee	(1,000)	(550)	450	0	1,000
COVID Restart Grant	0	(6,514)	a (6,514)	0	0
Previous Year's Surplus/Deficit	(72,398)	(72,398)	a 0	(24,787)	ac 47,611 c
Transfer from Operating Reserve	(70,000)	0	70,000	(85,000)	c (15,000)
Engineering OH Admin Recovery	(236,651)	(260,446)	(23,795)	(281,360)	c (44,709)
Total Revenue	(380,049)	(339,909)	40,141	(391,147)	(11,098)
Expenses:					
Operations	372,049	307,122	a (64,928) a	383,147	b 11,098 bc
Transfer to Equip. Reserves	8,000	8,000	0	8,000	0
Total Expenses	380,049	315,122	(64,928)	391,147	11,098
(Surplus) / Deficit	(0)	(24,787)	a (24,787)	(0)	(0)
FTE's	3.080			3.080	0.000

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Reserves	(12,875)	(12,350)	525	(20,900)	(8,025)
Total Revenue	(12,875)	(12,350)	525	(20,900)	(8,025)
Expenses					
Computers & Equipment	5,150	5,083	(67)	2,150	(3,000)
Equipment	0	0	0	18,750	18,750
Furniture	7,725	7,267	(458)	0	(7,725)
Total Expenses	12,875	12,350	(525)	20,900	8,025
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(88,987)		(76,768)	
Operating Reserve Balance at Y/E		(240,554) a		(157,110) c	

2021 Budget Notes:

- a. Surplus due to Engineering Admin recovery, Covid Restart grant, and underspending for payroll, contract services, travel, training, legal, software, drafting supplies and misc.
- b. Increases: Payroll \$6.7k - including 2% wage increase. Memberships \$0.9k, Equipment \$0.8k, Training \$1k, Veh. Operations \$2k. Decreases: Travel \$0.3k, Drafting Supplies \$0.3k
- c. Utilize operating reserve to mitigate surplus swing and increased expenses.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 004 -- Engineering

Department: Engineering Services

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
<u>Revenue:</u>									
Previous Year's Surplus/Deficit	(24,787)	ac	(0)		(0)		(0)		(0)
Transfer from Operating Reserve	(85,000)	c	(50,000)	c	(25,000)	c	0		0
Engineering OH Admin Recovery	(281,360)	c	(348,810)		(381,626)		(414,599)		(422,731)
Total Revenue	(391,147)		(398,810)		(406,626)		(414,599)		(422,731)
<u>Expenses:</u>									
Operations	383,147	b	390,810		398,626		406,599		414,731
Transfer to Equip. Reserves	8,000		8,000		8,000		8,000		8,000
Total Expenses	391,147		398,810		406,626		414,599		422,731
(Surplus) / Deficit	(0)		(0)		(0)		(0)		(0)
FTE's	3.080	b	3.080		3.080		3.080		3.080

General Capital Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
<u>Revenue</u>									
Transfer From Reserves	(20,900)		(10,300)		(5,150)		(5,150)		(5,150)
Total Revenue	(20,900)		(10,300)		(5,150)		(5,150)		(5,150)
<u>Expenses</u>									
Computers & Equipment	2,150		0		0		0		0
Equipment	18,750		10,300		5,150		5,150		5,150
Total Expenses	20,900		10,300		5,150		5,150		5,150
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(76,768)		(75,133)		(78,682)		(82,268)		(85,889)
Operating Reserve Balance at Y/E	(157,110)	c	(108,181)	c	(84,012)	c	(84,853)		(85,701)

Notes

- Surplus due to Engineering Admin recovery, Covid Restart grant, and underspending for payroll, contract services, travel, training, legal, software, drafting supplies and misc.
- Increases: Payroll \$6.7k - including 2% wage increase. Memberships \$0.9k, Equipment \$0.8k, Training \$1k, Veh. Operations \$2k. Decreases: Travel \$0.3k, Drafting Supplies \$0.3k
- Utilize operating reserve to reduce impact of surplus swing

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 047 -- Mosquito Control - Nuisance

Department: Engineering Services (Public Works)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - Peachland	(6,539)	(6,540)	(1)	(6,893) a	(354)
Tax Requisition - Kelowna	(174,071)	(174,043)	28	(184,025)	(9,954)
Tax Requisition - Lake Country	(17,715)	(17,730)	(15)	(19,938)	(2,223)
Tax Requisition - West Kelowna	(3,031)	(3,041)	(10)	(3,221)	(190)
Tax Req - EA Cent Ok East	(5,262)	(5,263)	(1)	(5,609)	(347)
Previous Year's Surplus/Deficit	(7,679)	(7,679) b	0	(15,991) b	(8,311) b
Engineering Admin OH	6,494	6,494	0	7,851	1,357
Administration OH	19,022	19,022	0	21,212	2,190
Transfer from Operating Reserve	(8,000)	0	8,000	0	8,000
Total Revenue	(196,781)	(188,780)	8,001	(206,614)	(9,833)
Expenses:					
Operations	196,781	172,790 b	(23,991) b	200,571 c	3,790 c
Contract for Peachland excl OH	0	0	0	6,043 a	6,043
Total Expenses	196,781	172,790	(23,991)	206,614	9,833
(Surplus) / Deficit	(0)	(15,991) b	(15,990)	(0)	(0)
FTE's	0.05			0.05	0.00
Tax Levy:					
Tax Requisition	(200,079)			(212,793)	(12,714)
Residential Tax Rate (per \$1000 of assessment) (Based on Improvements Only)	0.0072			0.0075	0.0003
Equip. Reserve Fund Balance at Y/E		(38,914)		(39,303) a	
Operating Reserve Balance at Y/E		(20,473)		(20,678) a,b	

2021 Budget Notes:

- a. Peachland participating via Service Contract Invoicing. No participation in service reserves as no contribution or buy in was made.
- b. Increased surplus due to lower than anticipated contract costs and advertising.
- c. Increased: Contract Services \$3k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 047 -- Mosquito Control - Nuisance

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - Peachland	-6,893 a	-6,893	-6,893	-6,893	-6,893
Tax Requisition - Kelowna	(184,025)	(191,129)	(205,855)	(209,971)	(214,171)
Tax Requisition - Lake Country	(19,938)	(20,708)	(22,303)	(22,749)	(23,204)
Tax Requisition - West Kelowna	(3,221)	(3,346)	(6,274)	(3,676)	(3,749)
Tax Req - EA Cent Ok East	(5,609)	(5,825)	(3,603)	(6,399)	(6,527)
Previous Year's Surplus/Deficit	(15,991) b	0	0	0	0
Engineering Admin OH	7,851	8,004	8,159	8,318	8,480
Administration OH	21,212	21,631	22,051	22,480	22,917
Transfer from Operating Reserve	0 b	(12,359) d	0	0	0
Total Revenue	(206,614)	(210,625)	(214,717)	(218,890)	(223,147)
Expenses:					
Operations	200,571 c	204,582	208,674	212,848	217,104
Contract for Peachland excl OH	6,043 a	6,043	6,043	6,043	6,043
Total Expenses	206,614	210,625	214,717	218,891	223,147
(Surplus) / Deficit	(0)	0	(0)	0	(0)
FTE's	0.05	0.05	0.05	0.05	0.05
Tax Levy:					
Tax Requisition	(212,793)	(221,008)	(238,035)	(242,795)	(247,651)
Residential Tax Rate	0.0075	0.0077	0.0082	0.0083	0.0083
(per \$1000 of assessment)					
Equip. Reserve Fund Balance at Y/E	(39,303) a	(39,696)	(40,093)	(40,494)	(40,899)
Operating Reserve Balance at Y/E	(20,678) ab	(8,402) d	(8,486)	(8,571)	(8,657)

Notes

- a. Peachland participating via Service Contract Invoicing. No participation in service reserves as no contribution or buy in was made.
- b. Increased surplus due to lower than anticipated contract costs and advertising.
- c. Increased: Contract Services \$3k.
- d. Possibly use Operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 058 -- Scotty Heights Street Lights

Department: Engineering Services (Public Works)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok East	(18,060)	(18,060)	0	(21,143)	(3,083)
Previous Year's Surplus/Deficit	(881)	(881)	(0)	17	899
Transfer from Operating Reserve	(1,121)	(1,103)	17	0	1,121
Engineering Admin OH	528	528	0	704	176
Administration OH	1,545	1,545	0	1,901	356
Total Revenue	(17,989)	(17,972)	17	(18,521)	(532)
Expenses:					
Operations	17,108	17,989	881	18,521	1,413
Transfer to Operating Reserve	881	0	(881)	0	(881)
Total Expenses	17,989	17,989	0	18,521	532
(Surplus) / Deficit	0	17	17	0	0
FTE's	0.01			0.01	0
Tax Levy:					
Tax Requisition	(18,060)			(21,143)	(3,083)
Residential Tax Rate (per \$1000 of assessment)	0.0759			0.0835	0.0076

2021 Budget Notes:

These streetlights are in the Central Okanagan East Electoral Area.

a. Operating reserve used to reduce deficit to nil.

b. Increased electricity costs.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 058 -- Scotty Heights Street Lights

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(21,143)	(21,549)	(22,020)	(22,460)	(22,910)
Previous Year's Surplus/Deficit	17 a	0	0	0	0
Engineering Admin OH	704	718	732	747	762
Administration OH	1,901	1,940	2,019	2,059	2,100
Total Revenue	(18,521)	(18,891)	(19,269)	(19,654)	(20,048)
Expenses:					
Operations	18,521 b	18,891	19,269	19,655	20,048
Total Expenses	18,521	18,891	19,269	19,655	20,048
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.01	0.01	0.01	0.01	0.01
Tax Levy:					
Tax Requisition	(21,143)	(21,549)	(22,020)	(22,460)	(22,910)
Residential Tax Rate (per \$1000 of assessment)	0.0835	0.0842	0.0852	0.0861	0.0869

Notes

These streetlights are in the Central Okanagan East Electoral Area.

a. Operating reserve used to reduce deficit to nil.

b. Increased electricity costs.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
COVID Restart Grant	0	(1,636)	(1,636)	0	0
Previous Year's Surplus/Deficit	(21,837)	(21,837)	(0)	(66,679) a	(44,842)
Engineering Admin OH	16,147	16,147	0	23,421	7,274
Administration OH	47,300	47,300	0	63,277	15,977
Tipping Fees, Sundry	(580,920)	(738,059) a	(157,139) a	(658,000)	(77,080)
Total Revenue	(539,310)	(698,085)	(158,775)	(637,980)	(98,670)
<u>Expenses:</u>					
Operations	489,310	581,406 a	92,096 a	616,333 b	127,023 b
Transfer to Facilities Reserves	50,000	50,000	0	21,647 c	(28,353)
Total Expenses	539,310	631,406	92,096	637,980	98,670
(Surplus) / Deficit	0	(66,679) a	(66,679)	0	(0)
FTE's	0.20			0.20	0

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue</u>					
Transfer from Cap Fac Reserve	0	0	0	(50,000)	(50,000)
Total Revenue	0	0	0	(50,000)	(50,000)
<u>Expenses</u>					
Centrifuge	0	0	0	50,000	50,000
Total Expenses	0	0	0	50,000	50,000
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(5,404)		(5,458)	
Facilities Reserve Balance at Y/E		(295,157)		(269,256) c	
Operating Fund Balance at Y/E		(175,991)		(177,751)	

2021 Budget Notes:

- Increased surplus due to increased Tipping fee revenue. Contract services higher than anticipated.
- Increases: Payroll \$0.7k, Insurance \$1.3k, Contract Services \$125k (includes one time \$90k facilities study which reduces reserve transfer).
- Building capital reserves for facility upgrades and equipment replacement.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Previous Year's Surplus/Deficit	(66,679)	0	(0)	(0)	(0)
Engineering Admin OH	23,421	20,401	20,809	21,225	21,649
Administration OH	63,277	55,135	56,238	57,363	58,510
Tipping Fees, Sundry	(658,000)	(664,580)	(671,226)	(677,938)	(684,717)
Total Revenue	(637,980)	(589,044)	(594,179)	(599,350)	(604,558)
<u>Expenses:</u>					
Operations	616,333	536,860	547,597	558,549	569,720
Transfer to Facilities Reserves	21,647	52,184	46,582	40,801	34,839
Total Expenses	637,980	589,044	594,179	599,350	604,559
(Surplus) / Deficit	0	(0)	(0)	(0)	0
FTE's	0.20	0.20	0.20	0.20	0.20

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue</u>					
Transfer from Cap Fac. Reserve	-50,000	0	0	-200,000	0
Total Revenue	-50,000	0	0	-200,000	0
<u>Expenses</u>					
Centrifuge	50,000	0	0	200,000	0
Total Expenses	50,000	0	0	200,000	0
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(5,458)	(5,513)	(5,568)	(5,623)	(5,680)
Facilities Reserve Balance at Y/E	(269,256)	(324,132)	(373,955)	(216,496)	(253,500)
Operating Reserve Balance at Y/E	(177,751)	(179,528)	(181,324)	(183,137)	(184,968)

Notes

- Increased surplus due to increased Tipping fee revenue. Contract services higher than anticipated.
- Increases: Payroll \$0.7k, Insurance \$1.3k, Contract Services \$125k (includes one time \$90k facilities study which reduces reserve transfer).
- Building capital reserves for facility upgrades and equipment replacement.
- Remove \$90k facility study.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 199 -- Vehicle Operations Reserves

Department: Engineering Services (Fleet)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Vehicle Recovery Allocation to Cost Centre	(26,000)	(26,000)	0	(27,000)	(1,000)
Total Revenue	(26,000)	(26,000)	0	(27,000)	(1,000)
<u>Expenses:</u>					
Transfer to Reserves	26,000	26,000	0	27,000	1,000
Total Expenses	26,000	26,000	0	27,000	1,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.485			2.885	0.400

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue</u>					
Sale of Asset	(1,000)	0	1,000	-2,000	-1,000
Transfer From Reserves	(106,527)	(47,771)	58,756	(70,836)	35,691
Total Revenue	(107,527)	(47,771)	59,756	(72,836)	34,691
<u>Expenses</u>					
Vehicle	104,437	44,712	(59,725)	59,836	(44,601)
Equipment	0	0	0	13,000	13,000
Computers & Equipments	3,090	3,059	(31)	0	(3,090)
Total Expenses	107,527	47,771	(59,756)	72,836	(34,691)
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(69,663)		(25,815)	

2021 Budget Notes:

This budget page is shown to track the reserve balance and capital for fleet. The function is allocated out to other costs centres as part of the vehicle charge and is not a bylaw function. It is included in the plan only for the purpose of the transfer to reserves and any future vehicle & capital purchases.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 199 -- Vehicle Operations Reserves

Department: Engineering Services (Fleet)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Previous Year's Surplus/Deficit	0	0	0	0	0
Vehicle Recovery Allocation to Cost Centre	(27,000)	(28,000)	(29,000)	(30,000)	(31,000)
Total Revenue	(27,000)	(28,000)	(29,000)	(30,000)	(31,000)
<u>Expenses:</u>					
Transfer to Reserves	27,000	28,000	29,000	30,000	31,000
Total Expenses	27,000	28,000	29,000	30,000	31,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.885	2.885	2.885	2.885	2.885

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue</u>					
Sale of Asset	(2,000)	0	0	0	0
Transfer From Reserves	(70,836)	(41,200)	0	0	0
Total Revenue	(72,836)	(41,200)	0	0	0
<u>Expenses</u>					
Vehicle	59,836	0	0	0	0
Equipment	13,000	41,200	0	0	0
Total Expenses	72,836	41,200	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(25,815)	(12,741)	(42,159)	(72,880)	(104,919)

Notes

This budget page is shown to track the reserve balance and capital for fleet. The function is allocated out to other costs centres as part of the vehicle charge and is not a bylaw function. It is included in the plan only for the purpose of the transfer to reserves and any future vehicle & capital purchases.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Water User, Late Pmt & Insp. Fees	(194,391)	(184,057)	a 10,334	(185,628)	8,763
Maintenance / Asset Renewal Fees	(284,256)	(284,256)	0	(289,941)	b (5,685)
Grants	(8,010)	(8,010)	0	0	8,010
Previous Year's Surplus/Deficit	(54,725)	(54,725)	(1)	(1,039)	a 53,686
COVID Restart Grant	0	(7,019)	a (7,020)	0	0
Engineering Admin OH	5,593	5,593	0	7,135	1,542
Administration OH	24,577	24,577	0	28,917	4,340
Total Revenue	(511,212)	(507,897)	3,315	(440,556)	70,656
<u>Expenses:</u>					
Operations	185,401	181,047	a (4,354)	187,774	c 2,373
Transfer to Equip Reserves	5,000	5,000	0	0	(5,000)
Transfer to Cap. Fac Reserves	320,811	320,811	0	252,782	b (68,029)
Total Expenses	511,212	506,858	(4,354)	440,556	(70,656)
(Surplus) / Deficit	0	(1,039)	a (1,039)	0	0
FTE's	0.46			0.46	0.00

Water Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue</u>					
Grants	(58,154)	(54,642)	3,512	0	58,154
CWF Gas Tax Cap Fac Rsrv	(33,183)	0	d 33,183	(33,183)	d 0
Transfer From Equip Reserves	(473,250)	(157,004)	316,246	(22,540)	450,710
Transfer From Cap. Fac. Reserve	(177,285)	0	177,285	(66,995)	110,290
Total Revenue	(741,872)	(211,646)	530,226	(122,718)	619,154
<u>Expenses</u>					
Metering Program	5,300	3,969	(1,331)	5,300	0
New Meters	0	0	0	500	500
Engineering & Design Costs	0	0	0	51,500	51,500
Equipment/SCADA	7,000	2,466	(4,534)	4,000	(3,000)
Distribution System	232,421	198,072	(34,349)	42,878	d (189,543)
Leak Detection Equipment	10,000	0	(10,000)	0	(10,000)
Equipment & Improvements	15,450	7,138	(8,312)	18,540	3,090
UV Disinfecting System	51,500	0	(51,500)	0	(51,500)
Intake Replacement	420,201	0	(420,201)	0	(420,201)
Total Expenses	741,872	211,646	(530,226)	122,718	(619,154)
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E		(520,698)		(503,140)	
Capital Facility Reserve Bal at Y/E		(623,344)		(814,694)	b

2021 Budget Notes:

- Surplus due to unanticipated grant. Under expenditures for travel, electricity, equipment repairs & mtce, contract services offset higher than expected costs for payroll, telephone, office supplies and chlorine.
- Transfer asset renewal fees and additional funds to reserves.
- Increases: Payroll \$0.8k, Telephone \$1k, Insurance \$1.8k, Ministry Testing \$0.5k, Equip Rep & Mtce \$19k, Bldg/Equip Assessment Ops \$0.5k, Misc. \$0.2k.
Decreases: Travel \$2k, COVID costs \$7.9k, Collection Fees \$1.5k, Contract Services \$10k.
- Community Works Fund Gas Tax funding:

Previously approved Capital:

Filtration \$15 k

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue:									
Water User, Late Pmt & Insp. Fees	(185,628)		(189,341)		(193,127)		(196,990)		(200,930)
Maintenance / Asset Renewal Fees	(289,941)	b	(289,941)	b	(289,941)	b	(289,941)	b	(289,941)
Parcel Tax	0		0		(34,500)	e	(166,040)	e	(166,040)
Previous Year's Surplus/Deficit	(1,039)	a	0		0		0		(0)
Engineering Admin OH	7,135		7,278		7,424		7,572		7,724
Administration OH	28,917		29,495		30,086		30,688		31,300
Total Revenue	(440,556)		(442,508)		(480,059)		(614,711)		(617,887)
Expenses:									
Operations	187,774	c	191,529		195,360		199,267		203,253
Debt Payments	0		0		34,500	e	166,040	e	166,040
Transfer to Cap. Fac Reserves	252,782	b	250,979	b	250,199	b	249,403	b	248,595
Total Expenses	440,556		442,508		480,059		614,710		617,888
(Surplus) / Deficit	0		0		0		(0)		0
FTE's	0.46		0.46		0.46		0.46		0.46
Parcel Tax	0		0		-34,500		-166,040		-166,040

Water Capital Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue									
Capital Financing	0		0		(2,238,184)	e	0		0
CWF Gas Tax Cap Fac. Rsrv	(33,183)	d	0		0		0		0
Transfer From Equip Reserves	(22,540)		(15,450)		(492,566)	e	0		0
Transfer From Cap. Fac. Reserve	(66,995)		(495,461)		(790,000)	e	(20,750)		(39,830)
Total Revenue	(122,718)		(510,911)		(3,520,750)		(20,750)		(39,830)
Expenses									
Metering Program	5,300		5,300		5,300		5,300		5,300
New Meters	500		0		0		0		0
Facility Renewal	0		69,960		0		0		13,780
Engineering & Design Costs	51,500		0		0		0		0
Equipment/SCADA	4,000		0		0		0		0
Distribution System	42,878	d	0		0		0		0
Equipment & Improvements	18,540		15,450		15,450		15,450		15,450
UV Disinfecting System	0		0		3,500,000	e	0		0
Intake Replacement	0		420,201		0		0		5,300
Total Expenses	122,718		510,911		3,520,750		20,750		39,830
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Bal at Y/E	(503,140)		(492,566)		(0)		(0)		(0)
Capital Facility Reserve Bal at Y/E	(814,694)	b	(573,405)	b	(31,438)	b	(260,198)	b	(471,166)

Notes

- Surplus due to unanticipated grant. Under expenditures for travel, electricity, equipment repairs & mtce, contract services offset higher than expected costs for payroll, telephone, office supplies and chlorine.
- Transfer asset renewal fees and additional funds to reserves.
- Increases: Payroll \$0.8k, Telephone \$1k, Insurance \$1.8k, Ministry Testing \$0.5k, Equip Rep & Mtce \$19k, Bldg/Equip Assessment Ops \$0.5k, Misc. \$0.2k.
Decreases: Travel \$2k, COVID costs \$7.9k, Collection Fees \$1.5k, Contract Services \$10k.
- Community Works Fund Gas Tax funding:
Previously approved Capital:
Filtration \$15 k
- 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, at 3%

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(53,476)	(57,014)	b (3,538) b	(52,698)	778
Maintenance / Asset Renewal Fee	(31,020)	(31,584)	b (564) b	(31,640)	a (620)
COVID Restart Grant	0	(1,727)	b (1,727) b	0	0
Previous Year's Surplus/Deficit	19	19	(0)	(4,667)	b (4,685)
UBCM Grant	0	0	0	(150,000)	g (150,000)
Engineering Admin OH	1,860	1,860	0	2,562	702
Administration OH	8,172	8,172	0	10,383	2,211
Total Revenue	(74,445)	(80,274)	(5,829)	(226,060)	(151,615)
Expenses:					
Operations	68,168	69,331	b 1,163 b	67,423	c (745) c
River Training Engineering Study	0	0	0	150,000	g 150,000
Transfer to Cap. Fac Reserves	6,277	6,277	0	8,637	a 2,360
Total Expenses	74,445	75,608	1,163	226,060	151,615
(Surplus) / Deficit	0	(4,667)	b (4,666)	0	0
FTE's	0.15			0.15	0

Water Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Capital Financing	0	0	0	(1)	f (1)
Tsfr from Gas Tax Cap Fac. Rsrv	(15,016)	0	15,016	(15,000)	e 16
Transfer From Equip Reserves	(2,509)	(2,509)	0	0	2,509
Transfer From Cap. Fac. Reserve	(9,529)	(3,990)	5,539	(7,950)	1,579
Total Revenue	(27,054)	(6,499)	20,555	(22,951)	4,103
Expenses					
Metering	0	0	0	2,650	2,650
Distribution System Improvements	0	0	0	1	f 1
Reservoir	8,554	6,315	(2,239)	0	h (8,554)
Water Treatment	0	184	184	0	h 0
Equipment/SCADA	3,500	0	(3,500)	0	h (3,500)
Controls & Instrumentation	15,000	0	(15,000)	0	h (15,000)
Equipment & Improvements	0	0	0	20,300	e 20,300
Total Expenses	27,054	6,499	(20,555)	22,951	(4,103)
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E		(30)		(30)	
Capital Facility Reserve Bal at Y/E		(12,768)		(13,455)	a

2021 Budget Notes:

- a. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- b. Surplus due to higher revenues from water user fees, unanticipated grant and lower contract services costs. Travel and legal costs were higher than expected.
- c. Increases: Travel \$1k, Legal \$2.5k, Contract Services \$1.5k, Misc. \$1.4k.
Decreases: COVID costs \$1.8k, Equip Rep & Mtce \$5k, Ministry Testing \$0.3k.
- d. Community Works Fund Gas Tax funding:
Previously approved Capital:
Hydrants \$15 k not yet budgeted for use in 2021
- e. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:**
Water Supply for Intake \$15 k
- f. There is a project estimated at \$225k for expansion for new users. This will require capital financing and a new establishment bylaw with the new users to pay the costs via parcel tax rather than the whole service area. At this time a nominal amount of \$1 is shown until all the approvals are in place and a budget amendment will be done at that time.
- g. UBCM Grant has been applied for for engineering study to support river training - 100% funding. Will only be done if funding obtained.
- h. An additional \$83.5k of projects have been identified for reservoirs \$10k, Water treatment \$65k, Controls & Instrumentation \$8.5k, but there is only \$13k in reserves. Staff will prioritize these projects and the budget will need to be amended. Once a solution is found.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
<u>Revenue:</u>									
Water User, Late Pmt & Insp. Fees	(52,698)		(56,732)		(58,369)		(60,042)		(61,749)
Maintenance / Asset Renewal Fee	(31,640)	ai	(31,640)	i	(31,641)	i	(31,641)	i	(31,641)
Previous Year's Surplus/Deficit	(4,667)	b	0		0		0		(0)
UBCM Grant	(150,000)	g	0		0		0		0
Engineering Admin OH	2,562		2,613		2,666		2,719		2,773
Administration OH	10,383		10,591		10,803		11,019		11,239
Total Revenue	(226,060)		(75,167)		(76,542)		(77,945)		(79,377)
<u>Expenses:</u>									
Operations	67,423	c	68,771		70,147		71,550		72,981
River Training Engineering Study	150,000	g	0		0		0		0
Transfer to Cap. Fac Reserves	8,637	ai	6,396	i	6,395	i	6,395	i	6,396
Total Expenses	226,060		75,167		76,542		77,945		79,377
(Surplus) / Deficit	0		0		0		(0)		(0)
FTE's	0.15		0.15		0.15		0.15		0.15

Water Capital Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
<u>Revenue</u>									
Capital Financing	-1	f	0		0		0		0
Tsfr from Gas Tax Cap Fac. Rsrv	(15,000)	e	0		0		0		0
Transfer From Cap. Fac. Reserve	(7,950)		(9,650)		(9,650)		(9,650)		(9,650)
Total Revenue	(22,951)		(9,650)		(9,650)		(9,650)		(9,650)
<u>Expenses</u>									
Metering	2,650		2,650		2,650		2,650		2,650
Distribution System Improvements	1	f	0		0		0		0
Reservoir	0	h	0		0		0		0
Electrical / Communication	0	h	0		0		0		0
Equipment/SCADA	0	h	0		0		0		0
Controls & Instrumentation	0	h	0		0		0		0
Equipment & Improvements	20,300	e	7,000	i	7,000	i	7,000	i	7,000
Total Expenses	22,951		9,650		9,650		9,650		9,650
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Bal at Y/E	(30)		(31)		(31)		(31)		(32)
Capital Facility Reserve Bal at Y/E	(13,455)	a	(10,303)	i	(7,118)	i	(3,902)	i	(655)

Notes

- a. Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- b. Surplus due to higher revenues from water user fees, unanticipated grant and lower contract services costs. Travel and legal costs were higher than expected.
- c. Increases: Travel \$1k, Legal \$2.5k, Contract Services \$1.5k, Misc. \$1.4k.
Decreases: COVID costs \$1.8k, Equip Rep & Mtce \$5k, Ministry Testing \$0.3k.
- d. Community Works Fund Gas Tax funding:
Previously approved Capital:
Hydrants \$15 k not yet budgeted for use in 2021
- e. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:
Water Supply for Intake \$15 k
- f. There is a project estimated at \$225k for expansion for new users. This will require capital financing and a new establishment bylaw with the new users to pay the costs via parcel tax rather than the whole service area. At this time a nominal amount of \$1 is shown until all the approvals are in place and a budget amendment will be done at that time.
- g. UBCM Grant has been applied for for engineering study to support river training - 100% funding. Will only be done if funding obtained.
- h. An additional \$83.5k of projects have been identified for reservoirs \$10k, Water treatment \$65k, Controls & Instrumentation \$8.5k, but there is only \$13k in reserves. Staff will prioritize these projects and the budget will need to be amended once a solution is found.
- i. Minimal amounts are being transferred to reserves based on rates & operating costs. Staff had requested additional capital spending of \$12,950 annually, but this was reduced based on available reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 305 -- Sunset Ranch Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(132,990)	(155,781) a	(22,791) a	(143,546)	(10,556)
Maintenance / Asset Renewal Fee	(67,448)	(79,096) a	(11,648) a	(68,797) b	(1,349)
COVID Restart Grant	0	(843)	(843)	0	0
Previous Year's Surplus/Deficit	(47,079)	(47,079)	0	(50,313) a	(3,235)
Engineering Admin OH	4,264	4,264	0	5,002	738
Administration OH	18,735	18,735	0	20,271	1,536
Total Revenue	(224,518)	(259,799)	(35,282)	(237,383)	(12,865)
Expenses:					
Operations	129,796	114,764 a	(15,032) a	131,629 c	1,833 c
Transfer to Capital Facility Reserves	94,722	94,722	0	105,754 b	11,032
Total Expenses	224,518	209,486	(15,032)	237,383	12,865
(Surplus) / Deficit	0	(50,313) a	(50,314)	(0)	(0)
FTE's	0.46			0.46	0.00

Water Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Equip Reserves	(33,050)	(18,733)	14,317	(60,670)	(27,620)
Total Revenue	(33,050)	(18,733)	14,317	(60,670)	(27,620)
Expenses					
Meters	18,800	18,733	(67)	12,720	(6,080)
New Meters	0	0	0	8,500	8,500
Facility Renewal	0	0	0	2,550	2,550
Equipment & Improvements	7,250	0	(7,250)	30,900	23,650
Equipment/SCADA	7,000	0	(7,000)	6,000	(1,000)
Total Expenses	33,050	18,733	(14,317)	60,670	27,620
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(356,999)		(299,292)	
Capital Fac. Reserve Balance at Y/E		(161,334)		(268,701) b	

2021 Budget Notes:

- Surplus due to higher revenues from water user fees, maintenance fees, and water system cost recovery. Lower costs for contract services and travel also contributed to the surplus. Payroll, equipment repairs & mtce, office supplies and electricity costs were higher than expected.
- Transfer includes asset renewal fees .
- Increases: Payroll \$0.8k, Collection Fees \$0.6k, Ministry Testing \$0.5k, Electricity \$0.5k, Equip Rep & Mtce \$3k, Bldg/Equip Assessment Ops \$3.5k, Misc. \$0.5k.
Decreases: Travel \$1k, COVID costs \$0.6k, Contract Services \$6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 305 -- Sunset Ranch Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(143,546)	(146,417)	(149,345)	(152,332)	(155,379)
Maintenance / Asset Renewal Fee	(68,797) b	(68,797) b	(68,797) b	(68,797) b	(68,797) b
Previous Year's Surplus/Deficit	(50,313) a	(0)	(0)	0	(0)
Engineering Admin OH	5,002	5,101	5,205	5,308	5,414
Administration OH	20,271	20,676	21,090	21,512	21,941
Total Revenue	(237,383)	(189,437)	(191,848)	(194,309)	(196,821)
Expenses:					
Operations	131,629 c	134,262	136,947	139,686	142,479
Transfer to Capital Facility Reserves	105,754 b	55,175 b	54,901 b	54,623 b	54,341 b
Total Expenses	237,383	189,437	191,848	194,309	196,820
(Surplus) / Deficit	(0)	(0)	0	(0)	(0)
FTE's	0.46	0.46	0.46	0.46	0.46

Water Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Equip Reserves	(60,670)	(23,020)	(31,260)	(23,020)	(23,020)
Total Revenue	(60,670)	(23,020)	(31,260)	(23,020)	(23,020)
Expenses					
Meters	12,720	12,720	12,720	12,720	12,720
New Meters	8,500	0	0	0	0
Facility Renewal	2,550	0	8,240	0	0
Equipment & Improvements	30,900	10,300	10,300	10,300	10,300
Equipment/SCADA	6,000	0	0	0	0
Total Expenses	60,670	23,020	31,260	23,020	23,020
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(299,292)	(279,035)	(250,253)	(229,505)	(208,550)
Capital Facility Reserve Bal at Y/E	(268,701) b	(326,563) b	(384,730) b	(443,200) b	(501,973) b

Notes

- Surplus due to higher revenues from water user fees, maintenance fees, and water system cost recovery. Lower costs for contract services and travel also contributed to the surplus. Payroll, equipment repairs & mtce, office supplies and electricity costs were higher than expected.
- Transfer includes asset renewal fees .
- Increases: Payroll \$0.8k, Collection Fees \$0.6k, Ministry Testing \$0.5k, Electricity \$0.5k, Equip Rep & Mtce \$3k, Bldg/Equip Assessment Ops \$3.5k, Misc. \$0.5k.
Decreases: Travel \$1k, COVID costs \$0.6k, Contract Services \$6k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Water User, Late Pmt & Insp. Fees	(22,000)	(21,592)	408	(23,190)	(1,190)
Maintenance / Asset Renewal Fee	(8,448)	(8,448)	0	(8,617)	(169)
Insurance Proceeds	(2,539)	(2,538)	1	0	2,539
Previous Year's Surplus/Deficit	(786)	(786)	0	0	786
Engineering Admin OH	695	695	0	774	79
Administration OH	3,055	3,055	0	3,136	81
Rental	(600)	(600)	0	(600)	0
Total Revenue	(30,623)	(30,214)	409	(28,497)	2,126
<u>Expenses:</u>					
Operations	26,280	25,871	(409)	20,364	(5,916) c
Transfer to Capital Facility Reserves	4,343	4,343	0	8,133	3,790
Total Expenses	30,623	30,214	(409)	28,497	(2,126)
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.06			0.06	0.00

