

REGIONAL DISTRICT OF CENTRAL OKANAGAN

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REGIONAL DISTRICT OF CENTRAL OKANAGAN

2018 PROGRAM BUDGET AND 2018 - 2022 FIVE YEAR FINANCIAL PLAN CONTENTS

USAGE TIPS:

In this section, for each program service you will find:

2018 Program Budget Sheet which contains:

- 2017 Budget and Actuals, 2018 Budget for Operating, Capital, Tax Rates, and Reserves.
- Notes regarding budget increases.
- Remember, if there is a tax requisition, you want to look at the tax requisition increase/ decrease. (For example, it is possible for a budget's expenditures to increase, but the requisition to go down if there is a surplus from the previous year. Or budgeted expenditures could go down, but if there was a deficit from the prior year, the requisition could go up.)

2018 - 2022 Five Year Program Budget Projection Sheet which contains:

- 5 year Projected Budgets for Operating and Capital, Projected Tax Rates and Reserves.

One of the objectives with the 5 year plans is often planning how much to set aside each year for reserves to reduce the need for financing for future capital purchases, which reduces costs for taxpayer in the long run.

When reviewing these budgets, if you have questions about the programs, you may want to lookup further information in these other sections:

Program Plans: In the program plan section, the pages are numbered by the program plan. For example, look for 030 -- Regional Rescue in numerical order in the program plan section. The pages are numbered at the lower right.

2017 Quarterly Report: You may want to look at the past performance measures and highlights of what happened last year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 004 -- Engineering

Department: Engineering Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Conn Insp/Gifting Admin Fee	0	(3,850)	(3,850)	0	0
Previous Year's Surplus/Deficit	(51,934)	(51,934)	0	(187,651) a	(135,717)
Engineering OH Admin Recovery	(261,471)	(349,336)	(87,865)	(226,235) a	35,236 a
Total Revenue	(313,405)	(405,119)	(91,715)	(413,886)	(100,481)
Expenses:					
Operations	297,405	201,469	(95,936)	305,886 b	8,481
Transfer to Equip. Reserves	8,000	8,000	0	8,000	0
Transfer to Operating Reserve	8,000	8,000	0	100,000 a	92,000
Total Expenses	313,405	217,469	(95,936)	413,886	100,481
(Surplus) / Deficit	0	(187,651) a	(187,651)	0	(0)
FTE's	2.665			2.690 b	0.025 b

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Internal Transfer / Sale of Asset	(17,694)	(17,694)	0	0	17,694
Transfer From Reserves	(23,546)	(13,527)	10,019	(5,150)	18,396
Total Revenue	(41,240)	(31,221)	10,019	(5,150)	36,090
Expenses					
Vehicles	36,090	31,221	(4,869)	0	(36,090)
Software	0	0	0	0	0
Equipment	5,150	0	(5,150)	5,150	0
Total Expenses	41,240	31,221	(10,019)	5,150	(36,090)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(73,105)		(76,635)	
Operating Reserve Balance at Y/E		(8,000)		(108,080)	

2018 Budget Notes:

- a. Larger surplus due to Dept Head vacancy, asset renewal project postponed, and capital project recovery. Set aside part of surplus into operating reserve to stabilize overhead rate in years where there aren't as many capital projects. Due to uncertainty of project timing, budgeted recovery was conservative. Recovery amount reduced by \$35k and still able to drop overhead recovery rate from 4.1% to 3.4%.
- b. Increases: Payroll \$6k, Safety Supplies \$2.5k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 004 -- Engineering

Department: Engineering Services

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Previous Year's Surplus/Deficit	(187,651)	a	0		0		0		0
Transfer from Operating Reserve	0		(45,000)	a	(40,000)	a	(23,948)	a	0
Engineering OH Admin Recovery	(226,235)	a	(249,504)	a	(260,234)	a	(282,130)	a	(312,040)
Total Revenue	(413,886)		(294,503)		(300,234)		(306,078)		(312,040)
Expenses:									
Operations	305,886	b	286,504	c	292,234		298,078		304,040
Transfer to Equip. Reserves	8,000		8,000		8,000		8,000		8,000
Transfer to Operating Reserve	100,000	a	0		0		0		0
Total Expenses	413,886		294,504		300,234		306,078		312,040
(Surplus) / Deficit	0		0		0		0		0
FTE's	2.690	b	2.690		2.690		2.690		2.690

General Capital Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue									
Transfer From Reserves	(5,150)		(5,150)		(5,150)		(49,260)		(5,150)
Total Revenue	(5,150)		(5,150)		(5,150)		(49,260)		(5,150)
Expenses									
Vehicles	0		0		0		44,110		
Equipment	5,150		5,150		5,150		5,150		5,150
Total Expenses	5,150		5,150		5,150		49,260		5,150
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(76,635)		(80,199)		(83,800)		(42,885)		(46,113)
Operating Reserve Balance at Y/E	(108,080)	a	(63,711)	a	(23,948)	a	0		0

Notes

- a. Larger surplus due to Dept Head vacancy, asset renewal project postponed, and capital project recovery. Set aside part of surplus into operating reserve to stabilize overhead rate in years where there aren't as many capital projects. Due to uncertainty of project timing, budgeted recovery was conservative. Recovery amount reduced by \$35k and still able to drop overhead recovery rate from 4.1% to 3.4%.
- b. Increases: Payroll \$6k, Safety Supplies \$2.5k.
- c. Remove Asset Renewal Study \$25k (carried over from 2017 to 2018 budget).

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 047 -- Mosquito Control - Nuisance

Department: Engineering Services (Public Works)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - Peachland	(5,886)	(5,894)	(8)	(5,858) a	28
Tax Requisition - Kelowna	(158,142)	(158,123)	19	(153,778)	4,365
Tax Requisition - Lake Country	(15,157)	(15,152)	5	(15,081)	76
Tax Requisition - West Kelowna	(2,966)	(2,970)	(4)	(2,941)	25
Tax Req - EA Cent Ok East	(4,649)	(4,661)	(12)	(4,524)	125
Previous Year's Surplus/Deficit	(30,477)	(30,477)	0	(32,774)	(2,297)
Engineering Admin OH	7,835	7,835	0	6,500	(1,335)
Administration OH	18,345	18,345	0	17,270	(1,075)
Total Revenue	(191,097)	(191,097)	0	(191,185)	(88)
Expenses:					
Operations	191,097	158,323	(32,774)	191,185	88
Total Expenses	191,097	158,323	(32,774)	191,185	88
(Surplus) / Deficit	0	(32,774)	(32,774)	(0)	(0)
FTE's					
	0.07			0.07	0.00
Tax Levy:					
Tax Requisition	(180,914)			(176,324)	4,591
Residential Tax Rate (per \$1000 of assessment) (Based on Improvements Only)	0.0082			0.0070	(0.0012)
Equip. Reserve Fund Balance at Y/E					
		(37,260)		(37,633) a	
Operating Reserve Balance at Y/E					
		(19,603)		(19,799) a	

2018 Budget Notes:

a. Peachland participating via Service Contract Invoicing in 2018. No participation in service reserves as no contribution or buy in has been made.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 047 -- Mosquito Control - Nuisance

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - Peachland	(5,858) a	0	0	0	0
Tax Requisition - Kelowna	(153,778)	(178,133)	(195,039)	(198,940)	(202,918)
Tax Requisition - Lake Country	(15,081)	(17,469)	(19,127)	(19,510)	(19,900)
Tax Requisition - West Kelowna	(2,941)	(5,240)	(5,738)	(5,852)	(5,969)
Tax Req - EA Cent Ok East	(4,524)	(124)	(135)	(138)	(141)
Previous Year's Surplus/Deficit	(32,774)	(3,282)	(3,594)	(3,666)	(3,739)
Engineering Admin OH	6,500	6,630	6,763	6,898	7,036
Administration OH	17,270	17,609	17,961	18,321	18,687
Transfer from Operating Reserve	0	(15,000) b	0	0	0
Total Revenue	(191,185)	(195,008)	(198,909)	(202,887)	(206,944)
Expenses:					
Operations	191,185	195,009	198,909	202,887	206,944
Total Expenses	191,185	195,009	198,909	202,887	206,944
(Surplus) / Deficit	(0)	0	0	(0)	0
FTE's	0.07	0.07	0.07	0.07	0.07
Tax Levy:					
Tax Requisition	(176,324)	(200,966)	(220,039)	(224,440)	(228,928)
Residential Tax Rate (per \$1000 of assessment)	0.0070	0.0080	0.0087	0.0088	0.0088
Equip. Reserve Fund Balance at Y/E	(37,633) a	(38,009)	(38,389)	(38,773)	(39,161)
Operating Reserve Balance at Y/E	(19,799) a	(4,847) b	(4,895)	(4,944)	(4,994)

Notes

- a. Peachland participating via Service Contract Invoicing in 2018. No participation in service reserves as no contribution or buy in has been made.
- b. Possibly utilize operating reserve.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 058 -- Scotty Heights Street Lights

Department: Engineering Services (Public Works)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok East	(17,529)	(17,529)	0	(17,908)	(379)
Previous Year's Surplus/Deficit	(141)	(141)	0	(10) b	130
Engineering Admin OH	632	632	0	542	(90)
Administration OH	1,480	1,480	0	1,440	(41)
Total Revenue	(15,558)	(15,558)	0	(15,936)	(379)
Expenses:					
Operations	15,417	15,406	(11)	15,936 a	519 a
Transfer to Operating Reserve	141	141	0	0	(141)
Total Expenses	15,558	15,547	(11)	15,936	378
(Surplus) / Deficit	0	(10)	(11)	(0)	(1)
FTE's	0.01			0.01	0
Tax Levy:					
Tax Requisition	(17,529)			(17,908)	(379)
Residential Tax Rate (per \$1000 of assessment)	0.101			0.0862	(0.015)
Operating Reserve Balance at Y/E		(141)		(142) b	

2018 Budget Notes:

These streetlights are in the Central Okanagan East Electoral Area.

a. Electricity

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 058 -- Scotty Heights Street Lights

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(17,908)	(17,542)	(17,908)	(18,266)	(18,631)
Previous Year's Surplus/Deficit	(10)	(0)	(0)	(0)	(0)
Engineering Admin OH	542	553	564	575	586
Administration OH	1,440	735	764	780	795
Total Revenue	(15,936)	(16,255)	(16,580)	(16,912)	(17,250)
Expenses:					
Operations	15,936 a	16,255	16,580	16,911	17,250
Total Expenses	15,936	16,255	16,580	16,911	17,250
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(1)
FTE's	0.01	0.01	0.01	0.01	0.01
Tax Levy:					
Tax Requisition	(17,908)	(17,542)	(17,908)	(18,266)	(18,631)
Residential Tax Rate (per \$1000 of assessment)	0.0862	0.0836	0.0845	0.0854	0.0862
Operating Reserve Bal. at Y/E	(142)	(144)	(145)	(147)	(148)

Notes

These streetlights are in the Central Okanagan East Electoral Area.
a. Electricity

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Previous Year's Surplus/Deficit	(96,616)	(96,616)	0	(75,556) c	21,060
Engineering Admin OH	19,286	19,286	0	16,381	(2,905)
Administration OH	45,156	45,156	0	43,521	(1,635)
Tipping Fees, Sundry	(550,000)	(602,840)	(52,840)	(560,000)	(10,000)
Total Revenue	<u>(582,174)</u>	<u>(635,014)</u>	<u>(52,840)</u>	<u>(575,654)</u>	<u>6,520</u>
Expenses:					
Operations	470,380	447,664	(22,716)	481,781 a	11,401 a
Transfer to Facilities Reserves	111,794	111,794	0	50,000 b	(61,794)
Transfer to Operating Reserve	0	0	0	43,873 c	43,873
Total Expenses	<u>582,174</u>	<u>559,458</u>	<u>(22,716)</u>	<u>575,654</u>	<u>(6,520)</u>
(Surplus) / Deficit	<u>0</u>	<u>(75,556)</u>	<u>(75,556)</u>	<u>(0)</u>	<u>(0)</u>
FTE's	<u>0.12</u>			<u>0.17</u> a	0.05

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from Cap Fac Reserve	(15,450)	0	15,450	0	15,450
Total Revenue	<u>(15,450)</u>	<u>0</u>	<u>15,450</u>	<u>0</u>	<u>15,450</u>
Expenses					
Card Entry System	15,450	0	(15,450)	0	(15,450)
Total Expenses	<u>15,450</u>	<u>0</u>	<u>(15,450)</u>	<u>0</u>	<u>(15,450)</u>
(Surplus) / Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equip Reserve Fund Balance at Y/E		<u>(5,174)</u>		<u>(5,226)</u>	
Facilities Reserve Balance at Y/E		<u>(137,098)</u>		<u>(188,469)</u> b	
Operating Fund Balance at Y/E		<u>(89,793)</u>		<u>(134,564)</u> c	

2018 Budget Notes:

- a. Increases: Payroll \$9.1k and Collection Fees \$2.6k.
- b. Building capital reserves for facility upgrades and equipment replacement.
- c. Transfer a portion of surplus into operating reserve for flexibility to use for operating cost emergencies or still can be used for capital transfers as well.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 091 -- Effluent / Water Disposal

Department: Engineering Services (Public Works)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Previous Year's Surplus/Deficit	(75,556)	(0)	(0)	0	0
Engineering Admin OH	16,381	16,708	17,042	17,384	17,730
Administration OH	43,521	44,375	45,262	46,168	47,091
Tipping Fees, Sundry	(560,000)	(567,500)	(578,549)	(589,821)	(601,317)
Total Revenue	(575,654)	(506,417)	(516,245)	(526,269)	(536,495)
Expenses:					
Operations	481,781	a 491,417	501,245	511,270	521,495
Transfer to Facilities Reserves	50,000	b 15,000	15,000	15,000	15,000
Transfer to Operating Reserve	43,873	0	0	0	0
Total Expenses	575,654	506,417	516,245	526,270	536,495
(Surplus) / Deficit	(0)	(0)	0	0	0
FTE's	0.17	0.17	0.17	0.17	0.17

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from Cap Fac. Reserve	0	(30,000)	0	0	0
Total Revenue	0	(30,000)	0	0	0
Expenses					
Centrifuge	0	30,000	0	0	0
Total Expenses	0	30,000	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(5,226)	(5,278)	(5,331)	(5,384)	(5,438)
Facilities Reserve Balance at Y/E	(188,469)	b (175,054)	b (191,804)	b (208,722)	b (225,809)
Operating Reserve Balance at Y/E	(134,564)	(135,910)	(137,269)	(138,641)	(140,028)

Notes

- a. Increases: Payroll \$9.1k and Collection Fees \$2.6k.
- b. Building capital reserves for facility upgrades and equipment replacement.
- c. Transfer a portion of surplus into operating reserve for flexibility to use for operating cost emergencies or still can be used for capital transfers as well.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 199 -- Vehicle Operations Reserves

Department: Engineering Services (Fleet)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Vehicle Recovery Allocation to Cost Centre	(25,581)	(25,000)	581	(25,000)	581
Total Revenue	(25,581)	(25,000)	581	(25,000)	581
Expenses:					
Debt Payments	581	0	(581)		(581)
Transfer to Reserves	25,000	25,000	0	25,000	0
Total Expenses	25,581	25,000	(581)	25,000	(581)
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.485			2.485	0.00

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Capital Financing	(14,540)	0	14,540	0	14,540
Transfer From Reserves	(102,760)	0	102,760	(117,300)	(14,540)
Total Revenue	(117,300)	0	117,300	(117,300)	0
Expenses					
Vehicle	117,300	0	(117,300)	117,300	0
Total Expenses	117,300	0	(117,300)	117,300	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(103,755)		(11,570) a	

2018 Budget 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 the transfer to reserves and any future vehicle & capital purchases.

- a. Reserve contribution required as replacement of Large Service Truck anticipated in 2018. Second smaller shop truck will also require replacement in the 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 199 -- Vehicle Operations Reserves

Department: Engineering Services (Fleet)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Previous Year's Surplus/Deficit	0	0	0	0	0
Vehicle Recovery Allocation to Cost Centre	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Revenue	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Expenses:					
Transfer to Reserves	25,000	25,000	25,000	25,000	25,000
Total Expenses	25,000	25,000	25,000	25,000	25,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.485	2.485	2.485	2.485	2.485

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Sale of Asset	0	0	0	(2,000)	0
Transfer From Reserves	(117,300)	0	0	(59,153)	0
Total Revenue	(117,300)	0	0	(61,153)	0
Expenses					
Vehicle	117,300	0	0	61,153	0
Total Expenses	117,300	0	0	61,153	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(11,570)	(36,935)	(62,555)	(28,686)	(54,222)

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 the transfer to reserves and any future vehicle & capital purchases.

a. Reserve contribution required as replacement of Large Service Truck anticipated in 2018. Second smaller shop truck will also require replacement in the 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(162,830)	(197,518)	(34,688)	(167,830)	(5,000)
Maintenance / Asset Renewal Fees	(277,911)	(277,090)	821	(277,254) b	657
Previous Year's Surplus/Deficit	(19,244)	(19,244)	(0)	(34,596)	(15,352)
Engineering Admin OH	6,258	6,258	0	5,468	(790)
Administration OH	21,981	21,981	0	21,793	(188)
Tsfr from Capital - Non TCA	0	(2,560) a	(2,560)	0	0
Total Revenue	(431,746)	(468,173)	(36,427)	(452,419)	(20,673)
Expenses:					
Operations	152,643	151,914	(729)	160,832 c	8,189 c
Transfer to Equip Reserves	279,103	279,103	0	291,587 b	12,484
Non TCA Expense - Trsfr Fr. Capital	0	2,560 a	2,560	0	0
Total Expenses	431,746	433,577	1,831	452,419	20,673
(Surplus) / Deficit	(0)	(34,596)	(34,596)	(0)	0
FTE's	0.60			0.60	0.00

Water Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Proceeds from Sale/Insurance	0	(2,500)	(2,500)	0	0
Grants	(1,736,608)	(1,265,800)	470,808	(474,308) d	1,262,300
Tsfr from Gas Tax Cap Fac. Rsrv	(37,808)	(2,975)	34,833	(34,833) e	2,975
Transfer From Equip Reserves	(1,029,079)	(825,033)	204,046	(786,237)	242,842
Total Revenue	(2,803,495)	(2,096,308)	707,187	(1,295,378)	1,508,117
Expenses					
Metering Program	6,170	5,887	(283)	5,300	(870)
Distribution System	2,722,861	2,069,007	(653,854)	732,229 f	(1,990,632)
Leak Detection Equipment	10,025	564	(9,461)	14,474	4,449
Equipment & Improvements	15,450	8,895	(6,555)	15,450	0
Vehicles	8,869	8,847 g	(22)	0	(8,869)
UV Disinfecting System	0	0	0	106,000	106,000
Intake Replacement	40,120	3,109	(37,011)	421,925 e	381,805
Tsfr to Water Rev Fund Non TCA	0	2,560 a	2,560	0	0
Non - TCA part of above Expenses	0	(2,560) a	(2,560)	0	0
Total Expenses	2,803,495	2,096,308	(707,187)	1,295,378	(1,508,117)
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E		(536,078)		(41,842) b	

2018 Budget Notes:

- PSAB 3150 TCA Accounting year end reclassification entries between capital and operating.
- Transfer asset renewal fees to reserves.
- Increases: Travel \$6k, Contract Services \$4.5k, Payroll \$1.3k, Gas & Fuel \$1k and misc. \$0.4k. Decreased Electricity \$5k.
- Remainder of Build Canada Grant and \$3.5k for Tree Canada Grant
- Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$34,833 Carry forward of remaining Board approved amount for Filtration.
- This amount includes all phases of the project, and includes construction, contract administration, staff time, administration and engineering overheads, and other project expenses. Hope Creek Reservoir Decommissioning added \$75k.
- Transfer vehicle from cc 004, shared with cc 307.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 301 -- Killiney Beach Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(167,830)	(171,187)	(174,610)	(178,103)	(181,665)
Maintenance / Asset Renewal Fees	(277,254) a	(277,254)	(277,254)	(277,254)	(277,254)
Previous Year's Surplus/Deficit	(34,596)	(0)	(0)	0	0
Engineering Admin OH	5,468	5,578	5,689	5,803	5,919
Administration OH	21,793	22,228	22,673	23,127	23,589
Total Revenue	(452,419)	(420,635)	(423,502)	(426,426)	(429,411)
Expenses:					
Operations	160,832 b	164,049	167,330	170,676	174,090
Transfer to Equip Reserves	291,587 a	256,586	256,173	255,750	255,321
Total Expenses	452,419	420,635	423,503	426,426	429,411
(Surplus) / Deficit	(0)	(0)	0	0	(0)
FTE's	0.60	0.60	0.60	0.60	0.60

Water Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Grants	(474,308) c	0	(2,984,750) f	0	0
Tsfr from Gas Tax Cap Fac. Rsrv	(34,833) d	0	0	0	0
Transfer From Equip Reserves	(786,237)	(20,750)	(536,000) f	(20,750)	(20,750)
Total Revenue	(1,295,378)	(20,750)	(3,520,750)	(20,750)	(20,750)
Expenses					
Metering Program	5,300	5,300	5,300	5,300	5,300
Distribution System	732,229 e	0	0	0	0
Leak Detection Equipment	14,474	0	0	0	0
Equipment & Improvements	15,450	15,450	15,450	15,450	15,450
UV Disinfecting System	106,000	0	3,500,000 f	0	0
Intake Replacement	421,925 d	0	0	0	0
Total Expenses	1,295,378	20,750	3,520,750	20,750	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(41,842) a	(280,455)	(634)	(237,991)	(477,287)

Notes

- a. Transfer asset renewal fees to reserves.
- b. Increases: Travel \$6k, Contract Services \$4.5k, Payroll \$1.3k, Gas & Fuel \$1k and misc. \$0.4k.
Decreased Electricity \$5k.
- c. Remainder of Build Canada Grant and \$3.5k for Tree Canada Grant
- d. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: \$34,833 Carry forward of remaining Board approved amount for Filtration.
- e. This amount includes all phases of the project, and includes construction, contract administration, staff time, administration and engineering overheads, and other project expenses. Hope Creek Reservoir Decommissioning added \$75k.
- f. Contingent on receiving grant funding or financing. IHA requested work.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(37,000)	(45,409)	(8,409)	(42,000)	(5,000)
Maintenance / Asset Renewal Fee	(25,245)	(25,245)	0	(25,245)	0
Previous Year's Surplus/Deficit	6,184	6,184	0	(5,109)	(11,293)
Engineering Admin OH	1,249	1,249	0	1,258	9
Administration OH	4,387	4,387	0	5,015	628
Total Revenue	(50,425)	(58,834)	(8,409)	(66,081)	(15,656)
Expenses:					
Operations	30,462	33,762	3,300	37,013	6,551
Transfer to Equip Reserves	19,963	19,963	0	29,068	9,105
Total Expenses	50,425	53,725	3,300	66,081	15,656
(Surplus) / Deficit	0	(5,109)	(5,109)	(0)	(0)
FTE's	0.13			0.13	0

Water Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Proceeds from Sale/Insurance	0	(500)	(500)	0	0
Grants	(488,235)	0	488,235	(602,082)	(113,847)
Tsfr from Gas Tax Cap Fac. Rsrv	(142,756)	(142,756)	0	(164,000)	(21,244)
Transfer From Equip Reserves	(116,902)	(52,837)	64,066	(100,649)	16,253
Total Revenue	(747,893)	(196,093)	551,801	(866,731)	(118,838)
Expenses					
Metering	180	750	570	0	(180)
Wells	154,328	162,575	8,247	0	(154,328)
Reservoir	588,235	31,249	(556,986)	695,351	107,116
Water Treatment	0	0	0	171,380	171,380
Equipment & Improvements	5,150	1,518	(3,632)	0	(5,150)
Total Expenses	747,893	196,093	(551,801)	866,731	118,838
(Surplus) / Deficit	0	0	(0)	0	0
Equip Reserve Fund Bal at Y/E		(72,035)		(168)	

2018 Budget Notes:

- Transfer asset renewal fees to reserves.
- Increased Payroll \$2.6k, Water Rates (Licenses) \$2k, and Travel \$1.5k.
- Approved Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects carried forward:
\$164k Water Filtration
- This amount includes all phases of the project, and includes construction, contract administration, staff time, administration and engineering overheads, and other project expenses.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 303 -- Falcon Ridge Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(42,000)	(38,375)	(39,143)	(39,925)	(40,724)
Maintenance / Asset Renewal Fee	(25,245) a	(25,245)	(25,246)	(25,246)	(25,245)
Previous Year's Surplus/Deficit	(5,109)	(0)	(0)	0	0
Engineering Admin OH	1,258	1,284	1,309	1,336	1,362
Administration OH	5,015	5,116	5,218	5,322	5,429
Total Revenue	(66,081)	(57,220)	(57,861)	(58,512)	(59,178)
Expenses:					
Operations	37,013 b	37,753	38,508	39,278	40,064
Transfer to Equip Reserves	29,068 a	19,467	19,353	19,234	19,114
Total Expenses	66,081	57,220	57,861	58,512	59,178
(Surplus) / Deficit	(0)	(0)	0	0	0
FTE's	0.13	0.13	0.13	0.13	0.13

Water Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Grants	(602,082)	0	0	0	0
Tsfr from Gas Tax Cap Fac. Rsrv	(164,000) c	0	0	0	0
Transfer From Equip Reserves	(100,649)	(5,150)	(5,150)	(5,150)	(5,150)
Total Revenue	(866,731)	(5,150)	(5,150)	(5,150)	(5,150)
Expenses					
Reservoir	695,351 d	0	0	0	0
Electrical / Communication	171,380 c,d	0	0	0	0
Equipment & Improvements	0	5,150	5,150	5,150	5,150
Total Expenses	866,731	5,150	5,150	5,150	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(168)	(14,435)	(28,731)	(43,051)	(57,394)

Notes

- a. Transfer asset renewal fees to reserves.
- b. Increased Payroll \$2.6k, Water Rates (Licenses) \$2k, and Travel \$1.5k.
- c. Approved Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects carried forward:
\$164k Water Filtration
- d. This amount includes all phases of the project, and includes construction, contract administration, staff time, administration and engineering overheads, and other project expenses.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 305 -- Sunset Ranch Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(112,000)	(130,930)	(18,930)	(122,000)	(10,000)
Maintenance / Asset Renewal Fee	(65,844)	(65,844)	0	(65,844) a	0
Previous Year's Surplus/Deficit	(29,250)	(29,250)	0	(1,537)	27,713
Engineering Admin OH	4,005	4,005	0	3,618	(387)
Administration OH	14,066	14,066	0	14,421	355
Total Revenue	<u>(189,023)</u>	<u>(207,953)</u>	<u>(18,930)</u>	<u>(171,342)</u>	<u>17,681</u>
Expenses:					
Operations	97,680	115,073	17,393	106,425 b	8,745 b
Transfer to Equip Reserves	91,343	91,343	0	64,917 a,d	(26,426) d
Total Expenses	<u>189,023</u>	<u>206,416</u>	<u>17,393</u>	<u>171,342</u>	<u>(17,681)</u>
(Surplus) / Deficit	<u>0</u>	<u>(1,537)</u>	<u>(1,537)</u>	<u>0</u>	<u>0</u>
FTE's	0.45			0.45	0.00

