



Agenda No: 9.2

Mtg. Date: July 16/15

## Regional Board Report

**TO:** Regional Board  
**FROM:** Marilyn Rilkoff  
Director of Financial Services  
**DATE:** July 8, 2015  
**SUBJECT:** Budget Bylaw Amendment

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**Purpose:**

To amend the Regional District of Central Okanagan 2015 – 2019 Financial Plan Bylaw No. 1356, 2015 via amending bylaw 1365.

**Executive Summary:**

Amendments to the 5 year Financial Plan have been proposed as follows:

199 – Vehicle Operations: To increase the capital amount from \$7,500 to \$13,000 for software that best meets the RDCO's needs, funded from reserves.

111 – Electoral Area Planning: To reflect a \$10,000 OBWB grant received and related costs of \$10,000 for the Joe Rich Creek Restoration Monitoring Program.

123 – Joe Rich Community Hall: Unforeseen legal expenses of \$4,000 relating to contract administration have been incurred which were not budgeted. To offset these costs, the planned \$4,000 transfer to reserves has been removed to avoid a deficit.

142 – Regional Parks: Included \$3.4 million for land acquisition strategy in 2016.

046 – Dog Control: Reduced HVAC/Air Conditioning capital project from \$25,375 to \$7,000, and increased Pound Improvement Project from \$0 to \$18,375 for security, cameras, and other needs.


**RECOMMENDATION:**

THAT the Regional District of Central Okanagan 2015 – 2019 Financial Plan Amending Bylaw 1365, 2015 be given 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> reading and adopted.

Respectfully Submitted:

  
\_\_\_\_\_  
Marilyn Rilkoff  
Director of Financial Services

Approved for Board's Consideration

  
\_\_\_\_\_  
Brian Reardon, CAO

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**Implications of Recommendation:**

**Strategic Plan:**

Supports goals relating to Growth Management.

**Legal/Statutory Authority:**

Regional District of Central Okanagan 2015-2019 Financial Plan Bylaw 1356, 2015  
Local Government Act

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**Background:**

Changes have occurred and additional information has been received since the Financial Plan bylaw was adopted. A bylaw amendment is proposed in light of this new information.

**Financial Considerations:**

As per Executive Summary.

**Attachments:**

RDCO 2015 – 2019 Financial Plan Amending Bylaw No. 1365 (Agenda item in Board Package).

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**

**BYLAW NO. 1365**

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A bylaw to amend the Regional District of Central Okanagan 2015-2019 Financial Plan

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WHEREAS the Regional District of Central Okanagan adopted the "Regional District of Central Okanagan 2015-2019 Financial Plan Bylaw 1356, 2015" on March 27<sup>th</sup>, 2015:

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 14 "199 – Vehicle Operations" is deleted in its entirety and replaced with the attached page 14 "199 – Vehicle Operations Amended" to reflect changes in the 2015 General Capital Fund Budget.
3. Page 33 "111 – Electoral Area Planning" is deleted in its entirety and replaced with the attached page 33 "111 – Electoral Area Planning Amended" to reflect changes in the 2015 General Revenue Fund Budget.
4. Page 54 "123 – Joe Rich Community Hall" is deleted in its entirety and replaced with the attached page 54 "123 – Joe Rich Community Hall Amended" to reflect changes in the 2015 General Revenue Fund Budget.
5. Page 56 "142 – Regional Parks" is deleted in its entirety and replaced with the attached page 56 "142 – Regional Parks Amended" to reflect changes in the 2016 General Capital Fund Budget.
6. Page 91 "046 – Dog Control" is deleted in its entirety and replaced with the attached page 91 "046 – Dog Control Amended" to reflect changes in the 2015 General Capital Fund Budget.
7. This bylaw may be cited as the Regional District of Central Okanagan 2015-2019 Financial Plan Amending Bylaw No. 1365, 2015.

READ A FIRST TIME THIS	16 <sup>th</sup>	DAY OF	July	2015
READ A SECOND TIME THIS	16 <sup>th</sup>	DAY OF	July	2015
READ A THIRD TIME THIS	16 <sup>th</sup>	DAY OF	July	2015
ADOPTED THIS	16 <sup>th</sup>	DAY OF	July	2015

\_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
DIRECTOR OF CORPORATE SERVICES

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1365 cited as the "Regional District of Central Okanagan 2015-2019 Financial Plan Amending Bylaw No.1365, 2015" as adopted by the Regional Board on the 16<sup>th</sup> day of July, 2015

Dated at Kelowna this  
16<sup>th</sup> day of July, 2015

\_\_\_\_\_  
DIRECTOR OF CORPORATE SERVICES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2015 BUDGET AND FINANCIAL PLAN 2015 - 2019**  
**Funds Summary**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>GENERAL REVENUE FUND:</b>					
Revenues	\$ (53,715,431)	(52,127,074)	(52,014,041)	(52,094,265)	(51,910,608)
Expenditures	\$ 53,715,431	52,127,074	52,014,041	52,094,265	51,910,608
(Surplus)/Deficit	\$ 0	(0)	0	(0)	(0)
<b>GENERAL CAPITAL FUND:</b>					
Revenues	\$ (2,896,289)	(4,732,984)	(1,345,743)	(2,088,861)	(1,154,769)
Expenditures	\$ 2,896,289	4,732,984	1,345,742	2,088,861	1,154,769
(Surplus)/Deficit	\$ 0	0	(0)	0	(0)
<b>WATER REVENUE FUND</b>					
Revenues	\$ (1,279,650)	(1,285,575)	(1,294,816)	(1,328,276)	(1,337,033)
Expenditures	\$ 1,279,650	1,285,575	1,294,816	1,328,276	1,337,033
(Surplus)/Deficit	\$ (0)	(0)	(0)	0	(0)
<b>WATER CAPITAL FUND</b>					
Revenues	\$ (512,213)	(3,268,408)	(614,827)	(77,557)	(77,557)
Expenditures	\$ 512,213	3,268,408	614,827	77,557	77,557
(Surplus)/Deficit	\$ 0	0	(0)	0	0
<b>SEWER REVENUE FUND</b>					
Revenues	\$ (4,419,215)	(4,178,941)	(4,305,037)	(4,336,624)	(4,420,142)
Expenditures	\$ 4,419,215	4,178,941	4,305,038	4,336,624	4,420,142
(Surplus)/Deficit	\$ 0	(0)	0	0	0
<b>SEWER CAPITAL FUND</b>					
Revenues	\$ (1,045,028)	(312,700)	(47,700)	(116,600)	(74,200)
Expenditures	\$ 1,045,028	312,700	47,700	116,600	74,200
(Surplus)/Deficit	\$ 0	0	0	0	0