Water Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue</u>					
Transfer From Cap. Fac. Reserve	(2,000)	(1,306)	694	(6,250)	(4,250)
Total Revenue	(2,000)	(1,306)	694	(6,250)	(4,250)
<u>Expenses</u>					
Meters	0	0	0	750	750
Equipment Improvements	2,000	1,306	(694)	4,500	2,500
Equipment/SCADA	0	0	0	1,000	1,000
Total Expenses	2,000	1,306	(694)	6,250	4,250
(Surplus) / Deficit	0	0	0	0	0
Capital Fac. Reserve Balance at Y/E		(3,037)		(4,969) b	

2021 Budget Notes:

- a. Transfer to Reserves reduced to offset higher than anticipated equipment repairs & mtce and payroll costs and reduce deficit to nil.
- b. Transfer includes asset renewal fees. Only able to transfer full amount because of surplus and insurance proceeds.
- c. Increases: Payroll \$0.1k, Telephone \$0.2k, Collection Fees \$0.1k.
Decreases: Ministry Testing \$0.1k, Equip Rep & Mtce \$5.2k, Contract Services \$1k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(23,190)	(23,654)	(24,127)	(24,609)	(25,102)
Maintenance / Asset Renewal Fee	(8,617) b	(8,617)	(8,617)	(8,617)	(8,617)
Previous Year's Surplus/Deficit	0 a	0	(0)	(0)	(0)
Engineering Admin OH	774	789	805	821	838
Administration OH	3,136	3,199	3,263	3,328	3,395
Rental	(600)	(600)	(600)	(600)	(600)
Total Revenue	(28,497)	(28,883)	(29,276)	(29,677)	(30,086)
Expenses:					
Operations	20,364 c	20,771	21,187	21,610	22,043
Transfer to Capital Facility Reserves	8,133 b	8,111 b	8,089 b	8,067 b	8,044 b
Total Expenses	28,497	28,882	29,276	29,677	30,087
(Surplus) / Deficit	0	(0)	(0)	(0)	0
FTE's	0.06	0.06	0.06	0.06	0.06

Water Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer from Cap Fac. Reserve	(6,250)	(2,060)	(2,060)	(2,060)	(2,060)
Total Revenue	(6,250)	(2,060)	(2,060)	(2,060)	(2,060)
Expenses					
Meters	750	0	0	0	0
Equipment Improvements	4,500	2,060	2,060	2,060	2,060
Equipment/SCADA	1,000	0	0	0	0
Total Expenses	6,250	2,060	2,060	2,060	2,060
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at Y/E	(4,969) b	(11,049) b	(17,168) b	(23,326) b	(29,523) b

Notes

- a. Transfer to Reserves reduced to offset higher than anticipated equipment repairs & mtce and payroll costs and reduce deficit to nil.
b. Transfer includes asset renewal fees. Only able to transfer full amount because of surplus and insurance proceeds.
c. Increases: Payroll \$0.1k, Telephone \$0.2k, Collection Fees \$0.1k.
Decreases: Ministry Testing \$0.1k, Equip Rep & Mtce \$5.2k, Contract Services \$1k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(199,300)	(207,813)	a (8,513) a	(201,773)	(2,473)
Maintenance / Asset Renewal Fee	(367,488)	(366,784)	704	(374,838)	b (7,350)
COVID Restart Grant	0	(7,469)	a (7,469) a	0	0
Previous Year's Surplus/Deficit	(44,848)	(44,848)	0	(9,976)	a 34,871
Engineering Admin OH	6,765	6,765	0	8,332	1,567
Administration OH	29,725	29,725	0	33,768	4,043
OBWB Grant	(8,010)	(8,010)	0	0	8,010
Total Revenue	(583,156)	(598,433)	(15,278)	(544,487)	38,669
Expenses:					
Operations	221,157	226,458	a 5,301 a	219,275	c (1,882) c
Transfer to Capital Facility Reserves	361,999	361,999	0	325,212	b (36,787)
Total Expenses	583,156	588,457	5,301	544,487	(38,669)
(Surplus) / Deficit	0	(9,976)	a (9,977)	(0)	(0)
FTE's	0.56			0.56	0.00

Water Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Equip Reserves	(233,360)	(21,592)	211,768	(375,220)	(141,860)
Transfer From Cap. Fac. Reserve	(135,008)	0	135,008	(59,884)	75,124
Total Revenue	(368,368)	(21,592)	346,776	(435,104)	(66,736)
Expenses					
Equip & Improvements	15,450	10,189	(5,261)	10,300	(5,150)
Metering	11,410	11,402	(8)	6,890	(4,520)
New Meters	0	0	0	6,800	6,800
Facility Renewal	0	0	0	8,734	8,734
Equipment/SCADA	7,000	0	(7,000)	5,000	(2,000)
Leak Detection Equipment	23,000	0	(23,000)	31,230	8,230
Distribution System	125,000	0	(125,000)	315,000	190,000
Reservoir	135,008	0	(135,008)	0	(135,008)
UV Disinfection System	51,500	0	(51,500)	0	(51,500)
Engineering and Design	0	0	0	51,150	51,150
Total Expenses	368,368	21,592	(346,776)	435,104	66,736
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(1,445,142)		(1,080,621)	
Capital Fac. Reserve Balance at Y/E		(732,991)		(1,005,050)	b

2021 Budget Notes:

- Surplus primarily due to higher revenues from water user fees, grant monies, and water system cost recovery; reduced equipment & repair costs also contributed to the surplus. Contract services, payroll and travel (vehicle operations) costs were higher than budgeted \$24.2k.
- Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- Increases: Payroll \$1k, Travel \$2k, Insurance \$0.8k, Electricity \$3k, Bldg/Equip Assessment Ops \$1k.
Decreases: COVID costs \$8.2k, Collection Fees \$1.5k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(201,773)	(205,808)	(209,925)	(214,123)	(218,406)
Maintenance / Asset Renewal Fee	(374,838) b	(374,838) b	(374,838) b	(374,838) b	(374,838) b
Parcel Tax	0	0	(26,250) d	(126,335) d	(126,335) d
Previous Year's Surplus/Deficit	(9,976) a	(0)	(0)	(0)	0
Engineering Admin OH	8,332	8,189	8,352	8,519	8,690
Administration OH	33,768	33,186	33,849	34,526	35,217
Total Revenue	(544,487)	(539,273)	(568,811)	(672,251)	(675,672)
Expenses:					
Operations	219,275 c	215,490	219,800	224,196	228,680
Debt Payments	0	0	26,250 d	126,335 d	126,335 d
Transfer to Capital Facility Reserves	325,212 b	323,782 b	322,761 b	321,720 b	320,657 b
Total Expenses	544,487	539,272	568,811	672,251	675,672
(Surplus) / Deficit	(0)	(0)	(0)	0	0
FTE's	0.56	0.56	0.56	0.56	0.56
Parcel Tax	0	0	-26,250	-126,335	-126,335

Water Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Capital Financing	0	0	(1,687,879)	0	0
Transfer From Equip Reserves	(375,220)	(442,541)	(644,461)	0	0
Transfer from Cap Fac. Reserve	(59,884)	(39,140)	(1,400,000)	(22,340)	(22,340)
Total Revenue	(435,104)	(481,681)	(3,732,340)	(22,340)	(22,340)
Expenses					
Equip & Improvements	10,300	15,450	15,450	15,450	15,450
Metering	6,890	6,890	6,890	6,890	6,890
New Meters	6,800	0	0	0	0
Facility Renewal	8,734	39,140	0	0	0
Equipment/SCADA	5,000	0	0	0	0
Leak Detection Equipment	31,230	0	0	0	0
Intake Replacement	0	420,201	0	0	0
Distribution System	315,000	0	0	0	0
UV Disinfection System	0	0	3,710,000	0	0
Engineering and Design	51,150	0	0	0	0
Total Expenses	435,104	481,681	3,732,340	22,340	22,340
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(1,080,621)	(644,461)	(0)	(0)	(0)
Capital Facility Reserve Bal at Y/E	(1,005,050) b	(1,299,351) b	(221,106) b	(522,473) b	(825,792) b

Notes

- Surplus primarily due to higher revenues from water user fees, grant monies, and water system cost recovery; reduced equipment & repair costs also contributed to the surplus. Contract services, payroll and travel (vehicle operations) costs were higher than budgeted \$24.2k.
- Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- Increases: Payroll \$1k, Travel \$2k, Insurance \$0.8k, Electricity \$3k, Bldg/Equip Assessment Ops \$1k.
Decreases: COVID costs \$8.2k, Collection Fees \$1.5k.
- 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 3%.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

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

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(99,566)	(134,806) a	(35,240) a	(108,125)	(8,559)
Maintenance / Asset Renewal Fee	(79,300)	(79,300)	0	(80,886) d	(1,586)
Parcel Tax	(220,605)	(220,605)	0	(220,605) b	0
MOTI Parcel Tax Contribution	(6,536)	(6,536)	0	(6,536) b,c	0
MFA Cash Reserve Interest	0	(1,221)	(1,221)	0	0
Previous Year's Surplus/Deficit	(37,299)	(37,299)	0	(36,581) a	718
COVID Restart Grant	0	(2,825)	(2,825)	0	0
Engineering Admin OH	3,010	3,010	0	3,250	240
Administration OH	13,224	13,224	0	13,172	(52)
Total Revenue	(427,072)	(466,357)	(39,285)	(436,311)	(9,239)
Expenses:					
Operations	94,366	97,071 a	2,705 a	85,532 e	(8,834) e
Debt Payments	227,141	227,141	(0)	227,141 b,c	0
Transfer to Cap Fac Reserves	105,565	105,565	0	123,638 d	18,073
Total Expenses	427,072	429,776	2,704	436,311	9,239
(Surplus) / Deficit	0	(36,581) a	(36,581)	0	(0)
FTE's	0.25			0.25	0.00
Parcel Tax	(220,605)			-220,605	0

Water Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Equip Reserves	(35,400)	(38,672)	(3,272)	(32,700)	2,700
Total Revenue	(35,400)	(38,672)	(3,272)	(32,700)	2,700
Expenses					
Controls & Instrumentation	0	8,213	8,213	0	0
Metering	25,830	25,824	(6)	10,600	(15,230)
New Metering	0	0	0	9,800	9,800
Equipment/SCADA	0	0	0	2,000	2,000
Equipment & Improvements	9,570	4,635	(4,935)	10,300	730
Total Expenses	35,400	38,672	3,272	32,700	(2,700)
(Surplus) / Deficit	0	0	(0)	0	0
Equip Reserve Fund Balance at Y/E		(114,057)		(82,171)	
Facilities Reserve Balance at Y/E		(336,036)		(463,034) d	

2021 Budget Notes:

- Surplus due to higher revenues from water user fees, water system cost recovery and grant monies. Costs for travel (vehicle operations), and electricity were lower than expected. Costs for equipment repairs & mtce, payroll, contract services and telephone were higher than budgeted.
- 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 toward the the parcel taxes. There are still 22 years of debt payments remaining.
- Transfer includes asset renewal fees.
- Increases: Payroll \$0.5k, Contract Services \$0.5k, Misc. \$0.5k.
Decreases: Travel \$6k, COVID costs \$3.2k, Collection Fees \$0.2k, Gas & Fuel \$0.5k, Electricity \$0.5k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

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

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(108,125)	(112,288)	(116,532)	(120,864)	(125,281)
Maintenance / Asset Renewal Fee	(80,886) d	(80,886) d	(80,886) d	(80,886) d	(80,886) d
Parcel Tax	(220,605) b	(220,605)	(220,605)	(220,605)	(220,605) d
MOTI Parcel Tax Contribution	(6,536) b,c	(6,536)	(6,536)	(6,536)	(6,536)
Previous Year's Surplus/Deficit	(36,581) a	0	(0)	(0)	0
Engineering Admin OH	3,250	3,315	3,382	3,449	3,518
Administration OH	13,172	13,435	13,704	13,978	14,258
Total Revenue	(436,311)	(403,564)	(407,474)	(411,464)	(415,531)
Expenses:					
Operations	85,532 e	87,243	88,987	90,767	92,583
Debt Payments	227,141 b,c	227,141	227,141	227,141	227,141
Transfer to Cap Fac Reserves	123,638 d	89,180 d	91,345 d	93,556 d	95,808 d
Total Expenses	436,311	403,564	407,473	411,464	415,532
(Surplus) / Deficit	0	(0)	(0)	0	0
FTE's	0.25	0.25	0.25	0.25	0.25
Parcel Tax	(220,605)	(220,605)	(220,605)	(220,605)	(220,605)

Water Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Cap Fac Reserve	0		0	0	(10,709)
Transfer From Equip Reserves	(32,700)	(20,900)	(31,200)	(20,900)	(10,191)
Total Revenue	(32,700)	(20,900)	(31,200)	(20,900)	(20,900)
Expenses					
Metering	10,600	10,600	10,600	10,600	10,600
New Metering	9,800	0	0	0	0
Equipment/SCADA	2,000	0	0	0	0
Facility Renewal	0	0	10,300	0	0
Equipment & Improvements	10,300	10,300	10,300	10,300	10,300
Total Expenses	32,700	20,900	31,200	20,900	20,900
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal. at Y/E	(82,171)	(61,883)	(30,990)	(10,191)	(0)
Cap Facility Reserve Bal at Y/E	(463,034) d	(556,845) d	(653,758) d	(753,852) d	(846,382) d

Notes

- Surplus due to higher revenues from water user fees, water system cost recovery and grant monies. Costs for travel (vehicle operations), and electricity were lower than expected. Costs for equipment repairs & mtce, payroll, contract services and telephone were higher than budgeted.
- 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 toward the the parcel taxes. There are still 22 years of debt payments remaining.
- Transfer includes asset renewal fees.
- Increases: Payroll \$0.5k, Contract Services \$0.5k, Misc. \$0.5k.
Decreases: Travel \$6k, COVID costs \$3.2k, Collection Fees \$0.2k, Gas & Fuel \$0.5k, Electricity \$0.5k.
Decreases: Water Rates \$0.5k, and misc. \$0.36k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Insurance Claim Recovery &					
Misc Rev.	(2,400)	(2,400)	0	(2,400)	0
Services - Peachland	(353,008)	(353,008)	(0)	(351,771)	1,237 a
Services - West Kelowna	(3,282,883)	(3,282,883)	0	(3,245,818)	37,065 a
OBWB Sewer Grants	(25,310)	(25,310)	0	0	25,310
COVID Restart Grant	0	(14,929)	(14,929)	(4,500)	(4,500)
Previous Year's Surplus/Deficit	(97,339)	(97,339)	(0)	(350,399)	(253,059)
Engineering Admin OH	106,202	106,202	0	121,206	15,004
Administration OH	466,647	466,647	0	491,202	24,555
Transfer from Operating Reserve	(69,000)	0	69,000 b	0	69,000
Services - WFN	(866,760)	(866,760)	0	(920,406)	(53,645) a
Total Revenue	(4,123,852)	(4,069,781)	54,071	(4,262,885)	(139,034)
Expenses:					
Operations	3,218,257	2,813,787	(404,470)	3,189,624	(28,633) d
Transfer to Equip. Reserves	55,000	55,000	0	55,000	0
Transfer to Operating Reserve	25,310	25,310	0	20,000	(5,310)
Transfer to Cap Fac. Reserves	825,285	825,285	0	998,261	172,976 f
Total Expenses	4,123,852	3,719,382	(404,470)	4,262,885	139,033
(Surplus) / Deficit	0	(350,399) c	(350,399)	0	(0)
FTE's	10.355			10.355	0
Total Service Cost Recovered From Partners/Participants	(4,502,652)	(4,502,651)		(4,517,995)	(15,343) 0.34%

Sewer Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Grants	(690,000)	0	690,000	(18,405)	671,595
Sale of Assets	(4,000)	(2,000)	2,000	0	4,000
From Equipment Reserves	(387,400)	(68,826)	318,574	(255,060)	132,340
From Capital Facility Reserves	(1,495,380)	(576,013)	919,367	(1,306,485)	188,895
From DCC Reserve Fund	(1,266,667)	(837,307)	429,360	(429,360)	837,307
Total Revenue	(3,843,447)	(1,484,145)	2,359,302	(2,009,310)	1,834,137
Expenses					
HVAC	162,960	52,193	(110,767)	225,500	62,540
Vehicles	268,571	40,583	(227,988)	183,560	(85,011)
Engineering & Design Costs	27,488	25,795	(1,693)	25,750	(1,738)
TWAS Vault Expansion	1,900,000	1,255,960	(644,040)	644,040	(1,255,960)
Headworks Pumps	371,568	79,372	(292,196)	258,000	(113,568)
Equipment/Improvements	25,000	16,196	(8,804)	25,750	750
Lab Equipment	45,000	14,047	(30,953)	20,000	(25,000)
Security System	10,000	0	(10,000)	51,500	41,500
Bioreactors	32,860	0	(32,860)	32,860	0
Odor Control	0	0	0	10,600	10,600
Blowers	1,000,000	0	(1,000,000)	300,000	(700,000)
Facility Renewal	0	0	0	231,750	231,750
Total Expenses	3,843,447	1,484,145	(2,359,302)	2,009,310	(1,834,137)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(325,082)		(125,722)	e
Capital Facility Reserve Balance at Y/E		(1,413,407)		(1,106,253)	f
DCC Reserve Fund		(3,773,809)		(3,977,893)	h,i
Operating Reserve Fund Bal. at Y/E		(226,058)		(248,319)	k

2021 Budget Notes:

- Updated 5 year average flow splits. Shift in splits from West Kelowna (-1.07%) & Peachland (-0.05%) to WFN totalling 1.12%.
- \$69k of operating reserve not required as budgeted in 2020.
- Surplus resulting from unanticipated COVID Restart Grant \$14.9k and under expenditures for Biosolids mgmt \$94.2k, Equipment Rep & Mtce \$72.9k, Biosolids removal \$58.3k, Contract Services \$54.3k, Payroll \$41.6k, Centrifuge Mtce \$25.8k, Odor Ctrl Chemicals \$25.7k, Biofilter Mtce \$17.4k, Electrical Rep & Mtce \$10.6k, and misc. under \$10k. Grounds Mtce and Bldg Assessment Operations unspent. Overexpenditures for Polymer Chemicals \$24.7k, Electricity-Plant \$19.9k and misc. under \$10k.
- Increases: Payroll \$15.3k, Telephone \$2k, Insurance \$4k, Poly Chemicals \$13k, Gas & Fuel \$1k, Lab Supplies \$10k, UV Lighting \$2.5k, Safety Supplies \$4.5k, Chlorine & SO2 Gas \$1k, Legal Fees \$1.5k, Biofilter Mtce \$20k, Biosolids Mgmt \$35k, Sewer Line Mtce \$1k, Equipment \$18k, Bldg Equip Assmt Operations \$5k. Decreases: Electricity (Plant) \$5k, Water \$1k, Biosolids Removal \$130k, Centrifuge Mtce \$5k, Equipment Rental \$1k, Vehicle Operations \$20k.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- 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 continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%. Staff has advised of Roof replacement coming in 2027 estimated at \$2m. Future project needs are also being examined. \$1m blower project will also need to be done within the next few years.
- Includes 2020 carry forwards.
- Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
- Conservatively assumes \$600k in DCC's are collected annually, however this is likely to be higher. DCC Bylaw has been updated.
- 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.
- 2021-02-12 transfer portion of surplus to Operating Reserve for future emergency repairs, studies, etc.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Misc. Rev.	(2,400)	0	0	0	0
Services - Peachland	(351,771) a	(377,447)	(402,193)	(415,380)	(428,690)
Services - West Kelowna	(3,245,818) a	(3,482,734)	(3,711,066)	(3,832,743)	(3,955,550)
COVID Restart Grant	(4,500)	0	0	0	0
Previous Year's Surplus/Deficit	(350,399) bk	0 l	0	0	0
Engineering Admin OH	121,206	122,855	125,312	127,818	130,374
Administration OH	491,202	497,885	507,842	517,999	528,359
Transfer from Operating Reserve	0	(150,000) l	0	0	0
Services - WFN	(920,406) a	(987,587)	(1,052,335)	(1,086,838)	(1,121,662)
Total Revenue	(4,262,885)	(4,377,029)	(4,532,440)	(4,689,145)	(4,847,169)
Expenses:					
Operations	3,189,624 c	3,233,016 d	3,297,677	3,363,630	3,430,903
Transfer to Equip. Reserves	55,000 e	55,000 e	55,000 e	55,000 e	55,000 e
Transfer to Operating Reserve	20,000 k	0	0	0	0
Transfer Cap. Facility Reserves	998,261 f	1,089,012 f	1,179,763 f	1,270,515 f	1,361,266 f
Total Expenses	4,262,885	4,377,029	4,532,440	4,689,145	4,847,169
(Surplus) / Deficit	0	0	0	0	0
FTE's	10.355	10.355	10.355	10.355	10.355
Total Service Cost Recovered From Partners/Participants	-4,517,995	-4,847,768	-5,165,594	-5,334,962	-5,505,901

Sewer Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Grants	(18,405)	0	0	0	0
From Equipment Reserves	(255,060)	(46,150)	(25,750)	(25,750)	(25,750)
From Capital Facility Reserves	(1,306,485) h	(320,960)	(300,960)	(79,510)	(70,240)
From DCC Reserve Fund	(429,360) h	0	0	0	0
Total Revenue	(2,009,310)	(367,110)	(326,710)	(105,260)	(95,990)
Expenses					
HVAC	225,500 g	0	0	0	0
Vehicles	183,560 g	20,400	0	0	0
Engineering & Design Costs	25,750	0	0	0	0
TWAS Vault Expansion	644,040 gh	0	0	0	0
Headworks Pumps	258,000 g	257,500	257,500	0	0
Equipment/Improvements	25,750	25,750	25,750	25,750	25,750
Lab Equipment	20,000	0	0	0	0
Security System	51,500	0	0	0	0
Bioreactors	32,860	32,860	32,860	32,860	32,860
Odor Control	10,600	30,600	10,600	10,600	10,600
Blowers	300,000 fg	0	0	0	0
Facility Renewal	231,750	0	0	36,050	26,780
Total Expenses	2,009,310	367,110	326,710	105,260	95,990
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(125,722) e	(135,368) e	(165,714) e	(196,364) e	(227,320) e
Capital Facility Reserve Bal. at Y/E	(1,106,253) f	(1,882,158) f	(2,776,773) f	(3,994,751) f	(5,325,021) f
DCC Reserve Fund	(3,977,893) hi	(4,617,672) i	(5,263,849) i	(5,916,488) i	(6,575,653) i
Operating Reserve Bal. at Y/E	(248,319) k	(99,302) l	(100,295)	(101,298)	(102,311)

Notes

- Updated 5 year average flow splits. Shift in splits from West Kelowna (-1.07%) & Peachland (-0.05%) to WFN totalling 1.12%.
- Surplus resulting from unanticipated COVID Restart Grant \$14.9k and under expenditures for Biosolids mgmt \$94.2k, Equipment Rep & Mtce \$72.9k, Biosolids removal \$58.3k, Contract Services \$54.3k, Payroll \$41.6k, Centrifuge Mtce \$25.8k, Odor Ctrl Chemicals \$25.7k, Biofilter Mtce \$17.4k, Electrical Rep & Mtce \$10.6k, and misc. under \$10k. Grounds Mtce and Bldg Assessment Operations unspent. Overexpenditures for Polymer Chemicals \$24.7k, Electricity-Plant \$19.9k and misc. under \$10k.
- Increases: Payroll \$15.3k, Telephone \$2k, Insurance \$4k, Poly Chemicals \$13k, Gas & Fuel \$1k, Lab Supplies \$10k, UV Lighting \$2.5k, Safety Supplies \$4.5k, Chlorine & SO2 Gas \$1k, Legal Fees \$1.5k, Biofilter Mtce \$20k, Biosolids Mgmt \$35k, Sewer Line Mtce \$1k, Equipment \$18k, Bldg Equip Assmt Operations \$5k. Decreases: Electricity (Plant) \$5k, Water \$1k, Biosolids Removal \$130k, Centrifuge Mtce \$5k, Equipment Rental \$1k, Vehicle Operations \$20k.
- Remove \$20k for ChemScan Repair.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- 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 continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%, with annual 5% increases thereafter. Staff has advised of Roof replacement coming in 2027 estimated at \$2m. Future project needs are also being examined. \$1m blower project will also need to be done within the next few years.
- Includes 2020 carry forwards.
- Increasing capacity. 2/3 of project funded with DCC's as per Engineering Staff.
- Conservatively assumes \$600k in DCC's are collected annually, however this is likely to be higher. DCC Bylaw has been updated.
- 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.
- Transfer portion of surplus to Operating Reserve for future emergency repairs, studies, etc.
- Possibly use operating reserve to reduce effects of surplus swing.

401, 470, 471, 472 - Westside Wastewater / Sewer System

Schedule A - Flow Split Percentages Applied to Calculate 2021 - 2025 Revenue Contributions

Flow Splits for Budget Year with 5 Year Rolling Averaging:

Note: Annual Flow splits are based on the prior year's actual data provided by Urban Sytems.

	2016	2017	2018	2019	2020	2021 5 Yr Avg	Prior Year Avg	Change
401 - WWTP								
CWK	75.71%	71.00%	72.50%	72.04%	67.96%	71.84%	72.91%	-1.07%
Peachland	7.73%	9.90%	7.28%	6.59%	7.43%	7.79%	7.84%	-0.05%
WFN	16.56%	19.10%	20.22%	21.37%	24.61%	20.37%	19.25%	1.12%
			*					
470 - Trunk Lines								
CWK	82.10%	78.80%	78.20%	77.30%	73.40%	77.96%	79.16%	-1.20%
WFN	17.90%	21.20%	21.80%	22.70%	26.60%	22.04%	20.84%	1.20%
			*					

* 2017 was a record flood year.

ESTIMATED REVENUE BREAKDOWN			2021	2022	2023	2024	2025
Sewer Revenue Fund Breakdown							
401 - WWTP	2021	2020					
CWK	71.84%	73.34%	(3,245,818)	(3,482,734)	(3,711,066)	(3,832,743)	(3,955,550)
Peachland	7.79%	8.44%	(351,771)	(377,447)	(402,193)	(415,380)	(428,690)
WFN	20.37%	18.22%	(920,406)	(987,587)	(1,052,335)	(1,086,838)	(1,121,662)
	Subtotal		(4,517,995)	(4,847,768)	(5,165,594)	(5,334,962)	(5,505,901)
470 - Trunk Lines							
CWK	77.96%	80.10%	(409,085)	(464,421)	(483,033)	(508,787)	(598,260)
WFN	22.04%	19.90%	(115,652)	(131,296)	(136,558)	(143,839)	(169,133)
	Subtotal		(524,737)	(595,717)	(619,590)	(652,626)	(767,393)
	Fees		(5,042,732)	(5,443,485)	(5,785,185)	(5,987,588)	(6,273,295)
Collection Systems							
472 - Peachland	100%	100%	(208,376)	(247,994)	(254,589)	(261,273)	(268,048)
471 - WFN	100%	100%	(127,859)	(154,947)	(158,046)	(161,206)	(164,431)
	Subtotal		(336,235)	(402,941)	(412,635)	(422,480)	(432,479)
	Grand Total		(5,378,967)	(5,846,426)	(6,197,819)	(6,410,068)	(6,705,773)
Summary of all estimated fees by area:							
CWK			(3,654,903)	(3,947,155)	(4,194,099)	(4,341,531)	(4,553,809)
Peachland			(560,147)	(625,441)	(656,782)	(676,653)	(696,738)
WFN			(1,163,917)	(1,273,830)	(1,346,938)	(1,391,884)	(1,455,226)
Total Fees			(5,378,967)	(5,846,426)	(6,197,819)	(6,410,068)	(6,705,773)

Notes:

a. The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.

401, 470, 471, 472 - Westside Wastewater / Sewer System
Schedule B - 2015 Flow Split Percentages Applied to Calculate 2021 Reserve Contributions
included in Budget.

Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:

Capital & Reserve Contribution Breakdown - With 55% Capital / Reserve Contributions in current year and increasing 5% annually thereafter:

		2021	2022	2023	2024	2025
401 - WWTP (per Urban Systems report)						
CWK	71.84% a	722,640	788,335	854,030	919,724	985,419
Peachland	7.79% a	78,317	85,437	92,557	99,677	106,796
WFN	20.37% a	204,917	223,546	242,174	260,803	279,432
		<u>1,005,875</u>	<u>1,097,318</u>	<u>1,188,761</u>	<u>1,280,204</u>	<u>1,371,647</u>
Net Plant Additions: x 55% over avg. 40 years operational at the end of 2019						
CWK	71.84% a	(5,470)	(5,967)	(6,464)	(6,961)	(7,458)
Peachland	7.79% a	(593)	(647)	(701)	(754)	(808)
WFN	20.37% a	(1,551)	(1,692)	(1,833)	(1,974)	(2,115)
		<u>(7,613)</u>	<u>(8,305)</u>	<u>(8,997)</u>	<u>(9,690)</u>	<u>(10,382)</u>

Totals by Area for WWTP Reserves:						
CWK	71.84% a	717,171	782,368	847,566	912,763	977,960
Peachland	7.79% a	77,725	84,791	91,856	98,922	105,988
WFN	20.37% a	203,366	221,854	240,341	258,829	277,317
Total WWTP Capital & Reserve Contributions		<u>998,261</u>	<u>1,089,012</u>	<u>1,179,763</u>	<u>1,270,515</u>	<u>1,361,266</u>

Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:

Capital & Reserve Contribution Breakdown - With 55% Capital / Reserve Contributions :

		2021	2022	2023	2024	2025
470 - Lift Stations (per Urban Systems report)						
CWK	77.96% a	58,882	64,235	69,588	74,941	80,294
WFN	22.04% a	16,647	18,160	19,673	21,187	22,700
		<u>75,529</u>	<u>82,395</u>	<u>89,261</u>	<u>96,128</u>	<u>102,994</u>
c. Net Additions (x 55% over avg 20 years) operational at the end of the year						
CWK	77.96% a	1,258	1,372	1,487	1,601	1,716
WFN	22.04% a	356	388	420	453	485
		<u>1,614</u>	<u>1,760</u>	<u>1,907</u>	<u>2,054</u>	<u>2,201</u>
470 - Trunk Lines (per Urban Systems report)						
CWK	77.96% a	74,799	81,599	88,399	95,199	101,999
WFN	22.04% a	21,146	23,069	24,991	26,914	28,836
		<u>95,945</u>	<u>104,668</u>	<u>113,390</u>	<u>122,112</u>	<u>130,835</u>
c. Net Additions (x 55% over avg. 20 years) operational at the end of the year						
CWK	77.96% a	0	0	0	0	0
WFN	22.04% a	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Trunk Lines (per Urban Systems report)						
472 - Peachland	100% b	23,670	25,822	27,974	30,126	32,278
Total Trunk Lines		<u>119,616</u>	<u>130,490</u>	<u>141,364</u>	<u>152,238</u>	<u>163,112</u>

Totals by Area for Lift Stations & Trunk Lines:						
CWK		134,939	147,206	159,474	171,741	184,008
WFN		38,149	41,617	45,085	48,553	52,021
Subtotal RDCO Collector Systems		<u>173,088</u>	<u>188,823</u>	<u>204,558</u>	<u>220,294</u>	<u>236,029</u>
Peachland		23,670	25,822	27,974	30,126	32,278
Total Lift Station & Trunk Line Contributions		<u>196,758</u>	<u>214,645</u>	<u>232,532</u>	<u>250,419</u>	<u>268,307</u>

Notes:

- The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.
- Peachland pays 100% for the Marine Force Main.
- Asset report and annual capital cost replacement amount has been updated by Urban Systems in 2019 and additions or deletions have been made to those numbers based on capital work done.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - West Kelowna	(395,946)	(395,946)	0	(409,085) a	(13,139)
COVID Restart Grant	0	(36)	(36)	0	0
Previous Year's Surplus/Deficit	(12,883)	(12,883)	(0)	(47,266) b	(34,384)
Transfer From Operating Reserve	(6,237)	0	6,237	0	6,237
Engineering Admin OH	10,608	10,608	0	12,717	2,109
Administration OH	46,609	46,609	0	51,538	4,929
Services - WFN	(104,238)	(104,238)	0	-115,652 a	(11,414)
Total Revenue	(462,087)	(455,886)	6,201	(507,749)	(45,662)
Expenses:					
Operations	321,441	267,973 b	(53,468) b	334,661 c	13,220 c
Transfer to Capital Fac. Reserves	140,646	140,646	0	173,088 d	32,442
Total Expenses	462,087	408,619	(53,468)	507,749	45,662
(Surplus) / Deficit	0	(47,266) b	(47,267)	0	0
FTE's	0.76			0.76	0.00
Total Service Cost Recovered From Partners/Participants	(500,184)	-500,184		-524,737	-24,553

Sewer Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer from Cap Fac. Reserve	(102,860)	(53,146)	49,714	-105,000	-2,140
Transfer from DCC Reserve	(990,000)	0	990,000	(2,450,250) e	-1,460,250
Total Revenue	(1,092,860)	(53,146)	1,039,714	(2,555,250)	-1,462,390
Expenses					
Pumps (Headworks)	25,000	0	(25,000)	25,000	0
Flow Meters	21,770	18,686	(3,084)	21,000	(770)
Communication Electrical	13,500	0	(13,500)	0	(13,500)
Lift Station Land	500,000	0	(500,000)	800,000 e	300,000
Engineering & Design Cost	523,000	34,460	(488,540)	500,000 e	(23,000)
Lift Station - Collector	0	0	0	1,175,000 e	1,175,000
Equipment & Improvements	9,590	0	(9,590)	34,250 e	24,660
Total Expenses	1,092,860	53,146	(1,039,714)	2,555,250	1,462,390
(Surplus) / Deficit	0	0	0	0	0
East Trunk Line DCC Reserve Fund		(2,380,797)		(54,355) f	
Capital Facility Reserve Balance at Y/E		(617,838)		(691,054) d	
Operating Reserve Bal. at Y/E		(6,346)		(6,409)	