Water Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Proceeds of Disposal/Insurance	0	(2,500)	(2,500)	(1,000)	(1,000)
Transfer From Equip Reserves	(37,220)	(18,706)	18,514	(79,120)	(41,900)
Total Revenue	<u>(37,220)</u>	<u>(21,206)</u>	<u>16,014</u>	<u>(80,120)</u>	<u>(42,900)</u>
Expenses					
Meters	11,470	6,759	(4,711)	10,600	(870)
Vehicles	0	0	0	27,570 c	27,570
Engineering & Design	0	0	0	26,500 d	26,500
Equipment & Improvements	15,450	14,447	(1,003)	15,450	0
Variable Frequency Device	10,300	0	(10,300)	0	(10,300)
Total Expenses	<u>37,220</u>	<u>21,206</u>	<u>(16,014)</u>	<u>80,120</u>	<u>42,900</u>
(Surplus) / Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Equip Reserve Fund Balance at Y/E		(348,343)		(336,832) a	

2018 Budget Notes:

- a. Transfer includes asset renewal fees and prior year surplus.
- b. Increases: Travel \$4k, Equipment Repairs & Mtce \$2k, Water Rates (Licenses) \$1k, Electricity \$1k, Payroll \$0.9k. Decreased Ministry Testing \$0.5k.
- c. Shared cost with cc 310.
- d. Water Filtration Assessment Study.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 305 -- Sunset Ranch Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(122,000)	(124,440)	(126,929)	(129,467)	(132,057)
Maintenance / Asset Renewal Fee	(65,844) a	(65,844)	(65,844)	(65,844)	(65,844)
Previous Year's Surplus/Deficit	(1,537) a	0	0	0	(0)
Engineering Admin OH	3,618	3,690	3,765	3,840	3,917
Administration OH	14,421	14,709	15,003	15,304	15,608
Total Revenue	(171,342)	(171,884)	(174,004)	(176,167)	(178,376)
Expenses:					
Operations	106,425 b	108,554	110,725	112,939	115,198
Transfer to Equip Reserves	64,917 a	63,331	63,280	63,228	63,178
Total Expenses	171,342	171,885	174,005	176,167	178,376
(Surplus) / Deficit	0	0	0	(0)	0
FTE's	0.45	0.45	0.45	0.45	0.45

Water Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Proceeds on Disposal/Insurance	(1,000)	0	0	0	0
Transfer From Equip Reserves	(79,120)	(26,200)	(26,050)	(26,050)	(26,050)
Total Revenue	(80,120)	(26,200)	(26,050)	(26,050)	(26,050)
Expenses					
Meters	10,600	10,600	10,600	10,600	10,600
Vehicles	27,570 c	0	0	0	0
Engineering & Design	26,500 d	0	0	0	0
Equipment & Improvements	15,450	15,600	15,450	15,450	15,450
Variable Frequency Device	0	0	0	0	0
Total Expenses	80,120	26,200	26,050	26,050	26,050
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal at Y/E	(336,832) a	(377,070)	(417,810)	(458,905)	(500,362)

Notes

- a. Transfer includes asset renewal fees and prior year surplus.
- b. Increases: Travel \$4k, Equipment Repairs & Mtce \$2k, Water Rates (Licenses) \$1k, Electricity \$1k, Payroll \$0.9k.
Decreased Ministry Testing \$0.5k.
- c. Shared cost with cc 310.
- d. Water Filtration Assessment Study.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(19,000)	(19,653)	(653)	(19,000)	0
Maintenance / Asset Renewal Fee	(6,056)	(6,056)	0	(6,056) a	0
Previous Year's Surplus/Deficit	2,822	2,822	0	2,761 d	(60)
Engineering Admin OH	652	652	0	608	(44)
Administration OH	2,291	2,291	0	2,422	131
Rental	(600)	(600)	0	(600) b	0
Total Revenue	(19,891)	(20,545)	(653)	(19,865)	27
Expenses:					
Operations	15,910	19,325	3,415	17,872 c	1,962 c
Transfer to Equip Reserves	3,981	3,981	0	1,993 a,d	(1,988)
Total Expenses	19,891	23,306	3,415	19,865	(27)
(Surplus) / Deficit	0	2,761	2,762	0	0
FTE's	0.06			0.06	0.00

Water Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Tsfr from Gas Tax Cap Fac. Rsrv	(886)	(886)	0	0	886
Transfer From Equip Reserves	(1,174)	(1,016)	158	(2,060)	(886)
Total Revenue	(2,060)	(1,902)	158	(2,060)	0
Expenses					
Equipment Improvements	2,060	1,902	(158)	2,060	0
Total Expenses	2,060	1,902	(158)	2,060	0
(Surplus) / Deficit	0	0	(0)	0	0
Equip Reserve Fund Balance at Y/E		(3,019)		(2,982) a,d	

2018 Budget Notes:

- a. Transfer includes asset renewal fees.
- b. Five year contract for space rental to Peachland.
- c. Increases: Contract Services \$1k, Travel \$0.5k, and misc. items \$0.5k.
- d. Because of deficit, the full reserves transfer cannot be made.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 306 -- Trepanier Bench Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(19,000)	(19,380)	(19,768)	(20,163)	(20,566)
Maintenance / Asset Renewal Fee	(6,056) a	(6,056)	(6,056)	(6,056)	(6,056)
Previous Year's Surplus/Deficit	2,761 d	0	0	(0)	(0)
Engineering Admin OH	608	620	632	645	658
Administration OH	2,422	2,470	2,520	2,570	2,621
Rental	(600) b	(600)	(600)	(600)	0
Total Revenue	(19,865)	(22,946)	(23,271)	(23,604)	(23,344)
Expenses:					
Operations	17,872 c	18,229	18,594	18,966	19,345
Transfer to Equip Reserves	1,993 ad	4,717	4,677	4,638	3,998
Transfer to Capital	0	0	0	0	0
Total Expenses	19,865	22,946	23,271	23,604	23,343
(Surplus) / Deficit	0	0	(0)	(0)	(0)
FTE's	0.06	0.06	0.06	0.06	0.06

Water Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Equip Reserves	(2,060)	(2,060)	(2,060)	(2,060)	(2,060)
Total Revenue	(2,060)	(2,060)	(2,060)	(2,060)	(2,060)
Expenses					
Equipment Improvements	2,060	2,060	2,060	2,060	2,060
Total Expenses	2,060	2,060	2,060	2,060	2,060
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(2,982) d	(5,648)	(8,301)	(10,941)	(12,968)

Notes

- a. Transfer includes asset renewal fees.
- b. Five year contract for space rental to Peachland.
- c. Increases: Contract Services \$1k, Travel \$0.5k, and misc. items \$0.5k.
- d. Because of deficit, the full reserves transfer cannot be made.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(193,486)	(227,716)	(34,230)	(193,486)	0
Maintenance / Asset Renewal Fee	(303,222)	(303,222)	0	(303,222)	0
Previous Year's Surplus/Deficit	(37,493)	(37,493)	0	(54,228)	(16,736)
Engineering Admin OH	7,992	7,992	0	6,487	(1,505)
Administration OH	28,068	28,068	0	25,854	(2,214)
Tsfr from Capital - Non TCA	0	(2,487)	a (2,487)	0	0
Total Revenue	(498,141)	(534,858)	(36,717)	(518,595)	(20,455)
Expenses:					
Operations	194,919	174,921	(19,998)	190,802	c (4,117)
Transfer to Equip Reserves	303,222	303,222	0	327,793	b 24,571
Non TCA Expense	0	2,487	a 2,487	0	0
Total Expenses	498,141	480,629	(17,512)	518,595	20,454
(Surplus) / Deficit	0	(54,228)	(54,229)	(0)	(0)
FTE's	0.68			0.68	0.00

Water Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Proceeds from Sale/Insurance	0	(3,000)	(3,000)	0	0
Tsfr from Gas Tax Cap Fac. Rsvr	(884,056)	(884,056)	0	0	884,056
Transfer From Equip Reserves	(498,797)	(183,819)	314,978	(436,682)	62,115
Total Revenue	(1,382,853)	(1,070,875)	311,978	(436,682)	946,171
Expenses					
Equip & Improvements	15,450	1,182	(14,268)	15,450	0
Metering	4,220	7,983	3,763	3,180	(1,040)
Leak Detection Equipment	21,200	571	(20,629)	31,230	10,030
Distribution System	20,239	2,487	(17,752)	17,752	(2,487)
Reservoir	1,312,875	1,049,805	(263,070)	263,070	(1,049,805)
UV Disinfection System	0	0	0	106,000	106,000
Vehicle	8,869	8,847	d (22)	0	(8,869)
Tsfr to Water Rev Fund Non TCA	0	2,487	a 2,487	0	0
Non - TCA part of above Expenses	0	(2,487)	a (2,487)	0	0
Total Expenses	1,382,853	1,070,875	(311,978)	436,682	(946,171)
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(1,216,270)		(1,115,177)	

2018 Budget Notes:

- PSAB 3150 TCA Accounting year end reclassification entries between capital and operating.
- Transfer includes asset renewal fees.
- Increases: Travel \$5k, Electricity \$2.5k, Payroll \$1.4k, and minor misc. \$0.5k. Decreases: Leak Detection & Repair \$10k, Equipment Repairs & Mtce \$3k and Ministry Testing \$0.5k.
- Transfer vehicle from cc 004, shared with cc 301.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 307 -- Westshore Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(193,486)	(197,356)	(201,303)	(205,329)	(209,435)
Maintenance / Asset Renewal Fee	(303,222) a	(303,222)	(303,222)	(303,222)	(303,222)
Previous Year's Surplus/Deficit	(54,228)	(0)	(0)	(0)	0
Engineering Admin OH	6,487	6,617	6,749	6,884	7,022
Administration OH	25,854	26,371	26,898	27,436	27,985
Total Revenue	(518,595)	(467,590)	(470,878)	(474,231)	(477,651)
Expenses:					
Operations	190,802 b	194,618	198,510	202,481	206,530
Transfer to Equip Reserves	327,793 a	272,972	272,367	271,750	271,120
Total Expenses	518,595	467,590	470,877	474,231	477,650
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	0.68	0.68	0.68	0.68	0.68

Water Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Grants	0	0	(3,005,100) c	0	0
Transfer From Equip Reserves	(436,682)	(18,630)	(723,530) c	(18,630)	(20,750)
Total Revenue	(436,682)	(18,630)	(3,728,630)	(18,630)	(20,750)
Expenses					
Equip & Improvements	15,450	15,450	15,450	15,450	15,450
Metering	3,180	3,180	3,180	3,180	5,300
Leak Detection Equipment	31,230	0	0	0	0
Distribution System	17,752	0	0	0	0
Reservoir	263,070	0	0	0	0
UV Disinfection System	106,000	0	3,710,000 c	0	0
Total Expenses	436,682	18,630	3,728,630	18,630	20,750
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(1,115,177)	(1,380,484)	(935,891)	(1,198,184)	(1,460,328)

Notes

- a. Transfer includes asset renewal fees.
- b. Increases: Payroll \$11k, Leak Detection & Repair \$17.5k, Electricity \$8.5k, Collection Fees \$5.5k, Chlorine \$3.5k, Travel \$3.5k, misc \$1k. Decrease: Contract Services \$0.5k.
- c. Contingent on receiving grant funding or financing. IHA requested work.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 310 -- Fintry / Valley of the Sun Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(70,500)	(86,269)	(15,769)	(78,000)	(7,500)
Maintenance / Asset Renewal Fee	(66,400)	(63,800)	2,600	(63,800)	2,600
Parcel Tax	(227,141)	(227,141)	0	(220,606)	6,536
MOTI Parcel Tax Contribution	0	0	0	(6,536)	(6,536)
MFA Cash Reserve Interest	0	(1,085)	(1,085)	0	0
Previous Year's Surplus/Deficit	(10,175)	(10,175)	(0)	12,017	22,193
Engineering Admin OH	2,962	2,962	0	2,955	(7)
Administration OH	10,402	10,402	0	11,776	1,374
Total Revenue	(360,852)	(375,107)	(14,254)	(342,193)	18,659
Expenses:					
Operations	72,235	90,589	18,354	86,911	14,676
Debt Payments	227,141	227,141	(0)	227,141	0
Transfer to Capital	0	7,918	7,918	0	0
Transfer to Cap Fac Reserves	61,476	61,476	0	28,141	(33,335)
Total Expenses	360,852	387,124	26,272	342,193	(18,659)
(Surplus) / Deficit	0	12,017	12,018	0	0
FTE's	0.26			0.26	0.00
Parcel Tax	(227,141)			(220,606)	6,536

Water Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Proceeds/ Internal Transfer / PPA	0	(1,500)	(1,500)	(1,000)	1,000
Transfer From Equip Reserves	(16,120)	(16,120)	0	(47,470)	(31,350)
Transfer From Revenue Fund	0	(7,918)	(7,918)	0	0
Total Revenue	(16,120)	(25,538)	(9,418)	(48,470)	(30,350)
Expenses					
Metering	5,820	23,933	18,113	10,600	4,780
Vehicle	0	0	0	27,570	27,570
Equipment & Improvements	10,300	1,605	(8,695)	10,300	0
Total Expenses	16,120	25,538	9,418	48,470	32,350
(Surplus) / Deficit	0	(0)	0	0	2,000
Equip Reserve Fund Balance at Y/E		(194,106)		(148,102)	
Facilities Reserve Balance at Y/E		(115,495)		(144,791)	

2018 Budget Notes:

- 2017 deficit: Increase to Revenue - \$14.3k. Over Expenditures: Payroll \$4k, Travel \$9k, Electricity \$4k, Contract Services \$2k. Transfer to Capital \$8k. Swing from a \$10k surplus to \$12k deficit impacts the amount that can be transferred to reserves.
- Transfer includes asset renewal fees.
- 30 Year Financing - ends in 2042.
- Increases: Travel \$9k, Electricity \$4.5k, Water Rates (Licenses) \$1k, Payroll, \$0.5k, Small tools \$0.5k. Decreased Ministry Testing \$0.5k and misc. \$0.45.
- MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum of \$149k to cover the parcel taxes until 2022, then pay down the related debt for the lots when refinancing comes up in 2022. Approximate annual savings to each of the other lots within the service area is \$20. There is still 25 years of debt payments remaining.
- Costs shared with cc 305.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 310 -- Fintry / Valley of the Sun Water System

Department: Engineering Services (Water Systems)

Water Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Water User, Late Pmt & Insp. Fees	(78,000)	(81,560)	(85,190)	(88,895)	(92,673)
Maintenance / Asset Renewal Fee	(63,800) b	(63,800)	(63,800)	(63,800)	(63,800)
Parcel Tax	(220,606) c,e	(220,606)	(220,606)	(220,606)	(220,606)
MOTI Parcel Tax Contribution	(6,536) c,e	(6,536)	(6,536)	(6,536)	(6,536)
Previous Year's Surplus/Deficit	12,017 a	0	0	0	(0)
Engineering Admin OH	2,955	3,014	3,074	3,136	3,199
Administration OH	11,776	12,012	12,252	12,497	12,747
Total Revenue	(342,193)	(357,475)	(360,805)	(364,203)	(367,668)
Expenses:					
Operations	86,911 d	88,649	90,422	92,231	94,075
Debt Payments	227,141 c,e	227,141	227,141	227,141	227,141
Transfer to Cap Fac Reserves	28,141 a,b	41,685	43,242	44,831	46,452
Total Expenses	342,193	357,475	360,805	364,203	367,668
(Surplus) / Deficit	0	0	0	(0)	0
FTE's	0.26	0.26	0.26	0.26	0.26
Parcel Tax	(220,606)	(220,606)	(220,606)	(220,606)	(220,606)

Water Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Proceeds/ Internal Transfer / PPA	(1,000)	0	0	0	0
Transfer From Equip Reserves	(47,470)	(20,900)	(20,900)	(20,900)	(20,900)
Total Revenue	(48,470)	(20,900)	(20,900)	(20,900)	(20,900)
Expenses					
Metering	10,600	10,600	10,600	10,600	10,600
Vehicle	27,570 f	0	0	0	0
Equipment & Improvements	10,300	10,300	10,300	10,300	10,300
Total Expenses	48,470	20,900	20,900	20,900	20,900
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Bal. at Y/E	(148,102)	(128,474)	(108,650)	(88,628)	(68,405)
Cap Facility Reserve Bal at Y/E	(144,791) a	(187,924)	(233,045)	(280,207)	(329,461)

Notes

- a. 2017 deficit: Increase to Revenue - \$14.3k. Over Expenditures: Payroll \$4k, Travel \$9k, Electricity \$4k, Contract Services \$2k. Transfer to Capital \$8k. Swing from a \$10k surplus to \$12k deficit impacts the amount that can be transferred to reserves.
- b. Transfer includes asset renewal fees.
- c. 30 Year Financing - ends in 2042.
- d. Increases: Travel \$9k, Electricity \$4.5k, Water Rates (Licenses) \$1k, Payroll, \$0.5k, Small tools \$0.5k. Decreased Ministry Testing \$0.5k and misc. \$0.45.
- e. MOTI purchased 8 lots which became crown land. The related debt / parcel taxes would have shifted to the other property owners. Staff met with MOTI and MOTI agreed to pay a lump sum of \$149k to cover the parcel taxes until 2022, then pay down the related debt for the lots when refinancing comes up in 2022. Approximate annual savings to each of the other lots within the service area is \$20. There is still 25 years of debt payments remaining.
- f. Costs shared with cc 305.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 401 -- Westside Sewer System: Wastewater Treatment Plant

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Insurance Claim Recovery & Misc Rev.	(2,400)	(2,400)	0	(2,400)	0
Services - Peachland	(318,017)	(318,017)	(0)	(349,197) a	(31,180)
Services - West Kelowna	(3,053,814)	(3,053,814)	(0)	(3,033,039) a	20,775
Grants	0	(3,838)	(3,838)	0	0
Previous Year's Surplus/Deficit	(173,604)	(173,604)	0	(172,127) k	1,477
Engineering Admin OH	121,562	121,562	0	103,276 b	(18,286) b
Administration OH	426,948	426,950	2	411,584 b	(15,364) b
Services - WFN	(752,901)	(752,901)	(0)	(753,538) a	(637)
Tsfr from Capital - Non TCA	0	(50,000) j	(50,000)	0	0
Total Revenue	(3,752,225)	(3,806,062)	(53,837)	(3,795,441)	(43,216)
Expenses:					
Operations	2,964,916	2,803,189	(161,727)	3,037,520 b	72,604
Debt Payments - Plant	376,417	369,853 c,d	(6,564)	0 c	(376,417) d
Non TCA Expense	0	50,000 j	50,000	0	0
Transfer to Equip. Reserves	55,000	55,000	0	55,000 e	0
Transfer to Operating Reserve	51,000	51,000	0	20,000 h	(31,000)
Transfer to Cap Fac. Reserves	304,892	304,892 d	(0)	682,921 d	378,029 d
Total Expenses	3,752,225	3,633,934	(118,291)	3,795,441	43,216
(Surplus) / Deficit	0	(172,127) k	(172,127)	0	0
FTE's	8.910			9.015	0.11
Total Service Cost Recovered From Partners/Participants	(4,124,732)	(4,124,732)		(4,135,774)	(11,042)

Sewer Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Sale of Assets	(9,300)	(250)	9,050	(3,000)	6,300
Internal Transfer	0	(3,300)	(3,300)	0	0
From Equipment Reserves	(114,996)	(30,190)	84,806	(123,308)	(8,312)
From Capital Facility Reserves	(446,066)	(266,257)	179,809	(420,834)	25,232
From DCC Reserve Fund	(2,938,073)	(245,204)	2,692,869	(3,459,134) f	(521,061)
Total Revenue	(3,508,435)	(545,200)	2,963,235	(4,006,276)	(497,841)
Expenses					
HVAC	159,000	122,617	(36,383)	5,000	(154,000)
Vehicle Outfitting	29,073	0	(29,073)	0	(29,073)
Outfall	2,805,000	169,383	(2,635,617)	3,398,617 f	593,617
Vehicles	89,223	33,740	(55,483)	123,308	34,085
Engineering & Design Costs	133,073	75,821	(57,252)	60,517 f	(72,556)
Headworks Pumps	226,600	110,335	(116,265)	268,000	41,400
Lab Equipment	0	0	0	100,250	100,250
Security System	12,550	5,426	(7,124)	7,124	(5,426)
Bioreactors	32,860	26,320	(6,540)	32,860	0
Odor Control	10,600	0	(10,600)	10,600	0
Facility Renewal	10,456	1,560	(8,896)	0	(10,456)
Tsfr to Sewer Rev Fund Non TCA	0	50,000 j	50,000	0	0
Non - TCA part of above Expenses	0	(50,000) j	(50,000)	0	0
Total Expenses	3,508,435	545,201	(2,963,234)	4,006,276	497,841
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(284,380)		(217,683) e	
Capital Facility Reserve Balance at Y/E		(318,583)		(579,647) d	
DCC Reserve Fund		(4,255,283)		(1,304,110) g	
Operating Reserve Fund Bal. at Y/E		(172,535)		(194,260) h	

2018 Budget Notes:

- Updated flow splits in 2018. Shift in costs as CWK & WFN's flow split percentages decreased and Peachland's share increased as a result.
- Overhead Rates decreased: Engineering Overhead reduction \$18.3k, Administrative Overhead reduction \$15.4k.
Increases: Payroll \$35.8k (Collective agreement increases and minor partial FTE addition), Supplies \$1.5k, Lab Supplies \$5k, Electrical Rep & Mtce \$20.5k (transformer cable replacement), Biosolids Mngt. \$10k, Biosolids Removal \$20k, Misc. \$2k.
Decreases: UV Lighting \$2k, Small Tools \$1k, Electricity \$10k (reduced use of screwpumps), Contract Services \$10k.
- Short term debt for the plant upgrade is complete.
- The approved Capital / Reserve / Debt Contribution Level is 35%. In 2018 that amount is \$682,921. In prior years, when short term debt existed, the transfer amount was reduced by the annual debt payment. Now that the debt is complete, the full amount can be transferred to reserves. See schedule B for the calculation of reserve transfers.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- DCC's will be used to pay 100% of Outfall Piping, including engineering and design. Grant application for federal and provincial funding was not successful.
- Assumes \$500k in DCC's are collected.
- Continue to build Operating Reserve for flexibility re: emergency situations, future biosolids solutions, etc., by transferring a portion of surplus to reserve.
- Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.
- Year end TCA expense reclassification from capital to operating - PSAB 3150.
- Prior year surplus: Underspent due to staffing situation and flooding: Repairs & Mtce and Contract Services Projects delayed.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 401 -- Westside Sewer System: Wastewater Treatment Plant

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Misc. Rev.	(2,400)		0		0		0		0
Services - Peachland	(349,197)	a	(363,211)		(369,229)		(375,367)		(381,628)
Services - West Kelowna	(3,033,039)	a	(3,154,756)		(3,207,027)		(3,260,343)		(3,314,726)
Previous Year's Surplus/Deficit	(172,127)	g,i	0		0		0		0
Engineering Admin OH	103,276	b	103,607		105,679		107,793		109,949
Administration OH	411,584	b	412,905		421,163		429,587		438,178
Services - WFN	(753,538)	a	(783,778)		(796,764)		(810,010)		(823,521)
Total Revenue	(3,795,441)		(3,785,232)		(3,846,177)		(3,908,341)		(3,971,749)
Expenses:									
Operations	3,037,520	b	3,047,270	j	3,108,216		3,170,380		3,233,788
Transfer to Equip. Reserves	55,000	d	55,000		55,000		55,000		55,000
Transfer to Operating Reserve	20,000	g	0		0		0		0
Transfer Cap. Facility Reserves	682,921	c	682,961		682,961		682,961		682,961
Total Expenses	3,795,441		3,785,232		3,846,177		3,908,341		3,971,749
(Surplus) / Deficit	0		0		0		0		(1)
FTE's	9.015		9.015		9.015		9.015		9.015
Total Service Cost Recovered From Partners/Participants	(4,135,774)		(4,301,744)		(4,373,020)		(4,445,721)		(4,519,876)

Sewer Capital Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue									
Sale of Assets	(3,000)		(2,000)		0		0		0
From Equipment Reserves	(123,308)		(48,125)		0		0		0
From Capital Facility Reserves	(420,834)		(300,960)		(300,960)		(300,960)		(300,960)
From DCC Reserve Fund	(3,459,134)	e	0		0		0		0
Total Revenue	(4,006,276)		(351,085)		(300,960)		(300,960)		(300,960)
Expenses									
HVAC	5,000		0		0		0		0
Outfall Piping	3,398,617	e	0		0		0		0
Vehicles	123,308		50,125		0		0		0
Engineering & Design Costs	60,517	e	0		0		0		0
Headworks Pumps	268,000		257,500		257,500		257,500		257,500
Lab Equipment	100,250		0		0		0		0
Security System	7,124		0		0		0		0
Bioreactors	32,860		32,860		32,860		32,860		32,860
Odor Control	10,600		10,600		10,600		10,600		10,600
Total Expenses	4,006,276		351,085		300,960		300,960		300,960
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(217,683)	d	(226,253)	d	(283,516)	d	(341,351)	d	(399,764)
Capital Facility Reserve Bal. at Y/E	(579,647)	c	(964,436)	c	(1,353,072)	c	(1,745,594)	c	(2,142,042)
DCC Reserve Fund	(1,304,110)	e,f	(1,817,152)	f	(2,335,323)	f	(2,858,676)	f	(3,387,263)
Operating Reserve Bal. at Y/E	(194,260)	g	(196,203)		(198,165)		(200,147)		(202,148)

Notes

- Updated flow splits in 2018. Shift in costs as CWK & WFN's flow split percentages decreased and Peachland's share increased as a result.
- Overhead Rates decreased: Engineering Overhead reduction \$18.3k, Administrative Overhead reduction \$15.4k.
Increases: Payroll \$35.8k (Collective agreement increases and minor partial FTE addition), Supplies \$1.5k, Lab Supplies \$5k, Electrical Rep & Mtce \$20.5k (transformer cable replacement), Biosolids Mngt. \$10k, Biosolids Removal \$20k, Misc. \$2k.
Decreases: UV Lighting \$2k, Small Tools \$1k, Electricity \$10k (reduced use of screw pumps), Contract Services \$10k.
- The approved Capital / Reserve / Debt Contribution Level is 35%. In 2018 that amount is \$682,921. In prior years, when short term debt existed, the transfer amount was reduced by the annual debt payment. Now that the debt is complete, the full amount can be transferred to reserves. See schedule B for the calculation of reserve transfers.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.)
- DCC's will be used to pay 100% of Outfall Piping, including engineering and design. Grant application for federal and provincial funding was not successful.
- Assumes \$500k in DCC's are collected.
- Continue to build Operating Reserve for flexibility re: emergency situations, future biosolids solutions, etc., by transferring a portion of surplus to reserve.
- Lift Stations and Collector Systems are budgeted as separate cost centres 470, 471 & 472 simply to track the costs at the request of the partners, but are part of the overall Westside Sewer Service.
- Prior year surplus: Underspent due to staffing situation and flooding: Repairs & Mtce and Contract Services Projects delayed.
- Remove \$50k contract costs for Biosolids Digestion Study.

401, 470, 471, 472 - Westside Wastewater / Sewer System

Schedule A - Flow Split Percentages Applied to Calculate 2018 - 2022 Revenue Contributions

Flow Splits for Budget Year with 3 Year Rolling Averaging:

Note: Annual Flow splits are based on the prior year's actual data.

	2015	2016	2017	2018	Prior Year Avg	Change
				3 Yr Avg		
401 - WWTP						
CWK	73.30%	75.71%	71.00%	73.34%	74.04%	-0.70%
Peachland	7.70%	7.73%	9.90%	8.44%	7.71%	0.73%
WFN	19.00%	16.56%	19.10%	18.22%	18.25%	-0.03%
			*			
470 - Trunk Lines						
CWK	79.40%	82.10%	78.80%	80.10%	80.23%	-0.13%
WFN	20.60%	17.90%	21.20%	19.90%	19.77%	0.13%
			*			

* 2017 was a record flood year.