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2015 BUDGET AND FINANCIAL PLAN 2015 - 2019**  
**GENERAL REVENUE FUND**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>REVENUE SUMMARY</b>					
Conditional Transfers - Provincial					
Electoral Area CO West Requisitions	\$ (1,637,368)	(1,711,833)	(1,754,150)	(1,801,102)	(2,099,205)
Electoral Area CO East Requisitions	(1,674,054)	(1,728,056)	(1,777,855)	(1,828,157)	(2,102,567)
Parcel Taxes	(212,620)	(213,524)	(216,898)	(214,476)	(206,715)
Conditional Transfers - Kelowna					
Requisition	(11,152,906)	(11,660,401)	(11,984,076)	(12,204,122)	(12,025,321)
Parcel Taxes	(336,119)	(336,119)	(336,119)	(336,119)	(336,119)
MFA Debt	(19,100,263)	(18,439,698)	(17,999,934)	(17,528,244)	(17,151,973)
Conditional Transfers - Peachland					
Requisition	(525,997)	(550,176)	(565,796)	(576,313)	(570,383)
Parcel Taxes	(794)	(794)	(794)	(794)	(794)
MFA Debt	(541,550)	(541,550)	(541,550)	(541,550)	(541,550)
Conditional Transfers - Lake Country					
Requisition	(1,183,467)	(1,218,523)	(1,253,032)	(1,276,733)	(1,263,217)
Parcel Taxes	(105,556)	(105,556)	(105,556)	(105,556)	(105,556)
MFA Debt	(1,460,315)	(1,459,400)	(1,458,485)	(1,441,390)	(1,410,110)
Conditional Transfers - West Kelowna					
Requisition	(2,780,113)	(2,906,324)	(2,992,532)	(3,046,443)	(3,010,042)
Parcel Taxes	(12,518)	(12,518)	(12,518)	(12,518)	(12,518)
MFA Debt	(2,671,594)	(2,671,594)	(2,461,662)	(2,249,606)	(2,192,930)
Other Revenues	(7,756,813)	(8,571,009)	(8,553,085)	(8,931,142)	(8,881,609)
Prior Year Surplus	(2,583,384)	0	0	0	0
<b>TOTAL REVENUES</b>	<b>(53,715,431)</b>	<b>(52,127,074)</b>	<b>(52,014,041)</b>	<b>(52,094,265)</b>	<b>(51,910,608)</b>

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>EXPENDITURE SUMMARY</b>					
General Government Services					
001-- Regional District Board	\$ 511,851	528,394	538,164	557,130	566,355
002 -- Administration	1,277,663	1,356,137	1,421,159	1,562,483	1,516,632
003 -- Finance	1,139,814	1,160,830	1,183,207	1,206,031	1,229,312
004 -- Engineering	276,464	281,893	287,431	293,080	298,841
005 -- Human Resources	295,460	301,369	301,277	307,302	313,448
006 -- Information Systems	864,105	882,857	899,394	916,222	933,347
007 -- Electoral Areas Only	76,197	69,079	70,087	111,100	72,101
008 -- Westside Regional Office	10,625	10,328	10,534	10,745	10,960
009 -- Electoral Area Ellison / Joe Rich	8,308	7,556	7,707	7,861	8,019
011 -- Regional Grants In Aid	172,523	172,523	172,523	172,523	172,523
012 -- Elect. Area Westside Grants in Aid	11,000	11,000	11,000	11,000	11,000
013 -- Elect. Area Ellison / Joe Rich Grants in Aid	5,500	3,000	3,000	3,000	3,000
Total General Government	4,649,530	4,784,966	4,905,484	5,158,476	5,135,538
Protective Services					
017 -- Upper Ellison Fire Protection Boundary Ext	\$ 13,471	13,471	13,471	13,471	13,471
018 -- Westside Fire Protection	2,311	2,357	2,404	2,452	2,502
019 -- Electoral Area Fire Prevention	92,198	94,042	95,923	97,841	99,798
020 -- Lakeshore Road Fire Protection	20,336	19,779	20,174	20,578	20,989
021 -- Ellison Fire Department	520,104	434,958	447,257	459,702	467,296
022 -- Joe Rich Fire Department	324,888	299,072	308,390	314,509	324,138
023 -- North Westside Road Fire / Rescue	452,403	445,626	457,739	469,993	482,393
024 -- Wilson's Landing Fire Department	141,052	128,688	135,112	141,574	148,076
026 -- Traders / Pine Point / Jenny Creek Fire	4,717	0	0	0	0
027 -- Ridgeview Fire	16,562	16,562	16,562	16,562	16,562
028 -- June Springs Fire Protection	11,480	11,710	11,944	12,183	12,426
029 -- Brent Road Fire Protection	29,541	27,649	28,142	28,645	29,158
030 -- Regional Rescue Service	2,022,821	2,138,933	2,180,346	2,222,578	2,264,360
031 -- 911 Emergency Telephone Service	1,439,525	1,029,634	1,075,834	1,274,055	1,174,347
033 -- Wilson's Landing Boundary Ext. Bella Vista	3,827	2,056	1,771	0	0
034 -- Shelter Cove (Wilsons) Fire Ext.	9,166	9,166	9,166	9,166	0
040 -- Crime Stoppers	206,771	192,637	195,488	198,381	201,318

Protective Services Cont'd.