2021 Budget Notes:

- 5 year flow split average average shift of 1.2% from West Kelowna to WFN.
- Surplus due to under expenditures in sewer line mtce & flushing, contract services, odour control chemicals, payroll, vehicle operations, and lift stn-utilities. Electrical repairs & mtce \$11.3k higher than anticipated.
- Increases: Payroll \$1.2k, Telephone \$0.4k, Insurance \$0.6k, Electrical Rep. & Mtce \$3k, Lift Stns Repairs & Mtce \$12.5k, Bldg/Equip Assessment \$0.5k. Decreases: Odor Control Chem. \$5k
- 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 continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%.
- Engineering to provide additional information. Class D estimates for lift station projects. Costs and recommendations are dependent on Engineering & Design study. 2021 information is for financial planning purposes. The project should be funded primarily by DCC's as this is capacity related. Grants may be available. DCC reserves are now insufficient to fund the two projects including 2024 & 2025. Since DCC's should be used, financing would then be required. Some reserves would be used, but these should be kept for funding asset replacement as planned.
- Conservatively assumes increase to DCC's of \$100,000. DCC Bylaw has been updated. Future funds dependent on development.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

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

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue:									
Services - West Kelowna	(409,085)	a	(464,421)		(483,033)		(508,787)		(598,260)
Previous Year's Surplus/Deficit	(47,266)	b	0		0		0		0
Engineering Admin OH	12,717		12,971		13,231		13,496		13,765
Administration OH	51,538		52,569		53,620		54,692		55,786
Services - WFN	(115,652)	a	(131,296)		(136,558)		(143,839)		(169,133)
Total Revenue	(507,749)		(530,177)		(552,740)		(584,438)		(697,842)
Expenses:									
Operations	334,661	c	341,354		348,181		355,145		362,248
Debt Payments	0		0		0		9,000	e	99,565
Transfer to Capital Fac. Reserve	173,088	d	188,823	d	204,558	d	220,294	d	236,029
Total Expenses	507,749		530,177		552,740		584,438		697,842
(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	-524,737		-595,717		-619,590		-652,626		-767,393

Sewer Capital Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue									
Capital Financing	0		0		0		(600,000)	e	(3,750,000)
Transfer from Cap Fac. Reserve	(105,000)		(63,540)		(265,450)	e	(500,000)	e	(150,000)
Transfer From DCC Reserve	(2,450,250)	e	0		(250,000)	e	(100,000)	e	(100,000)
Total Revenue	(2,555,250)		(63,540)		(515,450)		(1,200,000)		(4,000,000)
Expenses									
Pumps (Headworks)	25,000		0		0		0		0
Facility Renewal	0		45,000		0		0		0
Flow Meters	21,000		15,450		15,450		0		0
Lift Station Land	800,000	e	0		0		0		0
Engineering & Design Cost	500,000	e	0		500,000	e	0		0
Lift Station - Collector	1,175,000		0		0		1,200,000	e	4,000,000
Equipment & Improvements	34,250		3,090		0		0		0
Total Expenses	2,555,250		63,540		515,450		1,200,000		4,000,000
(Surplus) / Deficit	0		0		0		0		0
East Trunk Line DCC Reserve Fund	(54,355)	ef	(154,899)	ef	(6,448)	ef	(6,512)	ef	(6,577)
Capital Facility Reserve Bal. at Y/E	(691,054)	d	(822,612)	d	(767,292)	de	(490,259)	de	(579,690)
Operating Reserve Bal. at Y/E	(6,409)		(6,474)		(6,538)		(6,604)		(6,670)

Notes

- 5 year flow split average average shift of 1.2% from West Kelowna to WFN.
- Surplus due to under expenditures in sewer line mtce & flushing, contract services, odour control chemicals, payroll, vehicle operations, and lift stn-utilities. Electrical repairs & mtce \$11.3k higher than anticipated.
- Increases: Payroll \$1.2k, Telephone \$0.4k, Insurance \$0.6k, Electrical Rep. & Mtce \$3k, Lift Stns Repairs & Mtce \$12.5k, Bldg/Equip Assessment \$0.5k. Decreases: Odor Control Chem. \$5k
- 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 continue to be raised annually to be able to fund anticipated upcoming capital needs. In 2020 it was increased to 45% and this budget shows 55%, with annual 5% increases thereafter.
- Engineering to provide additional information. Class D estimates for lift station projects. Costs and recommendations are dependent on Engineering & Design study. 2021 & 2024/25 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 projects for 2021 & 2024/25. 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
2021 PROGRAM BUDGET

Program: **471 -- Westside Sewer System: WFN Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
COVID Restart Grant	0	(30)	(30)	0	0
Previous Year's Surplus/Deficit	(24,393)	(24,393)	0	(24,050) a	343
Engineering Admin OH	4,465	4,465	0	4,843	378
Administration OH	19,618	19,618	0	19,626	8
Services - WFN	(134,988)	(134,988)	(0)	(127,859)	7,129
Total Revenue	(135,298)	(135,329)	(31)	(127,440)	7,858
<u>Expenses:</u>					
Operations	135,298	111,278	(24,020)	127,440 b	(7,858) b
Total Expenses	135,298	111,278	(24,020)	127,440	(7,858)
(Surplus) / Deficit	0	(24,050) a	(24,050)	0	0
FTE's	0.42			0.42	0.00

2021 Budget Notes:

- a. Surplus due to lower lift stn repairs & mtce, contract services, odour control chemicals, and training.
b. Increases: Payroll \$0.6k, Telephone \$1k, Electrical Rep. & Mtnc \$1.5k, Utilities \$0.5k.
Decreases: Siphon Flushing \$7.5k, Lift Stns Rep. & Mtce \$4k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

**Program: 471 -- Westside Sewer System: WFN Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Previous Year's Surplus/Deficit	(24,050) a	0	0	0	0
Engineering Admin OH	4,843	4,940	5,038	5,139	5,242
Administration OH	19,626	20,018	20,419	20,827	21,244
Services - WFN	(127,859)	(154,947)	(158,046)	(161,206)	(164,431)
Total Revenue	(127,440)	(129,989)	(132,589)	(135,240)	(137,945)
Expenses:					
Operations	127,440 b	129,989	132,589	135,240	137,945
Total Expenses	127,440	129,989	132,589	135,240	137,945
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.42	0.42	0.42	0.42	0.42

Notes

a. Surplus due to lower lift stn repairs & mtce, contract services, odour control chemicals, and training.

b. Increases: Payroll \$0.6k, Telephone \$1k, Electrical Rep. & Mtnc \$1.5k, Utilities \$0.5k.

Decreases: Siphon Flushing \$7.5k, Lift Stns Rep. & Mtce \$4k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 472 -- Westside Sewer System: Peachland Lift Stations/Collector Systems

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - Peachland	(215,702)	(215,702)	(0)	(208,376)	7,326
COVID Restart Grant	0	(30)	(30)	0	0
Previous Year's Surplus/Deficit	(29,886)	(29,886)	0	(33,111) a	(3,224) a
Engineering Admin OH	6,337	6,337	0	6,944	607
Administration OH	27,846	27,846	0	28,141	295
Total Revenue	(211,405)	(211,436)	(31)	(206,401)	5,004
Expenses:					
Operations	192,038	158,958	(33,080)	182,731 b	(9,307) b
Capital Facilities Reserve	19,367	19,367	0	23,670 c	4,303
Total Expenses	211,405	178,325	(33,080)	206,401	(5,004)
(Surplus) / Deficit	0	(33,111) a	(33,111)	0	0
FTE's	0.49			0.49	0.00
Capital Facility Reserve Balance at Y/E		(177,538)		(202,984) c	

2021 Budget Notes:

- a. Increased surplus due to under expenditures for lift stns-repairs & mtce, contract services, odour control chemicals, electrical repairs & mtce, training, and vehicle operations. Payroll higher than anticipated.
- b. Increases: Payroll \$0.7k, Electrical Rep. & Mtnc \$0.5k.
Decreases: Trng & Education \$0.5, Odor Control Chem. \$2.5k, Contract Services \$7.5k.
- c. Reserve Contributions at 55% asset renewal level.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

**Program: 472 -- Westside Sewer System: Peachland Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - Peachland	(208,376)	(247,994)	(254,589)	(261,273)	(268,048)
Previous Year's Surplus/Deficit	(33,111) a	0	0	0	0
Engineering Admin OH	6,944	7,083	7,224	7,369	7,516
Administration OH	28,141	28,703	29,277	29,863	30,460
Total Revenue	(206,401)	(212,208)	(218,087)	(224,041)	(230,072)
Expenses:					
Operations	182,731	186,386	190,113	193,916	197,794
Capital Facilities Reserve	23,670	25,822 c	27,974 c	30,126 c	32,278 c
Total Expenses	206,401	212,208	218,087	224,041	230,072
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.49	0.49	0.49	0.49	0.49
Capital Facility Reserve Bal. at Y/E	(202,984) c	(230,836) c	(261,118) c	(293,855) c	(329,072) c

Notes

- Increased surplus due to under expenditures for lift stns-repairs & mtce, contract services, odour control chemicals, electrical repairs & mtce, training, and vehicle operations. Payroll higher than anticipated.
- Increases: Payroll \$0.7k, Electrical Rep. & Mtnc \$0.5k.
Decreases: Trng & Education \$0.5, Odor Control Chem. \$2.5k, Contract Services \$7.5k.
- Reserve Contributions at 55% asset renewal level with annual 5% increases thereafter.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 499 -- Ellison Sewer System

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Sewer User Fees	(119,934)	(115,675) a	4,259	(120,378)	(444)
Maintenance/Asset Renewal Fees	(29,916)	(35,557) a	(5,641)	(36,848)	(6,932)
Late Payment Fees	(439)	(115) a	324	0	439
COVID Restart Grant	0	(324)	(324)	0	0
Previous Year's Surplus/Deficit	(4,831)	(4,831)	0	0 a	4,830
Engineering Admin OH	3,617	3,617	0	4,207	590
Administration OH	10,595	10,595	0	11,365	770
Total Revenue	(140,908)	(142,290)	(1,382)	(141,654)	(746)
Expenses:					
Operations	126,237	127,619 a	1,382	110,701 b	(15,536) b
Transfer to Equip. Reserves	14,671	14,671 a	(0)	30,953	16,282
Total Expenses	140,908	142,290	1,382	141,654	746
(Surplus) / Deficit	0	0 a	(0)	0	(0)
FTE's	0.13			0.13	0.00

Sewer Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Equip Reserves	(10,600)	0	10,600	(10,600)	0
Total Revenue	(10,600)	0	10,600	(10,600)	0
Expenses					
Pump Headworks	10,600	0	(10,600)	10,600	0
Total Expenses	10,600	0	(10,600)	10,600	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(229,455) a		(251,997)	

2021 Budget Notes:

- a. Increased revenues and lower amended transfer to reserves offset overexpenditure for contract services to fix annual invoice timing. Deficit was reduced to nil.
- b. Increases: Payroll \$0.3k, Bldg/Equip Assessment Ops \$0.75k.
Decreases: Contract Services \$16.6k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 499 -- Ellison Sewer System

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

Community Services (Engineering)

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Sewer User Fees	(120,378)	(126,397)	(132,717)	(139,353)	(146,320)
Maintenance/Asset Renewal Fees	(36,848)	(36,848)	(36,848)	(36,848)	(36,848)
Previous Year's Surplus/Deficit	0 a	0	0	0	0
Engineering Admin OH	4,207	4,462	4,722	5,006	5,297
Administration OH	11,365	12,059	12,762	13,531	14,315
Total Revenue	(141,654)	(146,725)	(152,081)	(157,664)	(163,557)
Expenses:					
Operations	110,701 b	117,415	124,263	131,749	139,384
Transfer to Reserves	30,953	29,310	27,818	25,915	24,173
Total Expenses	141,654	146,725	152,081	157,664	163,557
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.13	0.13	0.13	0.13	0.13

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
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
Expenses					
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	(251,997)	(273,120)	(292,963)	(311,101)	(327,680)

Notes

- a. Increased revenues and lower amended transfer to reserves offset overexpenditure for contract services to fix annual invoice timing. Deficit was reduced to nil.
- b. Increases: Payroll \$0.3k, Bldg/Equip Assessment Ops \$0.75k.
Decreases: Contract Services \$16.6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 092 -- SWM: Westside Waste Disposal & Recycling Centre a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tipping Fees, Sundry Sales	(490,000)	(614,731)	(124,731)	(532,000)	(42,000)
Services - Peachland	(94,914)	(94,914)	0	(94,720)	194
Services - West Kelowna	(470,413)	(470,413)	0	(471,445)	(1,032)
Parcel Tax	(115,696)	(115,697)	(1)	(114,950)	746
COVID Restart Grant	0	(1,772)	(1,772)	0	0
Previous Year's Surplus/Deficit	(14,215)	(14,215)	(0)	(160,486)	(146,271)
Engineering Admin OH	35,640	35,640	0	42,651	7,011
Administration OH	156,600	156,600	0	172,849	16,249
Services - WFN	(148,005)	(148,005)	0	(147,885)	120
Total Revenue	(1,141,003)	(1,267,507)	(126,504)	(1,305,986)	(164,983)
Expenses:					
Operations	1,080,003	1,044,820	(35,184)	1,122,394	42,391
Transfer to cc 093 - Landfill	22,000	22,000	(0)	22,000	0
Transfer to Capital	0	1,202	1,202	0	0
Transfer to Capital Facilities Reserve	39,000	39,000	0	65,000	26,000
Transfer to Operating Reserve	0	0	0	96,592	96,592
Total Expenses	1,141,003	1,107,021	(33,983)	1,305,986	164,983
(Surplus) / Deficit	(0)	(160,486)	(160,487)	0	0
FTE's	2.283			2.245	(0.04)

Parcel Tax (115,696) (114,950) 746

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer from Capital Fac. Reserve	(12,800)	(12,800)	0	(11,330)	1,470
Transfer From Revenue Fund	0	(1,202)	(1,202)	0	0
Total Revenue	(12,800)	(14,002)	(1,202)	(11,330)	1,470
Expenses					
Improvements	12,800	14,002	1,202	11,330	(1,470)
Total Expenses	12,800	14,002	1,202	11,330	(1,470)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(3,746)		(3,783)	
Capital Facilities Reserve Balance at Y/E		(141,298)		(196,268)	e
Operating Reserve Fund Balance at Y/E		(44,245)		(141,279)	bd

2021 Budget Notes:

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Surplus primarily due to increased Tipping fee revenue and sundry sales. Under expenditures for contract services \$18.7k, security services \$12.3k, hauling charges \$9.7k, equipment repairs & mtce \$8k, software & licenses \$5k, and various line items also contributed to the surplus. Collection fees, garbage tipping fees and yard waste fees were higher than anticipated. Transfer portion of surplus to Operating Reserve.
- Increases: Insurance \$0.9k, Collection Fees \$9k, Site Mtce \$1.5k, Safety Supplies \$0.5k, Legal \$10k, Garbage Tipping Fees \$7.2k, Hauling Charges \$7.5k, Vehicle Ops \$45k for trailer repairs.
Decreases: Payroll \$18.5k (decrease FTE by 0.375), Travel \$2k, Ozone Emission Control \$1.5k, Equip Rep & Mtce \$7.5k, Contract Services \$5k, Security Services \$5k.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Continue to transfer \$22k to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre. If additional funds are required, transfers could also be made from the operating reserves.
- Reserve transfers to fund facility improvements and \$300k in trailers in 2026.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 092 -- SWM: Westside Waste Disposal & Recycling Centre

a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tipping Fees, Sundry Sales	(532,000)	(532,000)	(532,000)	(532,000)	(532,000)
Services - Peachland	(94,720)	(98,826)	(101,820)	(104,873)	(107,987)
Services - West Kelowna	(471,445)	(491,883)	(506,782)	(521,979)	(537,480)
Parcel Tax	(114,950)	(119,933)	(123,566)	(127,271)	(131,051)
Previous Year's Surplus/Deficit	(160,486) b	0	0	0	0
Engineering Admin OH	42,651	41,760	42,595	43,447	44,316
Administration OH	172,849	169,237	172,622	176,074	179,596
Services - WFN	(147,885)	(154,296)	(158,970)	(163,737)	(168,599)
Total Revenue	(1,305,986)	(1,185,941)	(1,207,920)	(1,230,339)	(1,253,205)
Expenses:					
Operations	1,122,394 c	1,098,942 f	1,120,921	1,143,339	1,166,206
Transfer to cc 093 - Landfill	22,000 d	22,000	22,000	22,000	22,000
Transfer to Capital Facility Reserve	65,000 e	65,000 e	65,000 e	65,000 e	65,000 e
Transfer to Operating Reserve	96,592 bd	0	0	0	0
Total Expenses	1,305,986	1,185,942	1,207,921	1,230,339	1,253,206
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.245	2.245	2.245	2.245	2.245
Parcel Tax	(114,950)	(119,933)	(123,566)	(127,271)	(131,051)

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Cap Fac Reserves	(11,330)	(62,480)	(11,845)	(12,360)	(91,156)
Total Revenue	(11,330)	(62,480)	(11,845)	(12,360)	(91,156)
Expenses					
Improvements	11,330	11,330	11,845	12,360	12,876
Facility Improvements	0	51,150	0	0	78,280
Total Expenses	11,330	62,480	11,845	12,360	91,156
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(3,783)	(3,821)	(3,860)	(3,898)	(3,937)
Capital Facilities Reserve Bal. at Y/E	(196,268) e	(200,126) e	(255,163) e	(310,231) e	(286,266) e
Operating Reserve Bal at Y/E	(141,279) bd	(142,692)	(144,119)	(145,560)	(147,016)

Notes

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Surplus primarily due to increased Tipping fee revenue and sundry sales. Under expenditures for contract services \$18.7k, security services \$12.3k, hauling charges \$9.7k, equipment repairs & mtce \$8k, software & licenses \$5k, and various line items also contributed to the surplus. Collection fees, garbage tipping fees and yard waste fees were higher than anticipated. Transfer surplus to Operating Reserve.
- Increases: Insurance \$0.9k, Collection Fees \$9k, Site Mtce \$1.5k, Safety Supplies \$0.5k, Legal \$10k, Garbage Tipping Fees \$7.2k, Hauling Charges \$7.5k, Vehicle Ops \$45k for trailer repairs.
Decreases: Payroll \$18.5k (decrease FTE by 0.375), Travel \$2k, Ozone Emission Control \$1.5k, Equip Rep & Mtce \$7.5k, Contract Services \$5k, Security Services \$5k.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Continue to transfer \$22k to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre. If additional funds are required, transfers could also be made from the operating reserves.
- Reserve transfers to fund facility improvements and \$300k in trailers in 2026.
- Remove \$45k trailer repairs.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 093 -- SWM: Westside Sanitary Landfill / Waste Disposal
& Recycling Centre (in 2010 - this portion
moved to cc 092 for cost tracking) b

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
COVID Restart Grant	0	0	0	(400)	(400)
Transfer from Closure Reserves	(55,552)	(30,931)	a 24,621	(53,290)	a 2,262
Transfer from 092 -- Westside Tsf Stn	(22,000)	(22,000)	0	(22,000)	cd 0
Previous Year's Surplus/Deficit	0	0	0	0	0
Engineering Admin OH	834	834	0	989	155
Administration OH	2,443	2,443	0	2,672	229
Total Revenue	(74,275)	(49,654)	24,621	(72,029)	2,246
Expenses:					
Operations - Monitoring, Testing, Site Maintenance	25,275	24,370	(905)	26,029	ad 754
Closure Costs	27,000	3,284	a (23,716)	24,000	a (3,000)
Transfer to Closure Reserve	22,000	22,000	0	22,000	c 0
Total Expenses	74,275	49,654	(24,621)	72,029	(2,246)
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.10			0.10	0.00

Closure Fund Reserve Balance at Y/E (342,065) (314,196) a,c

2021 Budget Notes:

- For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.
- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding \$22k for transfer to landfill closure. The affected participants are being billed via cc 092 and the amount is transferred into the landfill closure reserve.
- Increases: Payroll \$0.2k, Site Mtce \$0.5k. Decrease: Site Closure WSLF \$3k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

**Program: 093 -- SWM: Westside Sanitary Landfill / Waste Disposal
& Recycling Centre (in 2010 - this portion
moved to cc 092 for cost tracking)**

b

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

		Landfill Only - Transfer Station now Separate CC 092				
		2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:						
COVID Restart Grant		(400)	0	0	0	0
Transfer from Closure Reserves	a	(53,290)	(36,799)	(31,940)	(33,080)	(34,221)
Transfer from 092 -- Westside Tsf Str	cd	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Previous Year's Surplus/Deficit		0	0	0	0	0
Engineering Admin OH		989	1,026	1,064	1,102	1,140
Administration OH		2,672	2,773	2,876	2,978	3,081
Total Revenue		(72,029)	(55,000)	(50,000)	(51,000)	(52,000)
Expenses:						
Operations - Monitoring, Testing, Site						
Maintenance	ad	26,029	27,000	28,000	29,000	30,000
Closure Costs	a	24,000	6,000	0	0	0
Transfer to Closure Reserve	c	22,000	22,000	22,000	22,000	22,000
Total Expenses		72,029	55,000	50,000	51,000	52,000
(Surplus) / Deficit		0	0	0	0	0
FTE's		0.10	0.10	0.10	0.10	0.10

Closure Fund Reserve Bal. at Y/E (314,196) a,c (302,539) c (295,624) c (287,500) c (278,154) c

Notes

- For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.
- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Adding \$22k for transfer to landfill closure. The affected participants are being billed via cc 092 and the amount is transferred into the landfill closure reserve.
- Increases: Payroll \$0.2k, Site Mtce \$0.5k. Decrease: Site Closure WSLF \$3k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

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

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - Kelowna	(905,683)	(619,628)	ab 286,055	(958,398)	ab (52,715)
Services - Peachland	(38,594)	(26,405)	ab 12,189	(40,840)	ab (2,246)
Services - Lake Country	(91,877)	(62,862)	ab 29,015	(97,224)	ab (5,347)
Services - West Kelowna	(232,180)	(158,849)	ab 73,331	(245,694)	ab (13,514)
Parcel Tax	(32,873)	(32,873)	ab 0	(28,822)	ab 4,051
COVID Restart Grant	0	0	0	(7,883)	e (7,883) e
Previous Year's Surplus/Deficit	(8,400)	(8,400)	0	(14,854)	ad (6,454)
Administration OH	192,566	192,566	0	218,685	26,119
Multi Material BC (MMBC)	(180,000)	(263,354)	(83,354)	(220,000)	(40,000)
Misc. Revenue	(385,000)	(353,448)	31,552	(400,000)	c,e (15,000)
Back Yard Composters	(23,000)	(30,487)	(7,487)	(32,000)	(9,000)
Total Revenue	(1,705,041)	(1,363,740)	341,302	(1,827,030)	(121,989)
Expenses:					
Operations	1,328,041	990,008	(338,033)	1,420,030	d,e 91,989 d,e
Group Garbage Cart Purchase	370,000	351,878	(18,122)	400,000	c 30,000 c
Transfer to Reserves	7,000	7,000	0	7,000	0
Total Expenses	1,705,041	1,348,886	(356,155)	1,827,030	121,989
(Surplus) / Deficit	0	(14,854)	ad (14,854)	(0)	0
FTE's	4.76			5.51	0.75

Tax Levy:

Parcel Tax	(32,873)	(28,822)	4,051
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General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Reserves	(5,820)	(4,000)	1,820	0	5,820
Total Revenue	(5,820)	(4,000)	1,820	0	5,820
Expenses					
Computer	5,820	4,000	(1,820)	0	(5,820)
Total Expenses	5,820	4,000	(1,820)	0	(5,820)
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(60,270)		(67,873)	

2021 Budget Notes:

- 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.)
- Allocation is done using population counts. 2016 Census numbers used.
- Garbage Cart Group Purchase is under operating \$400k. Costs will be invoiced to all partners.
- Surplus primarily due to under expenditures for payroll, contract-depots, communication education programs, waste composition study, garbage cart group purchase, software & licenses, illegal dumping operations and various line items. Community Education Study unspent \$53k.
- Increases: Payroll \$49k, Insurance \$1.6k, Commercial/Const. Waste \$50k, Composter Subsidization \$10k, Contract Haz. Waste \$10k, Community Education Study \$21.9k, Misc. \$1.5k.
Decreases: Communication Education Prog. \$3k, Okanagan Reuses (Comm.Edu.Programs) \$25k, Software & Licenses \$4.3k, Waste Composition Study \$20k. Offset with COVID Restart Grant \$7.9k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

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

a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
<u>Revenue:</u>									
Services - Kelowna	(958,398)	ab	(973,556)		(1,005,261)		(1,025,478)		(1,046,100)
Services - Peachland	(40,840)	ab	(41,486)		(42,837)		(43,698)		(44,577)
Services - Lake Country	(97,224)	ab	(98,762)		(101,978)		(104,029)		(106,121)
Services - West Kelowna	(245,694)	ab	(249,580)		(257,708)		(262,891)		(268,177)
Parcel Tax	(28,822)	ab	(29,278)		(30,231)		(30,839)		(31,459)
COVID Restart Grant	(7,883)	e	0		0		0		0
Previous Year's Surplus/Deficit	(14,854)	ad	(0)		(0)		(0)		(0)
Administration OH	218,685		219,131		223,514		227,984		232,544
Multi Material BC (MMBC)	(220,000)		(224,400)		(228,888)		(233,466)		(238,135)
Misc. Revenue	(400,000)	c	0		0		0		0
Backyard Composters	(32,000)		(32,000)		(15,000)		(15,000)		(15,000)
Total Revenue	(1,827,030)		(1,429,931)		(1,458,389)		(1,487,417)		(1,517,025)
<u>Expenses:</u>									
Operations	1,420,030	e	1,422,931	f	1,451,389		1,480,417		1,510,025
Group Garbage Cart Purchase	400,000	c	0		0		0		0
Transfer to Reserves	7,000		7,000		7,000		7,000		7,000
Total Expenses	1,827,030		1,429,931		1,458,389		1,487,417		1,517,025
(Surplus) / Deficit	(0)		(0)		(0)		(0)		(0)
FTE's	5.51		5.51		5.51		5.51		5.51

Tax Levy:

Parcel Tax	(28,822)	(29,278)	(30,231)	(30,839)	(31,459)
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Reserve Fund Balance at Y/E	(67,873)	(75,551)	(83,307)	(91,140)	(99,051)
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Notes

- 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.)
- Allocation is done using population counts. 2016 Census numbers used.
- Garbage Cart Group Purchase is under operating \$400k. Costs will be invoiced to all partners.
- Surplus primarily due to under expenditures for payroll, contract-depots, communication education programs, waste composition study, garbage cart group purchase, software & licenses, illegal dumping operations and various line items. Community Education Study unspent \$53k.
- Increases: Payroll \$49k, Insurance \$1.6k, Commercial/Const. Waste \$50k, Composter Subsidization \$10k, Contract Haz. Waste \$10k, Community Education Study \$21.9k, Misc. \$1.5k.
Decreases: Communication Education Prog. \$3k, Okanagan Reuses (Comm.Edu.Programs) \$25k, Software & Licenses \$4.3k, Waste Composition Study \$20k. Offset with COVID Restart Grant \$7.9k
- Remove Okanagan Reuses Program \$25k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 095 -- SWM: Solid Waste Collection (Electoral Areas) a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Collection Fees, Late Payment					
Fees & Tags	(495,200)	(511,880)	(16,680)	(493,100)	2,100
Parcel Tax	(61,432)	(61,432)	0	(41,064)	20,368
Hauler Fuel Rebates	(2,500)	0	2,500	0	2,500
Previous Year's Surplus/Deficit	(0)	(0)	0	(123,519)	(123,519) b
Administration OH	81,951	81,951	0	83,670	1,719
COVID Restart Grant	0	(9,128)	(9,128)	0	0
Transfer from CWF Fac Reserve	(14,999)	(14,999)	(0)	0	14,999
Transfer from Operating Reserve	(23,001)	0	23,001	0	23,001
Multi Material BC (MMBC)	(65,000)	(77,254)	(12,254)	(74,300)	(9,300)
Total Revenue	(580,181)	(592,742)	(12,561)	(648,313)	(68,132)
Expenses:					
Operations	565,181	454,224	ab (110,957)	543,313	(21,868) c
Transfer to Capital Fac. Reserves	15,000	15,000	0	15,000	0 d
Transfer to Operating Reserve	0	0	0	90,000	90,000 b
Total Expenses	580,181	469,224	(110,957)	648,313	68,132
(Surplus) / Deficit	0	(123,519)	ab (123,519)	0	0
FTE's	0.188			0.150	(0.04)
Parcel Tax	(61,432)			(41,064)	20,368

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer from CWF Cap Fac Rsv	(15,000)	(4,647)	10,353	(200,000)	ef (185,000)
Transfer from Cap. Fac. Reserve	(10,476)	(10,255)	221	(16,026)	(5,550)
Total Revenue	(25,476)	(14,902)	10,574	(216,026)	(190,550)
Expenses					
Garbage Carts	10,026	10,116	90	10,026	0
Transfer Site Improvements	15,450	4,787	(10,663)	206,000	ef 190,550
Total Expenses	25,476	14,902	(10,574)	216,026	190,550
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E		(202,887)		(204,916)	
Capital Fac. Reserv Bal. at Y/E		(40,082)		(39,297)	d
Operating Reserve Balance Y/E		(87,013)		(177,883)	b

2021 Budget Notes:

- This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.
- Surplus due to increased garbage collection fees, MMBC revenues, grant monies, and lower costs for contract services, TS-contracts-sites, improvements, and various line items. Postage and hauling charges were higher than anticipated. UBCM disallowed use of CWF in 2019 and has now allowed project under Long Term Infrastructure Planning. For 2019 a budget amendment and entries were done to pay for these costs using operating reserves. The entry is now being reversed. Transfer a portion of 2020 surplus to Operating Reserve.
- Increases: Postage \$8k, Insurance \$0.1k, TS Site Mtce \$0.5k, Tipping Fees KSLF \$2.8k, TS Equip Rental \$5k, TS Contract Sites \$9k. Decreases: Payroll \$5.3k, Collection Fees \$2k, Contract Services \$40k.
- Reserves being set aside for carts, vehicles and transfer stations.
- Community Works Fund Gas Tax funding:

Previously Approved

Transfer Stations Improvement Project: \$20.3k

- 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:**

Additional Transfer Station Improvements \$179,646

Community Services (Solid Waste Management)
2021 - 2025 Five Year Program Budget Projections

Program: 095 -- SWM: Solid Waste Collection (Electoral Areas) a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Collection Fees, Late Payment					
Fees & Tags	(493,100)	(502,962)	(513,021)	(523,282)	(533,747)
Parcel Tax	(41,064)	(55,775)	(73,732)	(85,006)	(86,306)
Previous Year's Surplus/Deficit	(123,519) b	0 g	0	(0)	(0)
Administration OH	83,670	85,344	88,791	90,567	92,379
Transfer from Operating Reserve	0	(25,000) g	(10,000) g	0	0
Multi Material BC (MMBC)	(74,300)	(75,786)	(77,302)	(78,848)	(80,425)
Total Revenue	(648,313)	(574,179)	(585,263)	(596,568)	(608,100)
Expenses:					
Operations	543,313 c	554,179	565,263	576,568	588,099
Transfer to Capital Fac. Reserves	15,000 d	20,000 d	20,000 d	20,000 d	20,000 d
Transfer to Operating Reserve	90,000 b	0	0	0	0
Total Expenses	648,313	574,179	585,263	596,568	608,099
(Surplus) / Deficit	0	0	(0)	(0)	(0)
FTE's	0.15	0.15	0.15	0.15	0.15

Tax Levy:

Parcel Tax (41,064) (55,775) (73,732) (85,006) (86,306)

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsv	(200,000) ef	0	0	0	0
Transfer from Cap. Fac. Reserve	(16,026)	(14,646)	(14,646)	(15,147)	(15,147)
Total Revenue	(216,026)	(14,646)	(14,646)	(15,147)	(15,147)
Expenses					
Garbage Carts	10,026	4,120	4,120	4,120	4,120
Transfer Site Improvements	206,000 ef	10,526	10,526	11,027	11,027
Total Expenses	216,026	14,646	14,646	15,147	15,147
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(204,916)	(206,965)	(209,035)	(211,125)	(213,236)
Capital Fac. Reserv Bal. at Y/E	(39,297) d	(44,897) d	(50,554) d	(55,761) d	(61,020) d
Operating Reserve Balance at Y/E	(177,883) b	(154,662) g	(146,209) g	(147,671)	(149,147)

Notes

- a. This is part of the overall SWM service. Costs are split out into the various cost centre for tracking and billing purposes.
- b. Surplus due to increased garbage collection fees, MMBC revenues, grant monies, and lower costs for contract services, TS-contracts-sites, improvements, and various line items. Postage and hauling charges were higher than anticipated. UBCM disallowed use of CWF in 2019 and has now allowed project under Long Term Infrastructure Planning. For 2019 a budget amendment and entries were done to pay for these costs using operating reserves. The entry is now being reversed. Transfer a portion of 2020 surplus to Operating Reserve.
- c. Increases: Postage \$8k, Insurance \$0.1k, TS Site Mtce \$0.5k, Tipping Fees KSLF \$2.8k, TS Equip Rental \$5k, TS Contract Sites \$9k. Decreases: Payroll \$5.3k, Collection Fees \$2k, Contract Services \$40k.
- d. Reserves being set aside for carts, vehicles and transfer stations.
- e. Community Works Fund Gas Tax funding:
- Previously Approved
- Transfer Stations Improvement Project: \$20.3k
- f. Requesting additional CWF: New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward). Projects will not proceed if CWF are not available:
- Additional Transfer Station Improvements \$179,646
- g. Use Operating Reserve to reduce surplus swing impact.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 019 -- Electoral Area Fire Prevention Program

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
COVID Restart Grant	0	(2,879)	a (2,879) a	0	0
Tax Req - EA Cent Ok. West	(42,666)	(42,668)	(2)	(51,774)	(9,108)
Tax Req - EA Cent Ok East	(39,266)	(39,264)	2	(47,668)	(8,402)
Previous Year's Surplus/Deficit	(2,165)	(2,165)	0	(4,010)	a (1,846)
Administration OH	9,763	9,763	0	12,871	3,108
Total Revenue	(74,334)	(77,213)	(2,879)	(90,581)	(16,248)
Expenses:					
Operations	67,334	66,031	a (1,303) a	83,581	b 16,247 b
Transfer to Reserves	7,000	7,000	0	7,000	c 0
Transfer to Capital	0	171	171	0	0
Total Expenses	74,334	73,202	(1,132)	90,581	16,247
(Surplus) / Deficit	0	(4,010)	a (4,011)	(0)	(1)
FTE's	0.4660			0.5660	d 0.1000 d

