

REGIONAL DISTRICT OF CENTRAL OKANAGAN

BYLAW NO. 1484

A bylaw to amend the Regional District of Central Okanagan 2021-2025 Financial Plan

WHEREAS the Regional District of Central Okanagan adopted the “Regional District of Central Okanagan 2021-2025 Financial Plan Bylaw 1475, 2021” on March 29, 2021:

AND WHEREAS the Board may amend the Financial Plan at any time by bylaw:

NOW THEREFORE the Regional Board of the Regional District of Central Okanagan in open meeting assembled enacts as follows;

1. Replace pages 1 to 8 to reflect revised totals as a result of budget changes.
2. Page 10 “121 – Ellison Heritage Community Centre” is deleted in its entirety and replaced with the attached page 10 “121 – Ellison Heritage Community Centre Amended May 2021” to reflect changes in the 2021 General Revenue Fund Budget.
3. Page 11 “123 – Joe Rich Community Centre” is deleted in its entirety and replaced with the attached page 11 “123 – Joe Rich Community Centre Amended May 2021” to reflect changes in the 2021 General Revenue Fund Budget.
4. Page 13 “142 – Regional Parks” is deleted in its entirety and replaced with the attached page 13 “142 – Regional Parks Amended May 2021” to reflect changes in the 2021 General Revenue and Capital Fund Budgets.
5. Page 15 “143 – Westside Community Parks” is deleted in its entirety and replaced with the attached page 15 “143 – Westside Community Parks Amended May 2021” to reflect changes in the 2021 General Revenue Fund Budget.
6. Page 16 “144 – Eastside Community Parks” is deleted in its entirety and replaced with the attached page 16 “144 – Eastside Community Parks Amended May 2021” to reflect changes in the 2021 General Revenue Fund Budget.
7. Page 51 – “021 – Ellison Fire Department” is deleted in its entirety and replaced with the attached page 51 “021 – Ellison Fire Department Amended May 2021” to reflect changes in the 2021 - 2023 General Capital Fund Budgets.
8. Page 52 – “022 – Joe Rich Fire Department” is deleted in its entirety and replaced with the attached page 52 “022 – Joe Rich Fire Department Amended May 2021” to reflect changes in the 2021 General Revenue Fund Budget.
9. Page 57 – “030 – Regional Rescue” is deleted in its entirety and replaced with the attached page 57 “030 – Regional Rescue Amended May 2021” to reflect changes in the 2021 General Revenue Fund Budget.
10. Page 76 – “002 – Administration / Corporate Services” is deleted in its entirety and replaced with the attached page 76 “002 – Administration / Corporate Services Amended May 2021” to reflect changes in the 2021 General Revenue and Capital Fund Budgets.

11. Page 83 – “102 – Air Quality Monitoring” is deleted in its entirety and replaced with the attached page 83 “102 – Air Quality Monitoring Amended May 2021 to reflect changes in the 2021 General Revenue Fund Budget.
12. Page 84 – “117 – Sterile Insect Release” is deleted in its entirety and replaced with the attached page 84 “117 – Sterile Insect Release Amended May 2021 to reflect changes in the 2021 - 2025 General Revenue Fund Budgets.
13. Page 86 – “006 – Information Services Amended April 2021” is deleted in its entirety and replaced with the attached page 86 “006 – Information Services Amended April & May 2021” to reflect changes in the 2021 General Revenue and Capital Fund Budgets.
14. Page 88 – “003 – Finance Amended April 2021” is deleted in its entirety and replaced with the attached page 88 “003 – Finance Amended April & May 2021” to reflect changes in the 2021 - 2025 General Revenue Fund Budgets.

This bylaw may be cited as the Regional District of Central Okanagan 2021-2025 Financial Plan Amending Bylaw No. 1484.

READ A FIRST TIME THIS	31 st	DAY OF	May	2021
READ A SECOND TIME THIS	31 st	DAY OF	May	2021
READ A THIRD TIME THIS	31 st	DAY OF	May	2021

ADOPTED THIS

31st DAY OF May 2021

CHAIRPERSON

DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1484 cited as the "Regional District of Central Okanagan 2021-2025 Financial Plan Amending Bylaw No.1484" as adopted by the Regional Board on the 31st day of May, 2021.

