

**CURRENT BUDGET
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FOR REFERENCE**

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

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

- a. Reduction to rental income re: Fire Department lease with completion of debt.
- b. 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.
- c. Increases: Insurance \$0.6k, Electricity \$0.5k, Natural Gas \$0.2k, Misc \$0.3k. Decreases: Payroll \$1.1k.
- d. Debt ends in 2021. Transfer equivalent to reserves.
- e. 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
- f. Requesting additional CWF: **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward) Projects will not proceed if CWF are not available:**

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

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

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

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

Tax Levy:

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

Maximum Tax Rate 0.2082

General Capital Fund Budgets

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

Notes

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

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

c. Reserves must be built for future renovation projects. Increase annually by \$1k.

d. Community Works Fund Gas Tax funding:

Previously approved Capital:

Kitchen Upgrades	5.3 k	remaining not c/f
Asset Management Improvements:	27.5 k	remaining not c/f
	32.8 k	remaining

(Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing, Eaves Troughs, Exit/Emergency Light, Kitchen Counters, Projector System, Motorized Screen, Outdoor Plugs.)

Signage	30.2 k	c/f to 2021
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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
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f. JRRATS Donation

g. Subject to future approval for use of CWF. Some Reserves are also available.

**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.

142 Regional Parks Capital Development Projects Detail 2021 - 2025

PARK DEVELOPMENT	2020 Budget	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Regional Parks Trails to Health	40,600	9,466	40,600	40,600	40,600	40,600	40,600
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 - Amphitheatre Major Maintenance	-	-	38,570	-	-	-	-
Bertram Creek - Picnic Shelter Remove and Replace	-	-	-	-	-	76,125	-
Bertram Creek - Vehicle Access Bridge Replacement	-	-	-	-	126,875	-	-
Johns Family Nature Conservancy - Trail Improvements/South Gate/Parking Improvements	-	-	-	177,625	-	-	-
Johns Family Nature Conservancy - Interpretation Trail (South End) Improvements	-	-	-	-	-	-	152,250
Johns Family Nature Conservancy - Arch Span Culvert/Bridge Replacement	-	-	-	-	-	76,125	-
Stephens Coyote Park Development	-	-	-	20,300	253,750	-	-
Upper Glen Canyon Trail Project - Phase 1	-	-	111,650	228,375	111,650	228,375	-
Glen Canyon - Gellatly and Brown Road Washroom	-	-	-	40,600	-	-	-
Webber Road Landslide Restoration	253,750	-	-	-	-	-	-
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	-	-	76,125	-	-	-	-
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	152,250	-	-	-	-
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

General Revenue Fund Budgets

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

Tax Levy:

Tax Requisition	(229,805)	(258,922)	(264,322)	(268,563)	(272,869)
Residential Tax Rate (per \$1000 of assessment)	0.1698	0.1894	0.1914	0.1926	0.1937
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.

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

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

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

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

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - Kelowna	(44,000) b	(44,000) b	0	0	0
Tax Req - EA Cent Ok East	(490,081)	(520,335)	(579,033)	(601,583)	(625,529)
COVID Restart Grant	(5,000)	0	0	0	0
Previous Year's Surplus/Deficit	(91,558) a,b	0	0	0	0
Administration OH	40,422	41,243	42,910	43,768	44,643
Transfer from Operating Reserve	0	(40,000) b	(50,000) b	(40,000) b	(25,286) 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
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
Trsfr From Cap Fac Reserve	(172,447)	(366,645)	(552,788)	(33,442)	(34,112)
Total Revenue	(213,108)	(366,645)	(552,788)	(33,442)	(34,112)
Expenses					
Trucks	0	10,000	480,000 dh	0	0
Turn Out Gear	10,308	10,725	10,939	11,158	11,381
Radios & Pagers	4,500	4,590	4,682	4,775	4,871
Equipment	12,000	12,240	12,485	12,734	12,989
Hall Improvements	20,300	324,500	40,000	0	0
SCBA	166,000 f,g	4,590	4,682	4,775	4,871
Total Expenses	213,108	366,645	552,788	33,442	34,112
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	0	0	0	0	0
Cap. Fac. Reserve Balance at Y/E	(671,574) d	(473,145) d	(101,588) d	(249,162) d	(397,542) d
Operating Reserve Balance at Y/E	(223,494) b	(185,729) b	(137,586) b	(98,962) b	(74,665) b

