

18-Mar-21

BUDGET BINDER UPDATES:

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TAB 5 -- "BUDGET AND FINANCIAL PLANS"

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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: 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)	a 16,580	(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)
Administration OH	570,712	570,712	0	637,100	66,388
COVID Restart Grant	(160,088)	(171,661)	a (11,573)	(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	a (632,937)	4,137,014	bc (251,770)
Transfer to Equip. Reserves	143,115	143,115	0	145,262	d 2,147
Transfer to Capital Facility Reserve	3,796,906	3,796,906	0	4,111,416	c 314,510
Transfer to Operating Reserve	0	0	0	138,000	e 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)	a (518,766)	(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	(25,000)	(5,000)
Proceeds of Sale	0	0	0	(450,000)	i (450,000)
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	(8,517,659)	(6,180,338)
Total Revenue	(4,026,461)	(893,597)	3,132,864	(10,769,216)	(6,742,755)
Expenses					
Parks Development (see detailed project list):	2,556,644	760,454	(1,796,190)	3,040,035	483,391
Transfer to Land Reserve	0	0	0	450,000	i 450,000
Other Capital:					
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)	6,909,000	f 5,812,746
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)	10,769,216	6,742,755
(Surplus) / Deficit	0	0	(0)	0	0
Capital Facility Reserve Bal at Y/E		(7,734,184)		(3,361,220)	c (4,372,964)
Equip. Reserve Fund Balance at Y/E		(331,490)		(266,889)	d (64,601)
Park Land Reserve Balance at Y/E		(1,307,068)		(552,185)	f,i (754,883)
Parks Legacy Reserve		(27,488)		(27,763)	(275)
Operating Reserve Balance at Y/E		(213,786)		(353,924)	e (140,138)

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. 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 \$4 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 use 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.
- Donations: Central Okanagan Naturalists Club (CONC) \$20k, Bench Donations \$5k.
- If AAP Bylaw approved, Scenic Canyon Land Exchange. Transfer proceeds to land reserve.

**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
Revenue:					
Services - WFN	(305,906)	(320,982)	(333,954)	(339,110)	(346,762)
Sundry Rev. & Donations	(50,511)	(50,511)	(50,511)	(50,511)	(50,511)
Tax Requisition - Kelowna	(5,618,342)	(5,887,456)	(6,125,389)	(6,219,961)	(6,360,304)
Tax Requisition - Peachland	(243,386)	(255,045)	(265,352)	(269,449)	(275,528)
Tax Requisition - Lake Country	(654,380)	(685,725)	(713,437)	(724,452)	(740,798)
Tax Requisition - West Kelowna	(1,376,056)	(1,441,969)	(1,500,244)	(1,523,406)	(1,557,779)
Tax Req - EA Cent Ok. West	(174,405)	(182,759)	(190,144)	(193,080)	(197,437)
Tax Req - EA Cent Ok East	(159,440)	(167,077)	(173,829)	(176,513)	(180,496)
Grants	(49,600)	(10,600)	(10,600)	(10,600)	(10,600)
Previous Year's Surplus/Deficit	(518,766) ae	(0)	(0)	0	0
COVID Restart Grant	(30,000)	0	0	0	0
Administration OH	637,100	649,842	674,179	684,746	704,616
Transfer 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)
Expenses:					
Operations	4,137,014 b	4,219,754	4,291,946 h	4,359,220 h	4,485,716 h
Transfer to Equip. Reserves	145,262 cd	147,441	149,652	151,897	154,176
Transfer to Capital Facility Reserve	4,111,416 c	4,173,087	4,235,683	4,299,219	4,363,707
Transfer to Operating Reserve	138,000 e	0	0	0	0
Transfer 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
(Surplus) / Deficit	(0)	(0)	0	0	0
FTE's	32.222	32.2220	33.112 h	34.002 h	35.782 h
Tax Levy:					
Tax Requisition	(8,226,009)	(8,620,031)	(8,968,395)	(9,106,861)	(9,312,342)
Residential Tax Rate (per \$1000 of assessment)	0.1348	0.1399	0.1441	0.1449	0.1467