Tax Levy:

Tax Requisition	(81,932)	(99,442)	(17,510)
Residential Tax Rate (per \$1000 of assessment)	0.0322	0.0382	0.0060

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Cap Fac Reserves	(3,090)	(3,090)	0	0	3,090
Transfer From Revenue Fund	0	(171)	(171)	0	0
Total Revenue	(3,090)	(3,261)	(171)	0	3,090
Expenses					
Office Furniture	3,090	3,261	171	0	(3,090)
Total Expenses	3,090	3,261	171	0	(3,090)
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve		(5,933)		(12,992)	c
Operating Reserve Fund Balance at Y/E		(482)	b	(487)	

2021 Budget Notes:

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

- a. Surplus increase due to COVID grant and under expenditures for payroll, travel, legal. Vehicle Operations over budget.
- b. Increases: Payroll \$8.1k, Insurance \$0.2k, Office Supplies \$1k, Vehicle Ops \$2k, Fire Prevention \$5k.
- c. Building reserve for future truck and other capital replacement.
- d. Increase for support staff.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 019 -- Electoral Area Fire Prevention Program

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(51,774)	(54,866)	(55,891)	(56,936)	(58,002)
Tax Req - EA Cent Ok East	(47,668)	(50,515)	(51,458)	(52,420)	(53,402)
Previous Year's Surplus/Deficit	(4,010) a	(0)	0	0	0
Administration OH	12,871	13,129	13,391	13,659	13,932
Total Revenue	(90,581)	(92,252)	(93,957)	(95,696)	(97,471)
Expenses:					
Operations	83,581 b	85,253	86,958	88,697	90,471
Transfer to Reserves	7,000 c	7,000 c	7,000 c	7,000 c	7,000 c
Total Expenses	90,581	92,253	93,958	95,697	97,471
(Surplus) / Deficit	(0)	0	0	0	(0)
FTE's	0.5660 d	0.5660	0.5660	0.5660	0.5660
Tax Levy:					
Tax Requisition	(99,442)	(105,381)	(107,349)	(109,356)	(111,404)
Residential Tax Rate (per \$1000 of assessment)	0.0382	0.0401	0.0405	0.0408	0.0412
Capital Facilities Reserves	(12,992) c	(20,122) c	(27,323) c	(34,597) c	(41,943) c
Operating Reserve Balance at Y/E	(487)	(491)	(496)	(501)	(506)

Notes

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

- a. Surplus increase due to COVID grant and under expenditures for payroll, travel, legal. Vehicle Operations over budget.
- b. Increases: Payroll \$8.1k, Insurance \$0.2k, Office Supplies \$1k, Vehicle Ops \$2k, Fire Prevention \$5k.
- c. Building reserve for future truck and other capital replacement.
- d. Increase for support staff.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 020 -- Lakeshore Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(23,969)	(23,969)	0	(25,219)	(1,250)
Previous Year's Surplus/Deficit	(741)	(741)	0	0	741
Administration OH	1,139	1,139	0	1,231	92
Total Revenue	(23,571)	(23,571)	0	(23,988)	(417)
<u>Expenses:</u>					
Operations	23,393	23,393	0	23,988	595 a
Transfer to Operating Reserve	178	178	(0)	0	(178)
Total Expenses	23,571	23,571	0	23,988	417
(Surplus) / Deficit	(0)	0	0	0	0

Tax Levy:

Tax Requisition

(23,969)

(25,219)

(1,250)

Residential Tax Rate

0.5329

0.5310

(0.0019)

(per \$1000 of assessment)

Maximum Tax Rate

1.5000

Operating Reserve Balance at Y/E

(301)

(304)

2021 Budget Notes:

3rd Party Contract based on assessments.

a. Increase: Contract Fire Fighting \$0.6k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 020 -- Lakeshore Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(25,219)	(25,723)	(26,264)	(26,788)	(27,324)
Previous Year's Surplus/Deficit	0	0	0	0	0
Administration OH	1,231	1,255	1,306	1,332	1,359
Total Revenue	(23,988)	(24,468)	(24,957)	(25,456)	(25,965)
<u>Expenses:</u>					
Operations	23,988	24,468	24,957	25,456	25,965
Total Expenses	23,988	24,468	24,957	25,456	25,965
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(25,219)	(25,723)	(26,264)	(26,788)	(27,324)
Residential Tax Rate	0.5310	0.5362	0.5421	0.5474	0.5528
(per \$1000 of assessment)					
Maximum Tax Rate	1.5000				
Operating Reserve Balance at Y/E	(304)	(307)	(310)	(313)	(316)

Notes

3rd Party Contract based on assessments.

a. Increase: Contract Fire Fighting \$0.6k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - Kelowna	(45,500)	(44,490)	1,010	(44,000) b	1,500
Tax Req - EA Cent Ok East	(488,469)	(488,469)	0	(490,081)	(1,612)
COVID Restart Grant	0	(5,521)	(5,521)	(5,000)	(5,000)
Previous Year's Surplus/Deficit	(45,113)	(45,113)	0	(91,558) a,b	(46,445)
Administration OH	38,263	38,263	0	40,422	2,159
Total Revenue	(540,819)	(545,330)	(4,511)	(590,217)	(49,398)
Expenses:					
Operations	395,819	308,773	(87,046)	393,717 c	(2,102) c
Transfer to Cap. Fac. Reserve	115,000	115,000	0	146,500 d	31,500
Transfer to Operating Reserve	30,000	30,000	0	50,000 b	20,000
Total Expenses	540,819	453,773	(87,046)	590,217	49,398
(Surplus) / Deficit	0	(91,558) a	(91,558)	0	0
FTE's	0.2530			0.2780 e	0.0250 e

Tax Levy:

Tax Requisition	(488,469)	(490,081)	(1,612)
Residential Tax Rate	0.7073	0.6976	(0.0097)
(per \$1000 of assessment)			
Maximum Tax Rate		1.9500	

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Grant	(25,000)	0	25,000	(25,000)	0
Transfer From Equip Reserve	0	0	0	(15,661)	(15,661)
Trsfr From Cap Fac Reserve	(158,178)	(17,099)	141,079	(172,447)	(14,269)
Total Revenue	(183,178)	(17,099)	166,079	(213,108)	(29,930)
Expenses					
Turn Out Gear	10,308	9,230	(1,078)	10,308	0
Pagers and Radios	4,341	2,328	(2,013)	4,500	159
Equipment	8,681	2,119	(6,562)	12,000	3,319
Hall Improvements	20,521	3,421	(17,100)	20,300	(221)
SCBA	139,327	0	(139,327)	166,000 f,g	26,673
Total Expenses	183,178	17,099	(166,079)	213,108	29,930
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E		(15,661)		0	
Cap. Fac. Reserve Balance at Y/E		(690,615)		(671,574) d	
Operating Reserve Balance at Y/E		(171,776)		(223,494) b	

2021 Budget Notes:

- Surplus due to COVID Restart grant, and under expenditures in payroll, training, equipment, responses & misc. Vehicle operations snow removal and misc. over budget. COVID Emergency Plan & Operations \$3.9k.
- Payment from City of Kelowna re: Country Rhodes. City of Kelowna will take this over in the future and this revenue will disappear. Continuing to transfer a portion of 2020 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.
- Increases: Fire Fighter Recogn. \$0.3k, Radio Lic \$1.6k, Telephone \$1.5k, Insurance \$1.7k, Safety Supplies \$5.8k, Snow Removal \$2.5k, Utilities \$1.4k, Hydrant Mtce Fee \$1.5k, Equip \$3k, Unanticipated Rep \$1.5k.
Decreases: Payroll \$16k, Bldg Lease Fee \$5k, Electricity \$1.5k, Water Rates (Licenses) \$0.8k.
- Upcoming Major Capital \$1.785 million. \$304.5k Truck Bay in 2022, \$480k Truck Replacement in 2023, \$220k truck in 2026, \$600k in 2035 and \$100k in 2037, SCBA \$80k in 2039. Capital reserves to be rebuilt in anticipation of these replacements. BCAA information shows higher growth in Ellison which reduces any tax requisition impact. Increasing transfers to reserves in 2021 - 2023 by \$15k annually in order to fund increased costs of capital needs. Current long term plan will allow cash payment for replacements.
- Support staff.
- SCBA System including compressor.
- Possible Grant Funding for SCBA system may reduce reserve usage.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue:									
Services - Kelowna	(44,000)	b	(44,000)	b	0		0		0
Tax Req - EA Cent Ok East	(490,081)		(520,335)		(579,033)		(601,583)		(625,529)
COVID Restart Grant	(5,000)		0		0		0		0
Previous Year's Surplus/Deficit	(91,558)	a,b	0		0		0		0
Administration OH	40,422		41,243		42,910		43,768		44,643
Transfer from Operating Reserve	0		(40,000)	b	(50,000)	b	(40,000)	b	(25,286)
Total Revenue	(590,217)		(563,091)		(586,123)		(597,816)		(606,172)
Expenses:									
Operations	393,717	c	401,591		409,623		417,816		426,172
Transfer to Cap. Fac. Reserve	146,500	d	161,500	d	176,500	d	180,000	d	180,000
Transfer to Operating Reserve	50,000	b	0		0		0		0
Total Expenses	590,217		563,091		586,123		597,816		606,172
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.2780	e	0.2780		0.2780		0.2780		0.2780

Tax Levy:

Tax Requisition	(490,081)	(520,335)	(579,033)	(601,583)	(625,529)
Residential Tax Rate	0.6976	0.7333	0.8080	0.8311	0.8557
(per \$1000 of assessment)					
Maximum Tax Rate	1.9500				

General Capital Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue									
Grant	(25,000)		0		0		0		0
Transfer From Equip Reserve	(15,661)		0		0		0		0
Trsfr From Cap Fac Reserve	(172,447)		(366,645)		(552,788)		(33,442)		(34,112)
Total Revenue	(213,108)		(366,645)		(552,788)		(33,442)		(34,112)
Expenses									
Trucks	0		10,000		480,000	dh	0		0
Turn Out Gear	10,308		10,725		10,939		11,158		11,381
Radios & Pagers	4,500		4,590		4,682		4,775		4,871
Equipment	12,000		12,240		12,485		12,734		12,989
Hall Improvements	20,300		324,500		40,000		0		0
SCBA	166,000	f,g	4,590		4,682		4,775		4,871
Total Expenses	213,108		366,645		552,788		33,442		34,112
(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	(671,574)	d	(473,145)	d	(101,588)	d	(249,162)	d	(397,542)
Operating Reserve Balance at Y/E	(223,494)	b	(185,729)	b	(137,586)	b	(98,962)	b	(74,665)

Notes

- Surplus due to COVID Restart grant, and under expenditures in payroll, training, equipment, responses & misc. Vehicle operations snow removal and misc. over budget. COVID Emergency Plan & Operations \$3.9k.
- Payment from City of Kelowna re: Country Rhodes. City of Kelowna will take this over in the future and this revenue will disappear. Continuing to transfer a portion of 2020 surplus carried forward to increase operating reserve to ease this transition. Any excess funds could still be used to transfer to capital in the future as well.
- Increases: Fire Fighter Recogn. \$0.3k, Radio Lic \$1.6k, Telephone \$1.5k, Insurance \$1.7k, Safety Supplies \$5.8k, Snow Removal \$2.5k, Utilities \$1.4k, Hydrant Mtce Fee \$1.5k, Equip \$3k, Unanticipated Rep \$1.5k.
Decreases: Payroll \$16k, Bldg Lease Fee \$5k, Electricity \$1.5k, Water Rates (Licenses) \$0.8k.
- Upcoming Major Capital \$1.785 million. \$304.5k Truck Bay in 2022, \$480k Truck Replacement in 2023, \$220k truck in 2026, \$600k in 2035 and \$100k in 2037, SCBA \$80k in 2039. Capital reserves to be rebuilt in anticipation of these replacements. BCAA information shows higher growth in Ellison which reduces any tax requisition impact. Increasing transfers to reserves in 2021 - 2023 by \$15k annually in order to fund increased costs of capital needs. Current long term plan will allow cash payment for replacements.
- Support staff.
- SCBA System including compressor.
- Possible Grant Funding for SCBA system may reduce reserve usage.
- Tender Replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
PEP Comp., Misc Rev, &					
Sundry Sales	(34,990)	(35,690) a	(700) a	0	34,990
Tax Req - EA Cent Ok East	(503,927)	(503,927)	0	(511,325)	(7,398)
COVID Restart Grant	(4,900)	(4,898)	2	(4,500)	400
Previous Year's Surplus/Deficit	25,030	25,030	0	(6,958) a	(31,988)
Administration OH	32,517	32,517	0	36,571	4,054
Total Revenue	(486,270)	(486,968)	(698)	(486,212)	58
Expenses:					
Operations	348,824	342,564	(6,260) a	356,212 b	7,388 b
Transfer to Capital Facility Reserve	137,446	137,446	0	130,000 c	(7,446)
Total Expenses	486,270	480,010	(6,260)	486,212	(58)
(Surplus) / Deficit	0	(6,958) a	(6,958)	(0)	(0)
FTE's	0.2530			0.2780 d	0.0250 d
Tax Levy:					
Tax Requisition	(503,927)			(511,325)	(7,398)
Residential Tax Rate	1.5933			1.5731	(0.0202)
(per \$1000 of assessment)					
Maximum Tax Rate				2.5000	

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Grant	(25,000)	(22,963)	2,037	(2,037)	22,963
Transfer From Equip. Reserves	0	0	0	(25,506)	(25,506)
Transfer From CWF Cap Fac. Res.	(29,254)	(7,073)	22,182	(22,182) e	7,072
Transfer from Cap Fac Reserve	(110,870)	(21,032)	89,838	(63,587)	47,283
Total Revenue	(165,124)	(51,068)	114,056	(113,312)	51,812
Expenses					
SCBA	10,025	9,624	(401)	8,058	(1,967)
Water Supply / Cisterns	30,900	7,285	(23,615)	23,615 e	(7,285)
Pagers & Radios	7,597	2,240	(5,357)	7,749	152
Trucks	10,700	10,727	27	0	(10,700)
Turnout Gear	10,308	0	(10,308)	20,822	10,514
Computers & Equipment	0	0	0	7,000	7,000
Hall Renovations	75,534	1,133	(74,401)	35,000	(40,534)
Equipment	20,060	20,060	(0)	11,068	(8,992)
Total Expenses	165,124	51,068	(114,056)	113,312	(51,812)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(25,506)		0	
Capital Fac. Reserve Balance at Y/E		(515,534)		(586,466) c	
Joe Rich Water System Cap Fac Bal		(15,198)		(20,350) f	

2021 Budget Notes:

- Surplus due to donation for Big White Truck purchase and COVID Restart grant. Under expenditures in training, responses, uniforms, travel unable to offset over budget payroll, vehicle operations, heating oil, snow removal, electricity and misc. COVID Emergency Plan & Operations \$3.3k.
- Increases: Payroll \$1.2k (incl FTE increase for support), Training & Ed \$2k, Radio Lic \$1.5k, Telephone \$2.2k, Insurance \$1.2k, Safety Supplies \$4.4k, Snow Removal \$1k, Critical Incident Stress Mgmt \$2k, Electricity \$1.4k, Heating Oil/Propane \$1k, Unanticipated Repairs \$3k, Misc \$0.8k.
Decreases: Travel \$0.5k, Uniforms \$1.3k, COVID costs \$4.9k, Memberships \$0.5k, Responses \$7.5k, Vehicle Ops \$0.5k.
- Reserves must continue to be built to a much higher level. Trucks totalling \$2.145 million are scheduled to be replaced in 2022 (\$560k), 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 \$646k.
Annual \$10k increases to the regular transfer (excluding wildfire response transfers) were planned in last year's 5 year financial plan.
These increments will need to increase to \$12.5k starting next year.
- Support staff.
- Community Works Fund Gas Tax funding carryover.
- 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.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(511,325)	(543,151)	(563,664)	(584,337)	(605,174)
COVID Restart Grant	(4,500)	0	0	0	0
Previous Year's Surplus/Deficit	(6,958) a	(0)	0	0	0
Administration OH	36,571	37,315	38,061	38,822	39,599
Total Revenue	(486,212)	(505,836)	(525,603)	(545,515)	(565,575)
Expenses:					
Operations	356,212 b	363,336 c	370,603 c	378,015 c	385,575 c
Transfer to Capital Facility Reserve	130,000 c	142,500 c	155,000 c	167,500 c	180,000 c
Total Expenses	486,212	505,836	525,603	545,515	565,575
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.2780 d	0.2780	0.2780	0.2780	0.2780
Tax Levy:					
Tax Requisition	(511,325)	(543,151)	(563,664)	(584,337)	(605,174)
Residential Tax Rate	1.5731	1.6545	1.7000	1.7449	1.7892
(per \$1000 of assessment)					
Maximum Tax Rate	2.5000				

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Grant	(2,037)	0	0	0	0
Transfer from Water Reserve	0	0	0	0	(33,000) f
Transfer From Equip. Reserves	(25,506)	0	0	0	0
Trnsfr From CWF Cap Fac. Rsvr	(22,182) e	0	0	0	0
Transfer from Cap Fac Reserve	(63,587)	(648,703)	(77,442)	(78,691)	(245,201)
Total Revenue	(113,312)	(648,703)	(77,442)	(78,691)	(278,201)
Expenses					
SCBA	8,058	8,219	8,384	8,551	8,722
Water Supply / Cisterns	23,615 e	0	0	0	33,000 f
Radios & Pagers	7,749	7,904	8,026	8,267	8,432
Trucks	0	560,000 cg	0	0	200,000 ch
Turnout Gear	20,822	11,290	11,516	11,746	11,981
Computers & Equipment	7,000	0	0	0	0
Hall Renovations	35,000	50,000	38,000	38,381	4,085
Equipment	11,068	11,290	11,516	11,746	11,981
Total Expenses	113,312	648,703	77,442	78,691	278,201
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	0	0	0	0	0
Capital Facilities Reserve Bal. at Y/E	(586,466) c	(79,641) c	(157,221) c	(246,815) c	(181,631) c
Joe Rich Water Cap Fac Bal	(20,350) f	(25,553)	(30,809)	(36,117)	(8,148) f

Notes

- Surplus due to donation for Big White Truck purchase and COVID Restart grant. Under expenditures in training, responses, uniforms, travel unable to offset over budget payroll, vehicle operations, heating oil, snow removal, electricity and misc. COVID Emergency Plan & Operations \$3.3k.
- Increases: Payroll \$1.2k (incl FTE increase for support), Training & Ed \$2k, Radio Lic \$1.5k, Telephone \$2.2k, Insurance \$1.2k, Safety Supplies \$4.4k, Snow Removal \$1k, Critical Incident Stress Mgmt \$2k, Electricity \$1.4k, Heating Oil/Propane \$1k, Unanticipated Repairs \$3k, Misc \$0.8k.
Decreases: Travel \$0.5k, Uniforms \$1.3k, COVID costs \$4.9k, Memberships \$0.5k, Responses \$7.5k, Vehicle Ops \$0.5k.
- Reserves must continue to be built to a much higher level. Trucks totalling \$2.145 million are scheduled to be replaced in 2022 (\$560k), 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 \$646k.
Annual \$10k increases to the regular transfer (excluding wildfire response transfers) were planned in last year's 5 year financial plan.
These increments will need to increase to \$12.5k starting next year.
- Support staff.
- Community Works Fund Gas Tax funding carryover.
- 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.
- Engine 52 Replacement.
- Rescue 51 Replacement.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 023 -- North Westside Rd Fire Rescue Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
PEP Comp. & Sundry Sales,					
Donations	(10,667)	(10,678)	(11)	0	10,667
Tax Req - EA Cent Ok. West	(572,815)	(572,815)	0	(591,498)	(18,683)
COVID Restart Grant	(5,535)	(5,536)	(1)	(3,500)	2,035
Previous Year's Surplus/Deficit	(37,104)	(37,104)	0	(53,863)	(16,759)
Administration OH	39,473	39,473	0	48,310	8,837
Total Revenue	(586,648)	(586,660)	(12)	(600,551)	(13,904)
Expenses:					
Operations	499,329	445,478	a (53,851) a	470,551	b (28,778) b
Transfer to Capital Fac. Reserve	87,319	87,319	0	130,000	c 42,681
Total Expenses	586,648	532,797	(53,851)	600,551	13,903
(Surplus) / Deficit	0	(53,863)	a (53,863)	0	(1)
FTE's	0.2530			0.2780	d 0.0250 d

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(572,815)	(591,498)	(18,683)
0.7688	0.7583	(0.0105)
	1.3500	

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Grant	(25,000)	0	25,000	(25,000)	0
Transfer from Cap. Fac. Reserve	(84,741)	(39,160)	45,581	(112,000)	(27,259)
Transfer From Equip. Reserves	(1,047)	(1,047)	0	(2)	1,045
Total Revenue	(110,788)	(40,207)	70,581	(137,002)	(26,214)
Expenses					
SCBA	31,280	0	(31,280)	90,000	e 58,720
Equipment	38,605	10,263	(28,342)	20,000	(18,605)
Pagers & Radios	6,895	6,895	0	6,180	(715)
Firehall Renovations	20,000	19,650	(350)	0	(20,000)
Turn Out Gear	10,308	0	(10,308)	20,822	10,514
Boathouse	3,700	3,399	(301)	0	(3,700)
Total Expenses	110,788	40,207	(70,581)	137,002	26,214
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(2)		(0)	
Capital Facility Reserve Bal. at Y/E		(474,450)		(497,195)	c

2021 Budget Notes:

- Surplus due to COVID Restart grant and under expenditures for payroll, bldg repairs & mtce, equipment repairs & mtce, training, responses, and various line items. Vehicle operations, legal, telephone and snow removal higher than expected. COVID Emergency Plan & Operations \$3.9k.
- Increases: Training & Ed \$10k, Radio Lic \$1.3k, Telephone \$2.7k, Insurance \$1.6k, Uniforms \$2k, Safety Supplies \$3.5k, Electricity \$1.5k, Vehicle Ops \$5k, Unanticipated Repairs \$1.2k, Misc. \$1k. Decreases: Payroll \$15k, Turnout Gear Cleaning \$1.5k, COVID costs \$5.5k, Legal Fees \$31.5k, Bldg Rep & Mtce \$0.5k, Equip \$1k, Responses \$3.5k.
- In 2020 the transfer to reserves was greatly reduced due to legal fees incurred. It is highly recommended that regular contribution levels are resumed, as well as planned annual increases of \$11k. In addition to regular capital needs, the following truck replacements totalling \$3.405 million are coming up: 2024 (\$480k), 2028 (\$200k), 2029 (\$550k), 2031 (\$75k), 2032 (\$600k), 2033 (\$100k), 2036 (\$1.4m). There are also 2 halls & a boathouse which need improvements over 20 years, and major boat upgrades in 2027 (\$41k) & 2031 (\$75k)..
- Support staff.
- Possible Grant Funding for SCBA. Remainder comes from reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 023 -- North Westside Rd Fire Rescue Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(591,498)	(642,135)	(664,110)	(685,352)	(706,799)
COVID Restart Grant	(3,500)	0	0	0	0
Previous Year's Surplus/Deficit	(53,863)	0	0	0	0
Administration OH	48,310	46,673	48,559	49,530	50,521
Total Revenue	(600,551)	(595,462)	(615,551)	(635,822)	(656,279)
Expenses:					
Operations	470,551	454,462	463,551	472,822	482,279
Transfer to Capital Fac. Reserve	130,000	141,000	152,000	163,000	174,000
Total Expenses	600,551	595,462	615,551	635,822	656,279
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.2780	0.2780	0.2780	0.2780	0.2780

Tax Levy:

Tax Requisition	(591,498)	(642,135)	(664,110)	(685,352)	(706,799)
Residential Tax Rate	0.7583	0.8150	0.8346	0.8528	0.8707
(per \$1000 of assessment)					
Maximum Tax Rate	1.3500				

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Grant	(25,000)	0	0	0	0
Transfer from Cap Fac Reserve	(112,000)	(30,342)	(85,746)	(156,262)	(526,787)
Transfer From Equip. Reserves	(2)	0	0	0	0
Total Revenue	(137,002)	(30,342)	(85,746)	(156,262)	(526,787)
Expenses					
Trucks	0	0	0	0	480,000
SCBA	90,000	5,100	60,000	130,000	0
Equipment	20,000	9,118	9,300	9,486	9,676
Pagers & Radios	6,180	5,610	5,722	5,837	5,953
Firehall Renovations	0	0	0	0	20,000
Turn Out Gear	20,822	10,514	10,724	10,939	11,158
Total Expenses	137,002	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	(497,195)	(612,824)	(685,207)	(698,797)	(352,998)

Notes

- Surplus due to COVID Restart grant and under expenditures for payroll, bldg repairs & mtce, equipment repairs & mtce, training, responses, and various line items. Vehicle operations, legal, telephone and snow removal higher than expected. COVID Emergency Plan & Operations \$3.9k.
- Increases: Training & Ed \$10k, Radio Lic \$1.3k, Telephone \$2.7k, Insurance \$1.6k, Uniforms \$2k, Safety Supplies \$3.5k, Electricity \$1.5k, Vehicle Ops \$5k, Unanticipated Repairs \$1.2k, Misc. \$1k. Decreases: Payroll \$15k, Turnout Gear Cleaning \$1.5k, COVID costs \$5.5k, Legal Fees \$31.5k, Bldg Rep & Mtce \$0.5k, Equip \$1k, Responses \$3.5k.
- In 2020 the transfer to reserves was greatly reduced due to legal fees incurred. It is highly recommended that regular contribution levels are resumed, as well as planned annual increases of \$11k. In addition to regular capital needs, the following truck replacements totalling \$3.405 million are coming up: 2024 (\$480k), 2028 (\$200k), 2029 (\$550k), 2031 (\$75k), 2032 (\$600k), 2033 (\$100k), 2036 (\$1.4m). There are also 2 halls & a boathouse which need improvements over 20 years, and major boat upgrades in 2027 (\$41k) & 2031 (\$75k)..
- Support staff.
- Possible Grant Funding for SCBA. Remainder comes from reserves.
- Tender Replacement.
- Reduce legal \$25k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
PEP Comp., Sundry Sales,					
Donations	(9,179)	(9,179)	1	0	9,179
Tax Req - EA Cent Ok. West	(278,111)	(278,111)	0	(282,351)	(4,240)
COVID Restart Grant	(5,920)	(5,924)	(4)	(2,250)	3,670
Previous Year's Surplus/Deficit	(27,467)	(27,467)	0	(60,721)	(33,255) c
Administration OH	23,145	23,145	0	26,100	2,955
Total Revenue	(297,532)	(297,535)	(3)	(319,222)	(21,690)
Expenses:					
Operations	249,253	188,535	a (60,718) a	254,222	b 4,969 b
Transfer to Cap. Fac. Reserve	48,279	48,279	0	65,000	c 16,721
Total Expenses	297,532	236,814	(60,718)	319,222	21,690
(Surplus) / Deficit	0	(60,721) a	(60,721)	(0)	(0)
FTE's	0.2530			0.2780 d	0.0250 d

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

(278,111)
0.7901

(282,351)
0.8297

(4,240)
0.0396

2.8500

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Grant	(25,000)	0	25,000	(25,000)	0
Transfer From Equip. Reserves	(60,888)	(14,374)	46,514	(66,848)	(5,960)
Transfer from Cap. Fac. Reserve	(31,532)	0	31,532	(112,073)	(80,541)
Total Revenue	(117,420)	(14,374)	103,046	(203,921)	(86,501)
Expenses					
Pagers and Radios	4,500	4,601	101	4,500	0
SCBA	12,960	0	(12,960)	97,615	e 84,655
Equipment	43,782	0	(43,782)	68,334	24,552
Hall Improvements	45,870	9,773	(36,097)	12,650	(33,220)
Turnout Gear	10,308	0	(10,308)	20,822	10,514
Total Expenses	117,420	14,374	(103,046)	203,921	86,501
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E		(66,186)		0	
Capital Facility Reserve Bal. at Y/E		(194,255)		(149,125) c	

2021 Budget Notes:

- Surplus due to COVID Restart grant and under expenditures for payroll, training, equipment repairs & mtce, turnout gear cleaning, FMR equipment, responses, travel and various line items. COVID Emergency Plan & Operations \$4.3k.
- Increases: Payroll \$1.6k, Radio Lic \$0.8k, Safety Supplies \$2.5k, Snow Removal \$0.5k, Bldg Rep & Mtce \$7k, Unanticip. Repairs \$3.5k, Misc. \$0.2k.
Decreases: Telephone \$0.5k, Uniforms \$0.35k, Turnout Gear Cleaning \$0.5k, COVID costs \$5.9k, Responses \$3.9k.
- 2020 Surplus increased reserve transfer back to planned levels of \$53k. Between 2017 & 2019 due to large tax increased due to the Bear Creek Fire deficit and addition of Medical First Responder Service, reserves levels had to be decreased from where they should have been. In future, in order to avoid debt financing, the planned reserve transfer would need to continue to be increased by \$8k annually, order to be able to fund \$1.54 million in future truck purchases from reserves: 2031 (\$700k), 2035 (\$570k), & 2038 (\$270k). Hall improvements over 20 years will also be required.
- Support staff.
- Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(282,351)	(358,937)	(373,199)	(387,043)	(401,004)
COVID Restart Grant	(2,250)	0	0	0	0
Previous Year's Surplus/Deficit	(60,721)	(0)	0	0	0
Administration OH	26,100	26,631	27,707	28,261	28,826
Total Revenue	(319,222)	(332,306)	(345,493)	(358,782)	(372,178)
Expenses:					
Operations	254,222	259,306	264,493	269,782	275,178
Transfer to Cap. Fac. Reserve	65,000	73,000	81,000	89,000	97,000
Total Expenses	319,222	332,306	345,493	358,782	372,178
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.2780	0.2780	0.2780	0.2780	0.2780

Tax Levy:

Tax Requisition	(282,351)	(358,937)	(373,199)	(387,043)	(401,004)
Residential Tax Rate (per \$1000 of assessment)	0.8297	1.0442	1.0750	1.1038	1.1323
Maximum Tax Rate	2.8500				

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Grants	(25,000)	0	0	0	0
Transfer From Equip. Reserves	(66,848)	0	0	0	0
Transfer from Cap. Fac. Reserve	(112,073)	(40,486)	(31,066)	(80,720)	(32,355)
Total Revenue	(203,921)	(40,486)	(31,066)	(80,720)	(32,355)
Expenses					
Pagers and Radios	4,500	4,650	4,743	4,838	4,935
SCBA	97,615	5,812	5,928	6,048	6,169
Equipment	68,334	9,300	9,456	9,676	9,870
Trucks	0	10,000	0	0	0
Hall Improvements	12,650	0	0	49,000	0
Turnout Gear	20,822	10,724	10,939	11,158	11,381
Total Expenses	203,921	40,486	31,066	80,720	32,355
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	0	0	0	0	0
Capital Facility Reserve Bal. at Y/E	(149,125)	(183,130)	(234,895)	(245,524)	(312,624)

Notes

- Surplus due to COVID Restart grant and under expenditures for payroll, training, equipment repairs & mtce, turnout gear cleaning, FMR equipment, responses, travel and various line items. COVID Emergency Plan & Operations \$4.3k.
- Increases: Payroll \$1.6k, Radio Lic \$0.8k, Safety Supplies \$2.5k, Snow Removal \$0.5k, Bldg Rep & Mtce \$7k, Unanticip. Repairs \$3.5k, Misc. \$0.2k.
Decreases: Telephone \$0.5k, Uniforms \$0.35k, Turnout Gear Cleaning \$0.5k, COVID costs \$5.9k, Responses \$3.9k.
- 2020 Surplus increased reserve transfer back to planned levels of \$53k. Between 2017 & 2019 due to large tax increased due to the Bear Creek Fire deficit and addition of Medical First Responder Service, reserves levels had to be decreased from where they should have been. In future, in order to avoid debt financing, the planned reserve transfer would need to continue to be increased by \$8k annually, order to be able to fund \$1.54 million in future truck purchases from reserves: 2031 (\$700k), 2035 (\$570k), & 2038 (\$270k). Hall improvements over 20 years will also be required.
- Support staff.
- Possible Grant Funding for SCBA, Equipment and Hall. Remainder comes from reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 028 -- June Springs Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(15,087)	(15,087)	0	(15,789)	(702)
Previous Year's Surplus/Deficit	(81)	(81)	0	(0)	80
Administration OH	711	711	0	771	60
Transfer from Operating Reserve	(392)	(392)	a 0	0	392
Total Revenue	(14,849)	(14,849)	0	(15,018)	(169)
<u>Expenses:</u>					
Operations	14,849	14,848	a (1)	15,018	169
Total Expenses	14,849	14,848	(1)	15,018	169
(Surplus) / Deficit	0	(0)	a (0)	(0)	(0)

Tax Levy:

Tax Requisition	(15,087)	(15,789)	(702)
Residential Tax Rate (per \$1000 of assessment)	0.5408	0.5718	0.0310

Operating Reserve Bal. at Y/E (199) (201) a

2021 Budget Notes:

Contract costs from City of Kelowna based on assessments.