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

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

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

- Surplus due to donation for Big White Truck purchase and COVID Restart grant. Under expenditures in training, responses, uniforms, travel unable to offset over budget payroll, vehicle operations, heating oil, snow removal, electricity and misc. COVID Emergency Plan & Operations \$3.3k.
- Increases: Payroll \$1.2k (incl FTE increase for support), Training & Ed \$2k, Radio Lic \$1.5k, Telephone \$2.2k, Insurance \$1.2k, Safety Supplies \$4.4k, Snow Removal \$1k, Critical Incident Stress Mgmt \$2k, Electricity \$1.4k, Heating Oil/Propane \$1k, Unanticipated Repairs \$3k, Misc \$0.8k.
Decreases: Travel \$0.5k, Uniforms \$1.3k, COVID costs \$4.9k, Memberships \$0.5k, Responses \$7.5k, Vehicle Ops \$0.5k.
- Reserves **must** continue to be built to a much higher level. Trucks totalling \$2.145 million are scheduled to be replaced in 2022 (\$560k), 2025 (\$200k), 2029 (\$520k), 2030 (\$215k) plus \$650k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service.
There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low.
Improvements for 2 Halls over 20 years are expected to be \$646k.
Annual \$10k increases to the regular transfer (excluding wildfire response transfers) were planned in last year's 5 year financial plan.
These increments will need to increase to \$12.5k starting next year.
- Support staff.
- Community Works Fund Gas Tax funding carryover.
- Joe Rich Water System Asset resides here. 022 - Joe Rich Fire, 144 - Eastside Parks, and 123 - Joe Rich Hall each contribute 1/3 share of operating costs which includes annual contribution to reserves of \$5k.
- Engine 52 Replacement.
- Rescue 51 Replacement.

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

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2021 Budget	2022 Projected Budget	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
Revenue:					
Services - WFN	(91,897)	(101,568)	(103,686)	(106,022)	(108,218)
Tax Requisition - Kelowna	(1,687,802)	(1,862,958)	(1,901,801)	(1,944,647)	(1,984,926)
Tax Requisition - Peachland	(73,116)	(80,703)	(82,386)	(84,242)	(85,987)
Tax Requisition - Lake Country	(196,582)	(216,983)	(221,507)	(226,497)	(231,189)
Tax Requisition - West Kelowna	(413,380)	(456,280)	(465,793)	(476,287)	(486,152)
Tax Req - EA Cent Ok. West	(52,393)	(57,830)	(59,036)	(60,366)	(61,616)
Tax Req - EA Cent Ok East	(47,897)	(52,868)	(53,970)	(55,186)	(56,329)
Previous Year's Surplus/Deficit	(140,109) a	0	0	0	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	(60,727)	(55,000)	(55,000)	(55,000)	(55,000)
Total Revenue	(2,577,007)	(2,710,007)	(2,683,967)	(2,743,906)	(2,799,845)
Expenses:					
Operations Radio & Dispatch	1,415,514 b	1,443,824	1,472,701	1,502,155	1,532,198
Operations Core Rescue	695,797 c	709,713	723,907	738,385	753,153
Operations Emergency Operations	288,696 d	294,470	300,359	306,367	312,494
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	2,577,007	2,710,007	2,683,967	2,743,907	2,799,845
(Surplus) / Deficit	0	0	0	0	(0)
FTE's	0.5180	0.5180	0.5180	0.5180	0.5180
Tax Levy:					
Tax Requisition	(2,471,170)	(2,727,622)	(2,784,493)	(2,847,225)	(2,906,199)
Residential Tax Rate (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

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

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budgets

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

General Capital Fund Budgets

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

Notes

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

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

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

General Revenue Fund Budgets

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

Tax Levy:

Tax Requisition	(1,003,192) a	(1,003,192)	(1,003,192)	(1,003,192)	(1,003,192)
Residential Tax Rate (per \$1000 of assessment) (*Based on Land Values Only)	0.0268	0.0265	0.0262	0.0260	0.0257
Parcel Tax	(414,122) b	(414,122)	(414,122)	(414,122)	(414,122)

Notes

Parcel Tax Rate: \$139.26

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

b. Parcel Taxes:

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

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

Program: 006 -- Information Systems

Department: Corporate Services

Amended April 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	(106,000) ch	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	(1,266,996)	(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	115,000 h	70,000	70,000	70,000	70,000
Total Expenses	1,266,996	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	(115,000) h	(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

- a. 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.
- b. 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.
- c. 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).
- d. Supervisory and student reallocation.
- e. COVID Grant of \$50k for change over to laptops instead of desktops on refreshes other equipment.
- f. Four year refresh cycle for Network, Servers, SAN, Workstations.
- g. Smooth out Recovery increase with operating reserve.
- h. April Amendment #1: Show COVID Restart Grant funds coming from Operating Reserve, including \$50k for capital.

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

Program: 003 -- Finance

Department: Financial Services

Amended April 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	(16,000)	cg	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	(1,417,134)		(1,441,757)		(1,469,932)		(1,498,670)		(1,527,984)
Expenses:									
Operations	1,389,134	deg	1,408,757	g	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	1,417,134		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

- a. Part of 2019 surplus transferred to operating reserve for future smoothing of recovery amounts and for funding cloud based software which is not capitalized.
- b. 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.
- c. COVID Restart Grant to offset costs for payroll for COVID CERB requirements for T4's, additional reporting & tracking for costs & Grant.
- d. 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
- e. Added Supervisor position.
- f. Use Operating reserve to smooth surplus swing effects.
- g. April Amendment #1: Add \$8k or Payroll Software for Timesheets and time away tracking. Remove in 2022.