Dated at Kelowna this
31st day of May 2021

DIRECTOR OF CORPORATE SERVICES

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 BUDGET AND FINANCIAL PLAN 2021 - 2025
Funds Summary

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
GENERAL REVENUE FUND:					
Revenues	\$ (51,441,913)	(49,282,207)	(49,280,060)	(49,551,336)	(49,747,540)
Expenditures	\$ 51,441,913	49,282,207	49,280,061	49,551,336	49,747,540
(Surplus)/Deficit	\$ 0	(0)	0	0	(0)
GENERAL CAPITAL FUND:					
Revenues	\$ (13,944,614)	(5,488,814)	(4,486,683)	(4,182,396)	(3,592,054)
Expenditures	\$ 13,944,614	5,488,814	4,486,683	4,182,396	3,592,054
(Surplus)/Deficit	\$ 0	0	0	0	0
WATER REVENUE FUND					
Revenues	\$ (1,913,294)	(1,678,831)	(1,754,009)	(2,000,357)	(2,015,375)
Expenditures	\$ 1,913,294	1,678,831	1,754,009	2,000,357	2,015,375
(Surplus)/Deficit	\$ 0	(0)	(0)	(0)	(0)
WATER CAPITAL FUND					
Revenues	\$ (696,293)	(1,048,222)	(7,327,260)	(98,720)	(117,800)
Expenditures	\$ 696,293	1,048,222	7,327,260	98,720	117,800
(Surplus)/Deficit	\$ 0	0	0	0	0
SEWER REVENUE FUND					
Revenues	\$ (5,276,934)	(5,396,127)	(5,587,937)	(5,790,529)	(6,076,584)
Expenditures	\$ 5,276,934	5,396,127	5,587,937	5,790,529	6,076,584
(Surplus)/Deficit	\$ 0	0	0	0	(0)
SEWER CAPITAL FUND					
Revenues	\$ (4,575,160)	(441,250)	(852,760)	(1,315,860)	(4,106,590)
Expenditures	\$ 4,575,160	441,250	852,760	1,315,860	4,106,590
(Surplus)/Deficit	\$ 0	0	0	0	0

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 BUDGET AND FINANCIAL PLAN 2021 - 2025
GENERAL REVENUE FUND

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
REVENUE SUMMARY					
Conditional Transfers - Provincial					
Electoral Area CO West Requisitions	\$ (2,129,345)	(2,350,683)	(2,432,779)	(2,494,555)	(2,557,046)
Electoral Area CO East Requisitions	(2,238,264)	(2,238,374)	(2,364,484)	(2,447,043)	(2,518,677)
Parcel Taxes	(249,182)	(265,776)	(288,319)	(303,907)	(309,606)
Conditional Transfers - Kelowna					
Requisition	(13,234,510)	(14,142,090)	(14,642,590)	(14,935,162)	(15,243,716)
Parcel Taxes	(274,229)	(274,229)	(274,229)	(274,229)	(274,229)
MFA Debt	(9,672,099)	(9,647,882)	(9,431,615)	(9,429,314)	(9,242,367)
Conditional Transfers - Peachland					
Requisition	(561,757)	(602,075)	(624,104)	(636,731)	(650,007)
Parcel Taxes	(795)	(795)	(795)	(795)	(795)
MFA Debt	(326,042)	(326,043)	(263,903)	(124,699)	(124,699)
Conditional Transfers - Lake Country					
Requisition	(1,509,640)	(1,619,852)	(1,680,353)	(1,714,449)	(1,750,281)
Parcel Taxes	(83,686)	(83,686)	(83,686)	(83,686)	(83,686)
MFA Debt	(1,148,676)	(1,029,319)	(936,761)	(797,088)	(465,303)
Conditional Transfers - West Kelowna					
Requisition	(3,187,346)	(3,411,100)	(3,539,152)	(3,607,071)	(3,681,579)
Parcel Taxes	(10,859)	(10,859)	(10,859)	(10,859)	(10,859)
MFA Debt	(1,349,653)	(1,217,801)	(1,121,084)	(1,039,773)	(986,391)
Other Revenues	(12,670,543)	(12,061,643)	(11,585,348)	(11,651,975)	(11,848,299)
Prior Year Surplus	(2,795,288)	0	0	0	0
TOTAL REVENUES	(51,441,913)	(49,282,207)	(49,280,060)	(49,551,336)	(49,747,539)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
EXPENDITURE SUMMARY					
General Government Services					
001-- Regional District Board	\$ 856,932	774,431	789,219	804,304	819,690
002 -- Administration	2,048,302	2,056,195	1,975,129	2,034,131	2,093,814
003 -- Finance	1,521,134	1,467,257	1,495,942	1,525,201	1,555,045
004 -- Engineering	391,147	398,810	406,626	414,599	422,731
005 -- Human Resources	429,254	426,079	434,571	443,232	452,067
006 -- Information Systems	1,301,996	1,268,049	1,290,409	1,313,218	1,336,482
007 -- Electoral Areas Only	59,572	105,000	60,200	61,544	62,895
008 -- Westside Regional Office	35,405	26,988	27,528	28,079	28,640
009 -- Electoral Area Ellison / Joe Rich	37,736	28,529	29,100	29,682	30,276
011 -- Regional Grants In Aid	27,171	0	0	0	0
012 -- Elect. Area Westside Grants in Aid	5,400	8,500	8,500	8,500	8,500
013 -- Elect. Area Ellison / Joe Rich Grants in Aid	4,000	3,000	3,000	3,000	3,000
195 -- Feasibility Funds	100,000	0	0	0	0
502 -- Capital Facility Reserve	749,847	749,847	749,847	749,847	749,847
503 -- Operating Reserve	357,000	0	0	0	0
Total General Government	7,924,896	7,312,685	7,270,072	7,415,336	7,562,986
Protective Services					
017 -- Upper Ellison Fire Protection Boundary Ext	\$ 0	0	0	0	0
019 -- Electoral Area Fire Prevention	90,581	92,253	93,958	95,697	97,471
020 -- Lakeshore Road Fire Protection	23,988	24,468	24,957	25,456	25,965
021 -- Ellison Fire Department	590,217	563,091	586,123	597,816	606,172
022 -- Joe Rich Fire Department	535,455	505,836	525,603	545,515	565,575
023 -- North Westside Road Fire / Rescue	600,551	595,462	615,551	635,822	656,279
024 -- Wilson's Landing Fire Department	319,222	332,306	345,493	358,782	372,178
027 -- Ridgeview Fire	12,119	12,048	12,048	12,048	12,048
028 -- June Springs Fire Protection	15,018	15,318	15,625	15,937	16,256
029 -- Brent Road Fire Protection	29,395	29,919	30,453	30,998	31,554
030 -- Regional Rescue Service	2,599,433	2,710,007	2,683,967	2,743,906	2,799,844
031 -- 911 Emergency Telephone Service	1,368,195	1,258,859	1,336,702	1,398,637	1,449,372
040 -- Crime Stoppers	303,264	287,399	293,147	299,010	304,990