041 -- Victims / Witness Assistance	299,065	318,235	321,958	325,733	329,562
042 -- Regional Crime Prevention	288,039	275,058	279,205	283,430	287,731
043 -- Business Licenses	27,114	25,392	25,880	26,377	26,885
044 -- Building Inspection	263,439	263,608	263,780	269,056	274,437
046 -- Dog Control	1,446,820	1,239,176	1,272,180	1,279,324	1,336,590
047 -- Mosquito Control	193,422	196,681	195,615	199,527	203,517
118 -- Starling Control	19,572	19,572	0	0	0
049 -- Prohibited Animal Control	980	1,000	1,020	1,040	1,061
<b>Total Protective Services</b>	<b>7,849,624</b>	<b>7,205,061</b>	<b>7,359,360</b>	<b>7,666,178</b>	<b>7,716,617</b>

Transportation Services

050 -- Transportation Demand Management	\$ 27,580	15,700	15,700	15,700	15,700
051 -- Lakeshore Road Improvements	6,724	6,303	6,303	6,303	6,303
058 -- Scotty Heights Street Lights	14,020	14,300	14,586	14,878	15,176
069 -- Westside Street Light Consolidation	86	88	89	91	93
085 -- Ellison Transit	11,356	9,824	10,020	10,220	10,425
<b>Total Transportation Services</b>	<b>59,766</b>	<b>46,215</b>	<b>46,699</b>	<b>47,193</b>	<b>47,697</b>

Environmental Health Services

091 -- Effluent Disposal	\$ 449,767	466,295	466,721	474,125	483,208
092 -- SWM: Westside Waste Disposal & Recycling	831,933	644,172	671,855	669,388	682,376
093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre	192,345	38,000	36,000	36,000	36,000
094 -- SWM: Solid Waste Management	1,295,542	1,316,333	1,346,939	1,333,059	1,359,700
095 -- SWM: Solid Waste Collection	492,905	481,276	490,141	499,184	508,408
101 -- Okanagan Basin Water Board	2,058,805	2,099,981	2,141,981	2,184,820	2,228,517
102 -- Air Quality Monitoring	204,793	161,806	161,806	161,806	161,806
105 -- Noise Abatement	7,958	8,117	8,280	8,445	8,614
106 -- Untidy Premises	15,449	12,902	13,160	13,423	13,692
<b>Total Environmental Health</b>	<b>5,349,497</b>	<b>5,228,881</b>	<b>5,336,683</b>	<b>5,380,251</b>	<b>5,482,320</b>

Environmental Development Services

110 -- Regional Planning	\$ 339,634	290,327	296,133	302,056	308,097
111 -- Electoral Area Planning	491,854	453,284	462,250	471,395	480,722
115 -- Noxious Insect Control	19,367	19,010	19,361	24,718	20,332
116 -- Weed Control	128,898	110,986	113,116	120,288	118,004
117 -- Sterile Insect Release Program	1,515,382	1,555,957	1,597,343	1,639,557	1,682,615
120 -- Economic Development Commission	915,256	812,273	815,918	824,737	838,832
<b>Total Environmental Development</b>	<b>3,410,391</b>	<b>3,241,837</b>	<b>3,304,120</b>	<b>3,382,750</b>	<b>3,448,602</b>

Recreational and Cultural Services

121 -- Ellison Community Heritage Hall	\$ 148,542	130,408	136,574	142,740	148,948
123 -- Joe Rich Community Hall	36,710	35,545	36,991	38,951	40,776
124 -- Westside Municipal Recreation	34,770	35,465	36,175	36,898	37,636
125 -- Johnson Bentley Aquatic Centre	11,546	11,777	12,012	12,253	12,498
126 -- Killiney Community Hall	23,089	23,517	23,895	24,174	24,603
131 -- Winfield Recreation Centre	55,000	55,000	55,000	55,000	55,000
142 -- Regional Parks	7,317,937	7,226,454	7,300,735	7,380,784	7,446,669
143 -- Westside Community Parks	199,350	187,948	189,378	190,830	192,303
144 -- Eastside Community Parks	85,341	84,587	85,447	86,320	87,206
171 -- Okanagan Regional Library	327,748	334,303	340,989	347,809	354,765
188 -- OK Regional Library Borrowing - Admin Bldg	382,868	382,868	382,868	382,868	382,868
<b>Total Recreational and Cultural</b>	<b>8,622,901</b>	<b>8,507,871</b>	<b>8,600,064</b>	<b>8,698,627</b>	<b>8,783,272</b>

Municipal Finance Authority Debt

189 -- Member Municipalities	\$ 23,773,722	23,112,242	22,461,631	21,760,790	21,296,563
<b>Total M.F.A. Debt</b>	<b>23,773,722</b>	<b>23,112,242</b>	<b>22,461,631</b>	<b>21,760,790</b>	<b>21,296,563</b>