ESTIMATED REVENUE BREAKDOWN			2018	2019	2020	2021	2022
Sewer Revenue Fund Breakdown							
401 - WWTP							
	2018	2017					
CWK	73.34%	74.04%	(3,033,039)	(3,154,756)	(3,207,027)	(3,260,343)	(3,314,726)
Peachland	8.44%	7.71%	(349,197)	(363,211)	(369,229)	(375,367)	(381,628)
WFN	18.22%	18.25%	(753,538)	(783,778)	(796,764)	(810,010)	(823,521)
		Subtotal	<u>(4,135,774)</u>	<u>(4,301,744)</u>	<u>(4,373,020)</u>	<u>(4,445,721)</u>	<u>(4,519,876)</u>
470 - Trunk Lines							
CWK	80.10%	80.23%	(373,597)	(336,470)	(341,411)	(346,452)	(351,593)
WFN	19.90%	19.77%	(92,816)	(83,592)	(84,820)	(86,072)	(87,350)
		Subtotal	<u>(466,413)</u>	<u>(420,062)</u>	<u>(426,231)</u>	<u>(432,524)</u>	<u>(438,942)</u>
		Fees	<u>(4,602,187)</u>	<u>(4,721,806)</u>	<u>(4,799,251)</u>	<u>(4,878,245)</u>	<u>(4,958,818)</u>
Collection Systems							
472 - Peachland	100%	100%	(205,175)	(218,978)	(222,997)	(227,097)	(231,278)
471 - WFN	100%	100%	(135,511)	(154,770)	(157,866)	(161,023)	(164,244)
		Subtotal	<u>(340,687)</u>	<u>(373,749)</u>	<u>(380,863)</u>	<u>(388,120)</u>	<u>(395,522)</u>
		Grand Total	<u>(4,942,873)</u>	<u>(5,095,555)</u>	<u>(5,180,114)</u>	<u>(5,266,365)</u>	<u>(5,354,340)</u>
Summary of all estimated fees by area:							
			(3,406,635)	(3,491,225)	(3,548,438)	(3,606,795)	(3,666,319)
			(554,372)	(582,189)	(592,226)	(602,464)	(612,906)
			(981,866)	(1,022,140)	(1,039,450)	(1,057,106)	(1,075,114)
		Total Fees	<u>(4,942,873)</u>	<u>(5,095,555)</u>	<u>(5,180,114)</u>	<u>(5,266,365)</u>	<u>(5,354,340)</u>

Notes:

a. The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.

401, 470, 471, 472 - Westside Wastewater / Sewer System
Schedule B - 2015 Flow Split Percentages Applied to Calculate 2018 Reserve Contributions
included in Budget.

Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:

Capital & Reserve Contribution Breakdown - With 35% Capital / Reserve Contributions:

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>401 - WWTP (per Urban Systems report)</u>						
CWK	73.34% a	399,905	399,905	399,905	399,905	399,905
Peachland	8.44% a	46,041	46,041	46,041	46,041	46,041
WFN	18.22% a	99,354	99,354	99,354	99,354	99,354
		<u>545,300</u>	<u>545,300</u>	<u>545,300</u>	<u>545,300</u>	<u>545,300</u>
<u>Net Plant Additions: x 35% over avg. 40 years operational at the end of 2015</u>						
CWK	73.34% a	100,956	100,956	100,956	100,956	100,956
Peachland	8.44% a	11,623	11,623	11,623	11,623	11,623
WFN	18.22% a	25,082	25,082	25,082	25,082	25,082
		<u>137,661</u>	<u>137,661</u>	<u>137,661</u>	<u>137,661</u>	<u>137,661</u>

<u>Totals by Area for WWTP Reserves:</u>						
CWK	73.34% a	500,861	500,861	500,861	500,861	500,861
Peachland	8.44% a	57,665	57,665	57,665	57,665	57,665
WFN	18.22% a	124,436	124,436	124,436	124,436	124,436
Total WWTP Capital & Reserve Contributions		<u>682,961</u>	<u>682,961</u>	<u>682,961</u>	<u>682,961</u>	<u>682,961</u>

Additional Breakdown of Budget Information regarding Reserve Contribution Levels as requested by participants:

Capital & Reserve Contribution Breakdown - With 35% Capital / Reserve Contributions :

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>470 - Lift Stations (per Urban Systems report)</u>						
CWK	80.10% a	29,156	29,156	29,156	29,156	29,156
WFN	19.90% a	7,244	7,244	7,244	7,244	7,244
		<u>36,400</u>	<u>36,400</u>	<u>36,400</u>	<u>36,400</u>	<u>36,400</u>
<u>Net Additions (x 35% over avg 20 years) operational at the end of 2015</u>						
CWK	80.10% a	6,962	6,962	6,962	6,962	6,962
WFN	19.90% a	1,736	1,736	1,736	1,736	1,736
		<u>8,699</u>	<u>8,699</u>	<u>8,699</u>	<u>8,699</u>	<u>8,699</u>
<u>470 - Trunk Lines (per Urban Systems report)</u>						
CWK	80.10% a	53,267	53,267	53,267	53,267	53,267
WFN	19.90% a	13,234	13,234	13,234	13,234	13,234
		<u>66,500</u>	<u>66,500</u>	<u>66,500</u>	<u>66,500</u>	<u>66,500</u>
<u>Net Additions (x 35% over avg. 20 years) operational at the end of 2015</u>						
CWK	80.10% a	0	0	0	0	0
WFN	19.90% a	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>Trunk Lines (per Urban Systems report)</u>						
472 - Peachland	100% b	18,024	18,024	18,024	18,024	18,024
Total Trunk Lines		<u>84,524</u>	<u>84,524</u>	<u>84,524</u>	<u>84,524</u>	<u>84,524</u>

<u>Totals by Area for Lift Stations & Trunk Lines:</u>						
CWK		89,385	89,385	89,385	89,385	89,385
WFN		22,213	22,213	22,213	22,213	22,213
Subtotal RDCO Collector Systems		<u>111,599</u>	<u>111,599</u>	<u>111,599</u>	<u>111,599</u>	<u>111,599</u>
Peachland		18,024	18,024	18,024	18,024	18,024
Total Lift Station & Trunk Line Contributions		<u>129,623</u>	<u>129,623</u>	<u>129,623</u>	<u>129,623</u>	<u>129,623</u>

Notes:

- a. The flow revenues fluctuate from year to year, which will impact the revenue split from each jurisdiction in the future.
- b. Peachland pays 100% for the Marine Force Main.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

**Program: 470 -- Westside Sewer System: RDCO Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - West Kelowna	(365,850)	(365,850)	(0)	(373,597) a	(7,747) a
Previous Year's Surplus/Deficit	(7,944)	(7,944)	0	(6,076)	1,868
Transfer From Operating Reserve	(6,000)	0	6,000	0	6,000
Engineering Admin OH	12,513	12,513	0	10,492 b	(2,021) b
Administration OH	43,949	43,949	0	41,813 b	(2,136) b
Services - WFN	(90,133)	(90,133)	(0)	(92,816) a	(2,684) a
Total Revenue	(413,464)	(407,465)	5,999	(420,184)	(6,720)
Expenses:					
Operations	305,198	293,123	(12,075)	308,585 b	3,387 b
Transfer to Capital Fac. Reserves	108,266	108,266	0	111,599 c	3,333 c
Total Expenses	413,464	401,389	(12,075)	420,184	6,720
(Surplus) / Deficit	0	(6,076)	(6,076)	0	0
FTE's	0.77			0.77	0.00
Total Service Cost Recovered From Partners/Participants	(455,982)	(455,983)		(466,413)	(10,431)

Sewer Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from Cap Fac. Reserve	(183,228)	(162,679)	20,549	(63,150)	120,078
Total Revenue	(183,228)	(162,679)	20,549	(63,150)	120,078
Expenses					
Pumps (Headworks)	139,050	140,802	1,752	0	(139,050)
Facility Renewal	2,678	0	(2,678)	37,100	34,422
Flow Meters	30,900	12,580	(18,320)	15,450	(15,450)
Odor Control	10,600	9,297	(1,303)	10,600	0
Total Expenses	183,228	162,679	(20,549)	63,150	(120,078)
(Surplus) / Deficit	0	0	0	0	0
East Trunk Line DCC Reserve Fund		(1,903,263)		(1,972,296) d	
Capital Facility Reserve Balance at Y/E		(310,890)		(361,816)	
Operating Reserve Bal. at Y/E		(6,077)		(6,138) b	

2018 Budget Notes:

- Updated flow splits in 2017. Minor shift of 0.13% in costs from CWK to WFN.
- Overhead Rates decreased: Engineering Overhead reduction \$2k, Administrative Overhead reduction \$2.1k.
Increases: Payroll \$1.5k, Vehicle Ops \$1.5k, Contract Services \$50k (Studies). Decreases: Trunk Mtce \$50k re: sinkhole repair.
- Reserve Contributions at 35% asset renewal level \$111,599.
- Assumes increase to DCC's of \$50,000.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

**Program: 470 -- Westside Sewer System: RDCO Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Services - West Kelowna	(373,597)	a	(336,470)		(341,411)		(346,452)		(351,593)
Previous Year's Surplus/Deficit	(6,076)		0		0		0		0
Engineering Admin OH	10,492	b	8,968		9,147		9,330		9,517
Administration OH	41,813	b	35,739		36,454		37,183		37,927
Services - WFN	(92,816)	a	(83,592)		(84,820)		(86,072)		(87,350)
Total Revenue	(420,184)		(375,355)		(380,630)		(386,011)		(391,499)
Expenses:									
Operations	308,585	b	263,757	e	269,032		274,412		279,901
Transfer to Capital Fac. Reserve	111,599	c	111,599	c	111,599	c	111,599	c	111,599
Total Expenses	420,184		375,355		380,630		386,011		391,499
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.77		0.77		0.77		0.77		0.77
Total Service Cost Recovered From Partners/Participants	(466,413)		(420,062)		(426,231)		(432,524)		(438,942)

Sewer Capital Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue									
Transfer from Cap Fac. Reserve	(63,150)		(26,050)		(26,050)		(26,050)		(26,050)
Total Revenue	(63,150)		(26,050)		(26,050)		(26,050)		(26,050)
Expenses									
Facility Renewal	37,100		0		0		0		0
Flow Meters	15,450		15,450		15,450		15,450		15,450
Odor Control	10,600		10,600		10,600		10,600		10,600
Total Expenses	63,150		26,050		26,050		26,050		26,050
(Surplus) / Deficit	0		0		0		0		0
East Trunk Line DCC Reserve Fund	(1,972,296)	d	(2,042,019)	d	(2,112,439)	d	(2,183,563)	d	(2,255,399)
Capital Facility Reserve Bal. at Y/E	(361,816)	c	(450,723)	c	(540,518)	c	(631,211)	c	(722,811)
Operating Reserve Bal. at Y/E	(6,138)		(6,199)		(6,261)		(6,324)		(6,387)

Notes

- Updated flow splits in 2017. Minor shift of 0.13% in costs from CWK to WFN.
- Overhead Rates decreased: Engineering Overhead reduction \$2k, Administrative Overhead reduction \$2.1k.
Increases: Payroll \$1.5k, Vehicle Ops \$1.5k, Contract Services \$50k (Studies). Decreases: Trunk Mtce \$50k re: sinkhole repair.
- Reserve Contributions at 35% asset renewal level \$111,599.
- Assumes increase to DCC's of \$50,000.
- Remove \$50k for studies.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

**Program: 471 -- Westside Sewer System: WFN Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2017 Budget		2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget		Variance: 2018 vs. 2017 Budget
Revenue:							
Previous Year's Surplus/Deficit	(6,422)	a	(6,422)	0	(14,288)	a	(7,866) a
Engineering Admin OH	5,262		5,262	0	4,411	b	(851) b
Administration OH	18,482		18,482	0	15,644	b	(2,838) b
Services - WFN	(145,672)	a	(145,672)	0	(135,511)	a	10,161 a
Total Revenue	<u>(128,350)</u>		<u>(128,350)</u>	<u>0</u>	<u>(129,744)</u>		<u>(1,394)</u>
Expenses:							
Operations	128,350		114,062	(14,288)	129,744	b	1,394 b
Total Expenses	<u>128,350</u>		<u>114,062</u>	<u>(14,288)</u>	<u>129,744</u>		<u>1,394</u>
(Surplus) / Deficit	<u>0</u>		<u>(14,288)</u>	<u>(14,288)</u>	<u>0</u>		<u>0</u>
 FTE's	<u>0.45</u>				<u>0.45</u>		0.00

2018 Budget Notes:

- a. Surplus re: repairs and maintenance.
- b. Increases: Payroll \$1k, Vehicle Ops \$2k. Decrease: Contract Services \$1.5k.
Overhead Rates decreased: Engineering Overhead reduction \$2k, Administrative Overhead reduction \$2.1k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

**Program: 471 -- Westside Sewer System: WFN Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
<u>Revenue:</u>									
Previous Year's Surplus/Deficit	(14,288)	a	0		0		0		0
Engineering Admin OH	4,411	b	4,500		4,590		4,681		4,775
Administration OH	15,644	b	17,932		18,291		18,656		19,029
Services - WFN	(135,511)	a	(154,770)		(157,866)		(161,023)		(164,244)
Total Revenue	(129,744)		(132,339)		(134,986)		(137,685)		(140,439)
<u>Expenses:</u>									
Operations	129,744	b	132,339		134,986		137,685		140,439
Total Expenses	129,744		132,339		134,986		137,685		140,439
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.45		0.45		0.45		0.45		0.45

Notes

- a. Surplus re: repairs and maintenance.
- b. Increases: Payroll \$1k, Vehicle Ops \$2k. Decrease: Contract Services \$1.5k.
Overhead Rates decreased: Engineering Overhead reduction \$2k, Administrative Overhead reduction \$2.1k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

**Program: 472 -- Westside Sewer System: Peachland Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - Peachland	(193,456)	(193,456)	(0)	(205,175)	(11,720) a
Previous Year's Surplus/Deficit	(22,902)	(22,902) a	0	(9,863) a	13,040 a
Engineering Admin OH	6,862	6,862	0	5,728	(1,134) a
Administration OH	24,101	24,101	0	22,826	(1,275) a
Total Revenue	<u>(185,395)</u>	<u>(185,395)</u>	<u>(0)</u>	<u>(186,484)</u>	<u>(1,089)</u>
Expenses:					
Operations	167,371	157,509	(9,862)	168,460 a	1,089 a
Capital Facilities Reserve	18,024	18,024	0	18,024 b	0
Total Expenses	<u>185,395</u>	<u>175,533</u>	<u>(9,862)</u>	<u>186,484</u>	<u>1,089</u>
(Surplus) / Deficit	<u>0</u>	<u>(9,863) a</u>	<u>(9,863)</u>	<u>0</u>	<u>0</u>
FTE's	0.50			0.50	0.00
Capital Facility Reserve Balance at Y/E		(117,036)		(136,230)	

2018 Budget Notes:

- a. Overhead Rates decreased: Engineering Overhead reduction \$1.1k, Administrative Overhead reduction \$1.3k.
Reduction to surplus carried forward causes increase in service cost.
Minor increase to Payroll \$1k.
- b. Reserve Contributions at 35% asset renewal level.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

**Program: 472 -- Westside Sewer System: Peachland Lift Stations/
Collector Systems**

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2018 Budget		2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
<u>Revenue:</u>						
Services - Peachland	(205,175)	a	(218,978)	(222,997)	(227,097)	(231,278)
Previous Year's Surplus/Deficit	(9,863)	a	0	0	0	0
Engineering Admin OH	5,728	a	5,842	5,959	6,078	6,200
Administration OH	22,826	a	23,283	23,749	24,223	24,708
Total Revenue	<u>(186,484)</u>		<u>(189,853)</u>	<u>(193,290)</u>	<u>(196,795)</u>	<u>(200,371)</u>
<u>Expenses:</u>						
Operations	168,460	a	171,829	175,266	178,771	182,347
Capital Facilities Reserve	18,024	b	18,024	18,024	18,024	18,024
Total Expenses	<u>186,484</u>		<u>189,853</u>	<u>193,290</u>	<u>196,795</u>	<u>200,371</u>
(Surplus) / Deficit	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE's	<u>0.50</u>		<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Capital Facility Reserve Bal. at Y/E	<u>(136,230)</u>		<u>(155,617)</u>	<u>(175,197)</u>	<u>(194,973)</u>	<u>(214,947)</u>

Notes

- a. Overhead Rates decreased: Engineering Overhead reduction \$1.1k, Administrative Overhead reduction \$1.3k.
Reduction to surplus carried forward causes increase in service cost.
Minor increase to Payroll \$1k.
- b. Reserve Contributions at 35% asset renewal level.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 499 -- Ellison Sewer System

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Sewer User Fees	(94,000)	(96,957)	(2,957)	(98,000) a	(4,000)
Maintenance/Asset Renewal Fees	(28,800)	(28,814)	(14)	(28,814)	(14)
Late Payment Fees	0	(548)	(548)	0	0
Previous Year's Surplus/Deficit	(1,292)	(1,292)	(0)	12,699 c	13,990
Engineering Admin OH	3,663	3,663	0	3,207	(456)
Administration OH	8,576	8,576	0	8,521	(55)
Total Revenue	(111,853)	(115,372)	(3,519)	(102,387)	9,466
Expenses:					
Operations	89,332	105,550	16,218	94,324 b	4,992
Transfer to Equip. Reserves	22,521	22,521	0	8,063 c	(14,458)
Total Expenses	111,853	128,071	16,218	102,387	(9,466)
(Surplus) / Deficit	0	12,699 c	12,699	(0)	(0)
FTE's	0.13			0.13	0.00

Sewer Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Equip Reserves	(10,600)	0	10,600	(10,600)	0
Total Revenue	(10,600)	0	10,600	(10,600)	0
Expenses					
Pump Headworks	10,600	0	(10,600)	10,600	0
Total Expenses	10,600	0	(10,600)	10,600	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(175,744)		(174,858)	

2018 Budget Notes:

- a. New rate increases plus growth.
- b. Contract Services - fee increase and growth.
- c. Prior year deficit caused by 2 backups result in reduction to reserve transfer in order to balance the budget.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 499 -- Ellison Sewer System

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

Community Services (Engineering)

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Sewer User Fees	(98,000)	a	(102,900)		(108,045)		(113,447)		(119,120)
Maintenance/Asset Renewal Fees	(28,814)		(28,814)		(28,814)		(28,814)		(28,814)
Previous Year's Surplus/Deficit	12,699	c	(0)		0		0		0
Engineering Admin OH	3,207		3,424		3,646		3,889		4,136
Administration OH	8,521		9,094		9,682		10,328		10,986
Total Revenue	(102,387)		(119,196)		(123,531)		(128,045)		(132,812)
Expenses:									
Operations	94,324	b	100,710		107,225		114,369		121,657
Transfer to Reserves	8,063	c	18,485		16,306		13,676		11,155
Total Expenses	102,387		119,196		123,531		128,045		132,812
(Surplus) / Deficit	(0)		0		0		0		0
FTE's	0.13		0.13		0.13		0.13		0.13

General Capital Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue									
Transfer From Reserves	(10,600)		(10,600)		(10,600)		(10,600)		(10,600)
Total Revenue	(10,600)		(10,600)		(10,600)		(10,600)		(10,600)
Expenses									
Pump Headworks	10,600		10,600		10,600		10,600		10,600
Total Expenses	10,600		10,600		10,600		10,600		10,600
(Surplus) / Deficit	0		0		0		0		0
Reserve Fund Balance at Y/E	(174,858)		(184,387)		(191,831)		(196,719)		(199,135)

Notes

- a. New rate increases plus growth.
- b. Contract Services - fee increase and growth.
- c. Prior year deficit caused by 2 backups result in reduction to reserve transfer in order to balance the budget.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 092 -- SWM: Westside Waste Disposal & Recycling Centre a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tipping Fees, Sundry Sales	(405,000)	(416,264)	(11,264)	(505,000)	(100,000)
Services - Peachland	(67,408)	(67,408)	0	(64,641)	2,767
Services - West Kelowna	(325,522)	(325,522)	0	(316,875)	8,647
Parcel Tax	(82,965)	(82,965)	0	(79,815)	3,150
Previous Year's Surplus/Deficit	13,413	13,413	(0)	(77,440)	(90,853) d
Engineering Admin OH	32,950	32,950	0	31,347	(1,603)
Administration OH	115,726	115,726	0	124,927	9,201
Non TCA Transfer from Capital	0	(17,551) b	(17,551)	0	0
Services - WFN	(99,846)	(99,846)	0	(98,977)	869
Total Revenue	(818,652)	(847,467)	(28,815)	(986,474)	(167,822)
Expenses:					
Operations	803,652	737,476	(66,176)	921,974	118,322 c
Non TCA Expense	0	17,551 b	17,551	0	0
Transfer to Capital Facilities Reserve	15,000	15,000	0	20,000	5,000
Transfer to Operating Reserve	0	0	0	44,500	44,500 d
Total Expenses	818,652	770,028	(48,625)	986,474	167,822
(Surplus) / Deficit	(0)	(77,440)	(77,440)	0	0
FTE's	2.180			2.195	0.01
Parcel Tax	(82,965)			(79,815)	3,150

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Sale of Asset	0	0	0	(60,000) e	(60,000)
Transfer from Capital Fac. Reserve	(17,853)	(17,551)	302	(5,150)	12,703
Transfer From Equip. Reserves	0	0	0	0 e	0
Transfer From Revenue Fund	0	0	0	0	0
Total Revenue	(17,853)	(17,551)	302	(65,150)	(47,297)
Expenses					
Vehicles	0	0	0	0	0
Improvements	5,150	0	(5,150)	5,150	0
Facility Improvements	2,678	5,366	2,688	0	(2,678)
Trailer	10,025	12,186	2,161	0	(10,025)
Transfer to Equipment Reserve	0	0	0	60,000	60,000
Non-TCA Transfer to General Rev.	0	17,551 b	17,551	0	0
Non-TCA Part of Above Exp.	0	(17,551) b	(17,551)	0	0
Total Expenses	17,853	17,551	(302)	65,150	47,297
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(3,587)		(63,623)	
Capital Facilities Reserve Balance at Y/E		(75,994)		(91,552)	
Operating Reserve Fund Balance at Y/E		0		(44,500) d	

2018 Budget Notes:

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into this cost centre for tracking and billing purposes.
- PSAB 3150 tangible capital asset reclassifications for accounting purposes.
- Increases: Garbage Tipping Fees \$83k, Equipment Repairs & Mctce \$20k, Drywall Recycling \$15k, Payroll \$5.6k, Hauling Charges \$5k, Vehicle Operations \$4.4k, Safety Supplies \$4k, Site Mctce \$3k, Ozone Emission Control \$2.5k, Equipment \$2k, and misc. \$1.8k. Decreases: Yard Waste Tipping Fees \$20k, Contract Services \$5k, and Office Supplies \$3k.
- Transfer a portion of surplus to operating reserve for operating fluctuations. Drywall is being stockpiled and will need to be dealt with if the future. Part of surplus needs to be retained to deal with these costs.
- Sale of Transfer Station / Landfill Trailers. Contractor to supply in future. Put back into reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 092 -- SWM: Westside Waste Disposal & Recycling Centre a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tipping Fees, Sundry Sales	(505,000)	(510,000)	(515,000)	(520,000)	(525,000)
Services - Peachland	(64,641)	(70,352)	(72,314)	(74,325)	(76,388)
Services - West Kelowna	(316,875)	(344,872)	(354,484)	(364,345)	(374,460)
Parcel Tax	(79,815)	(86,867)	(89,288)	(91,772)	(94,320)
Previous Year's Surplus/Deficit	(77,440) c	0	0	0	0
Engineering Admin OH	31,347	31,974	32,614	33,266	33,931
Administration OH	124,927	127,426	129,975	132,574	135,226
Services - WFN	(98,977)	(107,722)	(110,724)	(113,804)	(116,964)
Total Revenue	(986,474)	(960,413)	(979,221)	(998,406)	(1,017,974)
Expenses:					
Operations	921,974 b	940,413	959,222	978,406	997,974
Transfer to Capital Facility Reserve	20,000	20,000	20,000	20,000	20,000
Transfer to Operating Reserve	44,500 c	0	0	0	0
Total Expenses	986,474	960,413	979,222	998,406	1,017,974
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.195	2.195	2.195	2.195	2.195
Parcel Tax	(79,815)	(86,867)	(89,288)	(91,772)	(94,320)

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Capital Financing	(60,000) d	0	0	0	0
Transfer From Cap Fac Reserves	(5,150)	(10,300)	(5,150)	(5,150)	(5,150)
Total Revenue	(65,150)	(10,300)	(5,150)	(5,150)	(5,150)
Expenses					
Improvements	5,150	5,150	5,150	5,150	5,150
Paving	0	5,150	0	0	0
Transfer to Equipment Reserve	60,000 d	0	0	0	0
Total Expenses	65,150	10,300	5,150	5,150	5,150
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(63,623)	(64,259)	(64,902)	(65,551)	(66,206)
Capital Facilities Reserve Bal.at Y/E	(91,552)	(102,065)	(117,884)	(133,861)	(149,999)
Operating Reserve Bal at Y/E	(44,500) c	(44,945)	(45,394)	(45,848)	(46,307)

Notes

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into this cost centre for tracking and billing purposes.
- Increases: Garbage Tipping Fees \$83k, Equipment Repairs & Mtce \$20k, Drywall Recycling \$15k, Payroll \$5.6k, Hauling Charges \$5k, Vehicle Operations \$4.4k, Safety Supplies \$4k, Site Mtce \$3k, Ozone Emission Control \$2.5k, Equipment \$2k, and misc. \$1.8k. Decreases: Yard Waste Tipping Fees \$20k, Contract Services \$5k, and Office Supplies \$3k.
- Transfer a portion of surplus to operating reserve for operating fluctuations. Drywall is being stockpiled and will need to be dealt with if the future. Part of surplus needs to be retained to deal with these costs.
- Sale of Transfer Station / Landfill Trailers. Contractor to supply in future. Put back into reserves.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: **093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre (in 2010 - this portion moved to cc 092 for cost tracking)** b

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Transfer from Closure Reserves	(152,228)	(40,171) a	112,057	(175,934) a	(23,706)
Previous Year's Surplus/Deficit	0	0	0	0	0
Engineering Admin OH	1,342	1,342	0	784	(558)
Administration OH	3,143	3,143	0	2,084	(1,059)
Total Revenue	<u>(147,743)</u>	<u>(35,686)</u>	<u>112,057</u>	<u>(173,066)</u>	<u>(25,323)</u>
Expenses:					
Operations - Monitoring, Testing, Site Maintenance	32,743	25,176	(7,567)	23,066 c	(9,677) c
Closure Costs	115,000	10,510 a	(104,490)	150,000	35,000
Total Expenses	<u>147,743</u>	<u>35,686</u>	<u>(112,057)</u>	<u>173,066</u>	<u>25,323</u>
(Surplus) / Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE's	0.10			0.10	0.00
Closure Fund Reserve Balance at Y/E		(663,327)		(492,267)	

2018 Budget Notes:

- a. For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.
- b. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into this cost centre for tracking and billing purposes.
- c. Decreases: Site Mtce \$10k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 093 -- SWM: Westside Sanitary Landfill / Waste Disposal & Recycling Centre (in 2010 - this portion moved to cc 092 for cost tracking) b