General Capital Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue					
Grant	(357,484) g	(119,161) g	(183,325) g	(365,282) g	0
Donations	(25,000)	0	0	0	0
Proceeds of Sale	(450,000) j	(2,000)	(2,000)	(2,000)	(2,000)
Transfer From Park Land Reserves	(1,205,895) f	0	0	0	0
Transfer From Equip. Reserves	(213,178)	(176,919)	(178,853)	(142,545)	(187,396)
Transfer From Cap. Fac. Reserves	(8,517,659)	(2,825,089)	(2,984,964)	(2,561,157)	(1,763,425)
Total Revenue	(10,769,216)	(3,123,169)	(3,349,142)	(3,070,984)	(1,952,821)
Expenses					
Parks Development (see detailed project list):	3,040,035	2,089,250	2,313,289	2,071,439	908,425
Transfer to Land Reserve	450,000 j	0	0	0	0
Other Capital:					
Software	35,000	0	0	0	0
Vehicles	162,878	108,605	56,840	56,840	56,840
Land Acquisition Strategy (from Land Reserves):					
Land Acquisition Strategy - Goats Peak Impr.	117,003 f	0	0	0	0
Land Acquisition Strat - Other	6,909,000 f	852,000	852,000	852,000	852,000
Benches	5,000	5,000	5,000	5,000	5,000
Equipment	50,300	68,314	122,013	85,705	130,556
Total Expenses	10,769,216	3,123,169	3,349,142	3,070,984	1,952,821
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at Y/E	(3,361,220) c	(4,756,311)	(6,067,100)	(7,883,213)	(10,588,330)
Equip. Reserve Fund Balance at Y/E	(266,889) cd	(240,079)	(213,279)	(224,764)	(193,791)
Park Land Reserve Balance at Y/E	(552,185) fj	(557,707)	(563,284)	(568,916)	(574,606)
Parks Legacy Reserve at Y/E	(27,763)	(28,041)	(28,321)	(28,604)	(28,890)
Operating Reserve Balance at Y/E	(353,924) e	(155,463)	(157,018)	(158,588)	(160,174)

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. 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.
- Land acquisition strategy.
- ICIP Fed/Prov Grant for the Black Mountain / sntsk'il'nten Regional Park Development.
- Adding staff.
- Donations: Central Okanagan Naturalists Club (CONC) \$20k, Bench Donations \$5k.
- If AAP Bylaw approved, Scenic Canyon Land Exchange. Transfer proceeds to land reserve.

**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)	(641,484)	(91,654)
Tax Requisition - Peachland	(23,613)	(23,606)	7	(27,789)	(4,176)
Tax Requisition - Lake Country	(61,044)	(60,870)	174	(74,715)	(13,671)
Tax Requisition - West Kelowna	(132,370)	(132,432)	(62)	(157,114)	(24,744)
Tax Req - EA Cent Ok West	(17,055)	(17,042)	13	(19,913)	(2,858)
Tax Req - EA Cent Ok East	(15,713)	(15,688)	25	(18,204)	(2,491)
Previous Year's Surplus/Deficit	(207,223)	(207,223)	0	(118,111) a	89,112 a
Administration OH	209,503	209,503	0	235,448	25,945
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	(37,000) i	(37,000)
Total Revenue	(1,514,845)	(1,430,869)	83,976	(1,598,882)	(84,037)
Expenses:					
Operations	1,352,845	1,150,758 a	(202,087) a	1,436,882 b	84,037 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)	1,598,882	84,037
(Surplus) / Deficit	(0)	(118,111) a	(118,111)	(0)	(0)
FTE's	11.360			11.360	0
Tax Levy:					
Tax Requisition	(799,625)			(939,219) g	(139,594) g
Residential Tax Rate (per \$1000 of assessment)	0.0136			0.0154	0.0018

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	(85,450)	(65,040)
Total Revenue	(40,960)	(26,603)	14,357	(102,400)	(61,440)
Expenses					
Vehicles/Bicycles	7,020	8,260	1,240	50,000	42,980
Computer Equipment	0	0	0	15,450	15,450
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)	102,400	61,440
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(174,926)		(125,371) 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, Advertising \$12k, Collection Fees \$5k, Training \$4k.
- 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	(641,484)	(817,180)	(867,359)	(911,232)	(931,638)
Tax Requisition - Peachland	(27,789)	(35,400)	(37,574)	(39,475)	(40,359)
Tax Requisition - Lake Country	(74,715)	(95,179)	(101,023)	(106,133)	(108,510)
Tax Requisition - West Kelowna	(157,114)	(200,145)	(212,435)	(223,181)	(228,179)
Tax Req - EA Cent Ok West	(19,913)	(25,367)	(26,925)	(28,286)	(28,920)
Tax Req - EA Cent Ok East	(18,204)	(23,190)	(24,614)	(25,859)	(26,438)
Previous Year's Surplus/Deficit	(118,111) a	(0)	0	0	(0)
Administration OH	235,448	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)
COVID Restart Grant	(37,000) i	0	0	0	0
Total Revenue	(1,598,882)	(1,649,039)	(1,678,780)	(1,709,116)	(1,740,059)
Expenses:					
Operations	1,436,882 b	1,487,040 k	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	1,598,882	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	(939,219)	(1,196,461)	(1,269,930)	(1,334,166)	(1,364,044)
Residential Tax Rate (per \$1000 of assessment)	0.0154	0.0194	0.0204	0.0212	0.0215