Protective Services Cont'd.

041 -- Victims / Witness Assistance	535,003	484,378	493,878	504,572	514,462
042 -- Regional Crime Prevention	378,825	370,430	377,676	385,068	392,607
043 -- Business Licenses	34,812	35,150	35,492	35,837	36,185
044 -- Building Inspection	476,153	482,361	492,008	501,848	511,885
046 -- Dog Control	1,598,882	1,649,040	1,678,780	1,709,116	1,740,058
047 -- Mosquito Control	206,614	210,625	214,717	218,891	223,147
118 -- Starling Control	20,209	20,209	20,209	20,209	20,209
049 -- Prohibited Animal Control	1,097	1,119	1,141	1,164	1,187
Total Protective Services	9,739,033	9,680,278	9,877,528	10,136,330	10,377,446

Transportation Services

050 -- Transportation Demand Management	\$ 114,352	0	0	0	0
051 -- Lakeshore Road Improvements	4,512	4,487	4,487	4,487	4,487
058 -- Scotty Heights Street Lights	18,521	18,891	19,269	19,655	20,048
085 -- Ellison Transit	28,074	28,635	29,208	29,792	30,388
Total Transportation Services	165,459	52,014	52,964	53,934	54,923

Environmental Health Services

091 -- Effluent Disposal	\$ 637,980	589,044	594,179	599,350	604,559
092 -- SWM: Westside Waste Disposal & Recycling	1,305,986	1,185,942	1,207,921	1,230,339	1,253,206
093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre	72,029	55,000	50,000	51,000	52,000
094 -- SWM: Solid Waste Management	1,827,030	1,429,931	1,458,389	1,487,417	1,517,025
095 -- SWM: Solid Waste Collection	648,313	574,179	585,263	596,568	608,099
101 -- Okanagan Basin Water Board	2,263,718	2,308,992	2,355,172	2,402,276	2,450,321
102 -- Air Quality Monitoring	239,164	190,622	194,434	198,323	202,289
105 -- Noise Abatement	8,156	7,756	7,911	8,069	8,231
106 -- Untidy Premises	13,668	13,737	14,012	14,292	14,578
Total Environmental Health	7,016,044	6,355,203	6,467,281	6,587,634	6,710,309

Environmental Development Services

110 -- Regional Planning	\$ 838,183	610,342	618,505	540,178	548,672
111 -- Electoral Area Planning	505,328	489,935	499,733	509,728	519,922
115 -- Noxious Insect Control	18,297	18,663	19,036	19,917	20,305
116 -- Weed Control	144,364	141,031	143,752	146,527	149,357
117 -- Sterile Insect Release Program	1,402,016	1,402,016	1,402,016	1,402,016	1,402,016
120 -- Economic Development Commission	1,158,264	1,158,089	1,178,311	1,198,937	1,219,976
Total Environmental Development	4,066,452	3,820,076	3,861,353	3,817,303	3,860,249

Recreational and Cultural Services

121 -- Ellison Community Heritage Hall	\$ 172,673	149,720	151,441	153,197	154,988
123 -- Joe Rich Community Hall	73,182	60,186	62,210	64,254	66,319
124 -- Westside Municipal Recreation	36,060	36,781	37,517	38,267	39,033
125 -- Johnson Bentley Aquatic Centre	14,818	15,114	15,417	15,725	16,039
126 -- Killiney Community Hall	23,358	23,402	23,447	23,493	23,540
131 -- Winfield Recreation Centre	55,000	55,000	55,000	55,000	55,000
142 -- Regional Parks	8,703,875	8,552,282	8,689,282	8,822,336	9,015,599
143 -- Westside Community Parks	239,475	227,972	232,240	236,041	239,898
144 -- Eastside Community Parks	118,023	117,043	121,104	125,206	129,350
171 -- Okanagan Regional Library	315,478	321,788	328,223	334,788	341,484
188 -- OK Regional Library Borrowing - Admin Bldg	281,618	281,618	281,618	281,618	281,618
Total Recreational and Cultural	10,033,560	9,840,906	9,997,499	10,149,925	10,362,868