- a. Deficit due to higher than anticipated contract costs. Transfer from operating reserve used to reduce deficit to nil with budget amendment.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 028 -- June Springs Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(15,789)	(16,104)	(16,442)	(16,771)	(17,107)
Previous Year's Surplus/Deficit	(0)	(0)	0	0	0
Administration OH	771	786	818	834	851
Transfer from Operating Reserve	0	0	0	0	0
Total Revenue	(15,018)	(15,318)	(15,625)	(15,937)	(16,256)
<u>Expenses:</u>					
Operations	15,018	15,318	15,625	15,937	16,256
Total Expenses	15,018	15,318	15,625	15,937	16,256
(Surplus) / Deficit	(0)	0	0	0	0

Tax Levy:

Tax Requisition	(15,789)	(16,104)	(16,442)	(16,771)	(17,107)
Residential Tax Rate (per \$1000 of assessment)	0.5718	0.5774	0.5837	0.5895	0.5954

Operating Reserve Bal. at Y/E	(201)	(203)	(205)	(207)	(209)
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Notes

Contract costs from City of Kelowna based on assessments.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 029 -- Brent Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(30,069)	(30,069)	0	(30,065)	4
Previous Year's Surplus/Deficit	283	283	(0)	(675) a	(958)
Administration OH	1,318	1,318	0	1,345	27
Transfer from Operating Reserve	(2,000)	0	2,000	0	2,000
Total Revenue	(30,468)	(28,468)	2,000	(29,395)	1,073
Expenses:					
Operations	27,268	24,593 a	(2,675) a	26,195 b	(1,073)
Transfer to Cap Fac. Reserves	3,200	3,200	0	3,200 c	0
Total Expenses	30,468	27,793	(2,675)	29,395	(1,073)
(Surplus) / Deficit	(0)	(675) a	(675)	(0)	0
FTE's	0.02			0.02	0
Tax Levy:					
Tax Requisition	(30,069)			(30,065)	4
Residential Tax Rate	0.6213			0.5915	(0.0298)
(per \$1000 of assessment)					
Maximum Tax Rate				0.8000	
Cap. Fac. Reserve Fund Balance at Y/E	(34,060)			(37,601) c	
Equipment Reserve	(184)			(186)	
Operating Reserve Bal. at Y/E	(8,424)			(8,508) a	

2021 Budget Notes:

Contract costs from City of Kelowna based on assessments.

- a. Surplus resulting from lower than anticipated contract costs.
- b. Decrease: Contract Fire Fighting \$1.1k.
- c. There is a need to set aside funds for reservoir replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 029 -- Brent Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(30,065)	(31,289)	(31,879)	(32,453)	(33,038)
Previous Year's Surplus/Deficit	(675) a	(0)	0	0	0
Administration OH	1,345	1,371	1,426	1,455	1,484
Total Revenue	(29,395)	(29,919)	(30,453)	(30,998)	(31,554)
Expenses:					
Operations	26,195	26,719	27,253	27,798	28,354
Transfer to Capital Fac. Reserves	3,200	3,200	3,200	3,200	3,200
Total Expenses	29,395	29,919	30,453	30,998	31,554
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.02	0.02	0.02	0.02	0.02
Tax Levy:					
Tax Requisition	(30,065)	(31,289)	(31,879)	(32,453)	(33,038)
Residential Tax Rate	0.5915	0.6095	0.6149	0.6197	0.6247
(per \$1000 of assessment)					
Maximum Residential Tax Rate	0.8000				
Cap. Fac. Reserve Fund Bal at Y/E	(37,601) c	(41,177) c	(44,788) c	(48,436) c	(52,121) c
Equipment Reserve	(186)	(188)	(189)	(191)	(193)
Operating Reserve Bal. at Y/E	(8,508)	(8,593)	(8,679)	(8,766)	(8,854)

Notes

Contract costs from City of Kelowna based on assessments.

- a. Surplus resulting from lower than anticipated contract costs.
- b. Decrease: Contract Fire Fighting \$1.1k.
- c. There is a need to set aside funds for reservoir replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - WFN	(84,049)	(84,130)	(81)	(91,897)	(7,848)
Tax Requisition - Kelowna	(1,561,633)	(1,562,010)	(377)	(1,687,802)	(126,169)
Tax Requisition - Peachland	(67,065)	(67,047)	18	(73,116)	(6,051)
Tax Requisition - Lake Country	(173,377)	(172,837)	540	(196,582)	(23,205)
Tax Requisition - West Kelowna	(375,958)	(376,167)	(209)	(413,380)	(37,422)
Tax Req - EA Cent Ok. West	(48,441)	(48,402)	39	(52,393)	(3,952)
Tax Req - EA Cent Ok East	(44,628)	(44,560)	68	(47,897)	(3,269)
COVID Restart Grant	0	(3,919)	(3,919)	0	0
Previous Year's Surplus/Deficit	(148,045)	(148,045)	0	(140,109)	7,936
Administration OH	217,331	217,331	0	246,896	29,565
Transfer from Operating Reserve	(40,000)	0	a 40,000	(60,000)	(20,000)
WCB, PEP, JEPP Grant & Other	(268,111)	(108,935)	a 159,176	(60,727)	207,384
Total Revenue	(2,593,976)	(2,398,720)	195,255	(2,577,007)	16,969
Expenses:					
Operations Radio & Dispatch	1,394,119	1,363,903	a (30,216)	1,415,514	b 21,395
Operations Core Rescue	663,951	543,584	a (120,367)	695,797	c 31,846
Operations Emergency Operations	408,906	224,125	a (184,781)	288,696	d (120,210)
Search & Rescue	27,000	27,000	0	27,000	0
Transfer to Equip Reserves	100,000	100,000	0	150,000	e 50,000
Total Expenses	2,593,976	2,258,611	(335,365)	2,577,007	(16,969)
(Surplus) / Deficit	0	(140,109)	a (140,109)	0	(0)
FTE's	0.318			0.518	0.200

Tax Levy:

Tax Requisition	(2,271,102)	(2,471,170)	(200,068)
Residential Tax Rate	0.0385	0.0405	0.0020
(per \$1000 of assessment)			

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Grants	(29,258)	(6,430)	22,828	(20,943)	8,315
Transfer From Equip Reserves	(453,066)	(134,427)	318,639	(457,586)	e (4,520)
Total Revenue	(482,324)	(140,857)	341,467	(478,529)	3,795
Expenses					
Equipment	207,009	134,427	(72,582)	187,529	f (19,480)
Computer Equipment	0	0	0	10,000	10,000
EOC Equipment	25,315	6,430	(18,885)	31,000	5,685
Vehicles	250,000	0	(250,000)	250,000	g 0
Total Expenses	482,324	140,857	(341,467)	478,529	(3,795)
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(407,574)		(99,488)	e
Operating Reserve Balance at Y/E		(156,326)		(97,289)	e

2021 Budget Notes:

- a. Surplus due to under expenditures for:
 - Carry forward of unspent \$55k in contracting and studies to be done by CoK under contract management (Radio Review \$35k, Regional Operating Guidelines \$20k), Training, Repairs & Maintenance, Emergency Social Services, Legal, Emergency Plan Training, and Equipment. Emergency Management Plan Update completed \$18.8k. Operating Reserve not used. COVID Emergency Plan & Operations \$53k.
- b. Radio & Dispatch Increases: Payroll \$2.3k, Radio System Mtce \$6k, Radio Repeater Sites \$22k, Insurance \$4.1k, Fire Dispatch \$36.3k. Decreases: Legal \$9k, Contract Services \$25k.
- c. Core Rescue Increases: Payroll \$7.6k, Training & Ed \$30.2k, Insurance \$2.7k, Fire Dept Admin Fee \$1.3k. Decreases: Equip Rep & Mtce \$25k.
- d. Emergency Operations Increase: Payroll \$5.3k, Insurance \$2.2, Data Processing \$1k, Vehicle Ops \$1.5k, Fire Dept Admin Fee \$2.8k. Decreases: Amateur Radio \$3.5k, COVID EOC Costs \$100k, Emergency Plan Training \$7k, Equip Rep & Mtce \$2.5k, Contract Services \$20k.
- e. Planning for future \$3.5m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement. Reserve levels must be increased to fund upcoming requests without financing. In 2022, due to increased capital requests in timeline, operating reserves will need to be transferred into capital reserves.
- f. Radio Review Upgrade \$70k, Repeater \$36k, Auto Extrication \$59k & Misc.
- g. Carryforward Hazmat Truck/Trailer from 2020.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - WFN	(91,897)	(101,568)	(103,686)	(106,022)	(108,218)
Tax Requisition - Kelowna	(1,687,802)	(1,862,958)	(1,901,801)	(1,944,647)	(1,984,926)
Tax Requisition - Peachland	(73,116)	(80,703)	(82,386)	(84,242)	(85,987)
Tax Requisition - Lake Country	(196,582)	(216,983)	(221,507)	(226,497)	(231,189)
Tax Requisition - West Kelowna	(413,380)	(456,280)	(465,793)	(476,287)	(486,152)
Tax Req - EA Cent Ok. West	(52,393)	(57,830)	(59,036)	(60,366)	(61,616)
Tax Req - EA Cent Ok East	(47,897)	(52,868)	(53,970)	(55,186)	(56,329)
Previous Year's Surplus/Deficit	(140,109)	a	0	0	0
Administration OH	246,896	254,183	259,211	264,340	269,572
Transfer from Operating Reserve	(60,000)	(80,000)	e	0	0
WCB, PEP, JEPP Grant & Other	(60,727)	(55,000)	(55,000)	(55,000)	(55,000)
Total Revenue	(2,577,007)	(2,710,007)	(2,683,967)	(2,743,906)	(2,799,845)
Expenses:					
Operations Radio & Dispatch	1,415,514	b	1,443,824	1,502,155	1,532,198
Operations Core Rescue	695,797	c	709,713	738,385	753,153
Operations Emergency Operations	288,696	d	294,470	306,367	312,494
Search & Rescue	27,000	e	27,000	27,000	27,000
Transfer to Equip Reserves	150,000	e	235,000	170,000	175,000
Total Expenses	2,577,007	2,710,007	2,683,967	2,743,907	2,799,845
(Surplus) / Deficit	0	0	0	0	(0)
FTE's	0.5180	0.5180	0.5180	0.5180	0.5180
Tax Levy:					
Tax Requisition	(2,471,170)	(2,727,622)	(2,784,493)	(2,847,225)	(2,906,199)
Residential Tax Rate	0.0405	0.0443	0.0447	0.0453	0.0458
(per \$1000 of assessment)					

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Grants	(20,943)	0	0	0	0
Transfer From Equip Reserves	(457,586)	(316,000)	(77,017)	(50,000)	(50,000)
Total Revenue	(478,529)	(316,000)	(77,017)	(50,000)	(50,000)
Expenses					
Equipment	187,529	f	50,000	50,000	50,000
Marine Rescue Replacement	0	250,000	h	0	0
Computer Equipment	10,000	0	0	0	0
EOC Equipment	31,000	0	0	0	0
Vehicles	250,000	g	16,000	0	0
Total Expenses	478,529	316,000	77,017	50,000	50,000
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(99,488)	e	(16,323)	e	(345,878)
Operating Reserve Balance at Y/E	(97,289)	(17,462)	(17,637)	(17,813)	(17,991)

Notes

- Surplus due to under expenditures for:
Carry forward of unspent \$55k in contracting and studies to be done by CoK under contract management (Radio Review \$35k, Regional Operating Guidelines \$20k), Training, Repairs & Maintenance, Emergency Social Services, Legal, Emergency Plan Training, and Equipment. Emergency Management Plan Update completed \$18.8k. Operating Reserve not used. COVID Emergency Plan & Operations \$53k.
- Radio & Dispatch Increases: Payroll \$2.3k, Radio System Mtce \$6k, Radio Repeater Sites \$22k, Insurance \$4.1k, Fire Dispatch \$36.3k.
Decreases: Legal \$9k, Contract Services \$25k.
- Core Rescue Increases: Payroll \$7.6k, Training & Ed \$30.2k, Insurance \$2.7k, Fire Dept Admin Fee \$1.3k.
Decreases: Equip Rep & Mtce \$25k.
- Emergency Operations Increase: Payroll \$5.3k, Insurance \$2.2, Data Processing \$1k, Vehicle Ops \$1.5k,
Fire Dept Admin Fee \$2.8k. Decreases: Amateur Radio \$3.5k, COVID EOC Costs \$100k, Emergency Plan Training \$7k,
Equip Rep & Mtce \$2.5k, Contract Services \$20k.
- Planning for future \$3.5m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
Reserve levels must be increased to fund upcoming requests without financing.
In 2022, due to increased capital requests in timeline, operating reserves will need to be transferred into capital reserves.
- Radio Review Upgrade \$70k, Repeater \$36k, Auto Extrication \$59k & Misc.
- Carryforward Hazmat Truck/Trailer from 2020.
- Replace Kelowna Marine Rescue 2

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 030 -- Regional Rescue Service Breakdown for 2021

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	190 Radio & Dispatch	191 Core Rescue	192 Emergency Operations	Reserves	Total
Revenue:					
Services - WFN	(51,742)	(31,993)	(2,784)	(5,378)	(91,897)
Tax Requisition - Kelowna	(950,300)	(587,599)	(51,127)	(98,776)	(1,687,802)
Tax Requisition - Peachland	(41,167)	(25,455)	(2,215)	(4,279)	(73,116)
Tax Requisition - Lake Country	(110,683)	(68,439)	(5,955)	(11,505)	(196,582)
Tax Requisition - West Kelowna	(232,749)	(143,916)	(12,522)	(24,193)	(413,380)
Tax Req - EA Cent Ok. West	(29,499)	(18,240)	(1,587)	(3,066)	(52,393)
Tax Req - EA Cent Ok East	(26,968)	(16,675)	(1,451)	(2,803)	(47,897)
Previous Year's Surplus/Deficit	(82,636)	(40,620)	(16,854)	0	(140,109) ^a
Transfer from Operating Reserve	(35,388)	(17,395)	(7,217)	0	(60,000)
Administration OH	145,618	71,579	29,699	0	246,896
WCB, PEP, JEPP Grant & Other	0	155,957	(216,684)	0	(60,727)
Total Revenue	(1,415,514)	(722,797)	(288,696)	(150,000)	(2,577,007)
Expenses:	b	c	d	e	
Operations	1,415,514	695,797	288,696	0	2,400,007
Search & Rescue	0	27,000	0	0	27,000
Transfer to Reserves	0	0	0	150,000	150,000
Total Expenses	1,415,514	722,797	288,696	150,000	2,577,007
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

(2,471,170)

0.0405

2021 Budget Notes:

a. Surplus due to under expenditures for:

Carry forward of unspent \$55k in contracting and studies to be done by CoK under contract management (Radio Review \$35k, Regional Operating Guidelines \$20k), Training, Repairs & Maintenance, Emergency Social Services, Legal, Emergency Plan Training, and Equipment. Emergency Management Plan Update completed \$18.8k. Operating Reserve not used. COVID Emergency Plan & Operations \$53k.

b. Radio & Dispatch Increases: Payroll \$2.3k, Radio System Mtce \$6k, Radio Repeater Sites \$22k, Insurance \$4.1k, Fire Dispatch \$36.3k. Decreases: Legal \$9k, Contract Services \$25k.

c. Core Rescue Increases: Payroll \$7.6k, Training & Ed \$30.2k, Insurance \$2.7k, Fire Dept Admin Fee \$1.3k. Decreases: Equip Rep & Mtce \$25k.

d. Emergency Operations Increase: Payroll \$5.3k, Insurance \$2.2, Data Processing \$1k, Vehicle Ops \$1.5k, Fire Dept Admin Fee \$2.8k. Decreases: Amateur Radio \$3.5k, COVID EOC Costs \$100k, Emergency Plan Training \$7k, Equip Rep & Mtce \$2.5k, Contract Services \$20k.

e. Planning for future \$3.5m in equipment, marine, EOC equipment, hazmat and repeater/radio replacement.

Reserve levels must be increased to fund upcoming requests without financing.

In 2022, due to increased capital requests in timeline, operating reserves will need to be transferred into capital reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 043 -- Business Licenses

Department: Community Services (Inspection Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Business Licenses	(35,000)	(30,182) a	4,818 a	(30,000)	5,000
Previous Year's Surplus/Deficit	(9,006)	(9,006)	0	(406) a	8,600
Administration OH	4,675	4,675	0	5,207	532
Transfer from Operating Reserve	0	0	0	(9,613) c	(9,613)
Total Revenue	(39,331)	(34,513)	4,818	(34,812)	4,518
<u>Expenses:</u>					
Operations	32,242	27,018 a	(5,224) a	33,812 b	1,570 b
Transfer to Equipment Reserves	1,000	1,000	0	1,000	0
Transfer to Operating Reserve	6,089	6,089	0	0	(6,089)
Total Expenses	39,331	34,107	(5,224)	34,812	(4,519)
(Surplus) / Deficit	0	(406) a	(406)	0	(1)
FTE's	0.30			0.30	0.00
Equipment Reserve Fund Balance at Y/E		(31,645)		(32,961)	
Operating Reserve Balance at Y/E		(36,856)		(27,515) c	

2021 Budget Notes:

- a. Revenue lower than budgeted. Expenses reduced.
- b. Increase to Office Supplies \$2.7k. Decrease to Vehicle Ops \$1.5k
- c. Utilize Operating reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 043 -- Business Licenses

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Business Licenses	(30,000)	(35,409)	(40,910)	(41,309)	(41,712)
Previous Year's Surplus/Deficit	(406) a	0	0	0	0
Administration OH	5,207	5,259	5,418	5,472	5,527
Transfer from Operating Reserve	(9,613) c	(5,000)	0	0	0
Total Revenue	(34,812)	(35,150)	(35,491)	(35,836)	(36,185)
Expenses:					
Operations	33,812 b	34,150	34,492	34,837	35,185
Transfer to Equip. Reserves	1,000	1,000	1,000	1,000	1,000
Total Expenses	34,812	35,150	35,492	35,837	36,185
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.30	0.30	0.30	0.30	0.30
Equip Reserve Fund Balance at Y/E	(32,961)	(34,291)	(35,634)	(36,990)	(38,360)
Operating Reserve Balance at Y/E	(27,515) c	(22,741)	(22,968)	(23,198)	(23,430)

Notes

- a. Revenue lower than budgeted. Expenses reduced.
- b. Increase to Office Supplies \$2.7k. Decrease to Vehicle Ops \$1.5k
- c. Utilize Operating reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 044 -- Building Inspections & General Bylaw Enforcement

Department: Community Services (Inspection Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
BE Tax Req - EA Cent Ok West	(27,978)	(27,978)	0	(28,041) a	(63)
BE Tax Req - EA Cent Ok East	(25,748)	(25,748)	0	(25,817) a	(69)
COVID Restart Grant	0	(3,175) b	(3,175) b	0	0
BI Previous Year's Surplus/Deficit	(325,295)	(325,295)	0	(159,365) b	165,930
BE Previous Year's Surplus/Deficit	(6,199)	(6,199)	0	(10,787) b	(4,588)
BI Permits, Tickets, & Sundry	(253,600)	(340,339) b	(86,739) b	(255,000) c	(1,400)
BI Administration OH	53,815	53,815	0	64,634	10,819
BE Administration OH	7,589	7,589	0	8,193	604
Transfer from BI Operating Reserve	0	0	0	(69,970) c	(69,970)
Total Revenue	(577,416)	(667,330)	(89,914)	(476,153)	101,263
Expenses:					
Building Inspection Operations	371,141	301,190 b	(69,951) b	419,701 d	48,560 d
Bylaw Enforcement Operations	52,336	42,049 b	(10,287) b	53,202	866
Transfer to BE Operating Reserve	0	0	0	3,250	3,250
Transfer to BI Operating Reserve	153,939	153,939 c	0	0	(153,939)
Total Expenses	577,416	497,178	(80,238)	476,153	(101,263)
(Surplus) / Deficit	0	(170,152) b	(170,152)	0	0
FTE's	3.650			4.150 d	0.500 d
Tax Levy:					
Tax Requisition	(53,726)			(53,858) a	(132)
Residential Tax Rate (per \$1000 of assessment)	0.0211			0.0207	(0.0004)

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Equip Reserves	(4,000)	(3,653)	347	0	4,000
Total Revenue	(4,000)	(3,653)	347	0	4,000
Expenses					
Computer Equipment	4,000	3,653	(347)	0	(4,000)
Total Expenses	4,000	3,653	(347)	0	(4,000)
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(137,827)		(139,205)	
Building Inspection Operating Reserve Balance at Y/E		(410,524) c		(344,659) c	
Bylaw Enforcement Operating Reserve Balance at Y/E		(2,056)		(5,327)	

2021 Budget Notes:

- Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.
- Surplus due to increase in Building Permits \$86.8k, COVID Restart Grant, and lower costs for payroll \$58k, Legal \$11k, & Misc.
- Building permit revenue is budgeted based on recent past history and conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. Transfers to and from the operating reserve are being used to cover the timing of work completion.
- BI Increases: Payroll \$49k (includes FTE increase),

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 044 -- Building Inspections & General Bylaw Enforcement

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue:									
BE Tax Req - EA Cent Ok West	(28,041)	a	(32,604)		(33,256)		(33,922)		(34,600)
BE Tax Req - EA Cent Ok East	(25,817)	a	(30,019)		(30,619)		(31,231)		(31,856)
BI Previous Year's Surplus/Deficit	(159,365)	b	0		0		0		0
BE Previous Year's Surplus/Deficit	(10,787)		0		0		0		0
BI Permits, Tickets, & Sundry	(255,000)	b	(344,022)		(428,902)		(513,980)		(524,260)
BI Administration OH	64,634		65,927		67,245		68,590		69,962
BE Administration OH	8,193		8,357		8,524		8,695		8,868
Transfer from BI Operating Reserve	(69,970)	c	(150,000)	e	(75,000)	e	0		0
Total Revenue	(476,153)		(482,361)		(492,008)		(501,848)		(511,885)
Expenses:									
Building Inspection Operations	419,701	d	428,095		436,657		445,390		454,298
Bylaw Enforcement Operations	53,202		54,266		55,351		56,458		57,588
Transfer to BE Operating Reserve	3,250		0		0		0		0
Total Expenses	476,153		482,361		492,008		501,848		511,885
(Surplus) / Deficit	0		0		0		0		0
FTE's									
	4.150	d	4.150		4.150		4.150		4.150
Tax Levy:									
Tax Requisition	(53,858)	a	(62,623)		(63,875)		(65,153)		(66,456)
Residential Tax Rate (per \$1000 of assessment)	0.0207		0.0238		0.0241		0.0243		0.0246
Equip. Reserve Balance at Y/E									
	(139,205)		(140,597)	e	(142,003)	e	(143,423)		(144,858)
Bldg Insp Operating Rsrv Bal at Y/E									
	(344,659)	c	(198,106)		(125,087)		(126,338)		(127,601)
Bylaw Enf. Operating Rsrv Bal at Y/E									
	(5,327)		(5,380)		(5,434)		(5,488)		(5,543)

Notes

- Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.
- Surplus due to increase in Building Permits \$86.8k, COVID Restart Grant, and lower costs for payroll \$58k, Legal \$11k, & Misc.
- Building permit revenue is budgeted based on recent past history and conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. Transfers to and from the operating reserve are being used to cover the timing of work completion.
- BI Increases: Payroll \$49k (includes FTE increase),
- Use Operating reserves

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Requisition - Kelowna	(280,678)	(280,756)	(78)	(300,882)	(20,204)
Tax Requisition - Peachland	(12,054)	(12,051)	3	(13,034)	(980)
Tax Requisition - Lake Country	(31,162)	(31,066)	96	(35,044)	(3,882)
Tax Requisition - West Kelowna	(67,572)	(67,611)	(39)	(73,693)	(6,121)
Tax Req - EA Cent Ok. West	(8,706)	(8,700)	6	(9,340)	(634)
Tax Req - EA Cent Ok East	(8,021)	(8,009)	12	(8,539)	(518)
UBCM Grant	(402,581)	(176,228)	a 226,353	(224,500)	f 178,081
Previous Year's Surplus/Deficit	(94,366)	(94,366)	0	(156,749)	a (62,383)
COVID Restart Grant	0	(2,216)	a (2,216)	0	0
Administration OH	85,082	85,082	0	108,598	23,516
Other Grants / Revenues	(98,712)	(92,030)	6,682	0	98,712
Total Revenue	(918,770)	(687,951)	230,818	(713,183)	205,587
Expenses:					
Operations	735,558	458,816	a (276,742)	510,183	bd (225,375) b
Transfer to Cap Fac Reserves	8,000	8,000	0	8,000	e 0
Regional Growth Strategy	175,212	64,387	a (110,825)	195,000	c 19,788
Total Expenses	918,770	531,202	(387,568)	713,183	(205,587)
(Surplus) / Deficit	0	(156,749)	a (156,749)	0	(0)
FTE's	2.75			2.75	0

Tax Levy:

Tax Requisition	(408,193)	(440,532)	(32,339)
Residential Tax Rate (per \$1000 of assessment)	0.0069	0.0072	0.0003

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Cap Fac Reserves	(6,953)	(3,210)	3,743	(6,840)	113
Total Revenue	(6,953)	(3,210)	3,743	(6,840)	113
Expenses					
Computers & Equipment	3,090	0	(3,090)	3,090	0
Furniture	3,863	3,210	(653)	3,750	(113)
Total Expenses	6,953	3,210	(3,743)	6,840	(113)
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserve Bal. at Y/E		(4,790)		(5,930)	e
Operating Reserve Balance at Y/E		(33,911)		(34,250)	

2021 Budget Notes:

- Surplus from lower than anticipated Collaboration/Consultation, RGS, payroll, contract services, legal, travel and training.
- Increases: Payroll \$8.6k, Insurance \$1.3k, Office & Drafting Supplies \$2.5k, Memberships \$1.9k, Biodiversity Conservation \$10k.
Decreases: Travel \$0.2k, Training & Ed \$1k, Collaboration/Consultation \$169.5k, Contract Services \$78.6k.
- RGS Projects: RGS 5 Year Review \$25k, Regional Housing Strategy \$60k, Regional Citizen Survey \$25k, 5 Year Action Plan \$40k, West Kelowna Dam Inundation Study \$45k
- Special Contracted projects: Central Okanagan Wellness & Poverty Strategy \$15k, Okanagan Lake Protection Responsibility Planning Initiative \$25k.
- Transfer funds to build reserves for minor capital needs.
- Central Okanagan Wellness Strategy \$74.5k carryforward, Regional Flood Plain Management Strategy \$150k carryforward.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(300,882)	(411,917)	(418,352)	(424,916)	(431,610)
Tax Requisition - Peachland	(13,034)	(17,844)	(18,123)	(18,407)	(18,697)
Tax Requisition - Lake Country	(35,044)	(47,977)	(48,726)	(49,491)	(50,270)
Tax Requisition - West Kelowna	(73,693)	(100,888)	(102,464)	(104,071)	(105,711)
Tax Req - EA Cent Ok. West	(9,340)	(12,787)	(12,986)	(13,190)	(13,398)
Tax Req - EA Cent Ok East	(8,539)	(11,690)	(11,872)	(12,058)	(12,248)
UBCM Grant	(224,500)	0	0	0	0
Previous Year's Surplus/Deficit	(156,749)	0	(0)	0	(0)
Administration OH	108,598	79,416	80,673	81,955	83,263
Total Revenue	(713,183)	(523,687)	(531,850)	(540,177)	(548,671)
Expenses:					
Operations	510,183	408,187	416,350	424,677	433,171
Transfer to Cap Fac Reserves	8,000	8,000	8,000	8,000	8,000
Regional Growth Strategy	195,000	107,500	107,500	107,500	107,500
Total Expenses	713,183	523,687	531,850	540,177	548,671
(Surplus) / Deficit	0	(0)	0	(0)	0
FTE's	2.75	2.75	2.75	2.75	2.75
Tax Levy:					
Tax Requisition	(440,532)	(603,103)	(612,523)	(622,133)	(631,934)
Residential Tax Rate (per \$1000 of assessment)	0.0072	0.0098	0.0098	0.0099	0.0100

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Cap Fac Reserves	-6,840	0	0	0	0
Total Revenue	-6,840	0	0	0	0
Expenses					
Computers & Equipment	3,090	0	0	0	0
Furniture	3,750	0	0	0	0
Total Expenses	6,840	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	-5,930 e	-13,989 e	-22,129 e	-30,350 e	-38,653 e
Operating Reserve Balance at Y/E	-34,250	-34,593	-34,939	-35,288	-35,641

Notes

- Surplus from lower than anticipated Collaboration/Consultation, RGS, payroll, contract services, legal, travel and training.
- Increases: Payroll \$8.6k, Insurance \$1.3k, Office & Drafting Supplies \$2.5k, Memberships \$1.9k, Biodiversity Conservation \$10k.
Decreases: Travel \$0.2k, Training & Ed \$1k, Collaboration/Consultation \$169.5k, Contract Services \$78.6k.
- RGS Projects: RGS 5 Year Review \$25k, Regional Housing Strategy \$60k, Regional Citizen Survey \$25k, 5 Year Action Plan \$40k, West Kelowna Dam Inundation Study \$45k.
- Special Contracted projects: Central Okanagan Wellness & Poverty Strategy \$15k, Okanagan Lake Protection Responsibility Planning Initiative \$25k.
- Transfer funds to build reserves for minor capital needs.
- Central Okanagan Wellness Strategy \$74.5k carryforward, Regional Flood Plain Management Strategy \$150k carryforward.
- Remove estimated contract costs for grant related work.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Application Fees/Map Sales etc.	(15,000)	(14,383)	618	(15,000)	0
Tax Requisition - Kelowna	(177,143)	(177,141)	a 2	(186,154)	a (9,011)
Tax Requisition - Peachland	(2,488)	(2,488)	a 0	(2,584)	a (96)
Tax Requisition - Lake Country	(3,528)	(3,529)	a (1)	(3,710)	a (182)
Tax Requisition - West Kelowna	(35,065)	(35,066)	a (1)	(36,794)	a (1,729)
Tax Req - EA Cent Ok. West	(193,969)	(193,970)	(1)	(203,809)	(9,840)
Tax Req - EA Cent Ok East	(52,482)	(52,481)	1	(55,154)	(2,672)
COVID Restart Grant	0	(6,648)	b (6,648) b	0	0
Previous Year's Surplus/Deficit	(25,702)	(25,702)	0	(54,944)	b (29,242)
Transfer from CWF Cap Fac Reserve	(25,000)	0	25,000	(25,000)	c 0
Administration OH	67,166	67,166	0	77,821	10,655
Other Grants	0	(4,088)	b (4,088) b	0	0
Total Revenue	(463,211)	(448,330)	14,882	(505,328)	(42,117)
Expenses:					
Operations	463,211	393,386	b (69,825) b	505,328	cd 42,117 d
Total Expenses	463,211	393,386	(69,825)	505,328	42,117
(Surplus) / Deficit	(0)	(54,944)	(54,944)	(0)	0
FTE's	3.670			3.670	0.00

Tax Levy:

Tax Requisition	(464,675)	(488,205)	(23,530)
Residential Tax Rate **	varies	varies **e	varies e
(per \$1000 of assessment)			

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Equip. Reserves	(6,953)	(5,210)	1,743	(6,840)	113
Total Revenue	(6,953)	(5,210)	1,743	(6,840)	113
Expenses - Equipment					
Computers & Equipment	3,090	2,000	(1,090)	3,090	0
Furniture	3,863	3,210	(653)	3,750	(113)
Total Expenses	6,953	5,210	(1,743)	6,840	(113)
(Surplus) / Deficit	0	0	(0)	0	0
Equipment Reserve Fund Balance at Y/E		(52,536)		(46,153)	
Operating Reserve Balance at Y/E		(111,182)		(112,294)	

2021 Budget Notes:

- Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
- Surplus resulting from unanticipated grants and lower costs for payroll, travel, legal, training, postage, and various line items.
Community Works Gas Tax Funds for Floodplain Assessment \$25k not completed; Creek restoration works \$10k unspent.
- Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. \$25k carried forward.
- Increases: Payroll \$2.9k, Telephone \$0.1k, Insurance \$0.6k, Office & Drafting Supplies \$2.5k, Membership \$1.9k, Contract Services \$35k, Collaboration/Consultation \$0.25k. Decrease: Travel \$0.2k, Training & Ed \$1k.

e. Tax Rate Breakdown	2020	2021	Variance
**City of Kelowna	0.0347	0.0357	0.0010
**Peachland	0.0135	0.0135	0.0000
**Lake Country	0.0073	0.0071	(0.0002)
**West Kelowna	0.0320	0.0322	0.0002
**EA Central Okanagan West	1.4615	1.5056	0.0441
**EA Central Okanagan East	0.4297	0.4425	0.0128

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Application Fees/Map Sales	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Tax Requisition - Kelowna	(186,154) a	(202,123)	(213,944)	(218,223)	(222,587)
Tax Requisition - Peachland	(2,584) a	(2,806)	(2,970)	(3,029)	(3,090)
Tax Requisition - Lake Country	(3,710) a	(4,028)	(4,264)	(4,349)	(4,436)
Tax Requisition - West Kelowna	(36,794) a	(39,950)	(42,287)	(43,132)	(43,995)
Tax Req - EA Cent Ok. West	(203,809)	(221,292)	(234,234)	(238,919)	(243,697)
Tax Req - EA Cent Ok East	(55,154)	(59,885)	(63,388)	(64,655)	(65,948)
Previous Year's Surplus/Deficit	(54,944) b	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	0	(20,000) g	0	0	0
Transfer from CWF Cap Fac Reserv	(25,000) c	0 f	0	0	0
Administration OH	77,821	75,450	76,959	78,498	80,068
Total Revenue	(505,328)	(489,935)	(499,734)	(509,728)	(519,923)
Expenses:					
Operations	505,328 c,d	489,935 f	499,733	509,728	519,922
Total Expenses	505,328	489,935	499,733	509,728	519,922
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	3.67	3.67	3.67	3.67	3.67

Tax Levy:

Tax Requisition	(488,205)	(530,084)	(561,086)	(572,308)	(583,754)
Residential Tax Rate (per \$1000 of assessment)	varies *e	varies *	varies *	varies *	varies *

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Equip Reserves	(6,840)	0	0	0	0
Total Revenue	(6,840)	0	0	0	0
Expenses					
Computers & Equipment	3,090	0	0	0	0
Furniture	3,750	0	0	0	0
Total Expenses	6,840	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(46,153)	(46,614)	(47,081)	(47,551)	(48,027)
Operating Reserve Balance at Y/E	(112,294)	(93,217)	(94,149)	(95,090)	(96,041)

Notes

- a. Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
b. Surplus resulting from unanticipated grants and lower costs for payroll, travel, legal, training, postage, and various line items. Community Works Gas Tax Funds for Floodplain Assessment \$25k not completed; Creek restoration works \$10k unspent.
c. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. \$25k carried forward.
d. Increases: Payroll \$2.9k, Telephone \$0.1k, Insurance \$0.6k, Office & Drafting Supplies \$2.5k, Membership \$1.9k, Contract Services \$35k, Collaboration/Consultation \$0.25k. Decrease: Travel \$0.2k, Training & Ed \$1k.