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2018 Budget	Landfill Only - Transfer Station now Separate CC 092			
		2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Transfer from Closure Reserves	(175,934) a	(26,452) a	(26,981) a	(27,520) a	(28,071) a
Previous Year's Surplus/Deficit	0	0	0	0	0
Engineering Admin OH	784	800	816	832	849
Administration OH	2,084	2,125	2,167	2,210	2,255
Total Revenue	(173,066)	(23,527)	(23,998)	(24,478)	(24,967)
Expenses:					
Operations - Monitoring, Testing, Site Maintenance	23,066 c	23,527 d	23,998 d	24,478 d	24,967 d
Closure Costs	150,000 a	0	0	0	0
Total Expenses	173,066	23,527	23,998	24,478	24,967
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.10	0.10	0.10	0.10	0.10
Closure Fund Reserve Bal. at Y/E	(492,267)	(470,473)	(447,927)	(424,611)	(400,506)

Notes

- a. For PSAB reasons, all closure costs are to be shown as operating costs rather than capital. These costs are all funded from the closure reserve.
- b. This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into this cost centre for tracking and billing purposes.
- c. Decreases: Site Mtce \$10k.
- d. Primarily testing and minor site maintenance, and closure costs.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 094 & 096 Combined -- SWM: Waste Reduction & Recycling Program a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - Kelowna	(773,193)	(652,919)	120,274	(734,920)	38,273
Services - Peachland	(32,948)	(27,852)	5,096	(31,317)	1,631
Services - Lake Country	(78,436)	(66,231)	12,205	(74,554)	3,882
Services - West Kelowna	(198,215)	(167,349)	30,866	(188,404)	9,812
Parcel Tax	(32,949)	(32,949)	0	(28,043)	4,906
Previous Year's Surplus/Deficit	(2,287)	(2,287)	0	(5,449)	(3,162)
Administration OH	173,451	173,451	0	164,997	(8,454)
Multi Material BC (MMBC)	(255,000)	(256,088)	(1,088)	(255,000)	0
Bulky Item Collection Fee	0	0	0	(50,000)	(50,000)
Back Yard Composters	(22,000)	(23,686)	(1,686)	(22,000)	0
Total Revenue	(1,221,577)	(1,055,911)	165,667	(1,224,690)	(3,113)
Expenses:					
Operations	1,214,577	1,043,462	(171,115)	1,217,690	3,113
Transfer to Reserves	7,000	7,000	0	7,000	0
Total Expenses	1,221,577	1,050,462	(171,115)	1,224,690	3,113
(Surplus) / Deficit	0	(5,449)	(5,449)	0	0
FTE's	4.46			4.46	0
Tax Levy:					
Parcel Tax	(32,949)			(28,043)	4,906

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Sale of Asset	(4,000)	(3,497)	503	0	4,000
Transfer From Reserves	(32,090)	(27,724)	4,366	0	32,090
Total Revenue	(36,090)	(31,221)	4,869	0	36,090
Expenses					
Vehicle	36,090	31,221	(4,869)	0	(36,090)
Total Expenses	36,090	31,221	(4,869)	0	(36,090)
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(41,166)		(48,578)	

2018 Budget Notes:

- This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes. Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax. The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax. Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)
- Allocation is done using population counts. 2016 Census numbers used.
- Increases: Bulky Item Collection \$50k, Payroll \$5.3k, Okanagan Reuses \$5k, and Illegal Dumping Operations \$5k.
Decreases: Waste Composition Study \$25k, Contracts-Depot \$15k, Community Education \$15k, Commercial/Construction Waste Education \$5k, and Furniture Deconstruction \$2k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 094 & 096 Combined -- SWM: Waste Reduction & Recycling Program a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - Kelowna	(734,920)	(754,386)	(775,243)	(791,555)	(808,192)
Services - Peachland	(31,317)	(32,146)	(33,035)	(33,730)	(34,439)
Services - Lake Country	(74,554)	(76,529)	(78,645)	(80,299)	(81,987)
Services - West Kelowna	(188,404)	(193,394)	(198,741)	(202,923)	(207,188)
Parcel Tax	(28,043)	(28,786)	(29,582)	(30,204)	(30,839)
Previous Year's Surplus/Deficit	(5,449)	0	0	0	0
Administration OH	164,997	168,297	171,663	175,096	178,598
Multi Material BC (MMBC)	(255,000)	(260,100)	(265,302)	(270,608)	(276,020)
Bulky Item Collection Fee	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Backyard Composters	(22,000)	(22,000)	(15,000)	(15,000)	(15,000)
Total Revenue	(1,224,690)	(1,249,043)	(1,273,884)	(1,299,223)	(1,325,067)
Expenses:					
Operations	1,217,690	1,242,044	1,266,885	1,292,223	1,318,068
Transfer to Reserves	7,000	7,000	7,000	7,000	7,000
Total Expenses	1,224,690	1,249,044	1,273,885	1,299,223	1,325,068
(Surplus) / Deficit	0	0	0	0	0
FTE's	4.46	4.46	4.46	4.46	4.46
Tax Levy:					
Parcel Tax	(28,043)	(28,786)	(29,582)	(30,204)	(30,839)
Reserve Fund Balance at Y/E	(48,578)	(56,063)	(63,624)	(71,260)	(78,973)

Notes

- a. This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes. Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax. The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax. Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)
- b. Allocation is done using population counts. 2016 Census numbers used.
- c. Increases: Bulky Item Collection \$50k, Payroll \$5.3k, Okanagan Reuses \$5k, and Illegal Dumping Operations \$5k. Decreases: Waste Composition Study \$25k, Contracts-Depot \$15k, Community Education \$15k, Commercial/Construction Waste Education \$5k, and Furniture Deconstruction \$2k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 095 -- SWM: Solid Waste Collection (Electoral Areas) a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Collection Fees, Late Payment					
Fees & Tags	(465,000)	(492,975)	(27,975)	(485,000)	(20,000)
Hauler Fuel Rebates	0	(21,105)	(21,105)	0	0
Previous Year's Surplus/Deficit	(41,607)	(41,607)	0	(69,802)	f (28,195)
Administration OH	64,773	64,773	0	67,234	2,461
Transfer from CWF Fac Reserve	0	0	0	(15,000)	e (15,000)
Multi Material BC (MMBC)	(65,000)	(70,638)	b (5,638)	(70,000)	(5,000)
Total Revenue	(506,834)	(561,553)	(54,719)	(572,568)	(65,734)
Expenses:					
Operations	449,813	434,730	(15,083)	481,191	b 31,378 b
CWF Project - Tsfr Stations	0	0	0	15,000	e 15,000
Transfer to Capital Fac. Reserves	38,000	38,000	0	6,575	c (31,425)
Transfer to Operating Reserve	19,021	19,021	0	69,802	f 50,781
Total Expenses	506,834	491,751	(15,083)	572,568	65,734
(Surplus) / Deficit	0	(69,802)	(69,802)	(0)	(0)
FTE's	0.10			0.10	0

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from CWF Cap Fac Rsv	(40,000)	0	40,000	(25,000)	e 15,000
Transfer from Cap. Fac. Reserve	(10,625)	d (2,337)	8,288	(17,990)	(7,365)
Total Revenue	(50,625)	(2,337)	48,288	(42,990)	7,635
Expenses					
Garbage Carts	10,025	2,337	(7,688)	15,040	5,015
Transfer Site Improvements	40,600	0	(40,600)	27,950	e (12,650)
Total Expenses	50,625	2,337	(48,288)	42,990	(7,635)
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E		(194,267)		(196,210)	
Capital Fac. Reserv Bal. at Y/E		(35,663)		(24,425)	c
Operating Reserve Balance Y/E		(55,114)		(125,467)	f

2018 Budget Notes:

- a. This is part of the overall SWM service. Costs are split out into this cost centre for tracking purposes.
- b. Increases: Tipping Fees-KSLF \$27k and Contract Services \$14k.
- c. Set aside reserves for future cart and vehicle replacement, and transfer station upgrades.
- d. Community Works Fund Gas Tax funding:

e. Carry forward of approved CWF:
 Transfer Stations Improvement Project: Site Study \$15k
 Implementation \$25k

- f. Transfer all of surplus to operating reserve.

**Community Services (Solid Waste Management)
2018 - 2022 Five Year Program Budget Projections**

Program: 095 -- SWM: Solid Waste Collection (Electoral Areas) a

Department: Engineering Services (Solid Waste Management)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Collection Fees, Late Payment Fees & Tags	(485,000)	(494,700)	(504,594)	(514,686)	(524,980)
Parcel Tax	0	0	0	0	0
Previous Year's Surplus/Deficit	(69,802)	(0)	(0)	0	(0)
Administration OH	67,234	66,505	69,192	70,576	71,988
Transfer from CWF Fac Reserve	(15,000) e	0	0	0	0
Transfer from Operating Reserve	0	(29,220) g	(30,401) g	(30,250) g	(30,094) g
Multi Material BC (MMBC)	(70,000)	(71,400)	(72,828)	(74,285)	(75,770)
Total Revenue	(572,568)	(528,815)	(538,631)	(548,644)	(558,857)
Expenses:					
Operations	481,191 b	490,815	500,631	510,644	520,857
CWF Project - Tsr Stations	15,000 e	0	0	0	0
Transfer to Capital Fac. Reserves	6,575 c	38,000 c	38,000 c	38,000 c	38,000 c
Transfer to Operating Reserve	69,802	0	0	0	0
Total Expenses	572,568	528,815	538,631	548,644	558,857
(Surplus) / Deficit	(0)	(0)	0	(0)	(0)
FTE's	0.10 b	0.10	0.10	0.10	0.10

Tax Levy:

Parcel Tax 0 0 g 0 g 0 g 0 g

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsv	(25,000) e	0	0	0	0
Transfer from Cap. Fac. Reserve	(17,990)	(12,601)	(12,601)	(12,601)	(12,601)
Total Revenue	(42,990)	(12,601)	(12,601)	(12,601)	(12,601)
Expenses					
Garbage Carts	15,040	10,026	10,026	10,026	10,026
Transfer Site Improvements	27,950 e	2,575	2,575	2,575	2,575
Total Expenses	42,990	12,601	12,601	12,601	12,601
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(196,210)	(198,172)	(200,153)	(202,155)	(204,177)
Capital Fac. Reserv Bal. at Y/E	(24,425) c	(49,942) c	(75,714) c	(101,745) c	(128,035) c
Operating Reserve Balance at Y/E	(125,467)	(97,502) g	(68,076) g	(38,507) g	(8,736) g

Notes

a. This is part of the overall SWM service. Costs are split out into this cost centre for tracking purposes.

b. Increases: Tipping Fees-KSLF \$27k and Contract Services \$14k.

c. Set aside reserves for future cart and vehicle replacement, and transfer station upgrades.

d. Community Works Fund Gas Tax funding:

e. Carry forward of approved CWF:

Transfer Stations Improvement Project: Site Study	\$15k
Implementation	\$25k

f. Transfer all of surplus to operating reserve.

g. Possibly utilize Operating Reserve to remove/reduce the need for parcel tax increase.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 019 -- Electoral Area Fire Prevention Program

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(20,413)	(20,393)	20	(25,540) b	(5,127)
Tax Req - EA Cent Ok East	(19,500)	(19,520)	(20)	(23,180) b	(3,680)
Previous Year's Surplus/Deficit	(12,587)	(12,587)	0	904 b	13,491
Administration OH	6,608	6,608	0	6,541	(67)
Transfer from Operating Reserve	0	0	0	(7,000) b	(7,000)
MTI's	0	(125)	(125)	0	0
Total Revenue	(45,892)	(46,017)	(125)	(48,275)	(2,383)
Expenses:					
Operations	41,882	42,653	771	48,275 a	6,393 a
Transfer to Capital	4,010	4,268	258	0 a	(4,010) a
Total Expenses	45,892	46,921	1,029	48,275	2,383 a
(Surplus) / Deficit	(0)	904	904	(0)	(0)
FTE's	0.2837			0.3189 a	0.0352 a
Tax Levy:					
Tax Requisition	(39,913)			(48,720)	(8,807)
Residential Tax Rate (per \$1000 of assessment)	0.0199			0.0210	0.0011

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Revenue Fund	(4,010)	(4,268)	(258)	0	4,010
Total Revenue	(4,010)	(4,268)	(258)	0	4,010
Expenses					
Turnout Gear	4,010	4,268	258	0	(4,010)
Total Expenses	4,010	4,268	258	0	(4,010)
(Surplus) / Deficit	0	0	0	0	0
Operating Reserve Fund Balance at Y/E		(10,052) b		(3,153) b	

2018 Budget Notes:

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

- a. Increases to Payroll \$7.7k (slight increase, but was also reduced by budget amendment in 2017 & because of vacancy for part of year. Reallocated other funds to transfer to capital for turnout gear). Decreases: Training \$1.7k
- b. Due to the swing from a \$12.5k surplus to a \$1k deficit, use \$7k of operating reserve to reduce tax impact.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 019 -- Electoral Area Fire Prevention Program

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Tax Req - EA Cent Ok. West	(25,540)	b	(27,659)		(29,897)		(30,496)		(31,105)
Tax Req - EA Cent Ok East	(23,180)	b	(25,101)		(27,134)		(27,676)		(28,230)
Previous Year's Surplus/Deficit	904	b	(0)		(0)		(0)		(0)
Administration OH	6,541		6,672		6,806		6,942		7,080
Transfer from Operating Reserve	(7,000)	b	(3,153)	b	0		0		0
Total Revenue	(48,275)		(49,241)		(50,225)		(51,230)		(52,254)
Expenses:									
Operations	48,275	a	49,241		50,225		51,230		52,254
Total Expenses	48,275		49,241		50,225		51,230		52,254
(Surplus) / Deficit	(0)		(0)		(0)		(0)		0
FTE's	0.3189	a	0.3189		0.3189		0.3189		0.3189
Tax Levy:									
Tax Requisition	(48,720)		(52,760)		(57,031)		(58,172)		(59,335)
Residential Tax Rate (per \$1000 of assessment)	0.0210		0.0225		0.0241		0.0244		0.0246
Operating Reserve Balance at Y/E	(3,153)	b	0		0		0		0

Notes

As requested by EA Directors in 2017, costs for fire department support have been removed from this cost centre and shifted to the fire department costs centres 021, 022, 023, & 024.

- a. Increases to Payroll \$7.7k (slight increase, but was also reduced by budget amendment in 2017 & because of vacancy for part of year. Reallocated other funds to transfer to capital for turnout gear). Decreases: Training \$1.7k
- b. Due to the swing from a \$12.5k surplus to a \$1k deficit, use \$7k of operating reserve to reduce tax impact.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 020 -- Lakeshore Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok East	(20,313)	(20,313)	0	(21,633) a	(1,320)
Previous Year's Surplus/Deficit	(546)	(546)	0	456 a	1,002
Administration OH	930	930	0	982	52
Transfer from Operating Reserve	0	0	0	(1,545) b	(1,545)
Total Revenue	(19,929)	(19,929)	0	(21,740)	(1,811)
Expenses:					
Operations	19,929	20,385	456	21,740 a	1,811
Total Expenses	19,929	20,385	456	21,740	1,811
(Surplus) / Deficit	0	456	456	0	0

Tax Levy:

Tax Requisition	(20,313)	(21,633)	(1,320)
Residential Tax Rate (per \$1000 of assessment)	0.5566	0.5191	(0.0375)
Maximum Tax Rate		1.5000	
Operating Reserve Balance at Y/E	(1,545) b	0 b	

2018 Budget Notes:

- 3rd Party Contract based on assessments.
- a. Increase due to swing from surplus to deficit. Contract costs increasing.
 - b. Use operating reserve to reduce tax impact.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 020 -- Lakeshore Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Tax Req - EA Cent Ok East	(21,633)	a	(23,177)		(23,662)		(24,134)		(24,617)
Previous Year's Surplus/Deficit	456	a	0		0		0		0
Administration OH	982		1,002		1,043		1,064		1,085
Transfer from Operating Reserve	(1,545)	b	0		0		0		0
Total Revenue	(21,740)		(22,175)		(22,618)		(23,071)		(23,532)
Expenses:									
Operations	21,740	a	22,175		22,618		23,071		23,532
Total Expenses	21,740		22,175		22,618		23,071		23,532
(Surplus) / Deficit	0		0		0		0		0

Tax Levy:

Tax Requisition	(21,633)	(23,177)	(23,662)	(24,134)	(24,617)
Residential Tax Rate (per \$1000 of assessment)	0.5191	0.5506	0.5566	0.5620	0.5676
Maximum Tax Rate	1.5000				
Operating Reserve Balance at Y/E	0	0	0	0	0

Notes

- 3rd Party Contract based on assessments.
- a. Increase due to swing from surplus to deficit. Contract costs increasing.
 - b. Use operating reserve to reduce tax impact.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
PEP Comp., MTI, & Sundry					
Sales	0	(94,610) a	(94,610)	0	0
Services - Kelowna	(45,000)	(46,656) a	(1,656)	(45,500) b	(500)
Tax Req - EA Cent Ok East	(458,804)	(458,804)	0	(463,871)	(5,067)
Previous Year's Surplus/Deficit	(85,948)	(85,948)	0	(102,405) a	(16,457)
Administration OH	35,264	35,264	0	33,287	(1,977)
Total Revenue	(554,488)	(650,754)	(96,266)	(578,489)	(24,001)
Expenses:					
Operations	367,330	361,190	(6,140)	368,489 c	1,159 c
Transfer to Cap. Fac. Reserve	130,000	130,000	0	165,000 a,e	35,000
Transfer to Operating Reserve	57,158	57,158	0	45,000 b	(12,158)
Total Expenses	554,488	548,348	(6,140)	578,489	24,001
(Surplus) / Deficit	0	(102,405) a	(102,405)	(0)	(0)
FTE's	0.1335			0.1431 d	0.0096 d

Tax Levy:

Tax Requisition	(458,804)	(463,871)	(5,067)
Residential Tax Rate (per \$1000 of assessment)	0.8550	0.7583	(0.0967)
Maximum Tax Rate		1.9500	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Sale of Asset	0	(3,000)	(3,000)	0	0
Trsfr From Cap Fac Reserve	(80,905)	(35,145)	45,760	(106,459)	(25,554)
Total Revenue	(80,905)	(38,145)	42,760	(106,459)	(25,554)
Expenses					
Turn Out Gear	18,045	18,441	396	9,908	(8,137)
Pagers and Radios	8,020	5,345	(2,675)	4,172	(3,848)
Equipment	8,180	9,747	1,567	8,344	164
Hall Improvements	35,525	0	(35,525)	62,552 f	27,027
Firehall - Equipment - Ventilation	0	0	0	15,225 f	15,225
SCBA	11,135	4,611	(6,524)	6,258	(4,877)
Total Expenses	80,905	38,145	(42,760)	106,459	25,554
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E		(14,996)		(15,146)	
Cap. Fac. Reserve Balance at Y/E		(324,258)		(386,042) a,e	
Operating Reserve Balance at Y/E		(82,746)		(128,573) a	

2018 Budget Notes:

- Ellison FD responded to several wildfires in 2017, including Okanagan Centre and Philpott fire in Joe Rich. The province reimbursed \$85.8k for apparatus and firefighter costs. As per Board policy, any residual will be transferred to reserves.
- Payment from City of Kelowna re: Country Rhodes. Once City of Kelowna staffs the Glenmore hall, it is likely they will take over fire protection and this revenue will disappear. Recommend transferring a portion of 2017 surplus carried forward to increase operating reserve to ease this transition that could potentially happen as early as 2019. If not, these funds can still be used to transfer to capital as well.
- Increases: FF & Support staff Payroll \$7.3k, Travel \$1.4k, FF Recognition \$1.2k, Water Rates \$1k, Telephone \$1k, Critical Incident Stress Mgmt \$1k, Misc. \$.6k Decreases: Training & Education \$12.3k.
- Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- Upcoming Capital \$1.45 million: \$304.5k Truck Bay in 2022, \$300 Truck Replacement in 2024, \$100k truck in 2028, \$250k in 2030 and \$500k in 2031. Capital reserves to be rebuilt in anticipation of these replacements. Current long term plan will allow cash payment for replacements.
- Carryforward from 2017 - Ventilation & Sidewalk \$19k. 2018 new project - Concrete apron \$35.5k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 021 -- Ellison Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - Kelowna	(45,500) b	(46,410)	(47,338)	(48,285)	(49,251)
Tax Req - EA Cent Ok East	(463,871)	(463,389)	(476,349)	(488,776)	(501,351)
Previous Year's Surplus/Deficit	(102,405) a,b	(0)	0	0	0
Administration OH	33,287	33,940	35,311	36,017	36,738
Total Revenue	(578,489)	(475,859)	(488,376)	(501,043)	(513,864)
Expenses:					
Operations	368,489 c	375,859	383,376	391,043	398,864
Transfer to Cap. Fac. Reserve	165,000 a,e	100,000 e	105,000 e	110,000 e	115,000 e
Transfer to Operating Reserve	45,000 b	0	0	0	0
Total Expenses	578,489	475,859	488,376	501,043	513,864
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.1431 c,d	0.1431	0.1431	0.1431	0.1431
Tax Levy:					
Tax Requisition	(463,871)	(463,389)	(476,349)	(488,776)	(501,351)
Residential Tax Rate	0.7583	0.7500	0.7634	0.7755	0.7876
(per \$1000 of assessment)					
Maximum Tax Rate	1.9500				

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Trsfr From Cap Fac Reserve	(106,459)	(79,505)	(34,916)	(50,737)	(335,547)
Total Revenue	(106,459)	(79,505)	(34,916)	(50,737)	(335,547)
Expenses					
Turn Out Gear	9,908	10,106	10,308	10,514	10,725
Radios & Pagers	4,172	4,255	4,341	4,427	4,516
Equipment	8,344	8,511	8,681	8,855	9,032
Hall Improvements	62,552 f	10,150 g	5,075 g	20,300 g	0
Firehall - Equipment - Ventilation	15,225	0	0	0	0
SCBA	6,258	46,483 h	6,511	6,641	6,774
New Truck Bay	0	0	0	0	304,500 e
Total Expenses	106,459	79,505	34,916	50,737	335,547
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	(15,146)	(15,297)	(15,450)	(15,605)	(15,761)
Cap. Fac. Reserve Balance at Y/E	(386,042) e	(410,397) e	(484,585) e	(548,694) e	(333,634) e
Operating Reserve Balance at Y/E	(128,573)	(129,859)	(131,158)	(132,469)	(133,794)

Notes

- Ellison FD responded to several wildfires in 2017, including Okanagan Centre and Philpott fire in Joe Rich. The province reimbursed \$85.8k for apparatus and firefighter costs. As per Board policy, any residual will be transferred to reserves.
- Payment from City of Kelowna re: Country Rhodes. Once City of Kelowna staffs the Glenmore hall, it is likely they will take over fire protection and this revenue will disappear. Recommend transferring a portion of 2017 surplus carried forward to increase operating reserve to ease this transition that could potentially happen as early as 2019. If not, these funds can still be used to transfer to capital as well.
- Increases: FF & Support staff Payroll \$7.3k, Travel \$1.4k, FF Recognition \$1.2k, Water Rates \$1k, Telephone \$1k, Critical Incident Stress Mgmt \$1k, Misc. \$.6k Decreases: Training & Education \$12.3k.
- Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- Upcoming Capital \$1.45 million: \$304.5k Truck Bay in 2022, \$300 Truck Replacement in 2024, \$100k truck in 2028, \$250k in 2030 and \$500k in 2031. Capital reserves to be rebuilt in anticipation of these replacements. Current long term plan will allow cash payment for replacements.
- Carryforward from 2017 - Ventilation & Sidewalk \$19k. 2018 new project - Concrete apron \$35.5k
- 2019: Pavement; 2020: Misc; 2021: Wall finishes.
- SCBA System \$40.1k, SCBA \$6.4k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
PEP Comp., Misc Rev. & Sundry Sales	0	(10,518) a	(10,518)	(200)	(200)
Tax Req - EA Cent Ok East	(397,002)	(397,002)	0	(432,842) a	(35,840)
Previous Year's Surplus/Deficit	(199)	(199)	(0)	18,001 a	18,199
Property Owner Contributions	0	0	0	(3,700)	(3,700)
Administration OH	26,995	26,995	0	26,750	(245)
Total Revenue	(370,206)	(380,724)	(10,518)	(391,991)	(21,786)
Expenses:					
Operations	281,196	311,872	30,676	296,121 d	14,926 d
Debt Payments	11,914	10,832	(1,082)	10,870 f	(1,044)
Transfer to Capital Facility Reserve	76,000	76,000	0	85,000 b,c	9,000 b,c
Lease Payments	1,096	21	(1,075)	0	(1,096)
Total Expenses	370,206	398,725	28,519	391,991	21,786
(Surplus) / Deficit	(0)	18,001 a	18,001	(0)	(0)
FTE's	0.1335			0.1431 e	0.0096 e
Tax Levy:					
Tax Requisition	(397,002)			(432,842)	(35,840)
Residential Tax Rate (per \$1000 of assessment)	1.4850			1.4564	(0.0286)
Maximum Tax Rate				2.5000	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From CWF Cap Fac. Res.	(105,154)	(20,357)	84,797	(89,797) g	15,357
Transfer from Cap Fac Reserve	(46,981)	(34,318)	12,663	(56,458)	(9,477)
Total Revenue	(152,135)	(54,675)	97,460	(146,255)	5,880
Expenses					
SCBA	5,113	4,800	(313)	5,215	102
Water Supply / Cisterns	106,948	20,968	(85,980)	85,980 g	(20,968)
Pagers & Radios	3,200	3,006	(194)	7,302	4,102
Turnout Gear	23,443	23,401	(42)	10,430	(13,013)
LED Lighting - Stn 102	0	0	0	5,075 g	5,075
Hall Renovations	6,598	0	(6,598)	21,823	15,225
Equipment	6,833	2,501	(4,332)	10,430	3,597
Total Expenses	152,135	54,675	(97,460)	146,255	(5,880)
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(24,422)		(24,666)	
Capital Fac. Reserve Balance at Y/E		(146,511)		(175,954) b,c	