Municipal Finance Authority Debt

189 -- Member Municipalities	\$ 12,496,470	12,221,045	11,753,363	11,390,874	10,818,760
Total M.F.A. Debt	12,496,470	12,221,045	11,753,363	11,390,874	10,818,760

TOTAL EXPENDITURES	51,441,913	49,282,207	49,280,061	49,551,336	49,747,540
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REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 BUDGET AND FINANCIAL PLAN 2021 - 2025
GENERAL CAPITAL FUND

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
REVENUE					
Transfer from Equipment Reserves	\$ (1,089,235)	(856,659)	(362,945)	(260,720)	(284,581)
Tsfr from CWF Cap Fac Reserve	(528,032)	(145,000)	(185,000)	(150,000)	(210,000)
Transfer from Cap. Facility Reserve Fund	(9,900,288)	(4,288,994)	(3,678,412)	(3,329,394)	(2,987,473)
Grant / Fundraising / Donation	(521,664)	(119,161)	(183,325)	(365,282)	0
Internal Transfer / Sale of Asset	(459,500)	(9,000)	(7,000)	(7,000)	(7,000)
Transfer from Park Land Reserve	(1,205,895)	0	0	0	0
Transfer from Water Reserve	0	0	0	0	(33,000)
Transfer from General Revenue Fund	(240,000)	(70,000)	(70,000)	(70,000)	(70,000)
TOTAL REVENUE	<u>(13,944,614)</u>	<u>(5,488,814)</u>	<u>(4,486,682)</u>	<u>(4,182,396)</u>	<u>(3,592,054)</u>
EXPENDITURES					
002 -- Administration	302,245	262,650	262,650	159,650	159,650
003 -- Finance	50,900	15,450	17,510	15,450	17,510
004 -- Engineering	20,900	10,300	5,150	5,150	5,150
006 -- Information Systems	213,678	281,500	77,500	117,500	77,500
007 -- Electoral Areas Only	82,400	0	85,000	0	87,000
021 -- Ellison Fire Department	693,108	346,645	92,788	33,442	34,112
022 -- Joe Rich Vol. Fire Dept & Hall	113,312	648,703	77,442	78,691	278,201
023 -- North Westside Vol Fire/ Rescue Dept	137,002	30,342	85,746	156,262	526,787
024 -- Wilson's Landing Fire	203,921	40,486	31,066	80,720	32,355
030 -- Regional Rescue Service	478,529	316,000	77,017	50,000	50,000
031 -- 911	19,190	19,190	19,190	19,190	19,190
041 -- Victims Services	3,700	0	0	0	0
042 -- Crime Prevention & Alarm Control	0	0	39,100	0	0
046 -- Dog Control	102,400	121,265	10,300	10,300	27,250
091 -- Effluent/Water Disposal	50,000	0	0	200,000	0
092 -- SWM: Westside Waste Disposal & Recyclin	11,330	62,480	11,845	12,360	91,156
095 -- SWM: Solid Waste Collection (EA's)	216,026	14,646	14,646	15,147	15,147
110 -- Regional Planning	6,840	0	0	0	0
111 -- Electoral Area Planning	6,840	0	0	0	0
116 -- Noxious Weed Control Enforcement	0	0	37,740	0	0
120 -- Economic Development Commission	13,150	5,075	5,075	5,075	5,075
121 -- Ellison Heritage School Community Ctr	83,556	50,750	55,825	35,525	76,125
123 -- Joe Rich Community Hall	138,475	2,538	20,300	76,125	0
142 -- Regional Parks	10,769,216	3,123,169	3,349,142	3,070,984	1,952,821
143 -- Westside Community Parks	108,075	81,200	25,375	25,375	50,750
144 -- Eastside Community Parks	46,985	15,225	86,275	15,450	86,275
199 -- Vehicle Operations	72,836	41,200	0	0	0
TOTAL EXPENDITURES	<u>13,944,614</u>	<u>5,488,814</u>	<u>4,486,682</u>	<u>4,182,396</u>	<u>3,592,054</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 BUDGET AND FINANCIAL PLAN 2021 - 2025
WATER REVENUE FUND