<b>TOTAL EXPENDITURES</b>	<b>53,715,431</b>	<b>52,127,074</b>	<b>52,014,041</b>	<b>52,094,265</b>	<b>51,910,608</b>
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**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2015 BUDGET AND FINANCIAL PLAN 2015 - 2019**  
**GENERAL CAPITAL FUND**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>REVENUE</b>					
Transfer from Equipment Reserves	\$ (471,853)	(474,816)	(351,799)	(1,041,135)	(224,992)
Transfer from Park Legacy Resv	0	(1,099,000)	0	0	0
Transfer From Park Land Reserves	0	(2,301,000)	0	0	0
Tsfr from CWF Cap Fac Reserve	(783,007)	0	0	0	0
Transfer from Facility Reserve Fund	(980,810)	(666,168)	(898,943)	(949,726)	(832,777)
Regionally Significant Gas Tax Projects	(71,753)	0	0	0	0
Grant / Fundraising	(455,299)	(10,000)	(10,000)	(10,000)	(10,000)
Proceeds of Sales	0	(28,000)	0	(2,000)	0
Capital Financing	0	(70,000)	0	0	0
Transfer from General Revenue Fund	(133,567)	(84,000)	(85,000)	(86,000)	(87,000)
<b>TOTAL REVENUE</b>	<u>(2,896,289)</u>	<u>(4,732,984)</u>	<u>(1,345,742)</u>	<u>(2,088,861)</u>	<u>(1,154,769)</u>
<b>EXPENDITURES</b>					
001 -- Board	\$ 51,500	0	10,000	30,000	51,500
002 -- Administration	65,510	25,375	315,375	25,375	25,375
003 -- Finance	24,325	30,048	25,038	15,038	17,043
004 -- Engineering	5,300	10,600	5,300	5,300	5,300
006 -- Information Systems	110,725	117,540	194,540	180,540	109,240
007 -- Electoral Areas Only	4,524	0	0	75,000	0
021 -- Ellison Fire Department	59,899	24,060	24,541	25,032	25,533
022 -- Joe Rich Vol. Fire Dept & Hall	442,569	27,068	69,079	28,715	29,578
023 -- North Westside Vol Fire/ Rescue Dept	140,974	198,496	30,959	310,174	66,396
024 -- Wilson's Landing Fire	39,861	23,058	23,749	24,461	25,196
030 -- Regional Rescue Service	52,583	30,075	25,063	674,063	25,063
031 -- 911	225,389	19,190	19,190	19,190	19,190
044 -- Building Inspection	18,540	30,075	0	10,025	0
046 -- Dog Control	55,808	47,170	10,150	15,000	52,000
047 -- Mosquito Control	0	0	0	8,120	0
091 -- Effluent/Water Disposal	0	15,000	0	0	20,000
092 -- Westside Waste Disposal & Recycling	15,600	0	10,025	0	0
094 -- Solid Waste Management	0	0	0	5,150	0
095 -- Solid Waste Collection (EA's)	5,013	10,300	0	0	0
111 -- Electoral Area Planning	30,000	0	0	5,075	0
115 -- Noxious Insect Control	0	0	0	5,013	0
116 -- Weed Control	3,605	0	0	20,050	0
121 -- Ellison Heritage School Community Ctr	40,600	30,900	0	0	0
123 -- Joe Rich Community Hall	20,300	0	0	0	0
142 -- Regional Parks	1,238,229	3,824,029	572,733	597,540	673,355
143 -- Westside Community Parks	78,155	10,000	10,000	10,000	10,000
144 -- Eastside Community Parks	154,280	0	0	0	0
199 -- Vehicle Operations	13,000	160,000	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>2,896,289</u>	<u>4,732,984</u>	<u>1,345,742</u>	<u>2,088,861</u>	<u>1,154,769</u>



**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2015 BUDGET AND FINANCIAL PLAN 2015 - 2019**  
**WATER REVENUE FUND**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>REVENUE</b>					
User Fees	\$ (1,114,671)	(1,143,771)	(1,154,734)	(1,189,946)	(1,200,490)
Grants	0	0	0	0	0
Rental	(600)	(600)	(600)	(600)	(600)
Debt / Parcel Tax	(227,141)	(227,141)	(227,141)	(227,141)	(227,141)
Prior Year (Surplus) / Deficit	(21,493)	(0)	(0)	(1)	0
Engineering Administration OH Recovery	18,023	18,382	18,751	19,126	19,508
Administration Overhead Recovery	66,232	67,555	68,908	70,286	71,689
<b>TOTAL REVENUE</b>	<u>(1,279,650)</u>	<u>(1,285,575)</u>	<u>(1,294,816)</u>	<u>(1,328,276)</u>	<u>(1,337,033)</u>
<b>EXPENDITURES</b>					
301 -- Killiney Beach Water	\$ 378,939	380,004	382,792	384,851	386,947
303 -- Falcon Ridge Water	51,311	46,498	46,836	72,078	72,459
305 -- Sunset Ranch Water	136,191	124,094	125,394	126,723	128,079
306 -- Trepanier Bench Water	12,603	17,124	17,536	17,876	18,221
307 -- Westshores Water	384,169	399,652	401,545	403,476	405,445
310 -- Fintry / Valley of the Sun Water	316,437	318,204	320,713	323,272	325,882
<b>TOTAL EXPENDITURES</b>	<u>1,279,650</u>	<u>1,285,575</u>	<u>1,294,816</u>	<u>1,328,276</u>	<u>1,337,033</u>

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2015 BUDGET AND FINANCIAL PLAN 2015 - 2019**  
**WATER CAPITAL FUND**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>REVENUE</b>					
Capital Financing	\$ 0	0	(145,852)	0	0
Grants	0	(1,850,000)	(353,333)	0	0
Transfer from Gas Tax Cap Fac Reserve	(384,812)	0	0	0	0
Transfer from Water Revenue Fund	(1,210)	0	0	0	0
Transfer from Reserve Funds	(126,191)	(1,418,408)	(115,642)	(77,557)	(77,557)
<b>TOTAL REVENUE</b>	<u>(512,213)</u>	<u>(3,268,408)</u>	<u>(614,827)</u>	<u>(77,557)</u>	<u>(77,557)</u>
<b>EXPENDITURES</b>					
301 -- Killiney Beach	\$ 163,158	2,834,373	18,998	18,998	18,998
303 -- Falcon Ridge Water	112,974	33,865	534,185	7,365	7,365
305 -- Sunset Ranch Water System	14,175	34,261	29,223	18,773	18,773
306 -- Trepanier Bench Water	3,710	0	0	0	0
307 -- Westshore Water	209,798	352,486	18,998	18,998	18,998
310 -- Fintry / Valley of the Sun Water	8,398	13,423	13,423	13,423	13,423
<b>TOTAL EXPENDITURES</b>	<u>512,213</u>	<u>3,268,408</u>	<u>614,827</u>	<u>77,557</u>	<u>77,557</u>