2018 Budget Notes:

- a. The Joe Rich FD has a deficit due to the Philpott wildfire that occurred in their area. No provincial funding was provided for JRFD responses within their area, only for responses from outside fire departments, which is the regular provincial policy. In 2017, JRFD did respond to the Okanagan Centre Fire and was paid \$10.5k for apparatus and firefighter costs. Normally any net residual would be transferred to reserves as per Board policy, however, due to the deficit, this is not being done.
- b. Reserve transfers have been brought up to previously planned levels in order to fund future replacements. Even so, financing will be required in the future.
- c. Reserves **must** continue to be built to a much higher level. Trucks totalling \$1.42 million are scheduled to be replaced in 2020 (\$460k), 2025 (\$460k), 2026 (\$175k), 2029 (\$325k), and \$800k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service. Even at these projected rate contribution levels, for the purchases from 2024 onward, financing will be required. There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low. Cost estimates have been revised and timelines reviewed in order to provide as much time as possible to build reserves to avoid financing. There R51 truck has required costly repairs and should be replaced as soon as possible. Staff are reviewing options.
- d. Increases: FF & Support Staff Payroll \$5.3k, Electricity \$6k, Water Rates \$3.9k (to pay for a share of the Joe Rich Hall water improvement system required by IHA), Travel \$1.4k, Memberships \$1k, Telephone \$1k and Critical Incident Stress Mgmt \$1k. Decreases: Utilities \$4k and misc. \$0.65k.
- e. Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- f. MFA short term equipment financing debt finishes in 2018.
- g. Community Works Fund Gas Tax funding approved May 30th, 2016. Carryover of \$84,797 from 2017. This amount includes all phases of the project, and includes construction, contract administration, staff time, administration and engineering overheads, and other project expenses. Additional amount of \$5k CWF being requested for LED Lighting project for Stn 102.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 022 -- Joe Rich Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
PEP Comp., Misc Rev. & Sundry Sales	(200)	0	0	0	0
Tax Req - EA Cent Ok East	(432,842) a	(434,318)	(440,904)	(452,622)	(470,759)
Previous Year's Surplus/Deficit	18,001 a	(0)	0	0	0
Property Owner Contributions	(3,700)	0	0	0	0
Administration OH	26,750	27,275	27,820	28,376	28,944
Total Revenue	(391,991)	(407,043)	(413,084)	(424,246)	(441,815)
Expenses:					
Operations	296,121 d	302,043	308,084	314,246	320,531
Debt Payments	10,870 f	0 f	3,209 c	31,447 c	30,163 c
Transfer to Capital Facility Reserve	85,000 abc	105,000 c	101,791 c	78,553 c	91,121 c
Total Expenses	391,991	407,043	413,084	424,246	441,815
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.1431 e	0.1431	0.1431	0.1431	0.1431
Tax Levy:					
Tax Requisition	(432,842)	(434,318)	(440,904)	(452,622)	(470,759)
Residential Tax Rate (per \$1000 of assessment)	1.4564	1.4469	1.4543	1.4781	1.5222
Maximum Tax Rate	2.5000				

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Capital Financing	0	0	(128,353) c	0	0
Sale of Asset / Internal Transfer	0	0	(45,000)	0	0
Trnsfr From CWF Cap Fac. Rsvr	(89,797) g	0	0	0	0
Transfer from Cap Fac Reserve	(56,458)	(44,195)	(330,000)	(47,599)	(41,129)
Total Revenue	(146,255)	(44,195)	(503,353)	(47,599)	(41,129)
Expenses					
SCBA	5,215	5,319	5,426	5,534	5,645
Water Supply / Cisterns	85,980 g	0	0	0	0
Radios & Pagers	7,302	7,448	7,597	7,749	7,904
Trucks	0	0	460,000 c	0	0
Turnout Gear	10,430	10,639	10,851	11,068	11,290
LED Lighting - Stn 102	5,075 g	0	0	0	0
Hall Renovations	21,823	10,150	8,628	12,180	5,000
Equipment	10,430	10,639	10,851	11,068	11,290
Total Expenses	146,255	44,195	503,353	47,599	41,129
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Balance at Y/E	(24,666)	(24,913)	(25,162)	(25,414)	(25,668)
Capital Facilities Reserve Bal. at Y/E	(175,954)	(238,076)	(8,948)	(39,515)	(89,491)

Notes

- The Joe Rich FD has a deficit due to the Philpott wildfire that occurred in their area. No provincial funding was provided for JRFD responses within their area, only for responses from outside fire departments, which is the regular provincial policy. In 2017, JRFD did respond to the Okanagan Centre Fire and was paid \$10.5k for apparatus and firefighter costs. Normally any net residual would be transferred to reserves as per Board policy, however, due to the deficit, this is not being done.
- Reserve transfers have been brought up to previously planned levels in order to fund future replacements. Even so, financing will be required in the future.
- Reserves **must** continue to be built to a much higher level. Trucks totalling \$1.42 million are scheduled to be replaced in 2020 (\$460k), 2025 (\$460k), 2026 (\$175k), 2029 (\$325k), and \$800k beyond that. In the past, the tolerance for rate increases and reserve transfers has been low for this service. Even at these projected rate contribution levels, for the purchases from 2024 onward, financing will be required. There are two firehalls that must be staffed, equipped and maintained, and the assessment tax base is very low. Cost estimates have been revised and timelines reviewed in order to provide as much time as possible to build reserves to avoid financing. There R51 truck has required costly repairs and should be replaced as soon as possible. Staff are reviewing options.
- Increases: FF & Support Staff Payroll \$5.3k, Electricity \$6k, Water Rates \$3.9k (to pay for a share of the Joe Rich Hall water improvement system required by IHA), Travel \$1.4k, Memberships \$1k, Telephone \$1k and Critical Incident Stress Mgmt \$1k. Decreases: Utilities \$4k and misc. \$0.65k.
- Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- MFA short term equipment financing debt finishes in 2018.
- Community Works Fund Gas Tax funding approved May 30th, 2016. Carryover of \$84,797 from 2017. This amount includes all phases of the project, and includes construction, contract administration, staff time, administration and engineering overheads, and other project expenses. Additional amount of \$5k CWF being requested for LED Lighting project for Stn 102.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 023 -- North Westside Rd Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
PEP Comp. & Sundry Sales,					
Donations	0	(46,134) a	(46,134)	0	0
Tax Req - EA Cent Ok. West	(505,740)	(505,740)	0	(520,740)	(15,000)
Grants	0	(994)	(994)	0	0
Previous Year's Surplus/Deficit	(7,155)	(7,155)	(0)	(52,533) a,b	(45,378)
Insurance/DFA Proceeds Flooding	0	(5,708) b	(5,708)	0	
Administration OH	35,378	35,378	0	34,790	(588)
Total Revenue	(477,517)	(530,353)	(52,836)	(538,483)	(60,966)
Expenses:					
Operations	368,517	368,821	304	385,125 c	16,608 c
Transfer to Capital Fac. Reserve	109,000	109,000	0	147,650 a,e	38,650 c
Transfer to Capital	0	0	0	5,708 b	5,708
Total Expenses	477,517	477,821	304	538,483	60,966
(Surplus) / Deficit	(0)	(52,533) a,b	(52,533)	0	0
FTE's	0.1335			0.1431 d	0.0096 d
Tax Levy:					
Tax Requisition	(505,740)			(520,740)	(15,000)
Residential Tax Rate	0.8893			0.7760	(0.1133)
Maximum Tax Rate				1.3500	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Trsrfr from Revenue - TCA Reclas.	0	(5,708) c	(5,708)	0	0
Transfer from Cap. Fac. Reserve	(114,623)	(61,198)	53,425	(290,093)	(175,470)
Transfer From Revenue Fund	0	0	0	(5,708) b	(5,708)
Total Revenue	(114,623)	(66,906)	47,717	(302,093)	(187,470)
Expenses					
Trucks	0	0	0	160,400 f	160,400
SCBA	5,213	1,720	(3,493)	5,015	(198)
Equipment	28,070	29,859	1,789	34,082	6,012
Pagers & Radios	5,514	4,691	(823)	5,515	1
Stn 101 Improvements	20,300	9,891	(10,409)	25,351 g	5,051
Stn 102 Improvements	10,150	0	(10,150)	32,480 h	22,330
Compound (Training)	2,540	0	(2,540)	0	(2,540)
Stn 102 - Paving	15,225	0	(15,225)	15,225	0
Turn Out Gear / Equipment	16,040	14,109	(1,931)	9,025	(7,015)
Boathouse	11,571	927	(10,644)	0	(11,571)
Boathouse Flooding Claim	0	0	0	15,000 b,i	15,000
TCA - Capital Expense	0	5,708	5,708	0	0
Total Expenses	114,623	66,906	(47,717)	302,093	187,470
(Surplus) / Deficit	0	(0)	(0)	0	0
Equip. Reserve Fund Balance at Y/E		(170,023)		(171,723)	
Capital Facility Reserve Bal. at Y/E		(243,715)		(103,709) a,e	

2018 Budget Notes:

- NWSRFD responded to several wildfires in 2017, including Okanagan Centre and Philpott fire in Joe Rich. The province reimbursed \$44.3k for apparatus and firefighter costs. As per Board policy, any residual will be transferred to reserves.
- Total anticipated funds from DFA / Insurance \$12,000 or 80% of project. Year end accrual of \$5.7k required for insurance/DFA proceeds re: flooding relating to assets written off. Forms part of surplus and must be transferred to 2018 capital to fund recovery project.
- Increases: FF & Support Staff Payroll \$6.4k, Training & Education \$3.7k, Bldg Repairs & Mtce \$1.5k, Travel \$1.4k, Electricity \$1k, Critical Incident Stress Mgmt \$1k, and misc. \$1.5k.
- Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- It is highly recommended that reserve transfers stay at planned levels and continue to increase. In addition to regular capital needs, after 2020, the following truck replacements totalling \$1.627million are coming up: 2025 (\$250k), 2029 (\$501K), 2031 (\$75k), 2032 (\$501k), 2033 (\$300k).
- Bush/Rescue Truck 102
- Painting & exterior Upgrades
- Backup Generator, concrete pad, propane tank
- Boathouse flooding DFA/insurance claim work.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 023 -- North Westside Rd Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(520,740)	(541,300)	(556,589)	(571,341)	(586,268)
Previous Year's Surplus/Deficit	(52,533)	0	0	0	0
Administration OH	34,790	35,472	36,905	37,644	38,396
Total Revenue	(538,483)	(505,828)	(519,684)	(533,698)	(547,872)
Expenses:					
Operations	385,125	392,828	400,684	408,698	416,872
Transfer to Capital Fac. Reserve	147,650	113,000	119,000	125,000	131,000
Transfer to Capital	5,708	0	0	0	0
Total Expenses	538,483	505,828	519,684	533,698	547,872
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.1431	0.1431	0.1431	0.1431	0.1431
Tax Levy:					
Tax Requisition	(520,740)	(541,300)	(556,589)	(571,341)	(586,268)
Residential Tax Rate	0.7760	0.7987	0.8131	0.8264	0.8396
(per \$1000 of assessment)					
Maximum Tax Rate	1.3500				

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Disaster Financial Assistance/Ins	(6,292)	0	0	0	0
Transfer from Cap Fac Reserve	(290,093)	(64,283)	(37,827)	(53,605)	(90,914)
Transfer From Equip. Reserves	0	0	0	0	0
Transfer From Revenue Fund	(5,708)	0	0	0	0
Total Revenue	(302,093)	(64,283)	(37,827)	(53,605)	(90,914)
Expenses					
Trucks	160,400	0	0	0	0
SCBA	5,015	5,477	5,587	5,698	5,812
Equipment	34,082	8,764	8,939	9,118	9,300
Pagers & Radios	5,515	4,382	4,470	4,559	4,650
Stn 101 Improvements	25,351	37,149	10,150	25,375	20,300
Stn 102 Improvements	32,480	0	0	0	41,820
Stn 102 - Paving	15,225	0	0	0	0
Turn Out Gear / Equipment	9,025	8,511	8,681	8,855	9,032
Boathouse Flooding Claim	15,000	0	0	0	0
Total Expenses	302,093	64,283	37,827	53,605	90,914
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	(171,723)	(173,440)	(175,175)	(176,927)	(178,696)
Capital Facility Reserve Bal. at Y/E	(103,709)	(153,463)	(236,171)	(309,928)	(353,113)

Notes

- NWSRFD responded to several wildfires in 2017, including Okanagan Centre and Philpott fire in Joe Rich. The province reimbursed \$44.3k for apparatus and firefighter costs. As per Board policy, any residual will be transferred to reserves.
- Total anticipated funds from DFA / Insurance \$12,000 or 80% of project. Year end accrual of \$5.7k required for insurance/DFA proceeds re: flooding relating to assets written off. Forms part of surplus and must be transferred to 2018 capital to fund recovery project.
- Increases: FF & Support Staff Payroll \$6.4k, Training & Education \$3.7k, Bldg Repairs & Mtce \$1.5k, Travel \$1.4k, Electricity \$1k, Critical Incident Stress Mgmt \$1k, and misc. \$1.5k.
- Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- It is highly recommended that reserve transfers stay at planned levels and continue to increase. In addition to regular capital needs, after 2020, the following truck replacements totalling \$1.627million are coming up: 2025 (\$250k), 2029 (\$501k), 2031 (\$75k), 2032 (\$501k), 2033 (\$300k).
- Bush/Rescue Truck 102
- Painting & exterior Upgrades
- Backup Generator, concrete pad, propane tank
- Boathouse flooding DFA/insurance claim work.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
PEP Comp., Sundry Sales, Donations	0	(22,725) a	(22,725)	0	0
Tax Req - EA Cent Ok. West	(189,750)	(189,750)	0	(209,500)	(19,750)
Previous Year's Surplus/Deficit	19,085	19,085	0	(20,597)	(39,682)
Administration OH	14,949	14,949	0	15,135	186
Total Revenue	(155,716)	(178,441)	(22,725)	(214,962)	(59,246)
Expenses:					
Operations	155,716	157,844	2,128	167,544 c	11,828
Transfer to Cap. Fac. Reserve	0 a	0 a	0	47,418 a,b	47,418
Total Expenses	155,716	157,844	2,128	214,962	59,246
(Surplus) / Deficit	0	(20,597) a	(20,597)	0	0
FTE's	0.1335			0.1431 d	0.0096 d
Tax Levy:					
Tax Requisition	(189,750)			(209,500)	(19,750)
Residential Tax Rate (per \$1000 of assessment)	0.7091			0.6265	(0.0826)
Maximum Tax Rate				2.8500	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Equip. Reserves	(35,214)	(23,584)	11,630	(35,142)	72
Transfer from Cap. Fac. Reserve	(25,525)	(7,469)	18,056	(20,300)	5,225
Total Revenue	(60,739)	(31,053)	29,686	(55,442)	5,297
Expenses					
Pagers and Radios	5,514	3,851	(1,663)	4,254	(1,260)
Computer/Network Equipment	1,504	1,736	232	0	(1,504)
SCBA	5,163	883	(4,280)	5,318	155
Equipment	13,033	5,263	(7,770)	13,540	507
Fuel Tank / Compound	7,500	7,469	(31)	0	(7,500)
Hall Improvements	15,225	0	(15,225)	20,300 e	5,075
Turnout Gear	12,800	11,851	(949)	12,030	(770)
Total Expenses	60,739	31,053	(29,686)	55,442	(5,297)
(Surplus) / Deficit	0	(0)	(0)	0	0
Equip. Reserve Balance at Y/E		(116,808)		(82,835)	
Capital Facility Reserve Bal. at Y/E		(80,614)		(108,538)	

2018 Budget Notes:

- a. 2016 Bear Creek Fire response: At year end, Province advised that it would not be paying for \$22k CWK resources during initial response. Wilson's Landing Fire Dept. paid invoice. This resulted in a deficit in 2016. The planned 2017 \$36k transfer to capital reserve could not be made in order to mitigate the tax requisition impact. In 2016 originally \$32k was to be transferred to reserves. (An extra \$31k was contributed in 2016 relating to other fire responses that the Dept was reimbursed for, so the FD still has most of its contributions as planned.) 2018 Planned contributions of \$40k should resume in order to make future purchases as planned.
- In 2017, Wilson's Landing FD responded to the Philpott and Pine Point Fires and were reimbursed \$22.7k for apparatus & firefighter costs. As per Board policy, normally, any residual should be transferred to reserves. Because there is such a large swing between the prior year carryforward of the deficit and the surplus, it is not recommended that the full residual transfer of \$12.3k is added to regular transfer as the tax requisition would increase too drastically. Only \$7.4k can be transferred without causing an impact to the average home.
- b. In future, resume adding \$5,000 to reserve transfer annually to prior reserve transfer levels in order to be able to fund the following \$1.05 million in future truck purchases from reserves: 2032 (\$500k), 2035 (\$250k), & 2036 (\$300k).
- c. Increases: FF & Support Staff Payroll \$3.7k, Vehicle Operations \$3k, Travel \$1.4k, Memberships \$1.2k, Critical Incident Stress Mgmt \$1k, and various line item minor changes \$2.5k. Decreases: Responses \$1k.
- d. Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- e. Includes \$15k carryover from 2017 to build office and supply equipment.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 024 -- Wilson's Landing Fire Department

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(209,500)	(231,327)	(240,368)	(249,175)	(258,059)
Previous Year's Surplus/Deficit	(20,597)	0	0	0	0
Administration OH	15,135	15,432	16,055	16,376	16,704
Total Revenue	(214,962)	(215,895)	(224,313)	(232,799)	(241,355)
Expenses:					
Operations	167,544	170,895	174,313	177,799	181,355
Transfer to Cap. Fac. Reserve	47,418	45,000	50,000	55,000	60,000
Total Expenses	214,962	215,895	224,313	232,799	241,355
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.1431	0.1431	0.1431	0.1431	0.1431
Tax Levy:					
Tax Requisition	(209,500)	(231,327)	(240,368)	(249,175)	(258,059)
Residential Tax Rate (per \$1000 of assessment)	0.6265	0.6849	0.7047	0.7233	0.7416
Maximum Tax Rate	2.8500				

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Equip. Reserves	(35,142)	(30,653)	(25,699)	0	0
Transfer from Cap. Fac. Reserve	(20,300)	(10,252)	(5,075)	(41,438)	(31,812)
Total Revenue	(55,442)	(40,905)	(30,774)	(41,438)	(31,812)
Expenses					
Pagers and Radios	4,254	4,382	4,469	4,559	4,650
Computer/Network Equipment	0	0	0	0	0
SCBA	5,318	5,477	5,587	5,698	5,812
Equipment	13,540	8,764	8,939	9,118	9,300
Fuel Tank / Compound	0	0	0	0	0
Hall Improvements	20,300	10,252	5,075	15,225	5,075
Turnout Gear	12,030	12,030	6,704	6,838	6,975
Total Expenses	55,442	40,905	30,774	41,438	31,812
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(82,835)	(52,703)	(27,274)	(27,547)	(27,823)
Capital Facility Reserve Bal. at Y/E	(108,538)	(144,372)	(190,740)	(206,210)	(236,460)

Notes

- 2016 Bear Creek Fire response: At year end, Province advised that it would not be paying for \$22k CWK resources during initial response. Wilson's Landing Fire Dept. paid invoice. This resulted in a deficit in 2016. The planned 2017 \$36k transfer to capital reserve could not be made in order to mitigate the tax requisition impact. In 2016 originally \$32k was to be transferred to reserves. (An extra \$31k was contributed in 2016 relating to other fire responses that the Dept was reimbursed for, so the FD still has most of its contributions as planned.) 2018 Planned contributions of \$40k should resume in order to make future purchases as planned.
In 2017, Wilson's Landing FD responded to the Philpott and Pine Point Fires and were reimbursed \$22.7k for apparatus & firefighter costs. As per Board policy, normally, any residual should be transferred to reserves. Because there is such a large swing between the prior year carryforward of the deficit and the surplus, it is not recommended that the full residual transfer of \$12.3k is added to regular transfer as the tax requisition would increase too drastically. Only \$7.4k can be transferred without causing an impact to the average home.
- In future, resume adding \$5,000 to reserve transfer annually to prior reserve transfer levels in order to be able to fund the following \$1.05 million in future truck purchases from reserves: 2032 (\$500k), 2035 (\$250k), & 2036 (\$300k).
- Increases: FF & Support Staff Payroll \$3.7k, Vehicle Operations \$3k, Travel \$1.4k, Memberships \$1.2k, Critical Incident Stress Mgmt \$1k, and various line item minor changes \$2.5k. Decreases: Responses \$1k.
- Fire Services Manager vacancy filled part way through 2017. 2018 reflects portion of FTE for a full year.
- Includes \$15k carryover from 2017 to build office and supply equipment.
- Furnace replacement.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 028 -- June Springs Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok East	(12,696)	(12,696)	0	(15,484)	(2,788)
Previous Year's Surplus/Deficit	83	83	(0)	657	574
Administration OH	609	609	0	641	32
Transfer from Operating Reserve	(680)	(680)	0	(9)	671
Total Revenue	(12,684)	(12,684)	(0)	(14,195)	(1,511)
Expenses:					
Operations	12,684	13,341	657	14,195	1,511
Total Expenses	12,684	13,341	657	14,195	1,511
(Surplus) / Deficit	0	657	657	0	0
Tax Levy:					
Tax Requisition	(12,696)			(15,484)	(2,788)
Residential Tax Rate (per \$1000 of assessment)	0.5443			0.6042	0.0599
Operating Reserve Bal. at Y/E		(9)		0	

2018 Budget Notes:

a. Contract costs from City of Kelowna based on assessments. Higher than budgeted in 2017, and make up deficit.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 028 -- June Springs Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Tax Req - EA Cent Ok East	(15,484)	a	(15,134)		(15,449)		(15,758)		(16,074)
Previous Year's Surplus/Deficit	657	a	0		0		0		0
Administration OH	641		654		681		695		708
Transfer from Operating Reserve	(9)		0		0		0		0
Total Revenue	(14,195)		(14,479)		(14,768)		(15,064)		(15,365)
Expenses:									
Operations	14,195	a	14,479		14,768		15,064		15,365
Total Expenses	14,195		14,479		14,768		15,064		15,365
(Surplus) / Deficit	0		0		0		0		0
Tax Levy:									
Tax Requisition	(15,484)		(15,134)		(15,449)		(15,758)		(16,074)
Residential Tax Rate (per \$1000 of assessment)	0.6042		0.5847		0.5909		0.5968		0.6027
Operating Reserve Bal. at Y/E	0		0		0		0		0

Notes

a. Contract costs from City of Kelowna based on assessments. Higher than budgeted in 2017, and make up deficit.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 029 -- Brent Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(29,650)	(29,650)	0	(28,631)	1,019
Previous Year's Surplus/Deficit	0	0	0	(3,641)	(3,641)
Administration OH	1,335	1,335	0	1,099	(236)
Transfer from Operating Reserve	(2,500)	0	2,500	0	2,500
Total Revenue	<u>(30,815)</u>	<u>(28,315)</u>	<u>2,500</u>	<u>(31,173)</u>	<u>(358)</u>
Expenses:					
Operations	27,815	21,674	(6,141)	24,332	a (3,483)
Transfer to Cap Fac. Reserves	3,000	3,000	0	3,200	b 200
Transfer to Operating Reserve	0	0	0	3,641	c 3,641
Total Expenses	<u>30,815</u>	<u>24,674</u>	<u>(6,141)</u>	<u>31,173</u>	<u>358</u>
(Surplus) / Deficit	<u>(0)</u>	<u>(3,641)</u>	<u>(3,641)</u>	<u>(0)</u>	<u>(0)</u>
FTE's	0.02			0.02	0
Tax Levy:					
Tax Requisition	<u>(29,650)</u>			<u>(28,631)</u>	<u>1,019</u>
Residential Tax Rate (per \$1000 of assessment)	<u>0.7414</u>			<u>0.6551</u>	<u>(0.0863)</u>
Maximum Tax Rate				0.8000	
Cap. Fac. Reserve Fund Balance at Y/E		<u>(23,300)</u>		<u>(26,733)</u>	b
Equipment Reserve		<u>(176)</u>		<u>(177)</u>	
Operating Reserve Bal. at Y/E		<u>(3,505)</u>		<u>(7,181)</u>	c

2018 Budget Notes:

- a. Contract based on assessments plus reservoir maintenance.
- b. There is a need to set aside funds for reservoir replacement.
- c. Set aside surplus into operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 029 -- Brent Road Fire Protection

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(28,631)	(28,940)	(29,482)	(30,012)	(30,552)
Previous Year's Surplus/Deficit	(3,641)	(0)	0	0	0
Administration OH	1,099	1,122	1,167	1,190	1,214
Total Revenue	(31,173)	(27,819)	(28,315)	(28,821)	(29,338)
Expenses:					
Operations	24,332	a 24,819	25,315	25,821	26,338
Transfer to Capital Fac. Reserves	3,200	b 3,000	3,000	3,000	3,000
Transfer to Operating Reserve	3,641	c 0	0	0	0
Total Expenses	31,173	27,819	28,315	28,821	29,338
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.02	0.02	0.02	0.02	0.02
Tax Levy:					
Tax Requisition	(28,631)	(28,940)	(29,482)	(30,012)	(30,552)
Residential Tax Rate (per \$1000 of assessment)	0.6551	0.6556	0.6612	0.6665	0.6717
Maximum Residential Tax Rate	0.8000				
Cap. Fac. Reserve Fund Bal at Y/E	(26,733) b	(30,000) b	(33,300) b	(36,633) b	(40,000) b
Equipment Reserve	(177)	(179)	(181)	(183)	(185)
Operating Reserve Bal. at Y/E	(7,181) c	(7,253)	(7,325)	(7,399)	(7,473)

Notes

- a. Contract based on assessments plus reservoir maintenance.
- b. There is a need to set aside funds for reservoir replacement.
- c. Set aside surplus into operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - WFN	(78,367)	(78,360)	7	(77,349) j	1,018 j
Tax Requisition - Kelowna	(1,466,768)	(1,466,997)	(229)	(1,480,091) j	(13,323) j
Tax Requisition - Peachland	(67,491)	(67,470)	21	(66,519) j	972 j
Tax Requisition - Lake Country	(162,637)	(162,375)	262	(163,460) j	(823) j
Tax Requisition - West Kelowna	(364,259)	(364,498)	(239)	(364,271) j	(12) j
Tax Req - EA Cent Ok. West	(47,529)	(47,403)	126	(46,859) j	670 j
Tax Req - EA Cent Ok East	(44,631)	(44,582)	49	(43,074) j	1,557 j
Previous Year's Surplus/Deficit	(257,349)	(257,349)	0	(146,012) a,f	111,337
Administration OH	202,689	202,689	0	190,523	(12,166)
EMBC - EOC Events	(5,500,000)	(5,084,194)	415,806	0	5,500,000
WCB, PEP, JEPP Grant & Other	(55,000)	(56,432)	(1,432)	(50,000)	5,000
Total Revenue	(7,841,342)	(7,426,971)	414,371	(2,247,112)	5,594,230
Expenses:					
Operations Radio & Dispatch	1,284,178	1,257,902 a	(26,276)	1,320,731 b	36,553
Operations Core Rescue	619,510	532,470 a	(87,040)	606,841 c	(12,669)
EOC Events	5,500,000	5,084,194	(415,806)	0	(5,500,000)
Operations Emergency Operations	155,654	124,393 a	(31,261)	154,540 d	(1,114)
Search & Rescue	52,000	52,000	0	27,000 e	(25,000)
Transfer to Equip Reserves	100,000	100,000	0	118,000 c,g	18,000
Transfer to Operating Reserve	130,000	130,000	0	20,000 f	(110,000)
Total Expenses	7,841,342	7,280,959	(560,383)	2,247,112	(5,594,230)
(Surplus) / Deficit	0	(146,012) a	(146,012)	0	0
FTE's	0.2500			0.2678	0.0178
Tax Levy:					
Tax Requisition	(2,153,315)			(2,164,274)	(10,959) j
Residential Tax Rate (per \$1000 of assessment)	0.0480			0.0410	(0.0070)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Equip Reserves	(85,000)	(7,670)	77,330	(478,000)	(393,000)
Total Revenue	(85,000)	(7,670)	77,330	(478,000)	(393,000)
Expenses					
Equipment	85,000	7,670	(77,330)	168,000 c,h	83,000
EOC Equipment	0	0	0	60,000 i	60,000
Truck	0	0	0	250,000	250,000
Total Expenses	85,000	7,670	(77,330)	478,000	393,000
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(426,367)		(65,851) g	
Operating Reserve Balance at Y/E		(130,000)		(151,300) f	