e. Tax Rate Breakdown	2021	Projected	Variance
**City of Kelowna	0.0347	0.0357	0.0010
**Peachland	0.0135	0.0135	0.0000
**Lake Country	0.0073	0.0071	(0.0002)
**West Kelowna	0.0320	0.0322	0.0002
**EA Central Okanagan West	1.4615	1.5056	0.0441
**EA Central Okanagan East	0.4297	0.4425	0.0128

- f. Remove \$25k CWF project.
g. Possibly utilize operating reserve to reduce impact of surplus reduction.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 031 -- 911 Emergency Number

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - WFN	(12,462)	(12,475)	(13)	(13,195)	(733)
Direct Program Revenues	(813,834)	(813,834)	0	(885,210) b	(71,377)
Tax Requisition - Kelowna	(232,984)	(233,040)	(56)	(242,350)	(9,366)
Tax Requisition - Peachland	(10,006)	(10,003)	3	(10,499)	(493)
Tax Requisition - Lake Country	(25,867)	(25,796)	81	(28,227)	(2,360)
Tax Requisition - West Kelowna	(56,090)	(56,121)	(31)	(59,357)	(3,267)
Tax Req - EA Cent Ok. West	(7,227)	(7,221)	6	(7,523)	(296)
Tax Req - EA Cent Ok East	(6,658)	(6,648)	10	(6,878)	(220)
Non TCA Transfer from Capital	0	(19,190)	(19,190)	0	0
COVID Restart Grant	0	(443)	(443) f	0	0
RDCO's Misc Revenue	(8,500)	(8,838) f	(338) f	(8,500) f	0
Previous Year's Surplus/Deficit	(88,416)	(88,416)	0	(56,924) a	31,492
Transfer From Operating Reserve	(170,000)	0	170,000 a	(190,000) d	(20,000)
Administration OH	126,229	126,229	0	140,468	14,239
Total Revenue	(1,305,815)	(1,155,787)	150,028	(1,368,195)	(62,380)
Expenses:					
Operations	1,305,815	1,079,672	(226,143) a	1,368,195 cde	62,380 ce
Non TCA Expense	0	19,190	19,190	0	0
Total Expenses	1,305,815	1,098,862	(206,953)	1,368,195	62,380
(Surplus) / Deficit	(0)	(56,924) a	(56,925)	(0)	0
FTE's	0.260			0.260	0

Tax Levy:

Tax Requisition	(338,832)	(354,834)	(16,002)
Residential Tax Rate (per \$1000 of assessment)	0.0057	0.0058	0.0001

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Cap Fac Reserves	(19,190)	(19,190)	0	-19,190	0
Total Revenue	(19,190)	(19,190)	0	-19,190	0
Expenses					
Capital Contract - Equip & Upgr.	19,190	19,190	0	19,190	0
Non-TCA Part of Above Exp	0	(19,190)	(19,190)	0	0
Non-TCA Transfer to Operating	0	19,190	19,190	0	0
Total Expenses	19,190	19,190	0	19,190	0
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserve Fund Balance at Y/E		(43,259)		(24,502)	
Operating Reserve		(229,955)		(42,255) dg	

2021 Budget Notes:

- a. Surplus due to lower than anticipated EComm contract costs and unspent contingencies.
- b. Other participants are RDCK, RDEK, RDKB, RDOS, RDNO, RDCS. (RDCK, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009. Shift in cost allocations between RD's due to assessments:
- | | 2020 | 2021 | Change |
|--|---------|---------|--------|
| Kootenay Boundary Regional District | 5.14% | 5.06% | -0.08% |
| Central Kootenay Regional District | 4.78% | 5.05% | 0.27% |
| Okanagan Similkameen Regional District | 11.90% | 11.41% | -0.50% |
| North Okanagan Regional District | 11.05% | 11.15% | 0.10% |
| East Kootenay Regional District | 10.63% | 11.01% | 0.38% |
| Columbia Shuswap Regional District | 7.91% | 8.09% | 0.18% |
| Thompson Nicola Regional District | 17.59% | 17.94% | 0.35% |
| Squamish Lillooet | 0.41% | 0.41% | 0.00% |
| Central Okanagan Regional District | 30.59% | 29.89% | -0.71% |
| | 100.00% | 100.00% | 0.00% |
- c. Increases: Payroll \$0.8k, Insurance \$1.6k, Consulting \$10k, Contract Serv. \$50k.
- d. In consultation with partners, prior surpluses were set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of \$150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions. This project is scheduled to take place in 2021 (c/f from 2020).
- e. EComm contract was extended in 2020. Anticipating longer term renegotiation.
- f. \$781 portion of change to surplus related to RDCO & WFN only - reduces only their requisitions.
- g. Return operating reserve to partners over life of partnership.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 031 -- 911 Emergency Number

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - WFN	(13,195)	(14,588)	(15,836)	(16,704)	(17,304)
Direct Program Revenues	(885,210) b	(973,292)	(1,022,979)	(1,066,526)	(1,105,752)
Tax Requisition - Kelowna	(242,350)	(267,573)	(290,460)	(306,377)	(317,386)
Tax Requisition - Peachland	(10,499)	(11,591)	(12,583)	(13,272)	(13,749)
Tax Requisition - Lake Country	(28,227)	(31,165)	(33,831)	(35,684)	(36,967)
Tax Requisition - West Kelowna	(59,357)	(65,535)	(71,140)	(75,038)	(77,735)
Tax Req - EA Cent Ok. West	(7,523)	(8,306)	(9,016)	(9,511)	(9,852)
Tax Req - EA Cent Ok East	(6,878)	(7,583)	(8,243)	(8,694)	(9,007)
RDCO's Misc Revenue	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
Previous Year's Surplus/Deficit	(56,924) af	(0)	0	(0)	0
Transfer From Operating Reserve	(190,000) d	0	0	0	0
Administration OH	140,468	129,285	135,885	141,669	146,880
Total Revenue	(1,368,195)	(1,258,859)	(1,336,702)	(1,398,637)	(1,449,372)
Expenses:					
Operations	1,368,195 cde	1,258,859 g	1,323,124	1,379,447	1,430,182
Transfer to Capital Facility Reserves	0	0	13,578	19,190	19,190
Total Expenses	1,368,195	1,258,859	1,336,702	1,398,637	1,449,372
(Surplus) / Deficit	(0)	0	(0)	0	0
FTE's	0.26	0.26	0.26	0.26	0.26
Tax Levy:					
Tax Requisition	(354,834)	(391,763)	(425,273)	(448,576)	(464,696)
Residential Tax Rate	0.0058	0.0064	0.0068	0.0071	0.0073
(per \$1000 of assessment)					

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Cap Fac Reserves	-19,190	-19,190	-19,190	-19,190	-19,190
Total Revenue	-19,190	-19,190	-19,190	-19,190	-19,190
Expenses					
Capital Contract - Equip & Upgr.	19,190	19,190	19,190	19,190	19,190
Total Expenses	19,190	19,190	19,190	19,190	19,190
(Surplus) / Deficit	0	0	0	0	0
Cap. Facil. Reserve Balance at Y/E	(24,502)	(5,557)	(0)	(0)	(0)
Operating Reserve Balance at Y/E	(42,255) dh	(42,680) h	(43,107) h	(43,538) h	(43,973) h

Notes

- a. Surplus due to lower than anticipated EComm contract costs and unspent contingencies.
- b. Other participants are RDCK, RDEK, RDKB, RDOS, RDNO, RDOS. (RDCK, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009. Shift in cost allocations between RD's due to assessments:
- | | 2020 | 2021 | Change |
|--|---------|---------|--------|
| Kootenay Boundary Regional District | 5.14% | 5.06% | -0.08% |
| Central Kootenay Regional District | 4.78% | 5.05% | 0.27% |
| Okanagan Similkameen Regional District | 11.90% | 11.41% | -0.50% |
| North Okanagan Regional District | 11.05% | 11.15% | 0.10% |
| East Kootenay Regional District | 10.63% | 11.01% | 0.38% |
| Columbia Shuswap Regional District | 7.91% | 8.09% | 0.18% |
| Thompson Nicola Regional District | 17.59% | 17.94% | 0.35% |
| Squamish Lillooet | 0.41% | 0.41% | 0.00% |
| Central Okanagan Regional District | 30.59% | 29.89% | -0.71% |
| | 100.00% | 100.00% | 0.00% |
- c. Increases: Payroll \$0.8k, Insurance \$1.6k, Consulting \$10k, Contract Serv. \$50k.
- d. In consultation with partners, prior surpluses were set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of \$150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions. This project is scheduled to take place in 2021 (c/f from 2020).
- e. EComm contract was extended in 2020. Anticipating longer term renegotiation.
- f. \$781 portion of change to surplus related to RDCO & WFN only - reduces only their requisitions.
- g. Remove Texting project \$150k and Consulting \$10k.
- h. Return operating reserve to partners over life of partnership.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 040 -- Crime Stoppers

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - WFN	(11,390)	(11,401)	(11)	(11,450)	(60)
Tax Requisition - Kelowna	(211,626)	(211,677)	(51)	(210,302)	1,324
Tax Requisition - Peachland	(9,088)	(9,086)	2	(9,110)	(22)
Tax Requisition - Lake Country	(23,495)	(23,424)	71	(24,494)	(999)
Tax Requisition - West Kelowna	(50,948)	(50,975)	(27)	(51,508)	(560)
Tax Req - EA Cent Ok. West	(6,565)	(6,560)	5	(6,528)	37
Tax Req - EA Cent Ok East	(6,048)	(6,039)	9	(5,968)	80
COVID Restart Grant	0	(746)	a (746)	0	0
Previous Year's Surplus/Deficit	(0)	(0)	(0)	(27,296)	a (27,295)
Administration OH	40,418	40,418	0	43,392	2,974
Total Revenue	(278,742)	(279,490)	(748)	(303,264)	(24,522)
Expenses:					
Operations	278,742	252,195	a (26,547)	281,764	b 3,022
Transfer to Operating Reserve	0	0	0	21,500	a 21,500
Total Expenses	278,742	252,195	(26,547)	303,264	24,522
(Surplus) / Deficit	(0)	(27,296)	a (27,295)	0	0
FTE's	2.31			2.31	0
Tax Levy:					
Tax Requisition	(307,770)			(307,910)	(140)
Residential Tax Rate	0.0052			0.0050	(0.0002)
(per \$1000 of assessment)					
Equipment Reserve Balance at Y/E		(43,369)		(43,803)	
Operating Reserve Balance at Y/E		(4,428)		(25,972)	a

2021 Budget Notes:

- a. Surplus from under expenditures for Clerical/Rent-Kelowna, Advertising & Promotion, Payroll, Travel, Training, Contract Services and misc. Transfer a portion of surplus to Operating Reserve.
- b. Increases: Payroll \$2.3k, Insurance \$0.2k, Clerical/Rent Kelowna \$1k.
Decreases: Telephone \$0.5k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 040 -- Crime Stoppers

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - WFN	(11,450)	(11,907)	(12,145)	(12,388)	(12,635)
Tax Requisition - Kelowna	(210,302)	(218,390)	(222,757)	(227,213)	(231,757)
Tax Requisition - Peachland	(9,110)	(9,461)	(9,650)	(9,843)	(10,040)
Tax Requisition - Lake Country	(24,494)	(25,436)	(25,945)	(26,464)	(26,993)
Tax Requisition - West Kelowna	(51,508)	(53,489)	(54,558)	(55,649)	(56,763)
Tax Req - EA Cent Ok. West	(6,528)	(6,779)	(6,915)	(7,053)	(7,194)
Tax Req - EA Cent Ok East	(5,968)	(6,198)	(6,322)	(6,448)	(6,577)
Previous Year's Surplus/Deficit	(27,296) a	0	(0)	(0)	0
Administration OH	43,392	44,259	45,145	46,048	46,969
Total Revenue	(303,264)	(287,400)	(293,147)	(299,010)	(304,991)
Expenses:					
Operations	281,764 b	287,399	293,147	299,010	304,990
Transfer to Operating Reserve	21,500 a	0	0	0	0
Total Expenses	303,264	287,399	293,147	299,010	304,990
(Surplus) / Deficit	0	(0)	(0)	0	(0)
FTE's	2.31	2.31	2.31	2.31	2.31
Tax Levy:					
Tax Requisition	(307,910)	(319,753)	(326,147)	(332,670)	(339,324)
Residential Tax Rate	0.0050	0.0052	0.0052	0.0053	0.0053
(per \$1000 of assessment)					
Equipment Reserve Balance at Y/E	(43,803)	(44,241)	(44,683)	(45,130)	(45,581)
Operating Reserve Balance at Y/E	(25,972) a	(26,232)	(26,494)	(26,759)	(27,027)

Notes

- a. Surplus from under expenditures for Clerical/Rent-Kelowna, Advertising & Promotion, Payroll, Travel, Training, Contract Services and misc. Transfer a portion of surplus to Operating Reserve.
- b. Increases: Payroll \$2.3k, Insurance \$0.2k, Clerical/Rent Kelowna \$1k.
Decreases: Telephone \$0.5k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - WFN	(14,531)	(14,546)	(15)	(14,614)	(83)
Tax Requisition - Kelowna	(269,992)	(270,058)	(66)	(268,405)	1,587
Tax Requisition - Peachland	(11,595)	(11,592)	3	(11,627)	(32)
Tax Requisition - Lake Country	(29,975)	(29,882)	93	(31,262)	(1,287)
Tax Requisition - West Kelowna	(65,000)	(65,035)	(35)	(65,738)	(738)
Tax Req - EA Cent Ok. West	(8,375)	(8,369)	6	(8,332)	43
Tax Req - EA Cent Ok East	(7,716)	(7,704)	12	(7,617)	99
Grants	(4,512)	(4,512)	(0)	0	4,512
Previous Year's Surplus/Deficit	(11,158)	(11,158)	0	(71,254) ac	(60,096) a
COVID Restart Grant	0	(1,680)	(1,680)	0	
Administration OH	67,035	67,035	0	72,119	5,084
Province - Min of Public Safety & Solicitor General	(123,054)	(128,273)	(5,219)	(128,273)	(5,219)
Total Revenue	(478,873)	(485,774)	(6,901)	(535,003)	(56,130)
Expenses:					
Operations	465,173	404,520	(60,653)	468,303 b	3,130 b
Transfer to Equip. Reserves	5,000	5,000	0	8,700 c	3,700
Transfer to Capital	3,700 c	0 c	(3,700) c	0	(3,700)
Transfer to Operating Reserve	5,000	5,000	0	58,000 a	53,000
Total Expenses	478,873	414,520	(64,353)	535,003	56,130
(Surplus) / Deficit	0	(71,254) ac	(71,254)	(0)	(0)
FTE's	4.000			4.000	0
Tax Levy:					
Tax Requisition	(392,653)			(392,981)	(328)
Residential Tax Rate (per \$1000 of assessment)	0.0067			0.0064	(0.0003)

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Reserves	0	0	0	(3,700) c	(3,700)
Transfer From Revenue Fund	(3,700) c	0	3,700 c	0	3,700
Total Revenue	(3,700)	0	3,700	(3,700)	0
Expenses					
Computers & Equip.	3,700	0	(3,700)	3,700 c	0
Total Expenses	3,700	0	(3,700)	3,700	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(33,567)		(38,866) c	
Operating Reserve Fund at Y/E		(9,085)		(67,176) a	

2021 Budget Notes:

- Surplus from increased grant revenues and under expenditures for payroll, training, travel, computers & equipment, safety supplies, contract services and various line items. Transfer portion of surplus to operating reserve.
- Increases: Payroll \$2.7k, Advertising \$1.5k, Insurance \$0.3k, Contract Services \$1k.
Decreases: Office Supplies \$0.3k, Safety Supplies \$2.1k.

2021d211ansfer \$3.7k in 2020 surplus re: grant for computer purchase to reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - WFN	(14,614)	(15,434)	(15,828)	(16,266)	(16,675)
Tax Requisition - Kelowna	(268,405)	(283,099)	(290,317)	(298,342)	(305,858)
Tax Requisition - Peachland	(11,627)	(12,264)	(12,577)	(12,924)	(13,250)
Tax Requisition - Lake Country	(31,262)	(32,973)	(33,814)	(34,749)	(35,624)
Tax Requisition - West Kelowna	(65,738)	(69,337)	(71,105)	(73,071)	(74,911)
Tax Req - EA Cent Ok. West	(8,332)	(8,788)	(9,012)	(9,261)	(9,494)
Tax Req - EA Cent Ok East	(7,617)	(8,034)	(8,239)	(8,466)	(8,680)
Previous Year's Surplus/Deficit	(71,254) ac	(0)	(0)	(0)	0
Administration OH	72,119	73,824	75,287	76,780	78,303
Province - Min of Public Safety & Solicitor General	(128,273)	(128,273)	(128,273)	(128,273)	(128,273)
Total Revenue	(535,003)	(484,378)	(493,878)	(504,572)	(514,462)
Expenses:					
Operations	468,303 b	479,378	488,878	498,572	508,462
Transfer to Equip. Reserves	8,700 c	5,000	5,000	6,000	6,000
Transfer to Operating Reserve	58,000 a	0	0	0	0
Total Expenses	535,003	484,378	493,878	504,572	514,462
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	4.00	4.00	4.00	4.00	4.00
Tax Levy:					
Tax Requisition	(392,981)	(414,495)	(425,064)	(436,813)	(447,817)
Residential Tax Rate	0.0064	0.0067	0.0068	0.0069	0.0071
(per \$1000 of assessment)					

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Equip Reserves	(3,700) c	0	0	0	0
Transfer From Revenue Fund	0	0	0	0	0
Total Revenue	(3,700)	0	0	0	0
Expenses					
Computers & Equip.	3,700 c	0	0	0	0
Total Expenses	3,700	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	(38,866) c	(44,254)	(49,697)	(56,194)	(62,756)
Operating Reserve Bal. at Y/E	(67,176) a	(67,848)	(68,526)	(69,211)	(69,903)

Notes

- Surplus from increased grant revenues and under expenditures for payroll, training, travel, computers & equipment, safety supplies, contract services and various line items. Transfer portion of surplus to operating reserve.
- Increases: Payroll \$2.7k, Advertising \$1.5k, Insurance \$0.3k, Contract Services \$1k.
Decreases: Office Supplies \$0.3k, Safety Supplies \$2.1k.
- Transfer \$3.7k in 2020 surplus re: grant for computer purchase to reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 042 -- Crime Prevention & Alarm Control a

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
RDCO Crime Prevention					
Share of Alarm Control					
Revenue	(34)	(2,093)	bc (2,059) bc	(34)	0
Tax Requisition - Peachland	(14,931)	(14,918)	13	(14,802)	129
Tax Requisition - Lake Country	(39,284)	(39,178)	106	(40,422)	(1,138)
Tax Requisition - West Kelowna	(88,536)	(88,661)	(125)	(88,715)	(179)
Tax Req - EA Cent Ok. West	(10,739)	(10,733)	6	(10,503)	236
Tax Req - EA Cent Ok East	(9,883)	(9,878)	5	(9,670)	213
COVID Restart Grant	0	(1,084)	b (1,084)	(739)	a (739)
CP - Previous Year's Surplus/Deficit	(33,192)	(33,192)	0	(37,024)	b (3,832) b
Services - WFN	(6,046)	(6,052)	(6)	(6,103)	(57)
Administration OH - Crime Prev	24,016	24,016	0	25,258	1,242
Administration OH - Alarm Control	30,796	30,796	0	29,462	a (1,334)
Alarm Licenses (Entire Program)	(246,184)	(200,628)	ab 45,556 ab	(225,533)	a 20,651
Total Revenue	(394,017)	(351,605)	42,413	(378,825)	15,192
Expenses:					
Operations - Crime Prev	165,630	131,749	c (33,881) c	164,016	c (1,614) c
Operations - Alarm Control	209,787	158,176	ab (51,611) ab	191,209	ad (18,578) d
Transfer to CP Equip. Reserves	5,000	5,000	0	5,000	e 0
Transfer to Alarm Equip. Reserves	5,500	5,500	a 0	5,500	a 0
Transfer to Operating Reserve	8,000	8,000	0	13,000	b 5,000 b
Transfer to Crime Prev. Rev. RDCO	34	2,093	ab 2,059 ab	34	a 0
Transfer to City of Kelowna - Alarms	66	4,063	ab 3,997 ab	66	a 0
Total Expenses	394,017	314,581	(79,436)	378,825	(15,192)
(Surplus) / Deficit	(0)	(37,024)	(37,023)	0	0
FTE's	2.62			2.62	0
Tax Levy:					
Tax Requisition	(163,373)			(164,112)	(739)
Residential Tax Rate	0.0081			0.0078	(0.0003)
(per \$1000 of assessment)					

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer from Alarm Reserves	(2,500)	(2,384)	116	0	2,500
Total Revenue	(2,500)	(2,384)	116	0	2,500
Expenses					
Alarm Control - Comp & Equip	2,500	2,384	(116)	0	(2,500)
Total Expenses	2,500	2,384	(116)	0	(2,500)
(Surplus) / Deficit	0	0	0	0	0
CP Equipment Reserve Balance at Y/E		(51,641)		(57,157)	e
Alarm Control Reserve Balance at Y/E		(11,984)		(17,604)	a
CP Operating Reserve Balance at Y/E		(46,360)		(59,824)	b

2021 Budget Notes:

- Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.
- Surplus due to various under expenditures offsetting lower than anticipated Alarm Revenues. Crime Prevention: lower than anticipated payroll, advertising & promotion, graffiti eradication, vehicle operations, training, travel and misc. Alarm Control: underexpenditures for payroll, software & licenses, contract services, postage, travel, training, advertising & promotion and misc. Transfer a portion of surplus to operating reserve.
- Crime Prevention: Increases: Payroll \$2.2k, Speed Watch \$0.5k, Community Engagement \$0.5k, Office Supplies \$0.5k, Volunteer Recogn. \$0.5k. Decreases: Telephone \$0.4k, Advertising & Promotion \$1k, Graffiti Eradication \$4k, Contingencies \$0.5k.
- Alarm Control: Increases: Payroll \$2.4k, Collection Fees \$2.5k. Decreases: Postage \$1k, Software & Lic \$14.4k, Contract Services \$8k.
- Reserves for future vehicle replacement.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 042 -- Crime Prevention & Alarm Control **a**

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
RDCO Crime Prevention Share of Alarm Control Revenue	(34)	(34)	(34)	(34)	(34)
Tax Requisition - Peachland	(14,802)	(15,867)	(17,555)	(17,898)	(18,247)
Tax Requisition - Lake Country	(40,422)	(43,329)	(47,941)	(48,876)	(49,830)
Tax Requisition - West Kelowna	(88,715)	(95,096)	(105,218)	(107,269)	(109,364)
Tax Req - EA Cent Ok. West	(10,503)	(11,259)	(12,457)	(12,700)	(12,948)
Tax Req - EA Cent Ok East	(9,670)	(10,366)	(11,469)	(11,693)	(11,921)
COVID Restart Grant	(739)	0	0	0	0
CP Previous Year's Surplus/Deficit	(37,024)	0	0	(0)	0
Services - WFN	(6,103)	(7,109)	(7,248)	(7,389)	(7,533)
Transfer from Operating Reserve	0	(15,000)	0	0	0
Administration OH - Crime Prev	25,258	25,764	26,279	26,804	27,341
Administration OH - Alarm Control	29,462	30,035	30,636	31,249	31,873
Alarm Licenses	(225,533)	(228,168)	(232,670)	(237,261)	(241,943)
Total Revenue	(378,825)	(370,429)	(377,676)	(385,068)	(392,607)
Expenses:					
Operations - Crime Prev	164,016	167,296	170,642	174,055	177,536
Operations - Alarm Control	191,209	195,033	198,934	202,913	206,971
Transfer to CP Equip. Reserves	5,000	5,000	5,000	5,000	5,000
Transfer to Alarm Equip. Reserves	5,500	3,000	3,000	3,000	3,000
Transfer to Operating Reserve	13,000	0	0	0	0
Transfer to Crime Prev. Rev. RDCO	34	34	34	34	34
Transfer to City of Kelowna - Alarms	66	66	66	66	66
Total Expenses	378,825	370,430	377,676	385,068	392,607
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	2.62	2.62	2.62	2.62	2.62
Tax Levy:					
Tax Requisition	(164,112)	(175,917)	(194,640)	(198,436)	(202,310)
Residential Tax Rate	0.0078	0.0082	0.0090	0.0091	0.0092
(per \$1000 of assessment)					
Maximum Tax Rate	0.0315				

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From CP Reserves	0	0	-39,100	0	0
Total Revenue	0	0	-39,100	0	0
Expenses					
Crime Prev - Vehicle	0	0	39,100	0	0
Total Expenses	0	0	39,100	0	0
(Surplus) / Deficit	0	0	0	0	0
CP Equipment Reserve Bal at Y/E	(57,157)	(62,729)	(28,865)	(34,154)	(39,495)
Alarm Control Equip Reserve	(17,604)	(20,780)	(23,988)	(27,228)	(30,500)
CP Operating Reserve Bal. at Y/E	(59,824)	(45,272)	(45,725)	(46,182)	(46,644)

Notes

- Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.
- Surplus due to various under expenditures offsetting lower than anticipated Alarm Revenues. Crime Prevention: lower than anticipated payroll, advertising & promotion, graffiti eradication, vehicle operations, training, travel and misc. Alarm Control: underexpenditures for payroll, software & licenses, contract services, postage, travel, training, advertising & promotion and misc. Transfer a portion of surplus to operating reserve.
- Crime Prevention: Increases: Payroll \$2.2k, Speed Watch \$0.5k, Community Engagement \$0.5k, Office Supplies \$0.5k, Volunteer Recogn. \$0.5k. Decreases: Telephone \$0.4k, Advertising & Promotion \$1k, Graffiti Eradication \$4k, Contingencies \$0.5k.
- Alarm Control: Increases: Payroll \$2.4k, Collection Fees \$2.5k. Decreases: Postage \$1k, Software & Lic \$14.4k, Contract Services \$8k.
- Reserves for future vehicle replacement.
- Possibly use operating surplus to reduce tax increase effect re: surplus change.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 001 -- Regional District Board & Communications

Department: Board

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Tax Requisition - Kelowna	(525,601)	(525,561)	40	(529,949)	(4,349)
Tax Requisition - Peachland	(19,008)	(18,998)	10	(19,412)	(404)
Tax Requisition - Lake Country	(50,013)	(49,896)	117	(53,011)	(2,998)
Tax Requisition - West Kelowna	(112,717)	(112,892)	(175)	(116,345)	(3,628)
Tax Req - EA Cent Ok. West	(13,673)	(13,669)	4	(13,775)	(102)
Tax Req - EA Cent Ok East	(12,583)	(12,578)	5	(12,682)	(99)
COVID Restart Grant	(36,050)	(28,817)	a 7,233 a	(94,600)	c (58,550)
Previous Year's Surplus/Deficit	(7,573)	(7,573)	0	(101,543)	a (93,971)
Transfer from Operating Reserve	(50,000)	0	50,000	0	50,000
Administration OH	66,653	66,653	0	84,385	17,732
Total Revenue	(760,564)	(703,330)	57,234	(856,932)	(96,368)
<u>Expenses:</u>					
Operations	725,564	566,787	a (158,777) a	821,932	bc 96,368 b
Transfer to Cap. Fac. Reserve	35,000	35,000	0	35,000	0
Total Expenses	760,564	601,787	(158,777)	856,932	96,368
(Surplus) / Deficit	0	(101,543)	a (101,543)	(0)	(0)

FTE's 0.6000 0.6000 0

Tax Levy:

Tax Requisition	(733,595)	(745,174)	(11,580)
Residential Tax Rate (per \$1000 of assessment)	0.0103	0.0102	(0.0001)

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue</u>					
Transfer From Equip. Reserves	(570)	0	570	0	570
Transfer From Cap. Fac. Reserve	(1,930)	0	1,930	0	1,930
Total Revenue	(2,500)	0	2,500	0	2,500
<u>Expenses</u>					
Equipment	2,500	0	(2,500)	0	(2,500)
Total Expenses	2,500	0	(2,500)	0	(2,500)
(Surplus) / Deficit	0	0	0	0	0

Equip. Reserve Balance at Y/E	(577)	(583)
Cap. Fac. Reserve Balance at Y/E	(76,990)	(112,760)
Operating Reserve Balance at Y/E	(53,317)	(53,850)

2021 Budget Notes:

- Surplus resulting from lower than expected costs for software & licenses, advertising (citizen's survey), contract services, communications, contingencies, payroll, travel and training. Unspent funds for legal.
- Increases: Payroll \$23.4k, Insurance \$1.4k, Good & Supplies \$2.5k, Software & Licenses \$50.1k, Contract Services \$20. Decreases: Advertising \$1k.
- Includes Website hosted solution and use of COVID Restart Grant Board approved in January 2021 Budget Amendment due to required commitment. Also includes Citizen's survey.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 001 -- Regional District Board & Communications

Department: Board

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(529,949)	(568,492)	(617,460)	(629,313)	(641,401)
Tax Requisition - Peachland	(19,412)	(20,824)	(22,618)	(23,052)	(23,494)
Tax Requisition - Lake Country	(53,011)	(56,866)	(61,765)	(62,950)	(64,160)
Tax Requisition - West Kelowna	(116,345)	(124,807)	(135,558)	(138,160)	(140,813)
Tax Req - EA Cent Ok. West	(13,775)	(14,776)	(16,049)	(16,357)	(16,672)
Tax Req - EA Cent Ok East	(12,682)	(13,605)	(14,776)	(15,060)	(15,349)
COVID Restart Grant	(94,600) c	0	0	0	0
Previous Year's Surplus/Deficit	(101,543) a	(0)	(0)	0	(0)
Transfer from Operating Reserve	0	(51,000)	0	0	0
Administration OH	84,385	75,940	79,007	80,588	82,199
Total Revenue	(856,932)	(774,431)	(789,219)	(804,304)	(819,690)
Expenses:					
Operations	821,932 bc	739,431 d	754,219	769,304	784,690
Transfer to Cap. Fac. Reserve	35,000	35,000	35,000	35,000	35,000
Total Expenses	856,932	774,431	789,219	804,304	819,690
(Surplus) / Deficit	(0)	(0)	0	(0)	(0)
FTE's	0.6000	0.6000	0.6000	0.6000	0.6000
Tax Levy:					
Tax Requisition	(745,174)	(799,370)	(868,226)	(884,892)	(901,889)
Residential Tax Rate	0.0102	0.0108	0.0116	0.0117	0.0118
(per \$1000 of assessment)					
Equip. Reserve Balance at Y/E	(583)	(589)	(594)	(600)	(606)
Cap. Fac. Reserve Balance at Y/E	(112,760)	(148,887)	(185,376)	(222,230)	(259,452)
Operating Reserve Balance at Y/E	(53,850)	(2,879)	(2,907)	(2,937)	(2,966)

Notes

- Surplus resulting from lower than expected costs for software & licenses, advertising (citizen's survey), contract services, communications, contingencies, payroll, travel and training. Unspent funds for legal.
- Increases: Payroll \$23.4k, Insurance \$1.4k, Good & Supplies \$2.5k, Software & Licenses \$50.1k, Contract Services \$20. Decreases: Advertising \$1k.
- Includes Website hosted solution and use of COVID Restart Grant Board approved in January 2021 Budget Amendment due to required commitment. Also includes Citizen's survey.
- Remove \$72k website development costs & citizen's Survey.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 011 -- Grants - Regional

Department: Board

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Requisition - Kelowna	(20,966)	(20,966)	0	(21,027) a	(60)
Tax Requisition - Peachland	(105)	(105)	0	(105) a	(0)
Tax Requisition - Lake Country	(1,572)	(1,572)	0	(1,577) a	(6)
Tax Requisition - West Kelowna	(5,840)	(5,840)	(0)	(5,857) a	(16)
Previous Year's Surplus/Deficit	(0)	(0)	0	(0)	0
Administration OH	1,313	1,313	0	1,395	82
Total Revenue	(27,171)	(27,170)	1	(27,171)	(0)
Expenses:					
Grants	27,171	27,170	(1)	27,171 a	0
Total Expenses	27,171	27,170	(1)	27,171	0
(Surplus) / Deficit	0	(0)	(0)	0	(0)
Tax Levy:					
Tax Requisition	(28,484)			(28,566)	(82)

2021 Budget Notes:

a. Community Gardens

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 011 -- Grants - Regional

Department: Board

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>						
Tax Requisition - Kelowna	(21,027)	a	0	0	0	0
Tax Requisition - Peachland	(105)	a	0	0	0	0
Tax Requisition - Lake Country	(1,577)	a	0	0	0	0
Tax Requisition - West Kelowna	(5,857)	a	0	0	0	0
Previous Year's Surplus/Deficit	(0)		0	0	0	0
Administration OH	1,395		0	0	0	0
Total Revenue	(27,171)		0	0	0	0
<u>Expenses:</u>						
Grants	27,171	a	0	0	0	0
Total Expenses	27,171		0	0	0	0
(Surplus) / Deficit	0		0	0	0	0
Tax Levy:						
Tax Requisition	(28,566)		0	0	0	0

Notes

a. Community Gardens

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 012 -- Grants - Electoral Area Central Okanagan West

Department: Board

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(7,387)	(7,387)	0	(9,906)	(2,519)
Previous Year's Surplus/Deficit	(56)	(56)	0	970	1,026
Administration OH	343	343	0	436	93
Total Revenue	(7,100)	(7,100)	0	(8,500)	(1,400)
Expenses:					
Grants	7,100	8,070	970	8,500	1,400
Total Expenses	7,100	8,070	970	8,500	1,400
(Surplus) / Deficit	0	970	970	0	0

Tax Levy:

Tax Requisition	(7,387)	(9,906)	(2,519)
Residential Tax Rate (per \$1000 of assessment)	0.0056	0.0073	0.0017

2021 Budget Notes:

a. Committed Grants in Aid: est. \$4,800 for CWK School Liaison Officer, Wildsafe Program \$371.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 012 -- Grants - Electoral Area Central Okanagan West

Department: Board

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok. West	(9,906)	(8,936)	(8,936)	(8,936)	(8,936)
Previous Year's Surplus/Deficit	970	0	0	0	0
Administration OH	436	436	436	436	436
Total Revenue	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
<u>Expenses:</u>					
Grants	8,500	8,500	8,500	8,500	8,500
Total Expenses	8,500	8,500	8,500	8,500	8,500
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(9,906)	(8,936)	(8,936)	(8,936)	(8,936)
Residential Tax Rate	0.0073	0.0065	0.0065	0.0064	0.0063