**REGIONAL DISTRICT OF CENTRAL OKANAGAN**  
**2015 BUDGET AND FINANCIAL PLAN 2015 - 2019**  
**SEWER REVENUE FUND**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>REVENUE</b>					
Sewer User Fees	\$ (94,000)	(96,000)	(107,520)	(122,422)	(139,113)
Services - Peachland	(510,583)	(511,628)	(525,146)	(529,795)	(539,106)
Services - West Kelowna	(3,217,183)	(3,177,635)	(3,273,854)	(3,285,228)	(3,340,214)
Services - WFN	(990,060)	(975,061)	(1,003,142)	(1,008,994)	(1,026,359)
Parcel Tax	(82,162)	(47,987)	(47,987)	(47,987)	(47,987)
O.B.W.B. & Other Grants	(25,310)	0	0	0	0
Prior Year (Surplus) / Deficit	(122,132)	0	0	0	0
Engineering Admin OH Recovery	133,910	135,481	140,569	141,811	145,134
Administration Overhead Recovery	488,305	493,889	512,043	515,990	527,502
<b>TOTAL REVENUE</b>	<u>(4,419,215)</u>	<u>(4,178,941)</u>	<u>(4,305,037)</u>	<u>(4,336,624)</u>	<u>(4,420,142)</u>
<b>EXPENDITURES</b>					
401 -- Westside Sewer System	\$ 3,646,814	3,423,537	3,529,338	3,537,256	3,595,331
470 -- RDCO Collector Systems	322,232	326,837	331,534	336,325	341,211
471 -- WFN Collector Systems	116,004	118,324	120,691	123,104	125,566
472 -- Peachland Collector Systems	174,354	177,532	180,774	184,080	187,453
499 -- Ellison Sewer System	87,016	84,723	94,714	107,872	122,593
Sewer Debt Financing	72,795	47,987	47,987	47,987	47,987
<b>TOTAL EXPENDITURES</b>	<u>4,419,215</u>	<u>4,178,941</u>	<u>4,305,038</u>	<u>4,336,624</u>	<u>4,420,142</u>

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 - 2019 Five Year Program Budget Projections

**Program: 199 -- Vehicle Operations Reserves**

Department: Community Services (Public Works)

**AMENDED**

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Previous Year's Surplus/Deficit	0	0	0	0	0
Vehicle Recovery Allocation to Cost Centre	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Revenue	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
<b>Expenses:</b>					
Debt Payments	0	7,577	15,154	15,154	15,154
Transfer to Reserves	20,000	12,423	4,846	4,846	4,846
Total Expenses	20,000	20,000	20,000	20,000	20,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.25	2.25	2.25	2.25	2.25

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Capital Financing	0	(70,000)	0	0	0
Sale of Asset	0	(20,000)	0	0	0
Transfer From Reserves	(13,000)	(70,000)	0	0	0
Total Revenue	(13,000)	(160,000)	0	0	0
<b>Expenses</b>					
Vehicle	0	160,000	0	0	0
Software	13,000	0	0	0	0
Total Expenses	13,000	160,000	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(58,170)	(599)	(5,499)	(10,449)	(15,448)

**Notes**

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

- a. Reserve contribution required as replacement of Fire Service Truck anticipated in 2016.
- b. Finance vehicle through short term liability under agreement for 5 years. Vehicle useful life expected to be 10 years. After debt is paid out, set aside a minimum of \$20 - \$25k to reserves each year to reduce financing required for future replacement. Second shop truck will also require replacement in the future.
- c. Added portion of Fleet / Facility Manager
- d. Fleet Management Software.
- e. Budget Amendment: Increased Software Cost from \$7,500 to \$13,000. Utilized reserve funds for increase

**REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 - 2019 Five Year Program Budget Projections**

**Program: 111 -- Electoral Area Planning**

Department: Community Services (Planning)

**AMENDED**

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Application Fees/Map Sales	(18,000)	(18,360)	(18,727)	(19,102)	(19,484)
Tax Requisition - Kelowna	0	(354,563)	(361,585)	(368,744)	0
Tax Requisition - Peachland	0	(14,211)	(14,493)	(14,780)	0
Tax Requisition - Lake Country	0	(32,157)	(32,793)	(33,443)	0
Tax Requisition - West Kelowna	0	(80,667)	(82,264)	(83,893)	0
Tax Req - EA Cent Ok. West	(222,605)	(10,124)	(10,324)	(10,528)	(279,728)
Tax Req - EA Cent Ok East	(200,094)	(9,100)	(9,280)	(9,464)	(251,441)
Grants, Other funding, etc.	(10,000)	0	0	0	0
Previous Year's Surplus/Deficit	(60,663)	0	0	(0)	0
Transfer from Operating Reserve	(23,230)	0	0	0	0
Transfer from CWF Cap Fac Reserv	(27,360)	0	0	0	0
Administration OH	70,098	65,898	67,216	68,560	69,931
<b>Total Revenue</b>	<b>(491,854)</b>	<b>(453,284)</b>	<b>(462,250)</b>	<b>(471,395)</b>	<b>(480,722)</b>
<b>Expenses:</b>					
Operations	486,854	448,284	457,250	466,395	475,722
Transfer to Reserves	5,000	5,000	5,000	5,000	5,000
Transfer to Operating Reserve	0	0	0	0	0
<b>Total Expenses</b>	<b>491,854</b>	<b>453,284</b>	<b>462,250</b>	<b>471,395</b>	<b>480,722</b>
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	3.52	3.52	3.52	3.52	3.52
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(422,699)</b>	<b>(500,822)</b>	<b>(510,739)</b>	<b>(520,852)</b>	<b>(531,169)</b>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<b>0.2448 *</b>	<b>0.0110 *</b>	<b>0.0110 *</b>	<b>0.0111 *</b>	<b>0.0111 *</b>

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(30,000)	0	0	(5,075)	0
<b>Total Revenue</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	<b>(5,075)</b>	<b>0</b>
<b>Expenses</b>					
Vehicles	30,000	0	0	0	0
Orthophotos	0	0	0	5,075	0
<b>Total Expenses</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>5,075</b>	<b>0</b>
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(15,735)	(20,893)	(26,102)	(26,237)	(31,499)
Operating Reserve Balance at Y/E	0	0	0	0	0