2018 Budget Notes:

- a. Surplus due to to focus on flooding and fire events. Training, Projects, etc. delayed.
- b. Increase: Fire Dispatch \$36.5k
- c. Increases: Equip Rep & Mtce \$2.5k, Vehicle Ops \$1.5k, Fire Dept Admin Fee \$1.3k.
Decrease: Equipment \$18k. Reclassified into capital. Reduced expense and increased transfer to reserve \$18k.
- d. Increase: Fire Dept Admin Fee \$2k. Decrease: Data Processing \$3k.
- e. Central Okanagan Search and Rescue included \$25k for a truck replacement in 2017. Resume regular level of funding at \$27k.
- f. Transfer a small portion of 2017 surplus carried forward into operating reserve for future tax rate mitigation, or emergency EOC contingency.
- g. Planning for future equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
Note: Communications equipment re: dispatch currently not included in reserve replacement plan.
- h. Includes carryforward from 2017. Rescue equipment, ESS Cots, Repeater.
- i. Staff has applied for a grant. If successful, budget will be amended to show grant revenue and reduce reserve usage.
EOC Computers and printer/plotter.
- j. Note: While requisition change is only \$11k, shift in assessments between jurisdictions causes a larger increase to Kelowna.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 030 -- Regional Rescue Service

Department: Engineering Services (Fire Services)

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Services - WFN	(77,349)	m	(82,228)		(86,321)		(88,084)		(89,880)
Tax Requisition - Kelowna	(1,480,091)	m	(1,545,863)		(1,622,804)		(1,655,955)		(1,689,729)
Tax Requisition - Peachland	(66,519)	m	(69,475)		(72,933)		(74,423)		(75,941)
Tax Requisition - Lake Country	(163,460)	m	(170,724)		(179,221)		(182,882)		(186,612)
Tax Requisition - West Kelowna	(364,271)	m	(380,458)		(399,395)		(407,553)		(415,865)
Tax Req - EA Cent Ok. West	(46,859)	m	(48,941)		(51,377)		(52,426)		(53,495)
Tax Req - EA Cent Ok East	(43,074)	m	(44,988)		(47,227)		(48,192)		(49,174)
Previous Year's Surplus/Deficit	(146,012)	a	0		(0)		0		(0)
Administration OH	190,523		196,922		198,049		201,961		205,951
Transfer from Operating Reserve	0		(100,000)	k	0		0		0
WCB, PEP, JEPP Grant & Other	(50,000)		(55,000)		(55,000)		(55,000)		(55,000)
Total Revenue	(2,247,112)		(2,300,754)		(2,316,229)		(2,362,554)		(2,409,745)
Expenses:									
Operations Radio & Dispatch	1,320,731	b	1,377,146	l	1,374,089	l	1,401,570		1,429,602
Operations Core Rescue	606,841	c	618,978		631,357		643,985		656,864
Operations Emergency Operations	154,540	d	157,631		160,783		163,999		167,279
Search & Rescue	27,000	e	27,000		27,000		27,000		27,000
Transfer to Equip Reserves	118,000	c,g	120,000		123,000		126,000		129,000
Transfer to Operating Reserve	20,000	f	0		0		0		0
Total Expenses	2,247,112		2,300,754		2,316,229		2,362,554		2,409,745
(Surplus) / Deficit	0		(0)		0		(0)		(0)
FTE's	0.2678		0.2678		0.2678		0.2678		0.2678
Tax Levy:									
Tax Requisition	(2,164,274)		(2,260,449)		(2,372,957)		(2,421,431)		(2,470,816)
Residential Tax Rate (per \$1000 of assessment)	0.0410		0.0424		0.0441		0.0446		0.0450

General Capital Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue									
Transfer From Equip Reserves	(478,000)		(83,000)		(83,000)		(83,000)		(83,000)
Total Revenue	(478,000)		(83,000)		(83,000)		(83,000)		(83,000)
Expenses									
Equipment	168,000	c,h	83,000		83,000		83,000		83,000
Marine Rescue Replacement	0		0		0		0		200,000
EOC Equipment	60,000	i	0		0		0		0
Truck	250,000		0		0		0		0
Total Expenses	478,000		83,000		83,000		83,000		283,000
(Surplus) / Deficit	0		0		0		0		0
Equip Reserve Fund Balance at Y/E	(65,851)		(102,679)		(142,876)		(186,475)		(31,509)
Operating Reserve Balance at Y/E	(151,300)		(51,813)		(52,331)		(52,854)		(53,383)

Notes

- Surplus due to to focus on flooding and fire events. Training, Projects, etc. delayed.
- Increase: Fire Dispatch \$36.5k
- Increases: Equip Rep & Mtce \$2.5k, Vehicle Ops \$1.5k, Fire Dept Admin Fee \$1.3k.
Decrease: Equipment \$18k. Reclassified as capital. Reduced expense and increased transfer to reserve \$18k.
- Increase: Fire Dept Admin Fee \$2k. Decrease: Data Processing \$3k.
- Central Okanagan Search and Rescue included \$25k for a truck replacement in 2017. Resume regular level of funding at \$27k.
- Transfer a small portion of 2017 surplus carried forward into operating reserve for future tax rate mitigation, or emergency EOC contingency.
- Planning for future equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
Note: Communications equipment re: dispatch currently not included in reserve replacement plan.
- Includes carryforward from 2017. Rescue equipment, ESS Cots, Repeater.
- Staff has applied for a grant. If successful, budget will be amended to show grant revenue and reduce reserve usage.
EOC Computers and printer/plotter.
- Replace Kelowna Marine Rescue 2
- Use operating reserve to reduce impact of surplus reduction.
- Add \$30k for service review and remove in following year.
- Note: While requisition change is only \$11k, shift in assessments between jurisdictions causes a larger increase to Kelowna.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 030 -- Regional Rescue Service Breakdown for 2017

Department: Engineering Services (Fire Services)

General Revenue Fund Budget

	190 Radio & Dispatch	191 Core Rescue	192 Emergency Operations	Reserves	Total
Revenue:					
Services - WFN	(46,985)	(20,795)	(5,498)	(4,072)	(77,349)
Tax Requisition - Kelowna	(899,067)	(397,911)	(105,201)	(77,913)	(1,480,091)
Tax Requisition - Peachland	(40,406)	(17,883)	(4,728)	(3,502)	(66,519)
Tax Requisition - Lake Country	(99,292)	(43,945)	(11,618)	(8,605)	(163,460)
Tax Requisition - West Kelowna	(221,273)	(97,931)	(25,891)	(19,175)	(364,271)
Tax Req - EA Cent Ok. West	(28,464)	(12,598)	(3,331)	(2,467)	(46,859)
Tax Req - EA Cent Ok East	(26,165)	(11,580)	(3,062)	(2,267)	(43,074)
Previous Year's Surplus/Deficit	(79,932)	(36,727)	(9,353)	(20,000)	(146,012) a
Transfer from Operating Reserve	0	0	0	0	0
Administration OH	120,853	55,529	14,141	0	190,523
WCB, PEP, JEPP Grant & Other	0	(50,000)	0	0	(50,000)
Total Revenue	(1,320,731)	(633,841)	(154,540)	(138,000)	(2,247,112)
Expenses:					
Operations	1,320,731 b	606,841 c	154,540 d	0	2,082,112
Search & Rescue	0	27,000 e	0	0	27,000
Transfer to Reserves	0	0	0	118,000 c,g	118,000
Transfer to Operating Reserve	0	0	0	20,000 f	20,000
Total Expenses	1,320,731	633,841	154,540	138,000	2,247,112
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

(2,164,274)
0.0410

2018 Budget Notes:

- a. Surplus due to to focus on flooding and fire events. Training, Projects, etc. delayed.
- b. Increase: Fire Dispatch \$36.5k
- c. Increases: Equip Rep & Mtce \$2.5k, Vehicle Ops \$1.5k, Fire Dept Admin Fee \$1.3k.
Decrease: Equipment \$18k. Reclassified as capital. Reduced expense and increased transfer to reserve \$18k.
- d. Increase: Fire Dept Admin Fee \$2k. Decrease: Data Processing \$3k.
- e. Central Okanagan Search and Rescue included \$25k for a truck replacement in 2017. Resume regular level of funding at \$27k.
- f. Transfer a small portion of 2017 surplus carried forward into operating reserve for future tax rate mitigation, or emergency EOC contingency.
- g. Planning for future equipment, marine, EOC equipment, hazmat and repeater/radio replacement.
Note: Communications equipment re: dispatch currently not included in reserve replacement plan.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 043 -- Business Licenses

Department: Community Services (Inspection Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Business Licenses	(29,631)	(35,193)	(5,562)	(32,774)	(3,143)
Previous Year's Surplus/Deficit	(3,918)	(3,918)	0	(4,260)	(341)
Administration OH	4,097	4,097	0	4,300	203
Total Revenue	<u>(29,452)</u>	<u>(35,014)</u>	<u>(5,562)</u>	<u>(32,734)</u>	<u>(3,282)</u>
Expenses:					
Operations	28,452	29,754	1,302	31,734 a	3,282 a
Transfer to Equipment Reserves	1,000	1,000	0	1,000	0
Total Expenses	<u>29,452</u>	<u>30,754</u>	<u>1,302</u>	<u>32,734</u>	<u>3,282</u>
(Surplus) / Deficit	<u>(0)</u>	<u>(4,260)</u>	<u>(4,260)</u>	<u>0</u>	<u>0</u>
FTE's	0.30			0.30	0.00
Equipment Reserve Fund Balance at Y/E		(27,390)		(28,664)	
Operating Reserve Balance at Y/E		(26,226)		(26,488)	

2018 Budget Notes:

a. Increases: Payroll \$3.5k and Advertising \$0.2k. Decreased Contingencies \$0.5k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 043 -- Business Licenses

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
<u>Revenue:</u>					
Business Licenses	(32,774)	(37,394)	(37,846)	(38,214)	(38,587)
Previous Year's Surplus/Deficit	(4,260)	0	0	0	0
Administration OH	4,300	4,343	4,474	4,519	4,564
Total Revenue	(32,734)	(33,051)	(33,372)	(33,695)	(34,022)
<u>Expenses:</u>					
Operations	31,734	32,051	32,372	32,696	33,023
Transfer to Reserves	1,000	1,000	1,000	1,000	1,000
Total Expenses	32,734	33,051	33,372	33,696	34,023
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.30	0.30	0.30	0.30	0.30
Equip Reserve Fund Balance at Y/E	(28,664)	(29,951)	(31,250)	(32,563)	(33,888)
Operating Reserve Balance at Y/E	(26,488)	(26,753)	(27,021)	(27,291)	(27,564)

Notes

a. Increases: Payroll \$3.5k and Advertising \$0.2k. Decreased Contingencies \$0.5k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 044 -- Building Inspections & General Bylaw Enforcement

Department: Community Services (Inspection Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
BI Permits, Tickets, & Sundry	(200,000)	(305,637)	(105,637)	(252,209) c	(52,209)
BE Permits, Tickets, & Sundry	0	(75)		0	0
BE Tax Req - EA Cent Ok West	(22,105)	(22,083)	22	(22,621) a	(516)
BE Tax Req - EA Cent Ok East	(21,118)	(21,140)	(22)	(20,530) a	588
BI Previous Year's Surplus/Deficit	(319,143)	(319,143)	0	(108,743) c	210,400 c
BE Previous Year's Surplus/Deficit	(8,315)	(8,315)	0	(11,422) a	(3,107)
BI Administration OH	38,350	38,350	0	43,073 c	4,723
BE Administration OH	6,487	6,487	0	6,274 a	(213)
Total Revenue	(525,844)	(631,556)	(105,637)	(366,178)	159,666
Expenses:					
Building Inspection Operations	266,319	263,213	(3,106)	317,879 c,d	51,560 d
Bylaw Enforcement Operations	45,051	33,704	(11,347)	46,299 a,e	1,248 e
Transfer to BE Operating Reserve	0	0	0	2,000 a,f	2,000
Transfer to BI Operating Reserve	214,474	214,474	0	0	(214,474)
Total Expenses	525,844	511,391	(14,453)	366,178	(159,666)
(Surplus) / Deficit	0	(120,165)	(120,090)	0	0

FTE's: 2.600 (2017 Budget) vs 3.100 (2018 Budget) d 0.500

Tax Levy:

Tax Requisition	(43,223)	(43,151)	72
Residential Tax Rate (per \$1000 of assessment)	0.0216	0.0186	(0.0030)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Sale of Asset	(3,000)	(3,359)	(359)	0	3,000
Transfer From Reserves	(69,180)	(59,083)	10,097	(2,060)	67,120
Total Revenue	(72,180)	(62,441)	9,739	(2,060)	70,120
Expenses					
Software	0	0	0	2,060	2,060
Vehicles	72,180	62,441	(9,739)	0	(72,180)
Total Expenses	72,180	62,441	(9,739)	2,060	(70,120)
(Surplus) / Deficit	0	0	0	0	0

Reserve Fund Balance at Y/E: (135,469) (2017 Actual) vs (134,743) (2018 Budget)

Building Inspection Operating Reserve Balance at Y/E: (245,682) (2017 Actual) vs (248,139) (2018 Budget)

Bylaw Enforcement Operating Reserve Balance at Y/E: 0 (2017 Actual) vs (2,000) (2018 Budget) f

2018 Budget Notes:

- Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.
- Tax requisition was added in 2013-2015 to fund building inspection, as per Nov. 26, 2012 report to Board and is no longer required.
- Increased Building Permit activity and revenues in 2014 & 2015. Because of uncertainty, permit revenues are budgeted conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. In 2018 the 2017 surplus is required to offset operating expenses, and there is no excess to transfer to operating reserves.
- Increases: Payroll \$46.8k (includes adding .5 FTE), Data Processing \$2.2k, Collection Fees \$1.5k, and misc. \$1.5k. Decreased Contingencies \$0.5k.
- Payroll.
- Transfer part of Bylaw Enforcement Surplus to Operatating Reserve to help mitigate future tax increases.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 044 -- Building Inspections & General Bylaw Enforcement

Department: Community Services (Inspection Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
BI Permits, Tickets, & Sundry	(252,209) c	(208,878)	(254,856)	(293,590)	(314,762)
BE Tax Req - EA Cent Ok West	(22,621) a	(28,111)	(28,673)	(29,247)	(29,832)
BE Tax Req - EA Cent Ok East	(20,530) a	(25,513)	(26,023)	(26,544)	(27,074)
BI Previous Year's Surplus/Deficit	(108,743) c	0	(0)	0	(0)
BE Previous Year's Surplus/Deficit	(11,422) a	0	0	0	0
BI Administration OH	43,073 c	35,665	36,379	36,824 c	37,561
BE Administration OH	6,274 a	6,399	6,527	6,658	6,791
Transfer from BI Operating Reserve	0	(90,000)	(50,000)	(15,000)	0
Total Revenue	(366,178)	(310,438)	(316,646)	(320,899)	(327,317)
Expenses:					
Building Inspection Operations	317,879 c,d	263,213 g	268,477 g	271,766 g	277,201
Bylaw Enforcement Operations	46,299 a,e	47,225	48,169	49,133	50,116
Transfer to BE Operating Reserve	2,000 a,f	0	0	0	0
Total Expenses	366,178	310,438	316,647	320,899	327,317
(Surplus) / Deficit	0	(0)	0	(0)	(0)
FTE's	3.100 d	3.100	3.100	3.100	3.100
Tax Levy:					
Tax Requisition	(43,151)	(53,624)	(54,696)	(55,791)	(56,906)
Residential Tax Rate (per \$1000 of assessment)	0.0186 f	0.0229	0.0231	0.0234	0.0236

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Reserves	(2,060)	0	0	0	0
Total Revenue	(2,060)	0	0	0	0
Expenses					
Software	2,060	0	0	0	0
Total Expenses	2,060	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(134,743)	(136,091)	(137,451)	(138,826)	(140,214)
Bldg Insp Operating Rsrv Bal at Y/E	(248,139)	(160,620)	(112,226)	(98,349)	(99,332)
Bylaw Enf. Operating Rsrv Bal at Y/E	(2,000)	(2,020)	(2,040)	(2,061)	(2,081)

Notes

- a. Tax requisition only relates to fund for general bylaw enforcement services for zoning, etc.
- b. Tax requisition was added in 2013-2015 to fund building inspection, as per Nov. 26, 2012 report to Board and is no longer required.
- c. Increased Building Permit activity and revenues in 2014 & 2015. Because of uncertainty, permit revenues are budgeted conservatively based on experience with 2012 & 2013 levels. Any Building Inspection related surplus should be transferred to operating reserve for future years to avoid a similar situation to 2012 & 2013 when taxation was required. Completion of workload may vary from permit fee inflow and create timing issues. In 2018 the 2017 surplus is required to offset operating expenses, and there is no excess to transfer to operating reserves.
- d. Increases: Payroll \$46.8k (includes adding .5 FTE), Data Processing \$2.2k, Collection Fees \$1.5k, and misc. \$1.5k. Decreased Contingencies \$0.5k.
- e. Payroll.
- f. Transfer part of Bylaw Enforcement Surplus to Operatating Reserve to help mitigate future tax increases.
- g. Additional Level 3 Training for 2 years 2019 & 2020 \$2k each, then removed in 2021.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Requisition - Kelowna	(194,774)	(194,806)	(32)	(258,361)	(63,587)
Tax Requisition - Peachland	(8,962)	(8,959)	3	(11,611)	(2,649)
Tax Requisition - Lake Country	(21,597)	(21,560)	37	(28,533)	(6,936)
Tax Requisition - West Kelowna	(48,371)	(48,402)	(31)	(63,586)	(15,215)
Tax Req - EA Cent Ok. West	(6,311)	(6,295)	16	(8,180)	(1,869)
Tax Req - EA Cent Ok East	(5,927)	(5,921)	6	(7,519)	(1,592)
UBCM Grant - LIDAR	0	0	0	(150,000)	(150,000)
Previous Year's Surplus/Deficit	(67,766)	(67,766)	a	(22,941)	a 44,825
Administration OH	46,159	46,159	0	69,709	23,550
Transfer from Operating Reserve	0	0	0	(32,470)	b (32,470)
OBWB Grant	(45,000)	(75,000)	(30,000)	0	45,000
Other Grants / Revenues	(20,000)	(20,000)	0	(1,667)	18,333
Total Revenue	(372,549)	(402,550)	(30,001)	(515,159)	(142,610)
Expenses:					
Operations	334,549	343,929	9,380	406,959	c,d 72,410 c
Transfer to Capital	0	0	0	700	700
Regional Growth Strategy	26,000	23,680	(2,320)	107,500	e 81,500 e
Transfer to Operating Reserve	12,000	12,000	a 0	0	a (12,000) a
Total Expenses	372,549	379,609	7,060	515,159	142,610
(Surplus) / Deficit	0	(22,941)	(22,941)	0	(0)

FTE's: 2.00 (2017) vs. 2.10 (2018) c 0.10 c

Tax Levy:

Tax Requisition	(285,942)	(377,790)	(91,848)
Residential Tax Rate (per \$1000 of assessment)	0.0064	0.0072	0.0008

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Revenue Fund	0	0	0	(700)	(700)
Total Revenue	0	0	0	(700)	(700)
Expenses					
Computers & Equipment	0	0	0	700	700
Total Expenses	0	0	0	700	700
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E					
Operating Reserve Balance at Y/E		(32,470)		-	a

2018 Budget Notes:

- Reduction of surplus carried forward by \$44.8k, offset by \$12k that was transferred to operating reserve in 2017 has a net impact on requisition increase of \$32.8k.
- Utilize all of operating reserve to reduce impact of above surplus swing.
- Increases: Contract Services \$52k (offset by net change to grant revenue for LIDAR), Payroll \$18.7k, Insurance \$1.2k and minor misc. \$0.5k.
- Contract Services totals \$167k and includes: \$150k LIDAR Project (equivalent \$150k UBCM grant offsets cost), \$12k Ecosystem Connectivity Plan & \$5k Climate Resilient Landscaping Outreach Plan.
- RGS Contract Services \$107.5k and includes: \$40k Regional Housing Needs Assessment, \$20, RGS Monitoring Program \$10k Floodplan Mapping - OK, Kal, Ellison, \$37.5k CWK Floodplain Project

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 110 -- Regional Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(258,361)	(287,007)	(291,079)	(295,230)	(299,464)
Tax Requisition - Peachland	(11,611)	(12,899)	(13,082)	(13,268)	(13,459)
Tax Requisition - Lake Country	(28,533)	(31,697)	(32,146)	(32,605)	(33,073)
Tax Requisition - West Kelowna	(63,586)	(70,637)	(71,638)	(72,660)	(73,703)
Tax Req - EA Cent Ok. West	(8,180)	(9,086)	(9,215)	(9,347)	(9,481)
Tax Req - EA Cent Ok East	(7,519)	(8,353)	(8,471)	(8,592)	(8,715)
UBCM Grant - LIDAR	(150,000)	0	0	0	0
Previous Year's Surplus/Deficit	(22,941) a	0	(0)	(0)	0
Administration OH	69,709	50,081	50,791	51,515	52,254
Transfer from Operating Reserve	(32,470) b	0	0	0	0
Other Grants / Revenues	(1,667)	0	0	0	0
Total Revenue	(515,159)	(369,598)	(374,840)	(380,187)	(385,641)
Expenses:					
Operations	406,959 c,d	262,098 f	267,340	272,687	278,141
Transfer to Capital	700	0	0	0	0
Regional Growth Strategy	107,500 e	107,500	107,500	107,500	107,500
Total Expenses	515,159	369,598	374,840	380,187	385,641
(Surplus) / Deficit	0	(0)	(0)	0	0
FTE's	2.10	2.10	2.10	2.10	2.10
Tax Levy:					
Tax Requisition	(377,790)	(419,679)	(425,631)	(431,702)	(437,895)
Residential Tax Rate (per \$1000 of assessment)	0.0072	0.0079	0.0079	0.0079	0.0080

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Revenue Fund	(700)	0	0	0	0
Total Revenue	(700)	0	0	0	0
Expenses					
Computers & Equipment	700	0	0	0	0
Total Expenses	700	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Operating Reserve Balance at Y/E	0 b	0	0	0	0

Notes

- a. Reduction of surplus carried forward by \$44.8k, offset by \$12k that was transferred to operating reserve in 2017 has a net impact on requisition increase of \$32.8k.
- b. Utilize all of operating reserve to reduce impact of above surplus swing.
- c. Increases: Contract Services \$52k (offset by net change to grant revenue for LIDAR), Payroll \$18.7k, Insurance \$1.2k and minor misc. \$0.5k.
- d. Contract Services totals \$167k and includes: \$150k LIDAR Project (equivalent \$150k UBCM grant offsets cost), \$12k Ecosystem Connectivity Plan & \$5k Climate Resilient Landscaping Outreach Plan.
- e. RGS Contract Services \$107.5k and includes: \$40k Regional Housing Needs Assessment, \$20, RGS Monitoring Program \$10k Floodplain Mapping - OK, Kal, Ellison, \$37.5k CWK Floodplain Project
- f. Remove Revenue and Contract Services for LIDAR \$150k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Application Fees/Map Sales etc.	(15,000)	(25,802)	(10,802)	(15,000)	0
Tax Requisition - Kelowna	(165,531)	(165,531)	0	(158,781) a	6,750
Tax Requisition - Peachland	(2,341)	(2,341)	0	(2,376) a	(35)
Tax Requisition - Lake Country	(3,692)	(3,692)	0	(3,531) a	161
Tax Requisition - West Kelowna	(33,103)	(33,103)	0	(33,430) a	(327)
Tax Req - EA Cent Ok. West	(182,481)	(182,481)	0	(183,530)	(1,049)
Tax Req - EA Cent Ok East	(56,999)	(56,999)	0	(54,508)	2,491
Previous Year's Surplus/Deficit	(133,865)	(133,865)	0	(55,103)	78,762
Transfer from CWF Cap Fac Reserve Administration OH	(51,800)	(25,000)	26,800	(26,800) b	25,000
Other Grants	77,389	77,389	0	61,224	(16,165)
	0	0	0	(3,333)	(3,333)
Total Revenue	(567,423)	(551,425)	15,998	(475,168)	92,255
Expenses:					
Operations	517,423	446,323	(71,100)	451,835 b,c	(65,588) b,c
Transfer to Operating Reserve	50,000	50,000	0	23,333	(26,667)
Total Expenses	567,423	496,323	(71,100)	475,168	(92,255)
(Surplus) / Deficit	0	(55,103)	(55,103)	0	(0)
FTE's	3.320			3.420 a	0.10 a
Tax Levy:					
Tax Requisition	(444,147)			(436,156)	7,991
Residential Tax Rate ** (per \$1000 of assessment)	varies			varies **	varies

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Equip. Reserves	0	0	0	(700)	(700)
Total Revenue	0	0	0	(700)	(700)
Expenses - Equipment					
Computers & Equipment	0	0	0	700	700
Total Expenses	0	0	0	700	700
(Surplus) / Deficit	0	0	0	0	0
Equipment Reserve Fund Balance at Y/E		(56,154)		(56,009)	
Operating Reserve Balance at Y/E		(73,808)		(97,879)	

2018 Budget Notes:

- a. Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
- b. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. \$26.8k carried forward from 2017.
- c. Increases: Payroll \$28k, Creek Restoration \$3k, and misc. \$0.6k. Decreases: Legal \$47.2k, Contract Services \$25k, CWF Floodplain Assessment \$25k.