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
REVENUE					
User, Late Payment & Insp. Fees	\$ (714,960)	(734,239)	(751,425)	(768,961)	(786,846)
Maintenance/Asset Renewal Fees	(854,719)	(854,719)	(854,720)	(854,720)	(854,720)
Grant	(150,000)	0	0	0	0
Rental & Misc.	(600)	(600)	(600)	(600)	(600)
MOTI Parcel Tax Contribution	(6,536)	(6,536)	(6,536)	(6,536)	(6,536)
Debt / Parcel Tax	(220,605)	(220,605)	(281,355)	(512,980)	(512,980)
Prior Year (Surplus) / Deficit	(102,576)	0	(1)	(0)	(0)
Engineering Administration OH Recovery	27,055	27,286	27,833	28,389	28,957
Administration Overhead Recovery	109,647	110,582	112,794	115,051	117,349
TOTAL REVENUE	<u>(1,913,294)</u>	<u>(1,678,831)</u>	<u>(1,754,009)</u>	<u>(2,000,357)</u>	<u>(2,015,375)</u>
EXPENDITURES					
301 -- Killiney Beach Water	\$ 440,556	442,508	480,059	614,710	617,888
303 -- Falcon Ridge Water	226,060	75,167	76,542	77,945	79,377
305 -- Sunset Ranch Water	237,383	189,437	191,848	194,309	196,820
306 -- Trepanier Bench Water	28,497	28,882	29,276	29,677	30,087
307 -- Westshores Water	544,487	539,272	568,811	672,251	675,672
310 -- Fintry / Valley of the Sun Water	436,311	403,564	407,473	411,464	415,532
TOTAL EXPENDITURES	<u>1,913,294</u>	<u>1,678,831</u>	<u>1,754,009</u>	<u>2,000,357</u>	<u>2,015,375</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 BUDGET AND FINANCIAL PLAN 2021 - 2025
WATER CAPITAL FUND

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
REVENUE					
Grants	\$ 0	0	0	0	0
Capital Financing	(1)	0	(3,926,063)	0	0
Transfer from CWF Gas Tax Cap Fac Reserve	(63,183)	0	0	0	0
Transfer from Cap Fac Reserve	(141,979)	(546,311)	(2,201,710)	(54,800)	(84,589)
Transfer from Equip Reserve Funds	(491,130)	(501,911)	(1,199,487)	(43,920)	(33,211)
TOTAL REVENUE	<u>(696,293)</u>	<u>(1,048,222)</u>	<u>(7,327,260)</u>	<u>(98,720)</u>	<u>(117,800)</u>
EXPENDITURES					
301 -- Killiney Beach	\$ 122,718	510,911	3,520,750	20,750	39,830
303 -- Falcon Ridge Water	38,851	9,650	9,650	9,650	9,650
305 -- Sunset Ranch Water System	60,670	23,020	31,260	23,020	23,020
306 -- Trepanier Bench Water	6,250	2,060	2,060	2,060	2,060
307 -- Westshore Water	435,104	481,681	3,732,340	22,340	22,340
310 -- Fintry / Valley of the Sun Water	32,700	20,900	31,200	20,900	20,900
TOTAL EXPENDITURES	<u>696,293</u>	<u>1,048,222</u>	<u>7,327,260</u>	<u>98,720</u>	<u>117,800</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 BUDGET AND FINANCIAL PLAN 2021 - 2025
SEWER REVENUE FUND

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
REVENUE					
Sewer User Fees	\$ (157,226)	(163,245)	(169,565)	(176,201)	(183,168)
Services - Peachland	(560,147)	(625,441)	(656,782)	(676,653)	(696,738)
Services - West Kelowna	(3,654,903)	(3,947,155)	(4,194,099)	(4,341,531)	(4,553,809)
Services - WFN	(1,163,917)	(1,273,830)	(1,346,938)	(1,391,884)	(1,455,226)
Other Revenue	(2,400)	0	0	0	0
Grant	(4,500)	0	0	0	0
Parcel Tax	(30,480)	0	0	0	0
Transfer from Operating Reserve	0	(150,000)	0	0	0
Prior Year (Surplus) / Deficit	(455,150)	0	0	0	0
Engineering Admin OH Recovery	149,917	152,310	155,527	158,828	162,194
Administration Overhead Recovery	601,872	611,233	623,920	636,912	650,164
TOTAL REVENUE	<u>(5,276,934)</u>	<u>(5,396,127)</u>	<u>(5,587,937)</u>	<u>(5,790,529)</u>	<u>(6,076,584)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 4,262,885	4,377,029	4,532,440	4,689,145	4,847,169
470 -- RDCO Collector Systems	507,749	530,177	552,740	584,438	697,842
471 -- WFN Collector Systems	127,440	129,989	132,589	135,240	137,945
472 -- Peachland Collector Systems	206,401	212,208	218,087	224,041	230,072
499 -- Ellison Sewer System	141,654	146,725	152,081	157,664	163,557
Sewer Debt Financing	30,804	0	0	0	0
TOTAL EXPENDITURES	<u>5,276,934</u>	<u>5,396,127</u>	<u>5,587,937</u>	<u>5,790,529</u>	<u>6,076,584</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2021 BUDGET AND FINANCIAL PLAN 2021 - 2025
SEWER CAPITAL FUND