**Notes**

- a. Fringe Area participation previously was: City of Kelowna (6.4052%), Peachland (0.28%), Lake Country (0.64%) and West Kelowna (1.5734%) fringe participation is included. Municipalities have opted to participate in full.
- b. Utilize operating reserve to reduce tax increase impact.
- c. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. Carried forward from 2014. Removed in 2016.
- d. Increases: Legal \$10k, Contract Services \$10k (Total contract services line item is \$50k includes \$20k Environmental Mapping, \$5k Wetland Strategy, \$25k EA's Rural Subdivision), Misc \$9.8k Decreases: Flood Plain Assessment \$2.6k
- e. Removed \$10k contract costs.
- f. Budget Amendment: \$10k OBWB Grant for Joe Rich Creek Restoration Monitoring Program. Corresponding \$10k costs for staff for project.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 - 2019 Five Year Program Budget Projection**

**Program: 123 -- Joe Rich Community Hall**

Department: Parks & Recreation

**AMENDED**

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(37,828) a	(38,440)	(40,126)	(42,278)	(44,086)
Previous Year's Surplus/Deficit	(488) a	(0)	(0)	0	0
Administration OH	3,206	2,895	3,135	3,327	3,310
Transfer from CWF Cap Fac Rsrv	(1,600) b	0	0	0	0
<b>Total Revenue</b>	<b>(36,710)</b>	<b>(35,545)</b>	<b>(36,991)</b>	<b>(38,951)</b>	<b>(40,776)</b>
<b>Expenses:</b>					
Operations	36,710 b,c,e	29,545	31,991	33,951	33,776
Transfer to Cap. Facil. Reserves	0 d,e	6,000 d	5,000 d	5,000 d	7,000 d
<b>Total Expenses</b>	<b>36,710</b>	<b>35,545</b>	<b>36,991</b>	<b>38,951</b>	<b>40,776</b>
(Surplus) / Deficit	(0)	(0)	0	0	0
FTE's	0.056	0.056	0.056	0.056	0.056
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(37,828) a</b>	<b>(38,440)</b>	<b>(40,126)</b>	<b>(42,278)</b>	<b>(44,086)</b>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<b>0.1802</b>	<b>0.1804</b>	<b>0.1855</b>	<b>0.1926</b>	<b>0.1979</b>
Maximum Tax Rate	0.2082				

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer from CWF Cap Fac Rsv	(20,000)	0	0	0	0
Transfer from Cap Fac. Reserve	(300)	0	0	0	0
<b>Total Revenue</b>	<b>(20,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>					
Washroom Renovation	20,300	0	0	0	0
<b>Total Expenses</b>	<b>20,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(4,313) d,e	(10,356) d	(15,459) d	(20,614) d	(27,820) d

**Notes**

- a. The requisition increase is due to the shift in surplus amount from year to year.
- b. Community Works Fund Gas Tax funding being used for:  
  - Operating: \$1.6k share of facilities assessment - pending Board approval.
  - Capital: \$20k for Washroom Renovations - pending Board approval.
- c. Increases: Water Rates- IHA Potable water sampling reqmts \$1k, Facility Assessment Software \$1.6k.  
 Decreased electricity costs \$1.6k.
- d. Reserves must be built for future renovation projects.
- e. Budget Amendment: Reduce transfer to reserve from \$4k to \$0 and increase legal expenses by \$4k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 - 2019 Five Year Program Budget Projection

Program: 142 – Regional Parks  
Department: Parks & Recreation

AMENDED

General Revenue Fund Budgets

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Services - WRN	(201,427)	(273,008)	(283,031)	(287,043)	(288,553)
Sundry Rev. & Donations	(95,400)	(100,000)	(116,420)	(120,482)	(122,802)
Tax Requisition - Kelowna	(4,844,016)	(4,957,305)	(5,043,600)	(5,099,940)	(5,142,500)
Tax Requisition - Penticton	(223,515)	(233,788)	(242,057)	(245,707)	(247,411)
Tax Requisition - Lake Country	(492,742)	(515,381)	(534,830)	(540,895)	(545,491)
Tax Requisition - West Kelowna	(1,164,610)	(1,239,037)	(1,285,794)	(1,299,850)	(1,311,259)
Tax Req - EA Cent Ok West	(160,091)	(167,410)	(173,732)	(175,937)	(177,179)
Tax Req - EA Cent Ok East	(141,813)	(146,329)	(153,926)	(155,913)	(156,874)
Grants	(120,100)	0	0	0	0
Previous Year's Surplus/Deficit	(409,591)	0	0	0	0
Administration O/I	508,348	516,484	532,895	539,703	544,911
Transfer from Operating Reserve	0	(202,000)	0	0	0
<b>Total Revenue</b>	<b>(7,317,937)</b>	<b>(7,226,454)</b>	<b>(7,300,734)</b>	<b>(7,380,784)</b>	<b>(7,449,859)</b>
<b>Expenses:</b>					
Operations	3,437,741	3,513,498	3,594,055	3,600,042	3,635,828
Debt Payments	2,345,418	2,929,263	3,369,408	2,315,568	2,218,027
Transfer to Equip. Reserves	120,640	120,000	120,000	120,000	120,000
Trsf. In. \$ 0.2 to Park Legacy Resv	0	0	0	0	0
Transfer to Park Land Reserve \$ 0.038 + \$ 0.038	0	0	0	0	0
Transfer to Capital	0	0	0	0	0
Transfer to Capital Facility Reserve	1,002,148	1,051,093	1,245,272	1,393,184	1,464,316
Transfer to Operating Reserve	200,000	0	0	0	0
Transfer to Dist of Peachland	12,000	12,000	12,000	12,000	12,000
<b>Total Expenses</b>	<b>7,317,937</b>	<b>7,226,454</b>	<b>7,300,734</b>	<b>7,380,784</b>	<b>7,449,859</b>
(Surplus) / Deficit	(0)	0	0	(0)	0
FTE's	26.993	26.993	26.993	26.993	26.993
<b>Tax Levy:</b>					
Tax Requisition	(6,846,757)	(7,161,332)	(7,431,579)	(7,513,049)	(7,578,734)
Residential Tax Rate (per \$1000 of assessment)	0.1846	0.1802	0.1945	0.1937	0.1925