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	(85,450)	(85,215)	0	0	(16,950)
Total Revenue	(102,400)	(121,265)	(10,300)	(10,300)	(27,250)
Expenses					
Vehicles/Bicycles	50,000	55,140	0	0	0
Computer Equipment	15,450	0	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	102,400	121,265	10,300	10,300	27,250
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(125,371) d	(75,557)	(111,313)	(147,426)	(166,781)
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, Advertising \$12k, Collection Fees \$5k, Training \$4k.
- 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.
- Add COVID Restart Grant for foregone revenues for licenses, impounding, ticketing, and adjudication.
- Add back \$4k Training, \$12k Advertising, \$5k Collection Fees post pandemic.

**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)	(620)
COVID Restart Grant	0	(1,727)	b (1,727) b	0	0
Previous Year's Surplus/Deficit	19	19	(0)	(4,667)	(4,685)
UBCM Grant	0	0	0	(150,000)	(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	(745) c
River Training Engineering Study	0	0	0	150,000	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)	(4,666) b	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	(30,000)	e (14,984)
Transfer From Equip Reserves	(2,509)	(2,509)	0	0	2,509
Transfer From Cap. Fac. Reserve	(9,529)	(3,990)	5,539	(8,850)	679
Total Revenue	(27,054)	(6,499)	20,555	(38,851)	(11,797)
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	36,200	e 36,200
Total Expenses	27,054	6,499	(20,555)	38,851	11,797
(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)		(12,555) 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
Intake Restoration	\$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
Revenue:					
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) i
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)
Expenses:					
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 i
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
Revenue					
Capital Financing	(1) f	0	0	0	0
Tsfr from Gas Tax Cap Fac. Rsrv	(30,000) e	0	0	0	0
Transfer From Cap. Fac. Reserve	(8,850)	(9,650)	(9,650)	(9,650)	(9,650)
Total Revenue	(38,851)	(9,650)	(9,650)	(9,650)	(9,650)
Expenses					
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	36,200 e	7,000 i	7,000 i	7,000 i	7,000 i
Total Expenses	38,851	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	(12,555) a	(9,394) i	(6,200) i	(2,975) i	282 i

Notes

- Transfer asset renewal fees to reserves. Full transfer cannot be made. Additional rate review may be required.
- Surplus due to higher revenues from water user fees, unanticipated grant and lower contract services costs. Travel and legal costs were higher than expected.
- 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.
- Community Works Fund Gas Tax funding:
Previously approved Capital:
Hydrants \$15 k not yet budgeted for use in 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:**
Water Supply for Intake \$15 k
Intake Restoration \$15 k
- 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.
- UBCM Grant has been applied for for engineering study to support river training - 100% funding. Will only be done if funding obtained.
- 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.
- 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: 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	(6,647)	740
Previous Year's Surplus/Deficit	(56)	(56)	0	970	1,026
Administration OH	343	343	0	277	(66)
Total Revenue	<u>(7,100)</u>	<u>(7,100)</u>	<u>0</u>	<u>(5,400)</u>	<u>1,700</u>
Expenses:					
Grants	7,100	8,070	970	5,400	(1,700)
Total Expenses	<u>7,100</u>	<u>8,070</u>	<u>970</u>	<u>5,400</u>	<u>(1,700)</u>
(Surplus) / Deficit	<u>0</u>	<u>970</u>	<u>970</u>	<u>0</u>	<u>0</u>

Tax Levy:

Tax Requisition	(7,387)	(6,647)	740
Residential Tax Rate (per \$1000 of assessment)	0.0056	0.0490	0.0434

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
Revenue:					
Tax Req - EA Cent Ok. West	(6,647)	(8,936)	(8,936)	(8,936)	(8,936)
Previous Year's Surplus/Deficit	970	0	0	0	0
Administration OH	277	436	436	436	436
Total Revenue	(5,400)	(8,500)	(8,500)	(8,500)	(8,500)
Expenses:					
Grants	5,400	8,500	8,500	8,500	8,500
Total Expenses	5,400	8,500	8,500	8,500	8,500
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(6,647)	(8,936)	(8,936)	(8,936)	(8,936)
Residential Tax Rate (per \$1000 of assessment)	0.0490	0.0065	0.0065	0.0064	0.0063