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
REVENUE					
Capital Financing	\$ 0	0	0	(600,000)	(3,750,000)
Grants	(18,405)	0	0	0	0
From Equipment Reserves	(265,660)	(56,750)	(36,350)	(36,350)	(36,350)
From Capital Facility Reserves	(1,411,485)	(384,500)	(566,410)	(579,510)	(220,240)
Transfer from DCC Reserve Fund	(2,879,610)	0	(250,000)	(100,000)	(100,000)
TOTAL REVENUE	<u>(4,575,160)</u>	<u>(441,250)</u>	<u>(852,760)</u>	<u>(1,315,860)</u>	<u>(4,106,590)</u>
EXPENDITURES					
401 -- Westside Sewer System	\$ 2,009,310	367,110	326,710	105,260	95,990
470 -- Westside Sewer System: RDCO	2,555,250	63,540	515,450	1,200,000	4,000,000
499 -- Ellison Sewer System	10,600	10,600	10,600	10,600	10,600
TOTAL EXPENDITURES	<u>4,575,160</u>	<u>441,250</u>	<u>852,760</u>	<u>1,315,860</u>	<u>4,106,590</u>

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

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

Amended May 2021

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)	(134,592)	(144,670)	(153,610)	(155,589)
COVID Restart Grant / Operating Reserve	(15,000) i	0	0	0	0
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	(172,673)	(149,720)	(151,441)	(153,197)	(154,988)
Expenses:					
Operations	99,386 ci	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	172,673	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)	(134,592)	(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.
- May Amendment: Use COVID Restart Grant Funds for Touchless Equipment and Sanitation.

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

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

Amended May 2021

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)	(65,443)	(67,572)	(69,723)	(71,898)
COVID Restart Grant / Operating Reserve	(15,000) h	0	0	0	0
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	(73,182)	(60,186)	(62,210)	(64,254)	(66,319)
Expenses:					
Operations	65,182 bh	51,186	52,210	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	73,182	60,186	62,210	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)	(65,443)	(67,572)	(69,723)	(71,898)
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 Rsv	(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.

h. May Amendment: Use \$15k COVID Restart Grant Funds for Touchless Equipment and Sanitation.

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

Program: 142 -- Regional Parks

Department: Parks & Recreation

Amended May 2021

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 / Operating Reserve	(190,183)	k	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	(8,703,875)		(8,552,282)		(8,689,282)		(8,822,336)		(9,015,598)
Expenses:									
Operations	4,297,197	bk	4,219,754		4,291,946	h	4,359,220	h	4,485,716
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	8,703,875		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
Tax Levy:									
Tax Requisition	(8,226,009)		(8,620,031)		(8,968,395)		(9,106,861)		(9,312,342)
Residential Tax Rate	0.1348		0.1399		0.1441		0.1449		0.1467
(per \$1000 of assessment)									

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	i	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 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'n̄t̄n 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.
- May Amendment: Add \$160k use of COVID Restart Grant for Sanitation, Touchless Equipment, and Safe Interpretation Delivery Supports.
- May Amendment: Reallocate Capital Development Project Funding: \$76k moved from Kalamoir Boardwalk Upgrades to Kopje Regional Park Redevelopment archaeology and electrical power adjustments.

142 Regional Parks Capital Development Projects Detail 2021 - 2025

Amendment May 2021

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
West 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 - Ampitheatre 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	-	-	-	-	-	-
Kalamoior - Collens Hill Parking Area Improvements	-	-	-	-	-	152,250	-
Clainlink Fence Replacement to meet SRW required along Casa Loma Resort	30,450	15,020	-	-	-	-	-
Kalamoior - Benedict Rd. Boardwalk Major Maintenance	-	-	-	-	-	-	-
Kaloya Picnic Shelter Replacement	-	-	86,275	-	-	-	-
Kaloya Washroom Remove and Rebuild - Design	-	-	-	-	10,150	-	-
Kaloya Washroom Remove and Rebuild - Construction	-	-	-	-	-	177,625	-
Kopje Security Contractor Residence - Repurpose for Program Storage	152,250	12,191	228,375	-	-	-	-
Kopje Washroom Remove and Rebuild - Design	-	-	-	-	-	10,150	-
Kopje Washroom Remove and Rebuild - Construction	-	-	-	-	-	-	177,625
Kopje - Picnic Shelter	-	-	-	-	-	-	86,275
Kaloya 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	-	-
Hall 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	-	-
Ok. 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	-	-	-	-
Trepanier Creek - Major Bridge Maintenance	-	-	-	76,125	-	-	-
Coldham Park Development	-	-	-	20,300	341,320	-	-
Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area	24,576	14,440	-	-	-	-	-
Black Mountain / sntsk'il'nten Park Development	325,000	2,100	812,500	162,500	137,025	-	-
Hardy Falls Washroom Removal and Replacement	-	-	-	-	-	231,420	-
KLO 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 - 2025 Five Year Program Budget Projection**

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

Amended May 2021

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 / Operating Reserve	(16,000) g	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	(239,475)	(227,972)	(232,240)	(236,041)	(239,898)
Expenses:					
Operations	213,475 bg	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	239,475	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	(229,805)	(258,922)	(264,322)	(268,563)	(272,869)
Residential Tax Rate	0.1698	0.1894	0.1914	0.1926	0.1937
(per \$1000 of assessment)					
Maximum Tax Rate	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.

g. May Amendment: Use additional \$15k COVID Restart Grant for Touchless Equipment.