(per \$1000 of assessment)

Notes

a. Committed Grants in Aid: est. \$4,800 for CWK School Liaison Officer, Wildsafe Program \$371.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 013 -- Grants - Electoral Area Central Okanagan East

Department: Board

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(893)	(893)	0	(605)	288
Previous Year's Surplus/Deficit	(3,300)	(3,300)	0	(3,600)	(300)
Administration OH	193	193	0	205	12
Total Revenue	(4,000)	(4,000)	0	(4,000)	0
<u>Expenses:</u>					
Grants	4,000	400	(3,600)	4,000	0
Total Expenses	4,000	400	(3,600)	4,000	0
(Surplus) / Deficit	(0)	(3,600)	(3,600)	(0)	0

Tax Levy:

Tax Requisition	(893)	(605)	288
Residential Tax Rate (per \$1000 of assessment)	0.0007	0.0005	(0.0002)

2021 Budget Notes:

a. Includes est. \$425 for Starling Control Program participation.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 013 -- Grants - Electoral Area Central Okanagan East

Department: Board

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Tax Req - EA Cent Ok East	(605)	(3,154)	(3,154)	(3,154)	(3,154)
Previous Year's Surplus/Deficit	(3,600)	(0)	0	0	0
Administration OH	205	154	154	154	154
Total Revenue	(4,000)	(3,000)	(3,000)	(3,000)	(3,000)
<u>Expenses:</u>					
Grants	4,000	a 3,000	3,000	3,000	3,000
Total Expenses	4,000	3,000	3,000	3,000	3,000
(Surplus) / Deficit	(0)	0	0	0	0
<u>Tax Levy:</u>					
Tax Requisition	(605)	(3,154)	(3,154)	(3,154)	(3,154)
Residential Tax Rate (per \$1000 of assessment)	0.0005	0.0025	0.0025	0.0025	0.0024

Notes

a. Includes est. \$425 for Starling Control Program participation.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET

Program: 118 -- Starling Control

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Requisition - Kelowna	(18,737)	(18,741)	(5)	(18,691)	46
Tax Requisition - Peachland	(678)	(677)	1	(685)	(7)
Tax Requisition - Lake Country	(1,783)	(1,779)	4	(1,870)	(87)
Previous Year's Surplus/Deficit	(46)	(46)	(0)	0	46
Administration OH	979	979	0	1,037	58
Total Revenue	(20,264)	(20,264)	0	(20,209)	55
Expenses:					
Grants	20,264	20,264	0	20,209	(55)
Total Expenses	20,264	20,264	0	20,209	(55)
(Surplus) / Deficit	(0)	0	0	0	0
Tax Levy:					
Tax Requisition	(21,198)			(21,246)	(49)
Residential Tax Rate (per \$1000 of assessment)	0.0004			0.0004	0.0000

2021 Budget Notes:

City of West Kelowna pays directly and EA CO West not participating.
EA CO East Participating through cc 013 - Grant in Aid.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 118 -- Starling Control

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Tax Requisition - Kelowna	(18,691)	-18,691	-18,691	-18,691	-18,691
Tax Requisition - Peachland	(685)	-685	-685	-685	-685
Tax Requisition - Lake Country	(1,870)	-1,870	-1,870	-1,870	-1,870
Previous Year's Surplus/Deficit	0	0	0	0	0
Administration OH	1,037	1,037	1,037	1,037	1,037
Total Revenue	(20,209)	(20,209)	(20,209)	(20,209)	(20,209)
<u>Expenses:</u>					
Grants	20,209	20,209	20,209	20,209	20,209
Total Expenses	20,209	20,209	20,209	20,209	20,209
(Surplus) / Deficit	0	0	0	0	0
<u>Tax Levy:</u>					
Tax Requisition	(21,246)	(21,246)	(21,246)	(21,246)	(21,246)
Residential Tax Rate (per \$1000 of assessment)	0.0004	0.0004	0.0004	0.0004	0.0004

Notes

City of West Kelowna pays directly and EA CO West not participating.
EA CO East Participating through cc 013 - Grant in Aid.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Sundry Sales & Office Rentals	(108,963)	(101,485)	7,478	(98,963) a	10,000 a
Grants	(173,180)	(139,865)	33,315	(205,838) bj	(32,658) bj
Previous Year's Surplus/Deficit	(147,551)	(147,551)	(0)	(171,899) c	(24,348) c
Transfer from Operating Reserve	(76,150)	0 d	76,150 d	(65,000) d	11,150
Administration OH Recovery	(1,179,497)	(1,225,862) c	(46,365) c	(1,314,581)	(135,084)
COVID Restart Grant	(80,200)	(80,189)	11	(102,021) e	(21,821)
Total Revenue	(1,765,541)	(1,694,952)	70,589	(1,958,302)	(192,761)
Expenses:					
Operations	1,565,541	1,323,053	(242,488)	1,733,302 efhi	167,761 efhi
Transfer to Cap. Fac. Reserve	200,000	200,000	0	225,000 g	25,000
Total Expenses	1,765,541	1,523,053	(242,488)	1,958,302	192,761
(Surplus) / Deficit	0	(171,899) c	(171,899)	(0)	(0)
FTE's	8.9510			10.8420 hi	1.89 hi

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Sale of Asset	0	0	0	(2,500)	(2,500)
COVID Restart Grant	0	0	0	(90,000) j	(90,000)
Transfer from Cap Fac Res.	(290,460)	(44,816)	245,644	(209,745)	80,715
Total Revenue	(290,460)	(44,816)	245,644	(302,245)	(11,785)
Expenses					
Computers & Equipment	22,030	17,608	(4,422)	9,000	(13,030)
Office Furniture	25,375	4,593	(20,782)	5,150	(20,225)
Vehicle	38,095	0	(38,095)	38,095	0
Building Improvements	204,960	22,614	(182,346)	250,000 j	45,040
Total Expenses	290,460	44,816	(245,644)	302,245	11,785
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserve Fund Balance at Y/E		(772,251)		(795,229) g	
Operating Reserve Bal at Y/E		(93,705)		(29,642)	

2021 Budget Notes:

- City of Kelowna moved out 2020. Reduction to rental revenue.
- Includes Provincial Unconditional Regional District Administrative Grant \$80k CARIP grant \$20k, UBCM Asset Management Grant \$5.8k & \$100k Fortis Grant for Energy Mngt Specialist.
- 2020 Surplus due to \$116.2k increase in \$46.3k higher recovery due to capital projects. Underexpenditures for Payroll costs \$51.7k as energy specialist was not hired. Offsetting grant was not received. Hiring will be done in 2021. Also, Contract services \$30.4k, Office supplies \$21.6k, Communications \$21k, Grounds mtce \$16.4k, Travel \$16.2k Goods & Supplies \$13.4k, Training \$12.7k, Telephone \$8.3k, and misc were lower. Higher than anticipated Legal \$17.4k & Janitorial supplies \$4k, Covid-19 Emergency plan and operations \$24.9k expense.
- Use of operating reserve was not required. Use reserve to reduce recovery amount required in 2021.
- Use COVID Restart Grant to offset expenses \$25k, janitorial \$32k, .4 Communications Coordinator \$30k, and part of public engagement survey \$15k.
- Increases: Payroll \$203.7k due to FTE increases & regular increases, Insurance \$4.8k, Goods & Supplies \$0.8k, Memberships \$0.5k, Janitorial Supplies \$3.5k, Bldg Rep & Mtce \$2.5k, Sewer Rates \$2k, Garbage pick-up \$0.4k, Natural Gas \$0.2k, Training & Ed \$0.2k, Software & Licenses \$15k. Decreases: COVID Emerg. Plan \$55.2k, Office Suppl. \$10k, Contract Services \$0.6k.
- Need to continue to build increased reserve levels for admin building and service.
- FTE Changes: Adding .5 Records Management Coordinator, and .5 Energy Efficiency Position previously budgeted in cc 004 - Engineering (funded by Fortis Grant), .4 custodial staff & .4 communications staff funded with COVID Restart Grant.
- Term position for 2021 & 2022 for Energy Efficiency. Funded by grant from Fortis (\$100k year 1, \$80k year 2).
- Includes reconfiguration of upstairs and downstairs customer service areas and touchless door entry. Using \$90k COVID Restart Grant.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue:									
Sundry Sales & Office Rentals	(98,963)	a	(98,963)		(98,963)		(98,963)		(98,963)
Grants	(205,838)	b	(180,000)	k	(100,000)		(60,000)		(60,000)
Previous Year's Surplus/Deficit	(171,899)	c	(0)		0		0		0
Transfer from Operating Reserve	(65,000)	d	0		0		0		0
Administration OH Recovery	(1,314,581)		(1,777,232)		(1,776,166)		(1,875,168)		(1,934,851)
COVID Restart Grant	(102,021)	e	0		0		0		0
Total Revenue	(1,958,302)		(2,056,195)		(1,975,129)		(2,034,131)		(2,093,814)
Expenses:									
Operations	1,733,302	efhi	1,806,195	l	1,700,129		1,734,131		1,768,814
Transfer to Operating Reserve	0		0		0		0		0
Transfer to Cap. Fac. Reserve	225,000	g	250,000	g	275,000	g	300,000	g	325,000
Total Expenses	1,958,302		2,056,195		1,975,129		2,034,131		2,093,814
(Surplus) / Deficit	(0)		0		0		0		0
FTE's	10.842		11.342	l	11.342		11.342		11.342

General Capital Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue									
Sale of Asset	-2,500		0		0		0		0
COVID Restart Grant	-90,000		0		0		0		0
Transfer from Cap Fac Res.	-209,745		-262,650		-262,650		-159,650		-159,650
Total Revenue	(302,245)		(262,650)		(262,650)		(159,650)		(159,650)
Expenses									
Computers & Equipment	9,000		0		0		0		0
Office Furniture	5,150		5,150		5,150		5,150		5,150
Vehicle	38,095		0		0		0		0
Software	0		103,000	m	103,000	m	0		0
Building Improvements	250,000		154,500		154,500		154,500		154,500
Total Expenses	302,245		262,650		262,650		159,650		159,650
(Surplus) / Deficit	0		0		0		0		0
Cap. Fac. Rsrv Fund Bal. At Y/E	(795,229)		(790,531)		(810,786)		(959,244)		(1,134,186)
Operating Reserve Bal at Y/E	(29,642)		(29,938)		(30,238)		(30,540)		(30,846)

Notes

- City of Kelowna moved out 2020. Reduction to rental revenue.
- Includes Provincial Unconditional Regional District Administrative Grant \$80k CARIP grant \$20k, UBCM Asset Management Grant \$5.8k & \$100k Fortis Grant for Energy Mngt Specialist.
- 2020 Surplus due to \$116.2k increase in \$46.3k higher recovery due to capital projects. Underexpenditures for Payroll costs \$51.7k as energy specialist was not hired. Offsetting grant was not received. Hiring will be done in 2021. Also, Contract services \$30.4k, Office supplies \$21.6k, Communications \$21k, Grounds mtce \$16.4k, Travel \$16.2k Goods & Supplies \$13.4k, Training \$12.7k, Telephone \$8.3k, and misc were lower. Higher than anticipated Legal \$17.4k & Janitorial supplies \$4k, Covid-19 Emergency plan and operations \$24.9k expense.
- Use operating reserve to reduce recovery amount required.
- Use COVID Restart Grant to offset expenses \$25k, janitorial \$32k, .4 Communications Coordinator \$30k, and part of public engagement survey \$15k.
- Increases: Payroll \$203.7k due to FTE increases & regular increases, Insurance \$4.8k, Goods & Supplies \$0.8k, Memberships \$0.5k, Janitorial Supplies \$3.5k, Bldg Rep & Mtce \$2.5k, Sewer Rates \$2k, Garbage pick-up \$0.4k, Natural Gas \$0.2k, Training & Ed \$0.2k, Software & Licenses \$15k. Decreases: COVID Emerg. Plan \$55.2k, Office Suppl. \$10k, Contract Services \$0.6k.
- Need to continue to build increased reserve levels for admin building and service.
- FTE Changes: Adding .5 Records Management Coordinator, and .5 Energy Efficiency Position previously budgeted in cc 004 - Engineering (funded by Fortis Grant), .4 custodial staff & .4 communications staff funded with COVID Restart Grant.
- Term position for 2021 & 2022 for Energy Efficiency. Funded by grant from Fortis (\$100k year 1, \$80k year 2).
- Includes reconfiguration of upstairs and downstairs customer service areas and touchless door entry. Using \$90k COVID Restart Grant.
- Remove \$5.8k UBCM Grant. Fortis Grant in 2nd year is \$80k - removed \$20k.
- Add remaining .5 FTE for Records Management (starts 1/2 way through the year in 2021, then add remaining .5 for full year in 2022)
- Records Management Software.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 005 - Human Resources

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Misc. Revenues	0	(115)	(115)	0	0
COVID Restart Grant	0	(12,492) a	(12,492) a	-6,000 b	-6,000
Previous Year's Surplus/Deficit	(58,944)	(58,944)	0	(58,170) ac	774
Administration OH Recovery	(286,823)	(298,612) a	(11,789) a	(365,084)	(78,261)
Total Revenue	(345,767)	(370,163)	(24,396)	(429,254)	(83,487)
Expenses:					
Operations	343,267	309,493 a	(33,774) a	416,254 b	72,987 b
Transfer to Reserves	2,500	2,500	0	3,000	500
Transfer to Operating Reserve	0	0	0	10,000 c	10,000
Total Expenses	345,767	311,993	(33,774)	429,254	83,487
(Surplus) / Deficit	(0)	(58,170) a	(58,170)	(0)	0
FTE's	2.65			3.00 b	0.35 b

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Reserves	(2,500)	(2,426)	74	0	2,500
Total Revenue	(2,500)	(2,426)	74	0	2,500
Expenses					
Computers & Equipment	2,500	2,426	-74	0	-2,500
Total Expenses	2,500	2,426	-74	0	-2,500
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		-74		(3,075)	
Operating Reserve Bal at Y/E		(27,467)		(37,742) c	

2021 Budget Notes:

- Surplus due to grant and additional recoveries for capital projects, lower legal fees, employee relations, software & licenses payroll and safety committee expenses.
- Increases: Payroll \$77.8k for increased FTE's, Training \$2k, Insurance \$1k, Software & Lic \$1.2k. Decreases: Contract Services \$9k (re: collective agreement negotiations). COVID Grant \$6k offset for Online Recruitment solution.
- Transfer a portion of surplus to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 005 - Human Resources

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
COVID Restart Grant	-6,000 b	0	0	0	0
Previous Year's Surplus/Deficit	(58,170) ac	(0) d	(0)	(0)	(0)
Transfer From Operating Reserve	0	(15,000) d	0	0	0
Administration OH Recovery	(365,084)	(411,079) d	(434,571)	(443,232)	(452,067)
Total Revenue	(429,254)	(426,079)	(434,571)	(443,232)	(452,067)
Expenses:					
Operations	416,254 b	424,579	433,071	441,732	450,567
Transfer to Reserves	3,000	1,500	1,500	1,500	1,500
Transfer to Operating Reserve	10,000 c	0	0	0	0
Total Expenses	429,254	426,079	434,571	443,232	452,067
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	3.00 b	3.00	3.00	3.00	3.00
Reserve Fund Balance at Y/E	-3,075	(4,605)	(6,152)	(7,713)	(9,290)
Operating Reserve Bal at Y/E	(37,742) c	(22,969) d	(23,199)	(23,431)	(23,665)

Notes

- a. Surplus due to grant and additional recoveries for capital projects, lower legal fees, employee relations, software & licenses payroll and safety committee expenses.
- b. Increases: Payroll \$77.8k for increased FTE's, Training \$2k, Insurance \$1k, Software & Lic \$1.2k. Decreases: Contract Services \$9k (re: collective agreement negotiations). COVID Grant \$6k offset for Online Recruitment solution.
- c. Transfer a portion of surplus to operating reserve.
- d. Use a portion of operating reserve to reduce impact of prior year surplus carryforward reduction and increased recovery amount.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 007 -- Electoral Areas

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(21,734)	(21,733)	1	(25,004)	(3,270)
Tax Req - EA Cent Ok East	(20,001)	(20,002)	(1)	(23,021)	(3,020)
COVID Restart Grant	0	(179)	(179)	0	0
Previous Year's Surplus/Deficit	(22,910)	(22,910)	0	(13,228) a	9,683
Administration OH	1,555	1,555	0	1,681	126
Total Revenue	(63,090)	(63,270)	(179)	(59,572)	3,518
Expenses:					
Operations	16,090	3,042	(13,048)	16,372	282
Transfer to Cap. Fac. Reserves	25,000	25,000	0	30,000 b	5,000 c
Transfer to Operating Reserve	22,000	22,000	0	13,200 a	(8,800) a
Total Expenses	63,090	50,042	(13,048)	59,572	(3,518)
(Surplus) / Deficit	(0)	(13,228) a	(13,227)	0	(0)
FTE's	0.0080			0.0080	0.0000
Tax Levy:					
Tax Requisition	(41,735)			(48,025)	-6,290
Residential Tax Rate	0.0164			0.0185	0.0021
(per \$1000 of assessment)					

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Cap. Fac. Reserve	0	0	0	(82,400) b	-82,400
Total Revenue	0	0	0	(82,400)	-82,400
Expenses					
Orthophotos	0	0	0	82,400 b	82,400
Total Expenses	0	0	0	82,400	82,400
(Surplus) / Deficit	0	0	0	0	0
Cap Fac. Reserve Fund Balance at Y/E		(146,602)		(95,144) b	
Operating Reserve Balance at Y/E		(50,194)		(63,896) a	

2021 Budget Notes:

- a. Transfer part of surplus to Operating Reserve for Election Year in 2022.
b. Reserves to fund Orthophoto refresh every 2 years.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 007 -- Electoral Areas

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
School District #23	0	(20,000)	0	0	0
Tax Req - EA Cent Ok. West	(25,004)	(28,360)	(32,263)	(32,980)	(33,703)
Tax Req - EA Cent Ok East	(23,021)	(26,110)	(29,704)	(30,365)	(31,030)
Previous Year's Surplus/Deficit	(13,228) a	0	0	(0)	0
Transfer from Operating Reserve	0	(37,000) a	0	0	0
Administration OH	1,681	6,470	1,766	1,802	1,838
Total Revenue	(59,572)	(105,000)	(60,200)	(61,544)	(62,895)
Expenses:					
Operations	16,372 b	63,000 a	17,200	17,544 c	17,895 c
Transfer to Cap Fac Reserves	30,000 c	42,000 c	43,000 c	44,000 c	45,000 c
Transfer to Operating Reserve	13,200 a	0	0	0	0
Total Expenses	59,572	105,000	60,200	61,544	62,895
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	0.008	0.008	0.008	0.008	0.008
Tax Levy:					
Tax Requisition	(48,025)	(54,470)	(61,967)	(63,345)	(64,733)
Residential Tax Rate (per \$1000 of assessment)	0.0185	0.0207	0.0234	0.0236	0.0239

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Cap Fac Reserves	(82,400) c	0	(85,000) c	0	(87,000) c
Total Revenue	(82,400)	0	(85,000)	0	(87,000)
Expenses					
Orthophotos	82,400 c	0	85,000 c	0	87,000 c
Total Expenses	82,400	0	85,000	0	87,000
(Surplus) / Deficit	0	0	0	0	0
Cap Fac. Reserve Bal at Y/E	(95,144) c	(138,095) c	(96,626) c	(141,593) c	(100,139) c
Operating Reserve Bal. at Y/E	(63,896) a	(27,535) a	(27,810)	(28,088)	(28,369)

Notes

- a. Transfer part of surplus to Operating Reserve for Election Year in 2022.
- b. Increase: Contract Services \$2k. Decrease: Payroll \$13.7k.
- c. Reserves to fund Orthophoto refresh every 2 years.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(26,444)	(26,444)	0	(26,500)	(56)
Grants	0	(71)	(71)	0	0
Previous Year's Surplus/Deficit	(0)	0	1	(11,621) a	(11,621) a
Transfer From Operating Reserve	(2,500)	0	2,500	0	2,500
Administration OH	2,551	2,551	0	2,716	165
Total Revenue	(26,393)	(23,964)	2,429	(35,405)	(9,012)
Expenses:					
Operations	26,393	12,343	(14,050)	26,459	66
Transfer to Operating Reserve	0	0	0	8,946 a	8,946
Total Expenses	26,393	12,343	(14,050)	35,405	9,012
(Surplus) / Deficit	(0)	(11,621) a	(11,621)	(0)	0
Tax Levy:					
Tax Requisition	(26,444)			(26,500)	-56
Residential Tax Rate (per \$1000 of assessment)	0.020			0.0196	(0.0004)
Operating Reserve Balance at Y/E		(5,894)		(14,899) a	

2021 Budget Notes:

a. Surplus due to reduced travel costs \$11.8k. Transfer a portion to operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	-26,500	-29,760	-30,355	-30,962	-31,581
Previous Year's Surplus/Deficit	-11,621 a	-0	-0	0	0
Administration OH	2,716	2,772	2,827	2,884	2,941
Total Revenue	-35,405	-26,988	-27,528	-28,078	-28,640
Expenses:					
Operations	26,459	26,988	27,528	28,079	28,640
Transfer to Operating Reserve	8,946 a	0	0	0	0
Total Expenses	35,405	26,988	27,528	28,079	28,640
(Surplus) / Deficit	-0	-0	0	0	0
Tax Levy:					
Tax Requisition	-26,500	-29,760	-30,355	-30,962	-31,581
Residential Tax Rate (per \$1000 of assessment)	0.0196	0.0218	0.0220	0.0222	0.0224
Operating Reserve Balance at Y/E	-14,899 a	-15,048	-15,198	-15,350	-15,504

Notes

a. Surplus due to reduced travel costs \$11.8k. Transfer a portion to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok East	(27,909)	(27,909)	0	(28,000)	(91)
Grants	0	(97)	(97)	0	0
Previous Year's Surplus/Deficit	(0)	(0)	0	(12,608) a	(12,608) a
Transfer from Operating Reserve	(1,698)	0	1,698	0	1,698
Administration OH	2,610	2,610	0	2,872	262
Total Revenue	(26,997)	(25,396)	1,601	(37,736)	(10,739)
Expenses:					
Operations	26,997	12,788	(14,209)	27,970	973
Transfer to Operating Reserve	0	0	0	9,766 a	9,766
Total Expenses	26,997	12,788	(14,209)	37,736	10,739
(Surplus) / Deficit	(0)	(12,608) a	(12,608)	(0)	(0)
Tax Levy:					
Tax Requisition	(27,909)			(28,000)	(91)
Residential Tax Rate (per \$1000 of assessment)	0.0229			0.0225	(0.0004)
Operating Reserve Balance at Y/E		-1,718		(11,501) a	

2021 Budget Notes:

a. Surplus primarily due to reduced travel costs \$12.3k. Transfer a portion to Operating Reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	-28,000	-31,459	-32,089	-32,731	-33,385
Previous Year's Surplus/Deficit	-12,608 a	-0	-0	-0	-0
Administration OH	2,872	2,930	2,989	3,049	3,109
Total Revenue	-37,736	-28,530	-29,100	-29,682	-30,276
Expenses:					
Operations	27,970	28,529	29,100	29,682	30,276
Transfer to Operating Reserve	9,766 a	0	0	0	0
Total Expenses	37,736	28,529	29,100	29,682	30,276
(Surplus) / Deficit	-0	-0	-0	-0	-0
Tax Levy:					
Tax Requisition	-28,000	-31,459	-32,089	-32,731	-33,385
Residential Tax Rate (per \$1000 of assessment)	0.0225	0.0250	0.0252	0.0255	0.0257
Operating Reserve Balance at Y/E	-11,501 a	-11,616	-11,732	-11,850	-11,968

Notes

a. Surplus primarily due to reduced travel costs \$12.3k. Transfer a portion to Operating Reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 050 -- Transportation Demand Management

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(7,291)	(7,290)	1	(5,357)	1,934
Tax Req - EA Cent Ok East	(6,709)	(6,710)	(1)	(4,933)	1,776
RSP & SP Gas Tax Funds	(399,347)	(298,995)	100,352	(100,352) a	298,995
Previous Year's Surplus/Deficit	(2,555)	(2,555)	0	(1,129) c	1,426
Transfer from Operating Reserve	0	0	0	(2,581)	(2,581)
Total Revenue	(415,902)	(315,550)	100,352	(114,352)	301,550
Expenses:					
Operations	14,000 a	12,871	(1,129)	14,000 b	0
Regional Strategic Transportn Plan	399,347	298,995	(100,352)	100,352 a	(298,995)
Transfer to Operating Reserve	2,555	2,555	0	0	(2,555)
Total Expenses	415,902	314,421	(101,481)	114,352	(301,550)
(Surplus) / Deficit	0	(1,129)	(1,129)	0	0

Tax Levy:

Tax Requisition	(14,000)	(10,290)	3,710
Residential Tax Rate (per \$1000 of assessment)	0.0055	0.0054	(0.0001)

Operating Reserve Fund Balance at Y/E (2,555) 0 c

2021 Budget Notes:

- a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transportation Plan.
- b. Includes share of \$40,000 for Traffic Safety Officer.
- c. STPCO likely to be dissolved after 2021, therefore clearing out operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 050 -- Transportation Demand Management

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(5,357)	0	0	0	0
Tax Req - EA Cent Ok East	(4,933)	0	0	0	0
RSP & SP Gas Tax Funds	(100,352) a	0	0	0	0
Previous Year's Surplus/Deficit	(1,129) c	0	0	0	0
Total Revenue	(114,352)	0	0	0	0
Expenses:					
Operations	14,000 b	0	0	0	0
Regional Strategic Transportn Plan	100,352 a	0	0	0	0
Total Expenses	114,352	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(10,290)	0	0	0	0
Residential Tax Rate	0.0054				
(per \$1000 of assessment)					

Operating Reserve Fund Bal at Y/E c

Notes

- a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transportation Plan.
- b. Includes share of \$40,000 for Traffic Safety Officer.
- c. STPCO likely to be dissolved after 2021, therefore clearing out operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 085 -- Ellison Transit Services

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Transit Rider Fees	(8,000)	(10,954) a	(2,954) a	(8,000)	0
Tax Req - EA Cent Ok East	(12,730)	(12,730)	0	(14,031)	(1,301) a
Previous Year's Surplus/Deficit	(8,825)	(8,825)	0	(7,925) a	900
Transfer from Operating Reserve	0	0	0	(1,000) c	(1,000)
Administration OH	2,605	2,605	0	2,882	277
Total Revenue	(26,950)	(29,904)	(2,954)	(28,074)	(1,125)
Expenses:					
Operations	26,950	21,979 a	(4,971) a	28,074 b	1,124 b
Total Expenses	26,950	21,979	(4,971)	28,074	1,124
(Surplus) / Deficit	0	(7,925) a	(7,925)	0	(1)

Tax Levy:

Tax Requisition	(12,730)	(14,031)	(1,301)
Residential Tax Rate	0.0389	0.0426	0.0037

(per \$1000 of assessment)

Maximum Tax Rate

0.2400

Operating Reserve Y/E Balance

(24,882)

(24,131) c

2021 Budget Notes:

- a. Surplus due to lower contract costs and increased revenues.
- b. Increased contract costs.
- c. Use operating reserve to reduce impact of surplus swing.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections

Program: 085 -- Ellison Transit Services

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Transit Rider Fees	-8,000	-8,160	-8,323	-8,490	-8,659
Tax Req - EA Cent Ok East	-14,031	-17,416	-20,885	-24,362	-24,850
Previous Year's Surplus/Deficit	-7,925 a	0	0	0	0
Transfer from Operating Reserve	-1,000 c	-6,000 c	-3,000 c	0	0
Administration OH	2,882	2,941	3,000	3,060	3,121
Total Revenue	-28,074	-28,635	-29,208	-29,792	-30,388
Expenses:					
Operations	28,074 b	28,635	29,208	29,792	30,388
Total Expenses	28,074	28,635	29,208	29,792	30,388
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	-14,031	-17,416	-20,885	-24,362	-24,850
Residential Tax Rate (per \$1000 of assessment)	0.0426	0.0523	0.0621	0.0717	0.0725
Maximum Tax Rate	0.2400				
Operating Reserve Balance at Y/E	-24,131 c	-18,372 c	-15,556 c	-15,711	-15,869

Notes

- a. Surplus due to lower contract costs and increased revenues.
- b. Increased contract costs.
- c. Use operating reserve to reduce impact of surplus swing.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 102 -- Air Quality Service

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Services - WFN	(6,855)	(6,861)	(6)	(7,045)	(190)
Services - Lake Country	(12,628)	(12,609)	19	(13,476)	(848)
Tax Requisition - Kelowna	(132,706)	(132,679)	27	(134,720)	(2,014)
Tax Requisition - Peachland	(4,799)	(4,796)	3	(4,935)	(136)
Tax Requisition - West Kelowna	(28,459)	(28,504)	(45)	(29,576)	(1,117)
Tax Req - EA Cent Ok. West	(3,452)	(3,450)	2	(3,502)	(50)
Tax Req - EA Cent Ok East	(3,177)	(3,176)	1	(3,224)	(47)
Previous Year's Surplus/Deficit	0	0	0	1	1
Administration OH	8,856	8,856	0	9,593	737
Total Revenue	(183,220)	(183,219)	1	(186,884)	(3,664)
Expenses:					
Operations	183,220	183,220	0	186,884	3,664 a
Total Expenses	183,220	183,220	0	186,884	3,664
(Surplus) / Deficit	0	1	1	0	0

Tax Levy:

Tax Requisition	(172,593)	(175,957)	(3,364)
Residential Tax Rate (per \$1000 of assessment)	0.0026	0.0026	0.0000

Operating Reserve Balance at Y/E (4,178) (4,220)

2021 Budget Notes:

a. Contract Cost increase.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 102 -- Air Quality Service

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - WFN	-7,045	-7,194	-7,338	-7,485	-7,635
Services - Lake Country	(13,476)	(13,745)	(14,019)	(14,300)	(14,586)
Tax Requisition - Kelowna	(134,720)	(137,403)	(140,152)	(142,954)	(145,814)
Tax Requisition - Peachland	(4,935)	(5,033)	(5,134)	(5,236)	(5,341)
Tax Requisition - West Kelowna	(29,576)	(30,166)	(30,769)	(31,384)	(32,012)
Tax Req - EA Cent Ok. West	(3,502)	(3,571)	(3,643)	(3,716)	(3,790)
Tax Req - EA Cent Ok East	(3,224)	(3,288)	(3,354)	(3,421)	(3,489)
Previous Year's Surplus/Deficit	1	0	0	(0)	0
Administration OH	9,593	9,779	9,974	10,174	10,377
Total Revenue	(186,884)	(190,621)	(194,434)	(198,322)	(202,289)
Expenses:					
Operations	186,884	190,622	194,434	198,323	202,289
Total Expenses	186,884	190,622	194,434	198,323	202,289
(Surplus) / Deficit	0	0	(0)	0	0

Tax Levy:

Tax Requisition	(175,957)	(179,461)	(183,052)	(186,711)	(190,446)
Residential Tax Rate (per \$1000 of assessment)	0.0026	0.0026	0.0026	0.0027	0.0027

Operating Reserve Balance at Y/E	-4,220	-4,262	-4,305	-4,348	-4,391
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Notes

a. Contract Cost increase.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Requisition - Kelowna	(747,578)	(747,829)	(251)	(733,882) d	13,696 d
Tax Requisition - Peachland	(27,066)	(27,028)	38	(26,833) d	233 d
Tax Requisition - Lake Country	(66,653)	(66,276)	377	(67,926) d	(1,273) d
Tax Requisition - West Kelowna	(143,209)	(143,352)	(143)	(143,183) d	26 d
Tax Req - EA Cent Ok. West	(18,885)	(18,917)	(32)	(18,123) d	762 d
Tax Req - EA Cent Ok East	(13,635)	(13,624)	11	(13,245) d	390 d
Parcel Tax	(445,976) a	(445,975) b	1	(414,122) c	31,854
Previous Year's Surplus/Deficit	(1)	(1)	0	(0)	0
Administration OH	15,000	15,000	0	15,000	0
Total Revenue	(1,448,002)	(1,448,002)	1	(1,402,314)	45,688
Expenses:					
Transfer to S.I.R.	1,448,002	1,448,001	(1)	1,402,314 d	(45,688)
Total Expenses	1,448,002	1,448,001	(1)	1,402,314	(45,688)
(Surplus) / Deficit	(0)	(0)	0	(0)	0

Tax Levy:

Tax Requisition	(1,017,026)	(1,003,192) d	13,834 d
Residential Tax Rate	0.0280	0.02680	(0.0012)

(per \$1000 of assessment)

(*Based on Land Values Only)

Parcel Tax	(445,976)	(see Budget Notes)	(414,122) c	31,854
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2021 Budget Notes:

Parcel Taxes:	a.	b.	Variance	c.	Variance
Electoral Area West	(3,466)	(3,466)	0	0	(3,466)
Electoral Area East	(47,209)	(47,209)	0	(44,255)	(2,954)
Kelowna	(292,855)	(292,855)	0	(274,229)	(18,626)
Peachland	(795)	(795)	0	(795)	0
Lake Country	(91,311)	(91,311)	0	(83,984)	(7,327)
West Kelowna	(10,339)	(10,339)	0	(10,859)	520
Total Parcel Tax	(445,975)	(445,975)	0	(414,122)	(31,853)

d. Reduction to costs as per new cost sharing agreement.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
Revenue:									
Tax Requisition - Kelowna	(733,882)	a	(733,882)		(733,882)		(733,882)		(733,882)
Tax Requisition - Peachland	(26,833)	a	(26,833)		(26,833)		(26,833)		(26,833)
Tax Requisition - Lake Country	(67,926)	a	(67,926)		(67,926)		(67,926)		(67,926)
Tax Requisition - West Kelowna	(143,183)	a	(143,183)		(143,183)		(143,183)		(143,183)
Tax Req - EA Cent Ok. West	(18,123)	a	(18,123)		(18,123)		(18,123)		(18,123)
Tax Req - EA Cent Ok East	(13,245)	a	(13,245)		(13,245)		(13,245)		(13,245)
Parcel Tax	(414,122)	b	(414,122)	b	(414,122)	b	(414,122)	b	(414,122)
Previous Year's Surplus/Deficit	(0)		(0)		(0)		(0)		(0)
Administration OH	15,000		15,000		15,000		15,000		15,000
Total Revenue	(1,402,314)		(1,402,314)		(1,402,314)		(1,402,314)		(1,402,314)
Expenses:									
Transfer to SIR	1,402,314	a	1,402,314		1,402,314		1,402,314		1,402,314
Total Expenses	1,402,314		1,402,314		1,402,314		1,402,314		1,402,314
(Surplus) / Deficit	(0)		(0)		(0)		(0)		(0)