Tax Rate Breakdown	2017	2018	Variance
**City of Kelowna	0.0434	0.0356	(0.0078)
**Peachland	0.0157	0.0139	(0.0018)
**Lake Country	0.0101	0.0083	(0.0018)
**West Kelowna	0.0389	0.0339	(0.0050)
**EA Central Okanagan West	1.7736	1.5111	(0.2625)
**EA Central Okanagan East	0.5799	0.4945	(0.0854)

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 111 -- Electoral Area Planning

Department: Community Services (Planning Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Application Fees/Map Sales	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Tax Requisition - Kelowna	(158,781) a	(180,128)	(188,642)	(192,414)	(196,263)
Tax Requisition - Peachland	(2,376) a	(2,695)	(2,823)	(2,879)	(2,937)
Tax Requisition - Lake Country	(3,531) a	(4,006)	(4,195)	(4,279)	(4,365)
Tax Requisition - West Kelowna	(33,430) a	(37,924)	(39,717)	(40,511)	(41,321)
Tax Req - EA Cent Ok. West	(183,530)	(208,205)	(218,045)	(222,406)	(226,854)
Tax Req - EA Cent Ok East	(54,508)	(61,836)	(64,759)	(66,054)	(67,375)
Previous Year's Surplus/Deficit	(55,103)	0	0	0	0
Transfer from Operating Reserve	0	(70,000) e	0	0	0
Transfer from CWF Cap Fac Reserv	(26,800) b	0	0	0	0
Administration OH	61,224	69,223	63,697	64,971	66,270
Other Grants	(3,333)	0	0	0	0
Total Revenue	(475,168)	(510,871)	(470,089)	(479,490)	(489,081)
Expenses:					
Operations	451,835 b,c	510,872 d	470,089 d	479,491	489,081
Transfer to Operating Reserve	23,333	0	0	0	0
Total Expenses	475,168	510,872	470,089	479,491	489,081
(Surplus) / Deficit	0	0	0	0	0
FTE's	3.42	3.42	3.42	3.42	3.42
Tax Levy:					
Tax Requisition	(436,156)	(494,795)	(518,180)	(528,544)	(539,115)
Residential Tax Rate (per \$1000 of assessment)	varies *	varies *	varies *	varies *	varies *

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Reserves	(700)	0	0	0	0
Total Revenue	(700)	0	0	0	0
Expenses					
Computers & Equipment	700	0	0	0	0
Total Expenses	700	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(56,009)	(56,569)	(57,134)	(57,706)	(58,283)
Operating Reserve Balance at Y/E	(97,879)	(28,158) e	(28,439)	(28,724)	(29,011)

Notes

- a. Municipalities participating in Electoral Area Planning re: Fringe Area Planning Agreements.
- b. Use of Community Works Gas Tax Funds approved for Flood Plain Assessment Project. \$26.8k carried forward from 2017.
- c. Increases: Payroll \$28k, Creek Restoration \$3k, and misc. \$0.6k. Decreases: Legal \$47.2k, Contract Services \$25k, CWF Floodplain Assessment \$25k.
- d. Add \$50k for OCP/RLUB Project in 2019, then remove in 2020.
- e. Possibly use operating reserve to reduce impact on requisitions.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 031 -- 911 Emergency Number

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - WFN	(10,157)	(10,156)	1	(11,032)	(875)
RDCCO's Misc Revenue	(10,000)	(14,941)	f (4,941)	(10,000)	f 0
Direct Program Revenues	(728,504)	(728,503)	1	(734,747)	a,b (6,243)
Tax Requisition - Kelowna	(190,098)	(190,127)	(29)	(211,091)	a,b (20,993)
Tax Requisition - Peachland	(8,747)	(8,745)	2	(9,487)	a,b (740)
Tax Requisition - Lake Country	(21,078)	(21,044)	34	(23,313)	a,b (2,235)
Tax Requisition - West Kelowna	(47,209)	(47,240)	(31)	(51,952)	a,b (4,743)
Tax Req - EA Cent Ok. West	(6,160)	(6,144)	16	(6,683)	a,b (523)
Tax Req - EA Cent Ok East	(5,784)	(5,778)	6	(6,143)	a,b (359)
Non TCA Transfer from Capital	0	(19,190)	d (19,190)	0	0
Previous Year's Surplus/Deficit	(84,004)	(84,004)	0	(94,815)	f (10,811)
Transfer From Operating Reserve	(71,350)	(71,350)	0	(71,350)	d 0
Administration OH	103,628	103,628	0	101,955	(1,673)
Total Revenue	(1,079,463)	(1,103,594)	(24,131)	(1,128,658)	(49,195)
Expenses:					
Operations	1,079,463	989,589	(89,874)	1,128,658	c 49,195 d
Non TCA Expense	0	19,190	d 19,190	0	0
Total Expenses	1,079,463	1,008,779	(70,684)	1,128,658	49,195
(Surplus) / Deficit	(0)	(94,815)	f (94,815)	0	(0)
FTE's	0.2500			0.2600	c 0.0100
Tax Levy:					
Tax Requisition	(279,076)			(308,669)	(29,593)
Residential Tax Rate	0.0062			0.0059	(0.0003)
(per \$1000 of assessment)					

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Cap Fac Reserves	(19,188)	(19,188)	0	(19,190)	(2)
Transfer From Reserves	(2)	(2)	(0)	0	2
Total Revenue	(19,190)	(19,190)	0	(19,190)	0
Expenses					
Capital Contract - Equip & Upgr.	19,190	19,190	0	19,190	0
Non-TCA Part of Above Exp	0	(19,190)	e (19,190)	0	0
Non-TCA Transfer to Operating	0	19,190	e 19,190	0	0
Total Expenses	19,190	19,190	0	19,190	0
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserve Fund Balance at Y/E		(97,270)		(79,053)	
Operating Reserve		(290,405)	d	(221,959)	d

2018 Budget Notes:

- a. Other participants are RDCK, RDEK, RDKB, RDOS, RDNO, RDCCS. (RDCK, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009.
- b. In addition to increased costs in c, there has been a shift in cost allocations between RD's due to assessments:

	2017	2018	Change
Kootenay Boundary Regional District	4.97%	4.87%	-0.10%
Central Kootenay Regional District	4.78%	4.57%	-0.21%
Okanagan Similkameen Regional District	11.56%	11.95%	0.39%
North Okanagan Regional District	10.37%	10.89%	0.52%
East Kootenay Regional District	11.60%	10.62%	-0.98%
Columbia Shuswap Regional District	7.62%	7.74%	0.12%
Thompson Nicola Regional District	18.57%	17.67%	-0.90%
Squamish Lillooet	0.42%	0.39%	-0.03%
Central Okanagan Regional District	30.10%	31.29%	1.19%
	100.00%	100.00%	0.00%

- c. Increases: Contract Services \$47.5k, Payroll \$1.6k.
- d. In consultation with partners, surplus was set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of \$150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions.
Over 5 year Ecomm contract, the anticipated savings for RDCCO's share are \$350 - \$400k - Depending on future technology upgrades. Ecomm contract ends in 2019.
- e. Internal Reclassification Transfer for PSAB 3150 re: non TCA item.
- f. \$4,941 portion of surplus related to RDCCO & WFN only - reduces only their requisitions.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 031 -- 911 Emergency Number

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Services - WFN	(11,032)	b	(12,881)		(14,131)		(14,726)		(15,322)
RDCO's Misc Revenue	(10,000)	f	(10,000)		(10,000)		(10,000)		(10,000)
Direct Program Revenues	(734,747)	a,b	(841,736)		(921,274)		(959,162)		(997,069)
Tax Requisition - Kelowna	(211,091)	a,b	(246,530)		(270,448)		(281,844)		(293,243)
Tax Requisition - Peachland	(9,487)	a,b	(11,080)		(12,155)		(12,667)		(13,179)
Tax Requisition - Lake Country	(23,313)	a,b	(27,227)		(29,868)		(31,127)		(32,385)
Tax Requisition - West Kelowna	(51,952)	a,b	(60,675)		(66,561)		(69,366)		(72,171)
Tax Req - EA Cent Ok. West	(6,683)	a,b	(7,805)		(8,562)		(8,923)		(9,284)
Tax Req - EA Cent Ok East	(6,143)	a,b	(7,175)		(7,871)		(8,202)		(8,534)
Previous Year's Surplus/Deficit	(94,815)		0		(0)		0		(0)
Transfer From Operating Reserve	(71,350)	d	(224,182)	d	0		0		0
Administration OH	101,955		120,032		111,053		115,620		120,189
Total Revenue	(1,128,658)		(1,329,259)		(1,229,818)		(1,280,397)		(1,330,998)
Expenses:									
Operations	1,128,658	c	1,329,259	f	1,229,818	f,g	1,280,397	g	1,330,998
Total Expenses	1,128,658		1,329,259		1,229,818		1,280,397		1,330,998
(Surplus) / Deficit	0		(0)		0		(0)		(0)
FTE's	0.26		0.26		0.26		0.26		0.26
Tax Levy:									
Tax Requisition	(308,669)		(360,492)		(395,465)		(412,129)		(428,796)
Residential Tax Rate	0.0059		0.0068		0.0074		0.0076		0.0078
(per \$1000 of assessment)									

General Capital Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue									
Transfer From Cap Fac Reserves	(19,190)		(19,190)		(19,190)		(19,190)		(19,190)
Transfer From Reserves	0		0		0		0		0
Total Revenue	(19,190)		(19,190)		(19,190)		(19,190)		(19,190)
Expenses									
Capital Contract - Equip & Upgr.	19,190		19,190		19,190		19,190		19,190
Total Expenses	19,190		19,190		19,190		19,190		19,190
(Surplus) / Deficit	0		0		0		0		0
Cap. Facil. Reserve Balance at Y/E	(79,053)		(60,653)		(42,070)		(23,300)		(4,343)
Operating Reserve Balance at Y/E	(221,959)	b	0	b	0		0		0

Notes

- a. Other participants are RDCK, RDEK, RDKB, RDOS, RDNO, RDCS. (RDCK, RDEK, RDKB became participants in late 2004.) The TNRD joined in 2006. Squamish Lillooet joined late 2009.
b. In addition to increased costs in c, there has been a shift in cost allocations between RD's due to assessments:

	2017	2018	Change
<i>Kootenay Boundary Regional District</i>	4.97%	4.87%	-0.10%
<i>Central Kootenay Regional District</i>	4.78%	4.57%	-0.21%
<i>Okanagan Similkameen Regional District</i>	11.56%	11.95%	0.39%
<i>North Okanagan Regional District</i>	10.37%	10.89%	0.52%
<i>East Kootenay Regional District</i>	11.60%	10.62%	-0.98%
<i>Columbia Shuswap Regional District</i>	7.62%	7.74%	0.12%
<i>Thompson Nicola Regional District</i>	18.57%	17.67%	-0.90%
<i>Squamish Lillooet</i>	0.42%	0.39%	-0.03%
<i>Central Okanagan Regional District</i>	30.10%	31.29%	1.19%
	100.00%	100.00%	0.00%

- c. Increases: Contract Services \$47.5k, Payrol \$1.6k.
d. In consultation with partners, surplus was set aside into operating reserve to cover anticipated future technology upgrade cost re: texting of \$150,000, and to smooth out tax requisitions while still recognizing significant tax requisition reductions.
Over 5 year Ecomm contract, the anticipated savings for RDCO's share are \$350 - \$400k - Depending on future technology upgrades. Ecomm contract ends in 2019.
e. Internal Reclassification Transfer for PSAB 3150 re: non TCA item.
f. Anticipated \$150k technology upgrade fee re: texting added in 2019 and removed in 2020.
g. Costs projected based on current contract.
h. \$4,941 portion of surplus related to RDCO & WFN only - reduces only their requisitions.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 040 -- Crime Stoppers

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - WFN	(9,605)	(9,606)	(1)	(9,609)	(4)
Tax Requisition - Kelowna	(179,783)	(179,806)	(23)	(183,869)	(4,086)
Tax Requisition - Peachland	(8,272)	(8,270)	2	(8,264)	8
Tax Requisition - Lake Country	(19,934)	(19,903)	31	(20,306)	(372)
Tax Requisition - West Kelowna	(44,647)	(44,677)	(30)	(45,253)	(606)
Tax Req - EA Cent Ok. West	(5,826)	(5,810)	16	(5,821)	5
Tax Req - EA Cent Ok East	(5,470)	(5,465)	5	(5,351)	119
Previous Year's Surplus/Deficit	0	0	0	(5,025)	(5,025)
Transfer from Operating Reserve	(5,369)	0	5,369	0	5,369
Administration OH	35,107	35,107	0	33,830	(1,277) a
Total Revenue	(243,799)	(238,430)	5,369	(249,668)	(5,869)
Expenses:					
Operations	243,799	233,405	(10,394)	249,668	5,869 a
Total Expenses	243,799	233,405	(10,394)	249,668	5,869
(Surplus) / Deficit	0	(5,025)	(5,025)	(0)	(0)
FTE's	2.31			2.31	0
Tax Levy:					
Tax Requisition	(263,932)			(268,864)	(4,932)
Residential Tax Rate (per \$1000 of assessment)	0.0059			0.0051	(0.0008)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Equip. Reserves	(4,120)	(2,865)	1,255	(2,060)	2,060
Total Revenue	(4,120)	(2,865)	1,255	(2,060)	2,060
Expenses					
Computers & Equipment	2,060	1,089	(971)	2,060	0
Office Furniture & Equipment	2,060	1,776	(284)	0	(2,060)
Total Expenses	4,120	2,865	(1,255)	2,060	(2,060)
(Surplus) / Deficit	0	0	0	0	0
Equipment Reserve Balance at Y/E		(41,526)		(39,861)	
Operating Reserve Balance at Y/E		(5,384)		(5,438)	

2018 Budget Notes:

a. Increased: Payroll \$4.4k, Vehicle Operations \$0.9k, and Clerical/Rent-Kelowna \$0.5k. Decrease to Admin OH \$1.3k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 040 -- Crime Stoppers

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - WFN	(9,609)	(9,976)	(10,176)	(10,379)	(10,587)
Tax Requisition - Kelowna	(183,869)	(190,932)	(194,750)	(198,646)	(202,618)
Tax Requisition - Peachland	(8,264)	(8,581)	(8,753)	(8,928)	(9,106)
Tax Requisition - Lake Country	(20,306)	(21,086)	(21,508)	(21,938)	(22,377)
Tax Requisition - West Kelowna	(45,253)	(46,991)	(47,931)	(48,889)	(49,867)
Tax Req - EA Cent Ok. West	(5,821)	(6,045)	(6,166)	(6,289)	(6,415)
Tax Req - EA Cent Ok East	(5,351)	(5,556)	(5,668)	(5,781)	(5,897)
Previous Year's Surplus/Deficit	(5,025)	(0)	0	(0)	(0)
Administration OH	33,830	34,507	35,197	35,901	36,619
Total Revenue	(249,668)	(254,661)	(259,755)	(264,950)	(270,248)
Expenses:					
Operations	249,668	254,661	259,755	264,950	270,249
Total Expenses	249,668	254,661	259,755	264,950	270,249
(Surplus) / Deficit	(0)	0	(0)	(0)	0
FTE's	2.31	2.31	2.31	2.31	2.31
Tax Levy:					
Tax Requisition	(268,864)	(279,191)	(284,776)	(290,471)	(296,280)
Residential Tax Rate (per \$1000 of assessment)	0.0051	0.0052	0.0053	0.0053	0.0054

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Reserves	(2,060)	0	0	0	0
Total Revenue	(2,060)	0	0	0	0
Expenses					
Computers & Equipment	2,060	0	0	0	0
Total Expenses	2,060	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equipment Reserve Balance at Y/E	(39,861)	(40,259)	(40,662)	(41,068)	(41,479)
Operating Reserve Balance at Y/E	(5,438)	(5,492)	(5,547)	(5,603)	(5,659)

Notes

a. Increased: Payroll \$4.4k, Vehicle Operations \$0.9k, and Clerical/Rent-Kelowna \$0.5k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - WFN	(12,479)	(12,483)	(4)	(12,433)	46
Tax Requisition - Kelowna	(233,557)	(233,583)	(26)	(237,900)	(4,343)
Tax Requisition - Peachland	(10,747)	(10,745)	2	(10,692)	55
Tax Requisition - Lake Country	(25,897)	(25,857)	40	(26,274)	(377)
Tax Requisition - West Kelowna	(58,002)	(58,040)	(38)	(58,551)	(549)
Tax Req - EA Cent Ok. West	(7,568)	(7,548)	20	(7,532)	36
Tax Req - EA Cent Ok East	(7,107)	(7,100)	7	(6,923)	184
Grants	0	(5,000)	(5,000)	(10,536)	(10,536) a
Previous Year's Surplus/Deficit	27,714	27,714	0	(3,970)	(31,683) b
Administration OH	51,425	51,425	0	54,540	3,115
Province - Min of Public Safety & Solicitor General	(80,900)	(81,587)	(687)	(82,240)	(1,340)
Total Revenue	(357,118)	(362,804)	(5,686)	(402,511)	(45,393)
Expenses:					
Operations	357,118	358,835	1,717	402,511	45,393 a,b,c
Total Expenses	357,118	358,835	1,717	402,511	45,393
(Surplus) / Deficit	(0)	(3,970)	(3,969)	0	0
FTE's	3.260			3.680	0.42 c
Tax Levy:					
Tax Requisition	(342,878)			(347,872)	(4,994)
Residential Tax Rate (per \$1000 of assessment)	0.0076			0.0066	(0.0010)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Sale of Asset	(5,000)	(7,617)	(2,617)	0	5,000
Transfer From Reserves	(37,270)	(27,227)	10,043	0	37,270
Total Revenue	(42,270)	(34,843)	7,427	0	42,270
Expenses					
Vehicles	36,090	31,221	(4,869)	0	(36,090)
Office Furniture & Equip	6,180	3,623	(2,557)	0	(6,180)
Total Expenses	42,270	34,843	(7,427)	0	(42,270)
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(17,589)		(17,765)	
Operating Reserve Fund at Y/E		(4)		(4)	

2018 Budget Notes:

- a. One time grant for enhancements to VS programs.
- b. Change from deficit to a surplus helps offset operating cost increase for staffing.
- c. Increased: Payroll \$41.5k (includes adding .42 FTE) , Contract Services \$2k, Office Supplies \$1k, and Vehicle Operations \$0.9k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 041 -- Victims Services

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - WFN	(12,433)	(13,419)	(13,780)	(14,143)	(14,479)
Tax Requisition - Kelowna	(237,900)	(256,818)	(263,724)	(270,679)	(277,098)
Tax Requisition - Peachland	(10,692)	(11,542)	(11,852)	(12,165)	(12,454)
Tax Requisition - Lake Country	(26,274)	(28,363)	(29,125)	(29,893)	(30,603)
Tax Requisition - West Kelowna	(58,551)	(63,206)	(64,906)	(66,618)	(68,198)
Tax Req - EA Cent Ok. West	(7,532)	(8,131)	(8,349)	(8,569)	(8,773)
Tax Req - EA Cent Ok East	(6,923)	(7,474)	(7,675)	(7,877)	(8,064)
Grants	(10,536) a	0	0	0	0
Previous Year's Surplus/Deficit	(3,970) b	0	0	0	0
Administration OH	54,540	55,631	57,879	59,036	60,217
Province - Min of Public Safety & Solicitor General	(82,240)	(82,240)	(82,240)	(82,240)	(82,240)
Total Revenue	(402,511)	(415,561)	(423,772)	(433,148)	(441,691)
Expenses:					
Operations	402,511 a,b,c	410,561	418,772	427,148	435,691
Transfer to Equip. Reserves	0 d	5,000 d	5,000 d	6,000 d	6,000 d
Total Expenses	402,511	415,561	423,772	433,148	441,691
(Surplus) / Deficit	0	0	0	0	0
FTE's	3.68	3.68	3.68	3.68	3.68
Tax Levy:					
Tax Requisition	(347,872)	(375,534)	(385,631)	(395,801)	(405,190)
Residential Tax Rate (per \$1000 of assessment)	0.0066	0.0071	0.0072	0.0073	0.0074
Equip. Reserve Fund Bal. at Y/E	(17,765) d	(22,943) d	(28,172) d	(34,454) d	(40,798) d
Operating Reserve Bal. at Y/E	(4)	(4)	(4)	(4)	(4)

Notes

- a. One time grant for enhancements to VS programs.
- b. Change from deficit to a surplus helps offset operating cost increase for staffing.
- c. Increased: Payroll \$41.5k (includes adding .42 FTE) , Contract Services \$2k, Office Supplies \$1k, and Vehicle Operations \$0.9k.
- d. Resume transfers to reserves for vehicle, furniture and equipment.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 042 -- Crime Prevention & Alarm Control a

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
RDCO Crime Prevention					
Share of Alarm Control					
Revenue	(35)	(16,368)	(16,333)	(34)	1
Tax Requisition - Peachland	(15,310)	(15,302)	8	(15,207)	103
Tax Requisition - Lake Country	(37,610)	(37,570)	40	(38,046)	(436)
Tax Requisition - West Kelowna	(87,264)	(87,328)	(64)	(87,802)	(538)
Tax Req - EA Cent Ok. West	(10,562)	(10,542)	20	(10,800)	(238)
Tax Req - EA Cent Ok East	(10,090)	(10,093)	(3)	(9,802)	288
Previous Year's Surplus/Deficit	(12,428)	(12,428)	(0)	(44,235)	(31,807)
Services - WFN	(4,350)	(4,351)	(1)	(5,777)	(1,427)
Administration OH - Crime Prev	21,732	21,732	0	21,146	(586)
Administration OH - Alarm Control	24,022	24,022	0	25,941	1,919
Alarm Licenses (Entire Program)	(202,441)	(223,852)	(21,411)	(220,488)	(18,047)
Total Revenue	(334,336)	(372,081)	(37,744)	(385,104)	(50,768)
Expenses:					
Operations - Crime Prev	150,917	123,015	(27,902)	156,057	5,140
Operations - Alarm Control	175,319	149,111	(26,208)	191,447	16,128
Transfer to CP Equip. Reserves	5,000	5,000	0	5,000	0
Transfer to Alarm Equip. Reserves	3,000	3,000	0	3,000	0
Transfer to Operating Reserve	0	0	0	29,500	29,500
Transfer to Crime Prev. Rev. RDCO	35	16,368	16,333	34	(1)
Transfer to City of Kelowna - Alarms	65	31,352	31,287	66	1
Total Expenses	334,336	327,846	(6,490)	385,104	50,768
(Surplus) / Deficit	(0)	(44,235)	(44,235)	0	0
FTE's	2.62			2.62	0
Tax Levy:					
Tax Requisition	(160,836)			(161,657)	(821)
Residential Tax Rate (per \$1000 of assessment)	0.0103			0.0089	(0.0014)
Maximum Tax Rate	0.0315			0.0315	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From CP Reserves	0	0	0	0	0
Transfer from Alarm Reserves	(2,575)	(1,089)	1,486	(5,150)	(2,575)
Total Revenue	(2,575)	(1,089)	1,486	(5,150)	(2,575)
Expenses					
Alarm Control - Comp & Equip	2,575	1,089	(1,486)	5,150	2,575
Crime Prev - Computer & Equip	0	0	0	0	0
Total Expenses	2,575	1,089	(1,486)	5,150	2,575
(Surplus) / Deficit	0	0	0	0	0
CP Equipment Reserve Balance at Y/E		(34,895)		(40,244)	d
Alarm Control Reserve Balance at Y/E		(3,958)		(1,796)	
CP Operating Reserve Balance at Y/E		0		(29,500)	e

2018 Budget Notes:

- Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.
- Crime Prevention - Increased Payroll \$5.1k.
- Alarm Control - Increased: Payroll \$4.5k, Contract Services \$9k (development costs for simplified payment management system), and Postage / Freight \$2.5k.
- Reserves for future vehicle replacement.
- Transfer portion of 2017 surplus carried forward into operating reserve to mitigate future tax requisition increases. 2017 Surplus due primarily to \$16k share of revenue from Alarm Control surplus, and under expenditures re: Graffiti eradication, Advertising, Speed Watch, supplies, and staffing.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 042 -- Crime Prevention & Alarm Control a

Department: Community Services (Police & Community Support Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
RDCO Crime Prevention Share of Alarm Control Revenue	(34)	(34)	(34)	(34)	(34)
Tax Requisition - Peachland	(15,207)	(15,063)	(15,552)	(16,053)	(16,565)
Tax Requisition - Lake Country	(38,046)	(37,686)	(38,909)	(40,161)	(41,444)
Tax Requisition - West Kelowna	(87,802)	(86,972)	(89,795)	(92,685)	(95,647)
Tax Req - EA Cent Ok. West	(10,800)	(10,698)	(11,045)	(11,401)	(11,765)
Tax Req - EA Cent Ok East	(9,802)	(9,709)	(10,024)	(10,347)	(10,677)
Previous Year's Surplus/Deficit	(44,235)	0	(0)	(0)	(0)
Services - WFN	(5,777)	(5,722)	(5,908)	(6,098)	(6,292)
Administration OH - Crime Prev	21,146	21,569	22,000	22,440	22,889
Administration OH - Alarm Control	25,941 a	23,834	24,311	24,797	25,293
Alarm Licenses	(220,488) a	(222,693)	(224,920)	(227,169)	(229,441)
Total Revenue	(385,104)	(343,174)	(349,876)	(356,711)	(363,684)
Expenses:					
Operations - Crime Prev	156,057 b	159,178	162,362	165,609	168,921
Operations - Alarm Control	191,447 a,c	175,896 e	179,414	183,002	186,662
Transfer to CP Equip.Reserves	5,000 d	5,000	5,000	5,000	5,000
Transfer to Alarm Equip. Reserves	3,000 a	3,000	3,000	3,000	3,000
Transfer to Operating Reserve	29,500 f	0	0	0	0
Transfer to Crime Prev. Rev. RDCO	34 a	34	34	34	34
Transfer to City of Kelowna - Alarms	66 a	66	66	66	66
Total Expenses	385,104	343,174	349,876	356,711	363,683
(Surplus) / Deficit	0	(0)	(0)	(0)	(0)
FTE's	2.62	2.62	2.62	2.62	2.62
Tax Levy:					
Tax Requisition	(161,657)	(160,128)	(165,325)	(170,647)	(176,098)
Residential Tax Rate	0.0089	0.0087	0.0089	0.0091	0.0093
(per \$1000 of assessment)					
Maximum Tax Rate	0.0315				

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from Alarm Reserves	(5,150) a	0	0	0	0
Total Revenue	(5,150)	0	0	0	0
Expenses					
Alarm Control - Comp & Equip	5,150 a	0	0	0	0
Total Expenses	5,150	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
CP Equipment Reserve Bal at Y/E	(40,244) d	(45,646)	(51,103)	(56,614)	(62,180)
Alarm Control Equip Reserve	(1,796) a	(4,814)	(7,862)	(10,941)	(14,050)
CP Operating Reserve Bal. at Y/E	(29,500) f	(29,795)	(30,093)	(30,394)	(30,698)

- Notes**
- a. Includes the Alarm Control function. Note - The alarm control function is completely self-sustaining. Surpluses are paid out to the partners at year end, and any deficits are invoiced to the City of Kelowna or transferred to this function. Alarm Control is netted to zero at year end. It is considered part of Crime Prevention Program, but they are tracked in 2 separate cost centres. The budget lines are separated for tracking purposes.
 - b. Crime Prevention - Increased Payroll \$5.1k.
 - c. Alarm Control - Increased: Payroll \$4.5k, Contract Services \$9k (development costs for simplified payment management system), and Postage / Freight \$2.5k.
 - d. Reserves for future vehicle replacement.
 - e. Remove \$19k from contract services (includes development of payment mgnt system).
 - f. Transfer portion of 2017 surplus carried forward into operating reserve to mitigate future tax requisition increases.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Building Rentals	(19,480)	(23,343)	(3,863)	(19,480)	0
Tax Req - EA Cent Ok East	(104,837)	(104,837)	0	(106,840)	(2,003)
Previous Year's Surplus/Deficit	(32,413)	(32,413)	0	(19,420)	12,993
Administration OH	6,752	6,752	0	8,293	1,541
MFA Cash Reserve Interest	0	(218)	(218)	0	0
Total Revenue	(149,978)	(154,060)	(4,082)	(137,447)	12,531
Expenses:					
Operations	70,332	54,994	(15,338)	91,801	a,c 21,469 a,c
Debt Payments	28,646	28,646	(0)	28,646	b 0
Transfer to Operating Reserve	13,000	13,000	0	0	(13,000)
Transfer to Capital Facilities Reserve	38,000	38,000	0	17,000	c,d (21,000) c,d
Total Expenses	149,978	134,640	(15,338)	137,447	(12,531)
(Surplus) / Deficit	(0)	(19,420)	(19,420)	(0)	0
FTE's	0.3058			0.3120	0.0062
Tax Levy:					
Tax Requisition	(104,837)			(106,840)	(2,003)
Residential Tax Rate (per \$1000 of assessment)	0.1905			0.1696	(0.0209)
Maximum Tax Rate				0.5300	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	0	0	0	(15,000)	e (15,000)
Transfer from Cap. Facility Reserve	(101,500)	0	101,500	(101,725)	(225)
Transfer From Equip. Reserves	(4,500)	(4,399)	101	0	4,500
Donations	(1,828)	(1,828)	0	0	1,828
Total Revenue	(107,828)	(6,227)	101,601	(116,725)	(8,897)
Expenses					
Heritage Renovations	0	0	0	15,225	15,225
A/V System	6,328	6,227	(101)	0	(6,328)
Entrance Stairs Replacement	101,500	0	(101,500)	101,500	0
Total Expenses	107,828	6,227	(101,601)	116,725	8,897
(Surplus) / Deficit	0	0	0	0	0
Equipment Reserve Fund Balance at Y/E		(59,062)		(59,653)	
Cap. Facilities Reserve Fund Balance at Y/E		(292,177)		(210,374)	d
Operating Reserve Balance at Y/E		(26,528)		(26,793)	