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

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

Amended May 2021

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 / Operating Reserve	(5,500) f	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	(118,023)	(117,043)	(121,104)	(125,206)	(129,350)
Expenses:					
Operations	106,023 bf	103,043	105,104	107,206	109,350
Transfer to Cap Fac Reserves	12,000 c	14,000 c	16,000 c	18,000 c	20,000 c
Total Expenses	118,023	117,043	121,104	125,206	129,350
(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 (per \$1000 of assessment)	0.0947	0.1056	0.1082	0.1106	0.1130

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.

f. May Amendment: Use additional \$5k COVID Restart Grant for Touchless Equipment.

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

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

Amended May 2021

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) b
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 d
Transfer to Cap. Fac. Reserve	146,500 d	161,500 d	176,500 d	180,000 d	180,000 d
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
Trsnr From Cap Fac Reserve	(652,447) i	(346,645) j	(92,788) ij	(33,442)	(34,112)
Total Revenue	(693,108)	(346,645)	(92,788)	(33,442)	(34,112)
Expenses					
Trucks	480,000 i	10,000	0 dhi	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	304,500 j	60,000 j	0	0
SCBA	166,000 f,g	4,590	4,682	4,775	4,871
Total Expenses	693,108	346,645	92,788	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	(191,574) dij	(8,345) dij	(92,140) dij	(239,620) d	(387,904) d
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.
- May Amendment: Move Tender Replacement from 2023 to 2021 due to frame issues and anticipated order lead time increases.
- May Amendment: Reduce Hall Improvements in 2022 by \$20k and move to 2023 as there are not enough reserves due to timing change for truck purchase.

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

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

Amended May 2021

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
PEP Comp., Misc Rev, & Sundry Sales, Grants	(49,243) i	0	0	0	0
Tax Req - EA Cent Ok East	(511,325)	(543,150)	(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	(535,455)	(505,836)	(525,603)	(545,515)	(565,575)
Expenses:					
Operations	405,455 bi	363,336	370,603	378,015	385,575
Transfer to Capital Facility Reserve	130,000 c	142,500	155,000 c	167,500 c	180,000 c
Total Expenses	535,455	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)	(543,150)	(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
Trsf From CWF Cap Fac. Rsv	(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)	(6,148) 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.
- May Amendment: Add \$49.2k for UBCM CRI FireSmart Community Funding & Supports Grant and Related Expenses.**

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

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

Amended May 2021

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	0
Administration OH	246,896	254,183	259,211	264,340	269,572
Transfer from Operating Reserve	(60,000)	(80,000) e	0	0	0
WCB, PEP, JEPP Grant & Other	(83,153) j	(55,000)	(55,000)	(55,000)	(55,000)
Total Revenue	(2,599,433)	(2,710,007)	(2,683,967)	(2,743,906)	(2,799,845)
Expenses:					
Operations Radio & Dispatch	1,415,514 b	1,443,824	1,472,701	1,502,155	1,532,198
Operations Core Rescue	695,797 c	709,713	723,907	738,385	753,153
Operations Emergency Operations	311,122 d,i	294,470	300,359	306,366	312,493
Search & Rescue	27,000	27,000	27,000	27,000	27,000
Transfer to Equip Reserves	150,000 e	235,000 e	160,000 e	170,000 e	175,000 e
Total Expenses	2,599,433	2,710,007	2,683,967	2,743,906	2,799,844
(Surplus) / Deficit	0	(0)	(0)	(0)	(1)
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 (per \$1000 of assessment)	0.0405	0.0443	0.0447	0.0453	0.0458

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) e	(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	77,017	50,000	50,000
Marine Rescue Replacement	0	250,000 h	0	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	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	(98,699) e	(219,186) e	(345,878) e
Operating Reserve Balance at Y/E	(97,289)	(17,462)	(17,637)	(17,813)	(17,991)

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.

h. Replace Kelowna Marine Rescue 2

i. May Amendment: Add \$22.4k for UBCM Community Emergency Preparedness Fund Grant for ESS Reception Centre Support.