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: 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)	(8,552)	(1,697)
Services - Lake Country	(12,628)	(12,609)	19	(16,361)	(3,733)
Tax Requisition - Kelowna	(132,706)	(132,679)	27	(163,556)	(30,850)
Tax Requisition - Peachland	(4,799)	(4,796)	3	(5,991)	(1,192)
Tax Requisition - West Kelowna	(28,459)	(28,504)	(45)	(35,907)	(7,448)
Tax Req - EA Cent Ok. West	(3,452)	(3,450)	2	(4,251)	(799)
Tax Req - EA Cent Ok East	(3,177)	(3,176)	1	(3,914)	(737)
Previous Year's Surplus/Deficit	0	0	0	1	1
Administration OH	8,856	8,856	0	11,647	2,791
Total Revenue	(183,220)	(183,219)	1	(226,884)	(43,664)
Expenses:					
Operations	183,220	183,220	0	226,884	43,664 a
Total Expenses	183,220	183,220	0	226,884	43,664
(Surplus) / Deficit	0	1	1	0	0

Tax Levy:

Tax Requisition	(172,593)	(213,619)	(41,026)
Residential Tax Rate (per \$1000 of assessment)	0.0026	0.0031	0.0005

Operating Reserve Balance at Y/E	(4,178)	(4,220)
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2021 Budget Notes:

a. Contract Cost increase & adding \$40k for Chipping program.

**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	(8,552)	(7,194)	(7,338)	(7,485)	(7,635)
Services - Lake Country	(16,361)	(13,745)	(14,019)	(14,300)	(14,586)
Tax Requisition - Kelowna	(163,556)	(137,403)	(140,152)	(142,954)	(145,814)
Tax Requisition - Peachland	(5,991)	(5,033)	(5,134)	(5,236)	(5,341)
Tax Requisition - West Kelowna	(35,907)	(30,166)	(30,769)	(31,384)	(32,012)
Tax Req - EA Cent Ok. West	(4,251)	(3,571)	(3,643)	(3,716)	(3,790)
Tax Req - EA Cent Ok East	(3,914)	(3,288)	(3,354)	(3,421)	(3,489)
Previous Year's Surplus/Deficit	1	0	0	(0)	0
Administration OH	11,647	9,779	9,974	10,174	10,377
Total Revenue	(226,884)	(190,621)	(194,434)	(198,322)	(202,289)
Expenses:					
Operations	226,884	190,622	194,434	198,323	202,289
Total Expenses	226,884	190,622	194,434	198,323	202,289
(Surplus) / Deficit	0	0	(0)	0	0

Tax Levy:

Tax Requisition	(213,619)	(179,461)	(183,052)	(186,711)	(190,446)
Residential Tax Rate (per \$1000 of assessment)	0.0031	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 & adding \$40k for Chipping program.
- b. Removed additional \$40k for Chipping program catch up.

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

Program: 195 -- Feasibility Funds

Department: Fiscal Services

General Revenue Fund Budget

	2020 Budget	2020 Actual	Variance 2020 Act. vs. Bud.	2021 Budget	Variance: 2021 vs. 2020 Budget
Revenue:					
Interest Earned	0	(2,018)	(2,018)	0	0
Transfer from EA Feasibility Fund	0	0	0	0	0
Transfer from Regional Feasibility Fund	0	0	0	(100,000)	(100,000)
Total Revenue	0	(2,018)	(2,018)	(100,000)	(100,000)
Expenses:					
Regional Transportation Service Study	0	0	0	50,000	50,000 a
Regional First Nations Engagement Service Study	0	0	0	50,000	50,000 a
Transfer to EA Feasibility Fund	0	861	861	0	0
Transfer to Regional Feasibility Fund	0	1,157	1,157	0	0
Total Expenses	0	2,018	2,018	100,000	100,000
(Surplus) / Deficit	0	0	0	0	0
Electoral Area Feasibility Fund Balance at Y/E		(74,698)		(75,445)	
Regional Feasibility Fund Balance at Y/E		(100,374)		(378)	a

2021 Budget Notes:

a. If service is established, that service will repay the feasibility fund. If not, the Feasibility Fund will need to be rebuilt via contributions through 001 -- Board.

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

Program: 195 -- Feasibility Funds

Department: Fiscal 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 Feasibility Fund	(100,000)	0	0	0	0
Total Revenue	(100,000)	0	0	0	0
<u>Expenses:</u>					
Regional Transportation Service Study	50,000	0	0	0	0
Regional First Nations Engagement Service Study	50,000	0	0	0	0
Total Expenses	100,000	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
EA Feasibility Fund Y/E Balance	(75,445)	(76,199)	(76,961)	(77,731)	(78,508)
Regional Feasibility Fund Y/E Balance	(378) a	(382)	(385)	(389)	(393)

Notes

a. If service is established, that service will repay the feasibility fund. If not, the Feasibility Fund will need to be rebuilt via contributions through 001 -- Board.