

ORIGINAL 2021 - 2025

Budget Pages

For Reference

**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) f	0 g	0	0	0
Previous Year's Surplus/Deficit	(156,749) a	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 - 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
Revenue:					
Transfer from Regional Parks OBWB, SIR Services, Sundry Sales	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)
Services - Peachland	(61,344)	(61,344)	(61,344)	(61,344)	(61,344)
COVID Restart Grant	(20,357)	(20,875)	(20,875)	(20,875)	(20,875)
Previous Year's Surplus/Deficit	(56,000) c	0	0	0	0
Administration OH Recovery	(48,520) a	(0)	(0)	(0)	(0)
Transfer from Operating Reserve	(921,163)	(1,046,712) g	(1,129,072)	(1,151,881)	(1,175,145)
Services - WFN	(30,000)	(60,000) g	0	0	0
	(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)
Expenses:					
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
Revenue					
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)
Expenses					
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 - 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.