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

Program: 002 -- Administration / Corporate Services

Amended May 2021

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	(192,021)	en	0		0		0		0
Total Revenue	(2,048,302)		(2,056,195)		(1,975,129)		(2,034,131)		(2,093,814)
Expenses:									
Operations	1,733,302	efhi	1,806,195	i	1,700,129		1,734,131		1,768,814
Transfer to Capital	90,000	n	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	2,048,302		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	i	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	0	n	0		0		0		0
Transfer from Cap Fac Res.	(209,745)		(262,650)		(262,650)		(159,650)		(159,650)
Transfer From Revenue Fund	(90,000)	n	0		0		0		0
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

- a. City of Kelowna moved out 2020. Reduction to rental revenue.
- b. Includes Provincial Unconditional Regional District Administrative Grant \$80k CARIP grant \$20k, UBCM Asset Management Grant \$5.8k & \$100k Fortis Grant for Energy Mngt Specialist.
- c. 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.
- d. Use operating reserve to reduce recovery amount required.
- e. Use COVID Restart Grant to offset expenses \$25k, janitorial \$32k, .4 Communications Coordinator \$30k, and part of public engagement survey \$15k.
- f. 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.
- g. Need to continue to build increased reserve levels for admin building and service.
- h. 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.
- i. Term position for 2021 & 2022 for Energy Efficiency. Funded by grant from Fortis (\$100k year 1, \$80k year 2).
- j. Includes reconfiguration of upstairs and downstairs customer service areas and touchless door entry. Using \$90k COVID Restart Grant.
- k. Remove \$5.8k UBCM Grant. Fortis Grant in 2nd year is \$80k - removed \$20k.
- l. 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)
- m. Records Management Software.
- n. May Amendment #2: Show \$90k COVID Restart Grant funds coming from Operating Reserve, and then transfer the 90k to capital.**

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

Program: 102 -- Air Quality Service

Department: Corporate Services

Amended May 2021

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
Grant	(12,280) c	0	0	0	0
Total Revenue	(239,164)	(190,621)	(194,434)	(198,322)	(202,289)
Expenses:					
Operations	239,164 ac	190,622 b	194,434	198,323	202,289
Total Expenses	239,164	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)

Notes

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

b. Removed additional \$40k for Chipping program catch up.

c. May Amendment #2: \$12.3k Health Canada Grant for Radon Project & related costs.

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

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

Amended May 2021

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	(413,824)	bc	(413,824)	b	(413,824)	b	(413,824)	b	(413,824)
Previous Year's Surplus/Deficit	(0)		(0)		(0)		(0)		(0)
Administration OH	15,000		15,000		15,000		15,000		15,000
Total Revenue	(1,402,016)		(1,402,016)		(1,402,016)		(1,402,016)		(1,402,016)
Expenses:									
Transfer to SIR	1,402,016	ac	1,402,016		1,402,016		1,402,016		1,402,016
Total Expenses	1,402,016		1,402,016		1,402,016		1,402,016		1,402,016
(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)	(1,003,192)
Residential Tax Rate	0.0268		0.0265	0.0262	0.0260	0.0257	

(per \$1000 of assessment)

(*Based on Land Values Only)

Parcel Tax	(413,824)	bc	(413,824)	(413,824)	(413,824)	(413,824)
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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	(83,686) c
West Kelowna	(10,859)
Total Parcel Tax	(413,824)

c. May Amendment #2: SIR changed Lake Country Parcel Tax. \$298 reduction.

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

Program: 006 -- Information Systems

Department: Corporate Services

Amended April & May 2021

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	(44,000)	(44,000)	(44,000)	(44,000)	(44,000)
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 Op Reserve	(141,000) chi	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	(1,301,996)	(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	150,000 hi	70,000	70,000	70,000	70,000
Total Expenses	1,301,996	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	0 eh	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	(150,000) hi	(70,000)	(70,000)	(70,000)	(70,000)
Total Revenue	(213,678)	(281,500)	(77,500)	(117,500)	(77,500)
Expenses					
Computers & Equipment	73,500 efi	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	213,678	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.
- April Amendment #1: Show COVID Restart Grant funds coming from Operating Reserve, including \$50k for capital.
- May Amendment #2: Add \$35k for Kalamoior & Kaloya Meeting Rooms AV equipment for video conferencing. Use COVID Restart Grant Funds.

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

Program: 003 -- Finance

Department: Financial Services

Amended April & May 2021

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/Op Reserve	(120,000) cgh	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)	(1,151,857) i	(1,280,542) i	(1,309,801) i	(1,339,645) i
Services SIR & OBWB, Sundry Sales	(170,400)	(170,400)	(170,400)	(170,400)	(170,400)
Total Revenue	(1,521,134)	(1,467,257)	(1,495,942)	(1,525,201)	(1,555,045)
Expenses:					
Operations	1,493,134 deg	1,434,257 i	1,462,942 i	1,492,201 i	1,522,045 i
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	1,521,134	1,467,257	1,495,942	1,525,201	1,555,045
(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.
- April Amendment #1: Add \$8k for Payroll Software for Timesheets and Time away tracking. Funded with COVID Restart Grant.
- May Amendment #2: Additional \$4k required for Payroll Software above. Adding \$100k for Budget software. Using COVID Restart Grant.
- May Amendment #2: Ongoing costs for Budget Software Licensing estimated at \$25k. Removed set up costs.