General Capital Fund Budgets

	2016 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Transfer from Park Legacy Resv	0	(1,000,000)	0	0	0
Grant	(111,000)	0	0	0	0
RSP Gas Tax Funding	(71,753)	0	0	0	0
Oriskany Nat Farm Society Contribution	(20,890)	0	0	0	0
Friends of Mission Creek Contribution	(27,500)	0	0	0	0
Donations	(27,500)	(10,000)	(10,000)	(10,000)	(10,000)
Transfer from Park Land Reserve	0	(3,700,000)	0	0	0
Transfer from Account - Friends of MC	(160,076)	0	0	0	0
Transfer from Equip. Reserves	(120,930)	(100,000)	(110,000)	(85,000)	(80,150)
Transfer from Cap. Fas. Reserves	(500,447)	(414,029)	(452,753)	(622,640)	(670,205)
<b>Total Revenue</b>	<b>(1,230,239)</b>	<b>(3,924,029)</b>	<b>(672,753)</b>	<b>(697,640)</b>	<b>(673,355)</b>
<b>Expenses:</b>					
<b>Parks Development:</b>					
MCG - Grasslands Viewpoint (FoMC)	27,894	414,029	492,753	592,640	670,205
MCG - Phase 3a Trail Devel. (FoMC)	253,730	0	0	0	0
MCG - Interp. Panel Upgr. (FoMC)	15,225	0	0	0	0
MCG - Winby Trail Bridge Upgrades	257,890	0	0	0	0
MCG - Substandard Hills Bridge Rest.	5,160	0	0	0	0
Johns Family Nat. Cons. Trail Project w Grant	130,000	0	0	0	0
Oriskany Nat Farm Infrastructure Stabilization	20,600	0	0	0	0
Reg. Parks Interp Trail Wayfinding & Kiosk	10,160	0	0	0	0
Reg. Parks Trails to Health Trail Upgrade	40,600	0	0	0	0
KLO Cr Trail Infrastructure Design	5,012	0	0	0	0
Glen Canyon Parking Lot Design (Trailhd)	3,012	0	0	0	0
Kelowna Pump House Power Upgr.	15,400	0	0	0	0
Shannon Lake Wharf / Dock	82,700	0	0	0	0
Goats Peak Restoration	117,000	0	0	0	0
RSP Gas Tax - Active Transportation Goats Pa	71,753	0	0	0	0
<b>Other Capital:</b>					
Vehicles	85,000	65,000	110,000	35,000	70,000
Land Acquisition Strategy	50,000	3,288,000	0	0	0
Orthopedics	0	0	0	0	0
Benches	10,000	10,000	10,000	10,000	10,000
Equipment	35,830	35,000	0	30,000	15,000
<b>Total Expenses</b>	<b>1,238,229</b>	<b>3,924,029</b>	<b>672,753</b>	<b>697,640</b>	<b>673,355</b>
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at YE	(574,856)	(1,224,442)	(2,037,151)	(2,875,273)	(3,808,280)
Equip. Reserve Fund Balance at YE	(37,177)	(67,649)	(68,124)	(123,806)	(161,884)
Park Land Reserve Balance at YE	(2,338,214)	(1,295)	(7,399)	(7,432)	(7,307)
Park Legacy Reserve at YE	(1,099,484)	(485)	(484)	(499)	(504)
Operating Reserve Balance at YE	(200,000)	0	0	0	0

Notes

- Strategic Wildlife Grant is \$109.5k in 2015 vs. \$429k in 2014. Fisheries Grant \$10.6k.
- 2014 Surplus \$400k.
  - Revenue lower by \$107k: Decreases: Strategic Wildlife Funding \$165k (work not completed yet), Increases: Donations \$11k, Rentals \$9k, Grants \$27k, MFA Refund \$7k, Misc. recoveries \$4k.
  - Expenses lower by \$309k: Decreases: Strategic Wildlife Work \$229k, Payroll \$68k, Signs \$14k, Property Negotiation & Legal \$27k, Development \$18k, Bldg Rep & Misc \$11k, Vehicle Ops \$15k, Contract Services \$109k, Security \$13k, Planning \$10k, Interpretation \$47k, Short Term Loan Interest \$48k & Misc.
- 2015: \$215k Operating Expenses made up of increases: Planning \$197.3k (Infrastructure Design \$15.2k, Woodhaven Park Night Plan \$40.6k, Elk Mt/Stratford Park Night Plan \$20.8k), Salaries \$52.4k, Facility Assessment Software \$0.6k, Vehicle Operation \$4k, Telephone \$4k. Decreases: Forest Health \$326.5k, Contract Services \$81k, Insurance \$6.5k, Park Benches \$4k (ICA-moved to capital), Property Negotiation \$20k, Legal \$5k, Insurance \$6k, & Misc. \$4k.
- Existing MFA financing payment (\$163k) and Short Term Land Acquisition Debt \$2.396 million payment (\$10.77 m over 5 yrs).
- Reinstated Transfer to Equipment Reserves (temporarily removed due to budget increase in 2014) for benches \$80k, Equip. \$35.6k. \$10k of benches funded by donations. For 2015, transfer what is required, then \$120,000 annually.
- Parks is bringing a proposal forward to request approval to reallocate the approved \$0.7 (land reserve / land debt) and \$0.2 (legacy fund / land debt) of assessment, currently for land acquisition purposes (reserve & sinking short term debt). The proposal is to utilize the \$0.2 / \$100k of assessment to continue to service the short term debt, and transfer the remainder either to capital facilities reserves or to capital to fund parks development, rather than land acquisition specifically. The capital facilities reserve can still be used to purchase land. Also, as MFA debt has ended in prior years, the equivalent of those former payment amounts (\$43,366) has also been directed into funding capital.
- National Trails Infrastructure Grant (\$61k) & Province of BC Grant (\$25k)
- Regionally Significant Gas Tax Funds to be received for this project.
- Donations: Benches \$10k annually, Shannon Lake Dock Project 2015 only, Freshwater Fish Hatchery \$16k, Peachland Sportswear's Assoc. \$7k.
- Contribution from Oriskany Nat Farm Society for project.
- Friends of Mission Creek are funding various Mission Creek Greenway projects. The RDCCO has \$169,675 in a Trust & Deposit account that will be utilized in 2015. They will also reimburse up to an additional \$129,044, for a total of \$298,699.
- Removed Facility Assessment \$9.9k and wildlife mitigation \$137k. Added \$15k for Infrastructure Design Standards Project.
- Removed \$15k for Infrastructure Design Standards Project.
- See detailed project list next page.
- Transfer part of surplus to operating reserve for future rate stabilization.
- Local government Land Acquisition Strategy No. 13.4. (http://www.cdo.ca/1-3-13-4)

**REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 - 2019 Five Year Program Budget Projections**

**Program: 046 -- Dog Control**

Department: Corporate Services (Bylaw Enforcement)

**AMENDED**

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Dog Licensing	(474,875)	(489,619)	(518,564)	(534,120)	(544,802)
Tax Requisition - Kelowna	(520,979)	(539,362)	(558,002)	(576,761)	(593,833)
Tax Requisition - Peachland	(25,075)	(25,959)	(26,856)	(27,759)	(28,581)
Tax Requisition - Lake Country	(55,277)	(57,228)	(59,205)	(61,196)	(63,007)
Tax Requisition - West Kelowna	(132,893)	(137,582)	(142,336)	(147,122)	(151,477)
Tax Req - EA Cent Ok West	(17,956)	(18,590)	(19,232)	(19,879)	(20,467)
Tax Req - EA Cent Ok East	(15,909)	(16,470)	(17,039)	(17,612)	(18,134)
Previous Year's Surplus/Deficit	(285,613) a	0	(0)	(0)	(0)
Administration OH	174,757	173,633	182,054	183,125	191,712
Transfer from Operating Reserve	0	(40,000) e	(30,000) e	(30,000) e	(35,000) e
Impounding	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Ticketing	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Bylaw Adjudication	(50,000)	(45,000)	(40,000)	(35,000)	(30,000)
<b>Total Revenue</b>	<b>(1,446,820)</b>	<b>(1,239,177)</b>	<b>(1,272,180)</b>	<b>(1,279,324)</b>	<b>(1,336,590)</b>
<b>Expenses:</b>					
Operations	1,096,820 b	1,089,176 f	1,122,180 g	1,129,324 h	1,186,590 i
Grant to SPCA	92,000 c	92,000	92,000	92,000	92,000
Transfer to Equipment Reserves	28,000	28,000	28,000	28,000	28,000
Transfer to Facilities Reserve	30,000 d	30,000 d	30,000 d	30,000 d	30,000 d
Transfer to Operating Reserve	200,000 e	0	0	0	0
<b>Total Expenses</b>	<b>1,446,820</b>	<b>1,239,176</b>	<b>1,272,180</b>	<b>1,279,324</b>	<b>1,336,590</b>
(Surplus) / Deficit	0	(0)	(0)	(0)	(0)
FTE's	10.710	10.710	10.710	10.710	10.710
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(768,089)</b>	<b>(795,191)</b>	<b>(822,670)</b>	<b>(850,329)</b>	<b>(875,499)</b>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<b>0.0207</b>	<b>0.0211 e</b>	<b>0.0215 e</b>	<b>0.0219 e</b>	<b>0.0222 e</b>

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer from Facilities Reserve	(32,480)	(2,050)	0	(15,000)	(15,000)
Sale of Asset	0	0	0	0	0
Transfer From Equip Reserves	(23,328)	(45,120)	(10,150)	0	(37,000)
Transfer From Revenue Fund	0	0	0	0	0
<b>Total Revenue</b>	<b>(55,808)</b>	<b>(47,170)</b>	<b>(10,150)</b>	<b>(15,000)</b>	<b>(52,000)</b>
<b>Expenses</b>					
Vehicles	0	37,000	0	0	37,000
Computer Equipment	3,090	0	0	0	0
Software	15,225	8,120	10,150	0	0
Pound Improvements	18,375 j	2,050	0	0	0
Kennel Irrigation	3,045	0	0	0	0
Kennel Improvements	4,060	0	0	15,000	15,000
Equipment	5,013	0	0	0	0
Air Conditioner	7,000 i	0	0	0	0
Bicycles	0	0	0	0	0
<b>Total Expenses</b>	<b>55,808</b>	<b>47,170</b>	<b>10,150</b>	<b>15,000</b>	<b>52,000</b>
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(67,958)	(51,066)	(69,325)	(98,018)	(89,629)
Facilities Reserve Balance at Y/E	(65,589) d	(94,195) d	(125,137) d	(141,388) d	(157,802) d
Operating Reserve Balance at Y/E	(200,000) e	(162,000) e	(133,620) e	(134,956) e	(101,306) e

**Notes**

- 2014 Surplus of \$285.6 due to additional revenues of \$166k from licensing, impounding and adjudication, and lower than anticipated expenses due to the illness and absence of a staff member \$21k. Other under expenditures include: postage \$24k, Advertising \$25k, Legal \$19k, Review costs \$22k, Vehicle Operations \$9k.
- Increases: Payroll \$39k (Added .25 FTE), Agent Collection fees \$19k, Collection fees \$10k, Legal \$10k, Uniforms \$2k & Misc. \$3k. Decreases: Dog Control Review \$22k, Advertising \$20k, Postage/Freight \$5k, Vehicle Ops \$3k, Departmental reports \$2.7k.
- Grant to SPCA. Includes \$25k for Education component related to Service Review.
- Facilities reserves required to expand the Pound or rebuild in the future.
- Set aside portion of surplus for future service review and future tax rate stabilization.
- Decreases: Postage \$14k, Advertising \$10k, Legal \$10k, Agent Collection Fees \$2k. Increase: Misc. Supply costs \$7k.
- Add postage \$15k, reduce Agent Collection fees \$2k
- Reduce postage \$11k, Agent Collection Fees \$2k.
- Reduce Agent Collection Fees \$2k, Increase postage \$13k, and add Service Review \$25k.
- Budget Amendment. Reduce HVAC from \$25,375 to \$7k and move remainder to Pound Improvements for Security System and other improvements.