Tax Levy:

Tax Requisition	(1,003,192)	a	(1,003,192)	(1,003,192)	(1,003,192)	(1,003,192)
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Residential Tax Rate	0.0268		0.0265	0.0262	0.0260	0.0257
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(per \$1000 of assessment)

(*Based on Land Values Only)

Parcel Tax	(414,122)	b	(414,122)	(414,122)	(414,122)	(414,122)
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Notes

Parcel Tax Rate: \$139.26

a. Slight reduction to costs as per new cost sharing agreement.

b. Parcel Taxes:

Electoral Area West	-
Electoral Area East	(44,255)
Kelowna	(274,229)
Peachland	(795)
Lake Country	(83,984)
West Kelowna	(10,859)
Total Parcel Tax	(414,122)

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 006 -- Information Systems

Department: Corporate Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Transfer from Regional Parks	(44,000)	(44,000)	0	(44,000)	0
SIR, OBWB Services / Sundry					
Sales	(61,334)	(61,344)	(10)	(61,344)	(10)
Services - Peachland	(20,875)	(20,357)	518	(20,357)	518
COVID Restart Grant	0	(18,446)	a (18,446)	a (56,000)	c (56,000)
Previous Year's Surplus/Deficit	(76,440)	(76,440)	0	(48,520)	a 27,920
Administration OH Recovery	(815,883)	(846,139)	a (30,256)	a (921,163)	(105,280)
Transfer from Operating Reserve	(50,000)	0	b 50,000	(30,000)	20,000
Services - WFN	(35,118)	(35,612)	(494)	(35,612)	(494)
Total Revenue	(1,103,650)	(1,102,339)	1,311	(1,216,996)	(113,346)
Expenses:					
Operations	946,650	901,988	a (44,662)	a 1,071,996	cd 125,346
Transfer to Equip Reserves	92,000	92,000	0	80,000	(12,000)
Transfer to Capital	65,000	59,830	(5,170)	65,000	0
Total Expenses	1,103,650	1,053,818	(49,832)	1,216,996	113,346
(Surplus) / Deficit	0	(48,520)	a (48,520)	(0)	(0)
FTE's	6.650			6.883	d 0.23

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
COVID Restart Grant	(30,000)	(4,092)	25,908	-50,000	e -20,000
Sale of Assets	(5,000)	(967)	4,033	(5,000)	0
Transfer From Equip. Reserves	(36,096)	0	36,096	(58,678)	(22,582)
Transfer From Revenue Fund	(65,000)	(59,830)	5,170	(65,000)	0
Total Revenue	(136,096)	(64,889)	71,207	(178,678)	(42,582)
Expenses					
Computers & Equipment	19,096	7,298	(11,798)	38,500	ef 19,404
Computer Wkstns (Purch & Repl)	85,000	57,591	(27,409)	108,178	ef 23,178
Servers, Infrastructure & Network	32,000	0	(32,000)	32,000	f 0
Total Expenses	136,096	64,889	(71,207)	178,678	42,582
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(278,389)		(302,708)	
Operating Reserve Balance at Y/E		(99,121)	b	(70,112)	b

2021 Budget Notes:

- Surplus resulting from grant and additional recoveries. Lower costs for licenses, contract services, security services, training, and equipment repairs offset increased payroll costs. COVID-19 Emergency plan and operations \$4.3k.
- Continue setting aside surplus funds into operating reserves when possible. Most software is becoming cloud based and therefore operating rather than capital. Budgeted Reserve transfer was not used in 2020.
- Increases: Payroll \$55k (FTE increase), Travel \$2.5k, Telephone \$1.5k, Insurance \$2.5k, COVID costs \$15k, GIS \$2.5k, Software Lic. \$18k, Transition GIS from Silverlight to other solution \$20k, Equip \$5k, Contract Services \$2k, Misc. \$2k. COVID Grant of \$56k (offsetting TV's & Webcams in meeting rooms \$5k, 50% of MS Teams Licensing \$36k, Jabber licensing \$15k).
- Supervisory and student reallocation.
- COVID Grant of \$50k for change over to laptops instead of desktops on refreshes other equipment.
- Four year refresh cycle for Network, Servers, SAN, Workstations.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 006 -- Information Systems

Department: Corporate Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Transfer from Regional Parks	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)
OBWB, SIR Services, Sundry					
Sales	(61,344)	(61,344)	(61,344)	(61,344)	(61,344)
Services - Peachland	(20,357)	(20,875)	(20,875)	(20,875)	(20,875)
COVID Restart Grant	(56,000) c	0	0	0	0
Previous Year's Surplus/Deficit	(48,520) a	(0)	(0)	(0)	(0)
Administration OH Recovery	(921,163)	(1,046,712) g	(1,129,072)	(1,151,881)	(1,175,145)
Transfer from Operating Reserve	(30,000)	(60,000) g	0	0	0
Services - WFN	(35,612)	(35,118)	(35,118)	(35,118)	(35,118)
Total Revenue	(1,216,996)	(1,268,049)	(1,290,410)	(1,313,218)	(1,336,482)
<u>Expenses:</u>					
Operations	1,071,996 cd	1,118,049	1,140,409	1,163,218	1,186,482
Transfer to Equip Reserves	80,000	80,000	80,000	80,000	80,000
Transfer to Capital	65,000	70,000	70,000	70,000	70,000
Total Expenses	1,216,996	1,268,049	1,290,409	1,313,218	1,336,482
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	6.88 d	6.88	6.88	6.88	6.88

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue</u>					
COVID Restart Grant	-50,000 e	0	0	0	0
Sale of Assets	-5,000	-5,000	-5,000	-5,000	-5,000
Transfer From Equip. Reserves	(58,678)	(206,500)	(2,500)	(42,500)	(2,500)
Transfer From Revenue Fund	(65,000)	(70,000)	(70,000)	(70,000)	(70,000)
Total Revenue	(178,678)	(281,500)	(77,500)	(117,500)	(77,500)
<u>Expenses</u>					
Computers & Equipment	38,500 ef	19,500 f	19,500 f	19,500 f	19,500 f
Computer Wkstns (Purch & Repl)	108,178 ef	58,000 f	58,000 f	58,000 f	58,000 f
Servers, Infrastructure & Network	32,000 f	204,000 f	0	40,000 f	0
Total Expenses	178,678	281,500	77,500	117,500	77,500
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(302,708)	(177,970)	(258,025)	(298,480)	(379,740)
Operating Reserve Bal. at Y/E	(70,112) b	(10,213)	(10,315)	(10,419)	(10,523)

Notes

- Surplus resulting from grant and additional recoveries. Lower costs for licenses, contract services, security services, training, and equipment repairs offset increased payroll costs. COVID-19 Emergency plan and operations \$4.3k.
- Continue setting aside surplus funds into operating reserves when possible. Most software is becoming cloud based and therefore operating rather than capital. Budgeted Reserve transfer was not used in 2020.
- Increases: Payroll \$55k, Travel \$2.5k, Telephone \$1.5k, Insurance \$2.5k, COVID costs \$15k, GIS \$2.5k, Software Lic. \$18k, Transition GIS from Silverlight to other solution \$20k, Equip \$5k, Contract Services \$2k, Misc. \$2k. COVID Grant of \$56k (offsetting TV's & Webcams in meeting rooms \$5k, 50% of MS Teams Licensing \$36k, Jabber licensing \$15k).
- Supervisory and student reallocation.
- COVID Grant of \$50k for change over to laptops instead of desktops on refreshes other equipment.
- Four year refresh cycle for Network, Servers, SAN, Workstations.
- Smooth out Recovery increase with operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 003 -- Finance

Department: Financial Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Interest	(45,000)	(110,751) b	(65,751)	(45,000)	0
COVID Restart Grant	(46,890)	(46,884)	6	(8,000) c	38,890
Previous Year's Surplus/Deficit	(436,341)	(436,341)	0	(244,694) bf	191,646 a
Transfer from Operating Reserve	0	0	0	(22,216) f	(22,216)
Administration OH Recovery	(825,000)	(898,747)	(73,747)	(918,824)	(93,824)
Services SIR & OBWB, Sundry Sales	(169,500)	(171,519)	(2,019)	(170,400)	(900)
Total Revenue	(1,522,731)	(1,664,242)	(141,511)	(1,409,134)	113,596
Expenses:					
Operations	1,320,137	1,224,410	(95,727)	1,381,134 d	60,997 d
Debt Payments	18,000	10,543	(7,457)	18,000	0
Transfer to Equip. Reserves	10,000	10,000	0	10,000	0
Transfer to Operating Reserve	174,594	174,594 a	0	0	(174,594)
Total Expenses	1,522,731	1,419,547	(103,184)	1,409,134	(113,597)
(Surplus) / Deficit	0	(244,694) b	(244,695)	(0)	(1)
FTE's	7.45			8.45 e	1.00 e

General Capital Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue					
Transfer From Reserves	(95,810)	(18,209)	77,601	(50,900)	44,910
Total Revenue	(95,810)	(18,209)	77,601	(50,900)	44,910
Expenses - Equipment					
Computers & Equipment	2,060	5,120	3,060	5,150	3,090
Software & Vadim Server Migration	83,450	13,089	(70,361)	35,450	(48,000)
Office Renovations	10,300	0	(10,300)	10,300	0
Total Expenses	95,810	18,209	(77,601)	50,900	(44,910)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(230,186)		(191,079)	
Operating Reserve Bal at Y/E		(336,310) a		(317,235) f	

2021 Budget Notes:

- Part of 2019 surplus transferred to operating reserve for future smoothing of recovery amounts and for funding cloud based software which is not capitalized.
- Surplus due to higher interest earned, capital project recoveries and grant received. Under expenditures for Equipment repairs, Travel, Training, Audit, Payroll and misc. items offsetting increased office supplies and licenses. 2020 surplus swing mainly due to interest rates and interest received.
- COVID Restart Grant to offset costs for payroll for COVID CERB requirements for T4's, additional reporting & tracking for costs & Grant.
- Increases: Payroll \$98k incl. addition of Supervisor position, Insurance \$1.3k, Collection Fees \$0.6k, Audit Fees \$9k, Software & Licenses \$8.75k, Memberships \$1k, Contract Services \$4.9k. Decreases: Travel \$2k, Telephone \$1.5k, COVID Emergency Plan & Oper. \$46.9k, Goods & Supplies \$1.5k, Data Processing \$3k, Equip & Repairs \$7.8k
- Added Supervisor position.
- Use part of operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 003 -- Finance

Department: Financial Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Interest	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
COVID Restart Grant	(8,000) c	0	0	0	0
Previous Year's Surplus/Deficit	(244,694) bf	(0) f	0	0	0
Transfer from Operating Reserve	(22,216) f	(100,000) f	0	0	0
Administration OH Recovery	(918,824)	(1,126,356)	(1,254,532)	(1,283,270)	(1,312,584)
Services SIR & OBWB, Sundry Sales	(170,400)	(170,400)	(170,400)	(170,400)	(170,400)
Total Revenue	(1,409,134)	(1,441,757)	(1,469,932)	(1,498,670)	(1,527,984)
Expenses:					
Operations	1,381,134 de	1,408,757	1,436,932	1,465,670	1,494,984
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
Total Expenses	1,409,134	1,441,757	1,469,932	1,498,670	1,527,984
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	8.45 e	8.45	8.45	8.45	8.45

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Transfer From Reserves	(50,900)	(15,450)	(17,510)	(15,450)	(17,510)
Total Revenue	(50,900)	(15,450)	(17,510)	(15,450)	(17,510)
Expenses					
Computers & Equipment	5,150	0	2,060	0	2,060
Software & Vadim Server Migration	35,450	15,450	15,450	15,450	15,450
Office Renovation	10,300	0	0	0	0
Total Expenses	50,900	15,450	17,510	15,450	17,510
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(191,079)	(192,385)	(191,624)	(192,936)	(192,180)
Operating Reserve Bal at Y/E	(317,235) f	(219,407) f	(221,601)	(223,817)	(226,056)

Notes

- Part of 2019 surplus transferred to operating reserve for future smoothing of recovery amounts and for funding cloud based software which is not capitalized.
- Surplus due to higher interest earned, capital project recoveries and grant received. Under expenditures for Equipment repairs, Travel, Training, Audit, Payroll and misc. items offsetting increased office supplies and licenses. 2020 surplus swing mainly due to interest rates and interest received.
- COVID Restart Grant to offset costs for payroll for COVID CERB requirements for T4's, additional reporting & tracking for costs & Grant.
- Increases: Payroll \$98k incl. addition of Supervisor position, Insurance \$1.3k, Collection Fees \$0.6k, Audit Fees \$9k, Software & Licenses \$8.75k, Memberships \$1k, Contract Services \$4.9k. Decreases: Travel \$2k, Telephone \$1.5k, COVID Emergency Plan & Oper. \$46.9k, Goods & Supplies \$1.5k, Data Processing \$3k, Equip & Repairs \$7.8k
- Added Supervisor position.
- Use Operating reserve to smooth surplus swing effects.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

FISCAL SERVICES

The following budgets have no program plans or measures because they are simply financing, or transfers of funds to other organizations to provide services for the Central Okanagan:

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 017 -- Upper Ellison Fire Protection Boundary Extension

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Parcel Tax	(9,917)	(9,917)	0	(3,556) a	6,361
MFA Cash Reserve Interest	0	(40)	(40)	0	0
Previous Year's Surplus/Deficit	0	3,596	3,596	3,556 a	3,556
Total Revenue	(9,917)	(6,361)	3,556	(0)	9,917
<u>Expenses:</u>					
Debt Payments	9,917	9,917	0	0	(9,917)
Total Expenses	9,917	9,917	0	0	(9,917)
(Surplus) / Deficit	0	3,556 a	3,556	(0)	(0)
Parcel Tax	(9,917)			(3,556) a	6,361

2021 Budget Notes:

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Paid-on-Call Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

- a. Debt ended in 2020. There was a timing issue when the the parcel tax first started. Interest had been reducing the balance. As there was still a deficit at the end of 2020, a small parcel tax must be be collected in 2021 to reduce the balance to zero.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 017 -- Upper Ellison Fire Protection Boundary Extension

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
Parcel Tax	(3,556)	0	0	0	0
Previous Year's Surplus/Deficit	3,556	(0)	(0)	(0)	(0)
Total Revenue	(0)	(0)	(0)	(0)	(0)
<u>Expenses:</u>					
Debt Payments	0	0	0	0	0
Total Expenses	0	0	0	0	0
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)

Tax Levy:

Parcel Tax (3,556) a 0 0 0 0

Notes

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Volunteer Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

- a. Debt ended in 2020. There was a timing issue when the the parcel tax first started. Interest had been reducing the balance. As there was still a deficit at the end of 2020, a small parcel tax must be collected in 2021 to reduce the balance to zero.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Parcel Tax	(12,048)	(12,048)	0	(12,048)	0
Previous Year's Surplus/Deficit	(80)	(80)	(0)	(71) a	9
MFA Debt Reserve Interest	0	(72)	(72)	0	0
Total Revenue	(12,128)	(12,199)	(72)	(12,119)	9
<u>Expenses:</u>					
Debt Payments	12,048	12,048	(0)	12,048	0
Transfer to Operating Reserve	80	80	0	71 a	(9)
Total Expenses	12,128	12,128	(0)	12,119	(9)
(Surplus) / Deficit	0	(71)	(72)	(0)	(0)

Parcel Tax	(12,048)	(12,048)	0
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Operating Reserve Bal. at Y/E	(392)	(467) a
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2021 Budget Notes:

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
Previous Year's Surplus/Deficit	(71) a	(0)	(0)	(0)	(0)
Total Revenue	(12,119)	(12,048)	(12,048)	(12,048)	(12,048)
Expenses:					
Debt Payments	12,048	12,048	12,048	12,048	12,048
Transfer to Operating Reserve	71 a	0	0	0	0
Total Expenses	12,119	12,048	12,048	12,048	12,048
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)

Tax Levy:

Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
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Operating Reserve Bal. at Y/E	(467) a	(472)	(476)	(481)	(486)
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Notes

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 051 -- Lakeshore Road Improvements

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Parcel Tax	(4,487)	(4,487)	0	(4,487)	0
MFA Cash Reserve Interest	0	(24)	(24)	0	0
Previous Year's Surplus/Deficit	(27)	(27)	(0)	(25) a	2
Total Revenue	(4,514)	(4,538)	(24)	(4,512)	2
Expenses:					
Debt Payments	4,487	4,487	(0)	4,487	0
Transfer to Operating Reserve	27	27	0	25 a	(2)
Total Expenses	4,514	4,514	(0)	4,512	(2)
(Surplus) / Deficit	0	(25)	(25)	0	(0)

Parcel Tax	(4,487)	(4,487)	0
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Equip. Reserve Balance at Y/E	(74,448)	(75,192)
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Operating Reserve Balance at Y/E	(1,710) a	(1,752) a
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2021 Budget Notes:

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 051 -- Lakeshore Road Improvements

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Previous Year's Surplus/Deficit	(25) a	0	0	0	0
Total Revenue	(4,512)	(4,487)	(4,487)	(4,487)	(4,487)
Expenses:					
Debt Payments	4,487	4,487	4,487	4,487	4,487
Transfer to Operating Reserve	25 a	0	0	0	0
Total Expenses	4,512	4,487	4,487	4,487	4,487
(Surplus) / Deficit	0	0	0	0	0
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Equip. Reserve Balance at Y/E	(75,192)	(75,944)	(76,704)	(77,471)	(78,246)
Operating Reserve Balance at Y/E	(1,752) a	(1,770)	(1,787)	(1,805)	(1,823)

Notes

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 101 -- Okanagan Basin Water Board

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
WFN	(77,019)	(77,094)	(75)	(81,702) a	(4,683) a
Tax Requisition - Kelowna	(1,441,317)	(1,441,662)	(346)	(1,500,557) a	(59,240) a
Tax Requisition - Peachland	(61,898)	(61,880)	18	(65,004) a	(3,106) a
Tax Requisition - Lake Country	(160,019)	(159,515)	504	(174,773) a	(14,754) a
Tax Requisition - West Kelowna	(346,992)	(347,191)	(200)	(367,520) a	(20,528) a
Tax Req - EA Cent Ok. West	(44,709)	(44,673)	36	(46,580) a	(1,871) a
Tax Req - EA Cent Ok East	(41,190)	(41,127)	63	(42,583) a	(1,393) a
Previous Year's Surplus/Deficit	(4)	(4)	(0)	1	5
Administration OH	15,000	15,000	0	15,000	0
Total Revenue	(2,158,147)	(2,158,146)	0	(2,263,718)	(105,571)
Expenses:					
Transfer to O.B.W.B	2,158,147	2,158,147	0	2,263,718 a	105,571
Total Expenses	2,158,147	2,158,147	0	2,263,718	105,571
(Surplus) / Deficit	(0)	1	0	0	0

Tax Levy:

Tax Requisition	(2,096,125)	(2,197,017) a	(100,892) a
Residential Tax Rate (per \$1000 of assessment)	0.0356	0.0360	0.0004

2021 Budget Notes:

- a. A \$105.6k budget increase for OBWB.
b. Assessment value decrease for RDCO.

	2020	2021	Change
RDCO	62.52%	62.27%	-0.25% b
RDOS	20.09%	19.94%	-0.15%
NORD	17.39%	17.79%	0.40%
	100.00%	100.00%	0.00%

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 101 -- Okanagan Basin Water Board

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
<u>Revenue:</u>									
WFN	(81,702)	a	(83,431)		(85,089)		(86,780)		(88,505)
Tax Requisition - Kelowna	(1,500,557)	a	(1,530,297)		(1,560,706)		(1,591,723)		(1,623,359)
Tax Requisition - Peachland	(65,004)	a	(66,292)		(67,610)		(68,953)		(70,324)
Tax Requisition - Lake Country	(174,773)	a	(178,237)		(181,779)		(185,391)		(189,076)
Tax Requisition - West Kelowna	(367,520)	a	(374,804)		(382,251)		(389,848)		(397,597)
Tax Req - EA Cent Ok. West	(46,580)	a	(47,504)		(48,447)		(49,410)		(50,392)
Tax Req - EA Cent Ok East	(42,583)	a	(43,427)		(44,290)		(45,171)		(46,068)
Previous Year's Surplus/Deficit	1		0		0		0		(0)
Administration OH	15,000		15,000		15,000		15,000		15,000
Total Revenue	(2,263,718)		(2,308,992)		(2,355,172)		(2,402,276)		(2,450,322)
<u>Expenses:</u>									
Transfer to O.B.W.B	2,263,718	a	2,308,992		2,355,172		2,402,276		2,450,321
Total Expenses	2,263,718		2,308,992		2,355,172		2,402,276		2,450,321
(Surplus) / Deficit	0		0		0		(0)		(0)

Tax Levy:

Tax Requisition	(2,197,017)	a	(2,240,561)	(2,285,083)	(2,330,496)	(2,376,816)
Residential Tax Rate	0.0360		0.0364	0.0383	0.0371	0.0374
(per \$1000 of assessment)						

Notes

a. A \$105.6k budget increase for OBWB.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(36,326)	(36,240)	86	(36,060)	a,b 266
Total Revenue	(36,326)	(36,240)	86	(36,060)	266
Expenses:					
Transfer to West Kelowna	36,326	36,240	(86)	36,060	a,b (266)
Total Expenses	36,326	36,240	(86)	36,060	(266)
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(36,326)	(36,060)	a,b 266
Residential Tax Rate	0.1475	0.1426	(0.0049)

(per \$1000 of assessment)

Maximum Tax Rate

2021 Budget Notes:

- a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included. Tax rates provided by City of West Kelowna.
- b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(36,060) a,b	(36,781)	(37,517)	(38,267)	(39,033)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(36,060)	(36,781)	(37,517)	(38,267)	(39,033)
Expenses:					
Transfer to West Kelowna	36,060 a,b	36,781	37,517	38,267	39,033
Total Expenses	36,060	36,781	37,517	38,267	39,033
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(36,060) a,b	(36,781)	(37,517)	(38,267)	(39,033)
Residential Tax Rate (per \$1000 of assessment)	0.1426	0.1440	0.1454	0.1469	0.1483

Notes

- a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included. Tax rates provided by City of West Kelowna.
- b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 125 -- Johnson Bentley Memorial Aquatic Centre

Department: Parks & Recreation

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(13,561)	(13,525)	36	(14,818) a,b	(1,257)
Total Revenue	(13,561)	(13,525)	36	(14,818)	(1,257)
Expenses:					
Transfer to West Kelowna	13,561	13,525	(36)	14,818 a,b	1,257
Total Expenses	13,561	13,525	(36)	14,818	1,257
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(13,561)	(14,818) a,b	(1,257)
Residential Tax Rate	0.0938	0.0981	0.0043

(per \$1000 of assessment)

Maximum Tax Rate

2021 Budget Notes:

For Electoral Area Central Okanagan West contributions.

a. Based on Tax Rate from City of West Kelowna.

b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 125 -- Johnson Bentley Memorial Aquatic Centre

Department: Parks & Recreation

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	-14,818 ab	-15,114	-15,417	-15,725	-16,039
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	-14,818	-15,114	-15,417	-15,725	-16,039
Expenses:					
Transfer to West Kelowna	14,818 ab	15,114	15,417	15,725	16,039
Total Expenses	14,818	15,114	15,417	15,725	16,039
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	-14,818 ab	-15,114	-15,417	-15,725	-16,039
Residential Tax Rate (per \$1000 of assessment)	0.0981	0.0991	0.1001	0.1010	0.1020

Notes

- For Electoral Area Central Okanagan West contributions.
a. Based on Tax Rate from City of West Kelowna.
b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 131 -- Winfield Letters Patent

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Requisition - Kelowna	(55,000)	(55,000)	0	(55,000)	0
Total Revenue	(55,000)	(55,000)	0	(55,000)	0
Expenses:					
Transfer to Dist of Lake Country	55,000	55,000	0	55,000	0
Total Expenses	55,000	55,000	0	55,000	0
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(55,000)	(55,000)	0
Residential Tax Rate (per \$1000 of assessment)	0.0001	0.0001	0.0000

2021 Budget Notes:

None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 131 -- Winfield Letters Patent

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Expenses:					
Transfer to Dist of Lake Country	55,000	55,000	55,000	55,000	55,000
Total Expenses	55,000	55,000	55,000	55,000	55,000
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Residential Tax Rate (per \$1000 of assessment)	0.0001	0.0001	0.0001	0.0001	0.0001

Notes

None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 171 -- Okanagan Regional Library

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(168,252)	(168,250)	2	(166,856)	1,396
Tax Req - EA Cent Ok East	(154,840)	(154,842)	(2)	(153,622)	1,218
Previous Year's Surplus/Deficit	1	1	0	(0)	(1)
Administration OH	5,000	5,000	0	5,000	0
Total Revenue	(318,091)	(318,091)	0	(315,478)	2,613
Expenses:					
Transfer to Library Board	318,091	318,091	0	315,478	(2,613) a
Total Expenses	318,091	318,091	0	315,478	(2,613)
(Surplus) / Deficit	(0)	(0)	0	(0)	0

Tax Levy:

Tax Requisition	(323,092)	(320,478)	2,614
Residential Tax Rate (per \$1000 of assessment)	0.1270	0.1233	(0.0037)

Reserve Fund Balance at Y/E	(3,279)	(3,312)
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2021 Budget Notes:

Electoral Areas Only.

- a. Increase due to funding of IT device replacements and 2 service staff positions, ongoing funding for STEAM kits (Science, Technology, Engineering, Arts & Math).
- b. For funding allocation, the source of population figures used has been an issue for several years, resulting in overpayments evidenced when census numbers are received. As directed by their Board last year, after an appeal by RDCO, ORL is using an adjustment of 0.2% as this was deemed to be more reasonable based on past history of population increases.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 171 -- Okanagan Regional Library

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(166,856)	(170,140)	(173,492)	(176,909)	(180,395)
Tax Req - EA Cent Ok East	(153,622)	(156,647)	(159,732)	(162,878)	(166,089)
Previous Year's Surplus/Deficit	(0)	(0)	0	(0)	0
Administration OH	5,000	5,000	5,000	5,000	5,000
Total Revenue	(315,478)	(321,787)	(328,224)	(334,787)	(341,484)
Expenses:					
Transfer to Library Board	315,478	321,788	328,223	334,788	341,484
Total Expenses	315,478	321,788	328,223	334,788	341,484
(Surplus) / Deficit	(0)	0	(0)	0	(0)

Tax Levy:

Tax Requisition	(320,478)	(326,787)	(333,224)	(339,787)	(346,484)
Residential Tax Rate (per \$1000 of assessment)	0.1233	0.1244	0.1256	0.1268	0.1281

Reserve Fund Balance at Y/E	(3,312)	(3,345)	(3,378)	(3,412)	(3,446)
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Notes

Electoral Areas Only.

- a. Increase due to funding of IT device replacements and 2 service staff positions, ongoing funding for STEAM kits (Science, Technology, Engineering, Arts & Math).
- b. For funding allocation, the source of population figures used has been an issue for several years, resulting in overpayments evidenced when census numbers are received. As directed by their Board last year, after an appeal by RDCO, ORL is using an adjustment of 0.2% as this was deemed to be more reasonable based on past history of population increases.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 188 -- OK Regional Library Borrowing -- Admin Building

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
MFA - OK Regional Library	(281,618)	(281,618)	0	(281,618)	0
Total Revenue	(281,618)	(281,618)	0	(281,618)	0
<u>Expenses:</u>					
Debt Payments	281,618	281,618	(0)	281,618 a	0 a
Total Expenses	281,618	281,618	(0)	281,618	0
(Surplus) / Deficit	0	0	0	0	0

2021 Budget Notes:

Debt ends 2028.

a. Debt refinanced in 2018.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 188 -- OK Regional Library Borrowing -- Admin Building

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>					
MFA - OK Regional Library	-281,618	-281,618	-281,618	-281,618	-281,618
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	-281,618	-281,618	-281,618	-281,618	-281,618
<u>Expenses:</u>					
Debt Payments	281,618 a	281,618	281,618	281,618	281,618
Total Expenses	281,618	281,618	281,618	281,618	281,618
(Surplus) / Deficit	0	0	0	0	0

Notes

Debt ends 2028.

a. Debt refinanced in 2018.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: 189 -- Fiscal-Member Municipal

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
MFA - Kelowna	(10,914,661)	(10,914,680)	(19)	(9,672,099)	a 1,242,562
MFA - Peachland	(343,307)	(343,307)	0	(326,042)	a 17,265
MFA - Lake Country	(1,299,676)	(1,274,655)	25,021	(1,148,676)	a 151,000
MFA - West Kelowna	(1,471,367)	(1,464,240)	7,127	(1,349,653)	a 121,714
Total Revenue	(14,029,011)	(13,996,881)	32,130	(12,496,470)	1,532,541
Expenses:					
Debt Payments	14,029,011	13,996,881	(32,130)	12,496,470	a (1,532,541)
Total Expenses	14,029,011	13,996,881	(32,130)	12,496,470	(1,532,541)
(Surplus) / Deficit	0	0	0	0	0

2021 Budget Notes:

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: 189 -- Fiscal-Member Municipal

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget		2022 Projected Budget		2023 Projected Budget		2024 Projected Budget		2025 Projected Budget
<u>Revenue:</u>									
MFA - Kelowna	(9,672,099)	a	(9,647,882)		(9,431,615)		(9,429,314)		(9,242,367)
MFA - Peachland	(326,042)	a	(326,043)		(263,903)		(124,699)		(124,699)
MFA - Lake Country	(1,148,676)	a	(1,029,319)		(936,761)		(797,088)		(465,303)
MFA - West Kelowna	(1,349,653)	a	(1,217,801)		(1,121,084)		(1,039,773)		(986,391)
Previous Year's Surplus/Deficit	0		0		0		0		0
Total Revenue	(12,496,470)		(12,221,045)		(11,753,363)		(11,390,874)		(10,818,760)
<u>Expenses:</u>									
Debt Payments	12,496,470	a	12,221,045		11,753,363		11,390,874		10,818,760
Total Expenses	12,496,470		12,221,045		11,753,363		11,390,874		10,818,760
(Surplus) / Deficit	0		0		0		0		0

Notes

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: Sewer Debt Financing

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Parcel Tax - West Kelowna	(22,259)	(22,259)	0	(17,897)	4,362
MFA Cash Reserve Interest & Surplus	0	(324)	(324)	0	0
Parcel Tax - WFN	(15,100)	(15,100)	0	(12,583)	2,517
Previous Year's Surplus/Deficit	(358)	(358)	0	(324) ^a	34
Total Revenue	(37,717)	(38,041)	(324)	(30,804)	6,913
Expenses:					
Debt Payments	37,717	37,717	0	30,804	(6,913)
Total Expenses	37,717	37,717	0	30,804	(6,913)
(Surplus) / Deficit	(0)	(324) ^a	(324)	0	0

2021 Budget Notes:

Lakeview Trunk.

- a. Returning 2019 surplus to partners.
- b. Debt ends in 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: Sewer Debt Financing

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

		2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<u>Revenue:</u>						
Parcel Tax - West Kelowna	a	(17,897)	0	0	0	0
Parcel Tax - WFN	a	(12,583)	0	0	0	0
Previous Year's Surplus/Deficit	a	(324)	0	0	0	0
Total Revenue		(30,804)	0	0	0	0
<u>Expenses:</u>						
Debt Payments		30,804	0	0	0	0
Total Expenses		30,804	0	0	0	0
(Surplus) / Deficit		0	0	0	0	0

Notes

Lakeview Trunk.
a. Debt ends in 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 PROGRAM BUDGET**

Program: DCC -- Development Cost Charges

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
<u>Revenue:</u>					
Interest Earned	0	(68,318)	(68,318)	0	0
Sewer DCC's	(600,000)	(988,410)	(388,410)	(600,000)	0
From DCC Reserve Fund	(1,923,333)	(837,307)	1,086,026	(2,879,610)	(956,277)
East Trunk DCC's	(100,000)	(75,142)	24,858	(100,000)	0
Total Revenue	(2,623,333)	(1,969,177)	654,156	(3,579,610)	(956,277)
<u>Expenses:</u>					
Transfer to Sewer Cap. Fund	1,923,333	837,307	(1,086,026)	2,879,610	956,277
Transfer to DCC Reserve	700,000	1,131,870	431,870	700,000	0
Total Expenses	2,623,333	1,969,177	(654,156)	3,579,610	956,277
(Surplus) / Deficit	0	0	0	0	0
East Trunk Sewer Line DCC Reserve Balance at Y/E		(2,380,797)		(54,355)	a
Sewer Plant DCC Reserve Balance at Year End		(3,773,809)		(3,977,893)	a

2021 Budget Notes:

a. See Engineering Programs 401 & 470 -- Westside Sewer System for usage of DCC reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 - 2025 Five Year Program Budget Projections**

Program: DCC -- Development Cost Charges

Department: Fiscal Services

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Sewer DCC's	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
From Sewer DCC Fund	(2,879,610)	0	(250,000)	(100,000)	(100,000)
East Trunk DCC's	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Revenue	(3,579,610)	(700,000)	(950,000)	(800,000)	(800,000)
Expenses:					
Transfer to Sewer Cap. Fund	2,879,610	0	250,000	100,000	100,000
Transfer to DCC Reserve	700,000	700,000	700,000	700,000	700,000
Total Expenses	3,579,610	700,000	950,000	800,000	800,000
(Surplus) / Deficit	0	0	0	0	0
East Trunk Sewer Line DCC Reserve	(54,355) a	(154,899)	(6,448)	(6,512)	(6,577)
Sewer Plant DCC Reserve Balance	(3,977,893) a	(4,617,672)	(5,263,849)	(5,916,488)	(6,575,653)

Notes

a. See Engineering Program 401 & 470 -- Westside Sewer System for usage of DCC reserves.