2018 Budget Notes:

- Increases: Payroll \$1.4k, Bldg Repairs & Mtce \$21k (Repaint \$10k, Furnace/Pump Replace \$6k, Floor Mtce \$3k), minor misc. \$1k. Decreased Security Services \$2k.
- Debt ends in 2021.
- Reduce reserve transfer for 2018 to fund building maintenance: Repainting \$10k, Floor Mtce \$3k & Furnace/ Pump Replacements \$6k. Resume normal funding levels in 2019.
- Build capital reserves for future building improvement needs.
- Community Works Fund Gas Tax funding approved previously for Heritage Renovations \$40k for 2018-2019.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projection**

Program: 121 -- Ellison Heritage Community Centre

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Building Rentals	(19,480)	(19,480)	(19,480)	(19,480)	(19,480)
Tax Req - EA Cent Ok East	(106,840)	(113,167)	(123,068)	(124,905)	(129,536)
Previous Year's Surplus/Deficit	(19,420)	(0)	0	0	0
Transfer from Operating Reserve	0	(8,000) f	0	0	0
Administration OH	8,293	6,377	6,654	6,809	7,200
Total Revenue	(137,447)	(134,270)	(135,894)	(137,576)	(141,816)
Expenses:					
Operations	91,801 a	70,624	72,248	73,930	78,170
Debt Payments	28,646 b	28,646 b	28,646 b	28,646 b	0 b
Transfer to Operating Reserve	0	0	0	0	0
Transfer to Capital Facilities Reserve	17,000 c,d	35,000 d	35,000 d	35,000 d	63,646 d,b
Total Expenses	137,447	134,270	135,894	137,576	141,816
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	0.3120	0.3120	0.3120	0.3120	0.3120
Tax Levy:					
Tax Requisition	(106,840)	(113,167)	(123,068)	(124,905)	(129,536)
Residential Tax Rate	0.1696	0.1779	0.1915	0.1925	0.1976
(per \$1000 of assessment)					
Maximum Tax Rate	0.5300				

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from CWF Cap. Fac. Reserve	(15,000) e	(35,000) e	0	0	0
Transfer from Facility Reserve	(101,725)	(43,675)	0	(55,825)	0
Total Revenue	(116,725)	(78,675)	0	(55,825)	0
Expenses					
Heritage Renovations	15,225 e	76,125 e	0	0	0
Entrance Stairs Replacement	101,500	0	0	0	0
Electrical Upgrade	0	2,550	0	0	0
Total Expenses	116,725	78,675	0	55,825	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(59,653)	(60,249)	(60,852)	(61,460)	(62,075)
Capital Facility Reserve Balance at Y/E	(210,374)	(203,803)	(241,191)	(222,569)	(289,077)
Operating Reserve Balance at Y/E	(26,793)	(19,061)	(19,252)	(19,444)	(19,639)

Notes

- a. Increases: Payroll \$1.4k, Bldg Repairs & Mtce \$21k (Repaint \$10k, Furnace/Pump Replace \$6k, Floor Mtce \$3k), minor misc. \$1k. Decreased Security Services \$2k.
- b. Debt ends in 2021. Transfer equivalent amount to reserves.
- c. Reduce reserve transfer for 2018 to fund building maintenance: Repainting \$10k, Floor Mtce \$3k & Furnace/ Pump Replacements \$6k. Resume normal funding levels in 2019.
- d. Build capital reserves for future building improvement needs.
- e. Community Works Fund Gas Tax funding approved previously for Heritage Renovations \$40k for 2018-2019.
- f. Possibly utilize operating reserve to reduce tax requisition due to surplus change.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Non TCA Transfer from Capital	0	(4,098)	(4,098)	0	0
Tax Req - EA Cent Ok East	(43,125)	(43,125)	0	(47,461)	(4,336)
Previous Year's Surplus/Deficit	(1,071)	(1,071)	(0)	(2,005)	(934)
Administration OH	3,433	3,433	0	3,684	251
Total Revenue	(40,763)	(44,861)	(4,099)	(45,781)	(5,018)
Expenses:					
Operations	35,763	33,758	(2,005)	40,781	a 5,018
Transfer to Cap. Facil. Reserves	5,000	5,000	0	5,000	c 0
Non TCA Expense	0	4,098	4,098	0	0
Total Expenses	40,763	42,856	2,093	45,781	5,018
(Surplus) / Deficit	0	(2,005)	(2,005)	0	(0)
FTE's	0.0573			0.0610	0.0037

Tax Levy:

Tax Requisition

Residential Tax Rate

(per \$1000 of assessment)

Maximum Tax Rate

	(43,125)	(47,461)	(4,336)
	0.1579	0.1563	(0.0016)
		0.2082	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from CWF Cap Fac Rsve	(75,000)	(19,245)	55,755	(55,755)	b 19,245
Transfer from Cap Fac. Reserve	(1,125)	(577)	548	(836)	289
Total Revenue	(76,125)	(19,823)	56,302	(56,591)	19,534
Expenses					
Kitchen Upgrades	25,375	15,137	(10,238)	10,458	b (14,917)
Hall Improvements	50,750	4,685	(46,065)	46,133	b (4,617)
Non-TCA Part of Above Expense	0	(4,098)	(4,098)	0	0
Non-TCA Transfer to Operating	0	4,098	4,098	0	0
Total Expenses	76,125	19,823	(56,302)	56,591	(19,534)
(Surplus) / Deficit	0	0	0	0	0
Capital Facilities Reserve Balance at Y/E		(13,959)		(18,263)	c

2018 Budget Notes:

- a. Increases: Water Rates \$3.9k (to pay for a share of the Joe Rich Hall water improvement system required by IHA), Bldg Repairs & Mtce \$1k, and Payroll \$0.5k. Decreased Legal \$0.5k.
- b. Community Works Fund Gas Tax funding:
 - Previously approved Capital:
 - Kitchen Upgrades \$25k - \$14.7k used in 2017
 - Asset Management Improvements: \$50k - \$4.5k used in 2017
 - (Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing, Eaves Troughs, Exit/Emergency Light.)
- c. Reserves must be built for future renovation projects.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projection**

Program: 123 -- Joe Rich Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(47,461)	(52,784)	(53,470)	(55,260)	(58,701)
Previous Year's Surplus/Deficit	(2,005)	0	0	0	0
Administration OH	3,684	3,875	3,849	3,914	4,116
Total Revenue	(45,781)	(48,909)	(49,621)	(51,346)	(54,585)
Expenses:					
Operations	40,781 a	42,909	42,621	43,346	45,585
Transfer to Cap. Facil. Reserves	5,000 c	6,000 c	7,000 c	8,000 c	9,000 c
Total Expenses	45,781	48,909	49,621	51,346	54,585
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.0610	0.0610	0.0610	0.0610	0.0610
Tax Levy:					
Tax Requisition	(47,461)	(52,784)	(53,470)	(55,260)	(58,701)
Residential Tax Rate	0.1563	0.1722	0.1727	0.1767	0.1858
(per \$1000 of assessment)					
Maximum Tax Rate	0.2082				

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsve	(55,755) b	0	0	0	0
Transfer from Cap Fac. Reserve	(836)	0	0	0	0
Total Revenue	(56,591)	0	0	0	0
Expenses					
Kitchen Upgrades	10,458 b	0	0	0	0
Hall Improvements	46,133 b	0	0	0	0
Total Expenses	56,591	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(18,263) c	(24,445) c	(31,690) c	(40,007) c	(49,407) c

Notes

- a. Increases: Water Rates \$3.9k (to pay for a share of the Joe Rich Hall water improvement system required by IHA), Bldg Repairs & Mtce \$1k, and Payroll \$0.5k. Decreased Legal \$0.5k.
- b. Community Works Fund Gas Tax funding:
 - Previously approved Capital:
 - Kitchen Upgrades \$25k - \$14.7k used in 2017
 - Asset Management Improvements: \$50k - \$4.5k used in 2017
 - (Upgrades: Security System, Power Meter, Exterior & Window Replacement, Roof Replacement, Install Roof Ice Dams, Stairway & Railing, Eaves Troughs, Exit/Emergency Light.)
- c. Reserves must be built for future renovation projects.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(24,460)	(24,460)	0	(24,756)	(296)
Grants	0	(51)	(51)	0	0
Previous Year's Surplus/Deficit	44	44	0	3	(40)
Administration OH	1,263	1,263	0	1,574	311
Total Revenue	<u>(23,153)</u>	<u>(23,204)</u>	<u>(51)</u>	<u>(23,179)</u>	<u>(26)</u>
Expenses:					
Operations	2,003	2,057	54	2,029	26
Contract Services Operating	11,150	11,150	0	15,394	4,244
Contract Services Capital	10,000	10,000	0	5,756	(4,244)
Total Expenses	<u>23,153</u>	<u>23,207</u>	<u>54</u>	<u>23,179</u>	<u>26</u>
(Surplus) / Deficit	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>	<u>0</u>
FTE's	0.010			0.010	0
Tax Levy:					
Tax Requisition	<u>(24,460)</u>			<u>(24,756)</u>	<u>(296)</u>
Residential Tax Rate (per \$1000 of assessment)	<u>0.0438</u>			<u>0.0375</u>	<u>(0.0063)</u>

2018 Budget Notes:

a. Transfer to contractor for reserve held in their name. Parks is tracking balance and project information.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projection**

Program: 126 -- Killiney Community Hall

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(24,756)	(25,234)	(25,331)	(25,414)	(25,500)
Previous Year's Surplus/Deficit	3	0	0	0	0
Administration OH	1,574	1,663	1,718	1,759	1,801
Total Revenue	(23,179)	(23,571)	(23,613)	(23,655)	(23,699)
Expenses:					
Operations	2,029	2,071	2,113	2,155	2,199
Contract Services Operating	15,394	16,347	16,917	17,330	17,750
Contract Services - Capital	5,756 a	5,153 a	4,583 a	4,170 a	3,750 a
Total Expenses	23,179	23,571	23,613	23,655	23,699
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.01	0.01	0.01	0.01	0.01
Tax Levy:					
Tax Requisition	(24,756)	(25,234)	(25,331)	(25,414)	(25,500)
Residential Tax Rate (per \$1000 of assessment)	0.0375	0.0378	0.0376	0.0373	0.0371

Notes

a. Transfer to contractor for reserve held in their name. Parks is tracking balance and project information.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - WFN	(261,585)	(261,579)	6	(263,424)	(1,839)
Insurance / DFA Funding Recognition/Accrual	0	(305,069)	a (305,069)	0	0
Sundry Rev. & Donations	(72,750)	(110,588)	(37,838)	(65,800)	6,950
Tax Requisition - Kelowna	(4,895,995)	(4,896,723)	(728)	(5,040,691)	(144,696)
Tax Requisition - Peachland	(225,282)	(225,214)	68	(225,542)	(1,260)
Tax Requisition - Lake Country	(542,873)	(541,999)	874	(556,690)	(13,817)
Tax Requisition - West Kelowna	(1,215,878)	(1,216,674)	(796)	(1,240,584)	(24,706)
Tax Req - EA Cent Ok. West	(158,650)	(158,227)	423	(159,584)	(934)
Tax Req - EA Cent Ok East	(148,975)	(148,828)	147	(146,694)	2,281
Grants	(148,543)	(73,700)	74,843	(90,238)	58,305
Previous Year's Surplus/Deficit	(523,954)	(523,954)	0	(403,221)	120,733
Portion of Surplus due to Y/E Accounting Entry	0	0	0	(304,347)	a (304,347)
Administration OH	526,646	526,646	0	509,438	d (17,208)
Non TCA Trsf from Capital	0	287,245	a 287,245	0	0
Total Revenue	(7,667,840)	(7,648,664)	19,175	(7,988,377)	(320,537)
Expenses:					
Operations	3,645,266	3,274,607	(370,659)	3,601,297	e (43,969)
Debt Payments	2,315,558	2,246,719	(68,839)	2,244,007	f,h (71,551)
Transfer to Equip. Reserves	136,843	136,843	0	138,896	g,h 2,053
Transfer to Capital	0	0	0	304,347	a 304,347
Transfer to Capital Facility Reserve	1,558,173	1,558,173	0	1,687,830	h 129,657
Transfer to Capital - TCA Reclass.	0	(304,347)	a (304,347)	0	0
Non TCA Expense - Transfer from Capital	0	17,102	17,102	0	0
Transfer to Dist of Peachland	12,000	12,000	0	12,000	0
Total Expenses	7,667,840	6,941,096	(726,744)	7,988,377	320,537
(Surplus) / Deficit	0	(707,568)	a,b (707,569)	(0)	(0)
FTE's	29.898			30.948	1.050
Tax Levy:					
Tax Requisition	(7,187,653)			(7,370,785)	(183,132)
Residential Tax Rate	0.1603			0.1398	(0.0205)
(per \$1000 of assessment)					

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from Parks Legacy Resv	(1,099,484)	(1,099,484)	0	0	1,099,484
Grants	(390,936)	(283,404)	107,532	(97,536)	i 293,400
RSP Gas Tax Funding	(71,753)	0	71,753	(71,753)	j 0
Gellatly Nut Farm Society Contribution	(30,450)	(1,300)	29,150	(30,450)	0
Friends of Mission Creek Contribution	(55,225)	(33,050)	22,175	0	55,225
Donations	(92,375)	(38,071)	54,304	(20,000)	72,375
Disaster Funding Assistance / Insurance	0	0	0	(795,653)	a,k (795,653)
Trsf from Revenue - TCA Reclass.	0	(304,347)	a (304,347)	0	0
Proceeds of Sale	0	(7,498)	(7,498)	0	0
Transfer from Park Land Reserves	(2,308,214)	(1,069,879)	1,238,335	(1,260,600)	p 1,047,614
Transfer From Equip. Reserves	(220,480)	(193,134)	27,346	(47,000)	173,480
Transfer From Capital Facility Res	(753,927)	(384,415)	369,512	(1,641,814)	k (887,887)
Transfer From Revenue Fund	0	0	0	(304,347)	a,k (304,347)
Total Revenue	(5,022,844)	(3,414,582)	1,608,262	(4,269,153)	753,691
Expenses					
Parks Development (see detailed project list):	1,046,531	506,787	(539,744)	1,108,914	62,383
Flood Recovery Projects - Recoverable	0	0	0	1,375,000	a,k 1,375,000
Flood Recovery Projects - Improvements	0	0	0	265,000	a,k 265,000
RSP Gas Tax - Active Transportation Goats Peak	71,753	0	(71,753)	71,753	j 0
TCA Capital Expense	0	304,347	a 304,347	0	0
Non-TCA Part of Expenses	0	(17,102)	(17,102)	0	0
Non - TCA Transfer to Revenue Fund	0	17,102	17,102	0	0
Software	15,225	0	(15,225)	49,735	34,510
Vehicles	220,480	193,134	(27,346)	42,000	(178,480)
Trailer	26,390	19,304	(7,086)	0	(26,390)
Office Furniture	18,270	13,178	(5,092)	5,000	(13,270)
Land Acquisition Strategy (from Land Reserves):					
Land Acquisition Strategy - Goats Peak Impr.	117,003	0	(117,003)	117,003	l 0
Land Acquisition Strat- Goats Peak Restor	30,597	0	(30,597)	30,597	l 0
Land Acquisition Strat - Other	3,460,095	2,369,358	(1,090,737)	1,113,000	l (2,347,095)
Other Land from Regular Reserves:					
Kalamoior Crownland	0	0	0	25,000	25,000
Black Mountain Survey	0	0	0	10,125	10,125
Benches	4,000	3,001	(999)	4,000	0
Equipment	12,500	5,474	(7,026)	52,026	39,526
Total Expenses	5,022,844	3,414,583	(1,608,261)	4,269,153	(753,691)
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at Y/E		(2,818,437)		(2,893,098)	
Equip. Reserve Fund Balance at Y/E		(90,365)		(183,165)	
Park Land Reserve Balance at Y/E		(1,295,721)		(35,472)	
Parks Legacy Reserve		(26,320)		(26,583)	
Operating Reserve Balance at Y/E		(204,702)		(206,749)	

2018 Budget Notes:

- 2017 Surplus:** For accounting/PSAB reasons, due to the flood damage in 2017, assets must be written off in 2017. Because it is virtually assured that this is will be covered by Disaster Financial Assistance at the very least, and possibly insurance, and there hopefully minimal or no financial loss, the revenue related to the lost assets must be recognized/accrued in 2017 and adds \$305k to the surplus. This will be shown as a transfer to capital over and above all other transfers in the 2018 budget to fund the capital work that will be done. This is a timing/revenue recognition issue that must be complied with.
- Remainder of 2017 Surplus \$403k:** Primarily due to under expenditures in Payroll \$184k, Planning \$38k, Interpretation \$20k, Short Term Loan Interest \$69k, Park Mtce \$13k, and various line items.
- Forest Health Grant \$64,638, Summer Career Placement \$15k, Fisheries \$10.6k
- Decrease to Admin Overhead due to decrease in rate, despite the increase to operating expenses.
- Increases:** Payroll \$118.4k, Janitorial Supplies \$10k, Bldg Repairs & Mtce \$10k, Park Mtce-Central \$10k, Signs \$7k, Travel \$11k, Park Mtce-North \$5k, Contract Services \$4.9k, Office Supplies \$2.5k, Equipment Rental \$2k, Telephone \$1.9k, Collection Fees \$1.5k, Insurance \$1k and misc. \$1.5k. **Decreases:** Planning \$90k, Forest Health \$73.3k, Legal \$7.5k, Security Services \$39.8k, Training \$7k, Interpretation \$9k, Memberships \$1.6k and Advertising \$1.5k.
- Short Term Land Acquisition Debt \$2.32 million payment (\$10.77 m over 5 yrs) ends 2019.
- Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- In prior years Board approved that \$.07 and \$.02 per \$1000 of assessment, are to be used to pay down land acquisition debt & the remainder is to be utilized for capital or transfers to capital facility reserves, rather than funding land acquisition specifically. The capital facilities reserve can still be used to purchase land.
The unintended consequence of the total funding of \$.09 would result in large increases to the average home due due to market and growth increases. As a result, in 2017 staff recommended a 1.5% increase over the prior year total to represent a reasonable factor for growth. The Board agreed that this should continue in future years as well.
Also, as debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital.
- HSP Grant carried forward.
- Regionally Significant Gas Tax Funds to be received for active transportation project listed in development projects (carryover).
- Flood Recovery/Improvement Projects. \$265k Improvement funded from reserves.
- Land Acquisition Strategy using Land Reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projection**

Program: 142 -- Regional Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - WFN	(263,424)	(278,260)	(291,106)	(294,069)	(299,953)
Sundry Rev. & Donations	(65,800)	(65,800)	(65,800)	(65,800)	(65,800)
Tax Requisition - Kelowna	(5,040,691)	(5,325,497)	(5,571,350)	(5,628,066)	(5,740,682)
Tax Requisition - Peachland	(226,542)	(239,342)	(250,392)	(252,941)	(258,002)
Tax Requisition - Lake Country	(556,690)	(588,144)	(615,296)	(621,559)	(633,996)
Tax Requisition - West Kelowna	(1,240,584)	(1,310,679)	(1,371,187)	(1,385,145)	(1,412,861)
Tax Req - EA Cent Ok. West	(159,584)	(168,601)	(176,385)	(178,180)	(181,745)
Tax Req - EA Cent Ok East	(146,694)	(154,983)	(162,138)	(163,788)	(167,065)
Grants	(90,238)	(10,600) n	(10,600)	(10,600)	(10,600)
Previous Year's Surplus/Deficit	(403,221) l	(0)	(0)	(0)	0
Portion of Surplus due to Y/E Accounting Entry	(304,347) a	0	0	0	0
Administration OH	509,438	501,769	523,168	525,960	538,917
Transfer from Operating Reserve	0	(206,749) m	0	0	0
Total Revenue	(7,988,377)	(7,846,886)	(7,991,086)	(8,074,189)	(8,231,787)
Expenses:					
Operations	3,601,297	3,703,092 n,o,p	3,785,315 q	3,805,512	3,899,260 r
Debt Payments	2,244,007	2,197,087	0	0	0
Transfer to Equip. Reserves	138,896	140,979	143,094	145,240	147,419
Transfer to Capital	304,347 a	0	0	0	0
Transfer to Capital Facility Reserve	1,687,830	1,793,728	4,050,677	4,111,437	4,173,108
Transfer to Dist of Peachland	12,000	12,000	12,000	12,000	12,000
Total Expenses	7,988,377	7,846,886	7,991,086	8,074,189	8,231,787
(Surplus) / Deficit	(0)	(0)	(0)	0	(0)
FTE's	30.948	30.9480	31.838	31.838	32.728
Tax Levy:					
Tax Requisition	(7,370,785)	(7,787,246)	(8,146,748)	(8,229,679)	(8,394,351)
Residential Tax Rate (per \$1000 of assessment)	0.1398	0.1462	0.1514	0.1515	0.1530

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Grant	(97,536)	0	0	0	0
RSP Gas Tax Funding	(71,753)	0	0	0	0
Gellatly Nut Farm Society Contribution	(30,450)	0	0	0	0
Donations	(20,000)	(4,000)	(4,000)	(4,000)	(4,000)
Disaster Funding Assistance / Insurance	(795,653) a,k	0	0	0	0
Proceeds of Sale	0	(5,000)	(8,000)	(8,000)	(5,000)
Transfer From Park Land Reserves	(1,260,600) l	0	0	0	0
Transfer From Equip. Reserves	(47,000)	(77,000)	(84,000)	(107,000)	(56,000)
Transfer From Cap. Fac. Reserves	(1,641,814) k	(857,093)	(1,029,200)	(1,809,234)	(2,502,733)
Transfer From Revenue Fund	(304,347) a,k	0	0	0	0
Total Revenue	(4,269,153)	(943,093)	(1,125,200)	(1,928,234)	(2,567,733)
Expenses					
Parks Development (see detailed project list):	1,108,914	748,093	1,010,200	1,807,234	2,469,733
Flood Recovery Projects - Recoverable	1,375,000 a,k	0	0	0	0
Flood Recovery Projects - Improvements	265,000 a,k	0	0	0	0
RSP Gas Tax - Active Transportation Goats Peak	71,753	0	0	0	0
Other Capital:					
Software	49,735	0	0	0	0
Vehicles	42,000	77,000	84,000	107,000	56,000
Trailer	0	0	0	0	0
Office Furniture	5,000	0	0	0	0
Land Acquisition Strategy (from Land Reserves):					
Land Acquisition Strategy - Goats Peak Impr.	117,003 l	0	0	0	0
Land Acquisition Strat- Goats Peak Restor	30,597 l	0	0	0	0
Land Acquisition Strat - Other	1,113,000 l	0	0	0	0
Other Land from Regular Reserves:					
Kalamoior Crownland	25,000	0	0	0	0
Black Mountain Survey	10,125	0	0	0	0
Other	0	10,000	0	0	0
Benches	4,000	4,000	4,000	4,000	4,000
Equipment	52,026	104,000	27,000	10,000	38,000
Total Expenses	4,269,153	943,093	1,125,200	1,928,234	2,567,733
(Surplus) / Deficit	0	0	0	0	0
Capital Facility Reserve Bal at Y/E	(2,893,098)	(3,868,030)	(6,958,402)	(9,353,211)	(11,133,822)
Equip. Reserve Fund Balance at Y/E	(183,165)	(248,975)	(310,559)	(351,905)	(446,843)
Park Land Reserve Balance at Y/E	(35,472)	(35,827)	(36,185)	(36,547)	(36,913)
Parks Legacy Reserve at Y/E	(26,583)	(26,849)	(27,118)	(27,389)	(27,663)
Operating Reserve Balance at Y/E	(206,749)	(0)	(0)	(0)	(0)

Notes

- 2017 Surplus:** For accounting/PSAB reasons, due to the flood damage in 2017, assets must be written off in 2017. Because it is virtually assured that this will be covered by Disaster Financial Assistance at the very least, and possibly insurance, and there hopefully minimal or no financial loss, the revenue related to the lost assets must be recognized/accrued in 2017 and adds \$305k to the surplus. This will be shown as a transfer to capital over and above all other transfers in the 2018 budget to fund the capital work that will be done. This is a timing/revenue recognition issue that must be complied with.
- Remainder of 2017 Surplus \$403k:** Primarily due to under expenditures in Payroll \$184k, Planning \$38k, Interpretation \$20k, Short Term Loan Interest \$69k, Park Mtce \$13k, and various line items.
- Forest Health Grant \$64,638, Summer Career Placement \$15k, Fisheries \$10.6k
- Decrease to Admin Overhead due to decrease in rate, despite the increase to operating expenses.
- Increases:** Payroll \$118.4k, Janitorial Supplies \$10k, Bldg Repairs & Mtce \$10k, Park Mtce-Central \$10k, Signs \$7k, Travel \$11k, Park Mtce-North \$5k, Contract Services \$4.9k, Office Supplies \$2.5k, Equipment Rental \$2k, Telephone \$1.9k, Collection Fees \$1.5k, Insurance \$1k and misc. \$1.5k. **Decreases:** Planning \$90k, Forest Health \$73.3k, Legal \$7.5k, Security Services \$39.8k, Training \$7k, Interpretation \$9k, Memberships \$1.6k and Advertising \$1.5k.
- Short Term Land Acquisition Debt \$2.32 million payment (\$10.77 m over 5 yrs) ends 2019.
- Transfer to Equipment Reserves is required for vehicle and equipment replacement.
- In prior years Board approved that \$.07 and \$.02 per \$1000 of assessment, are to be used to pay down land acquisition debt & the remainder is to be utilized for capital or transfers to capital facility reserves, rather than funding land acquisition specifically. The capital facilities reserve can still be used to purchase land.
The unintended consequence of the total funding of \$.09 would result in large increases to the average home due to market and growth increases. As a result, in 2017 staff recommended a 1.5% increase over the prior year total to represent a reasonable factor for growth. The Board agreed that this should continue in future years as well.
Also, as debt has been reduced or ended in prior years, the equivalent of those former payment amounts continues to be directed into funding capital.
- HSP Grant carried forward.
- Regionally Significant Gas Tax Funds to be received for active transportation project listed in development projects (carryover).
- Flood Recovery/Improvement Projects. \$265k Improvement funded from reserves.
- Land Acquisition Strategy using Land Reserves.
- Possibly use operating reserve to reduce tax impact of no surplus carried forward.
- Remove Forest Health Project \$68k and Grant Revenue \$65k.
- Remove annual costs of \$70k for reduced contract services due to automation of park gates.
- Add \$20k re: Planning & Interpretation
- Add \$40k re: Planning & Interpretation
- Add \$20k re: Planning & Interpretation

142 Regional Parks Capital Development Projects Detail

2017 Actual vs Budget & 2018 Budget

PARK DEVELOPMENT	2017 Budget	2017 Actual	Variance 2017 Act vs Bud	Budget 2018
Woodhaven Park Development	10,150	2,060	(8,090)	-
Interpretation/Wayfinding Project (Various Parks)	10,150	10,190	40	-
Support for HGO Groups	2,030		(2,030)	
Mission Creek Interpretation Panel Upgrade	15,225		(15,225)	
General Asset Renewal	-	-	-	40,600
EECO Downstairs Renovation & Folding Tables	-	-	-	9,135
Cabin 1 Office Improvements	-	-	-	15,225
Hollywood Road Office Improvements	-	-	-	25,375
Interpretation/Wayfinding Project (Various Parks)	20,300	10,412	(9,888)	20,300
Structural Assessment/Design and Tender Preparation - Bridges (M.C. Greenway, Mission Creek and Glen Canyon)	25,375	15,041	(10,334)	-
Mission Creek Greenway Phase 3a - Creekside Trail Project	40,000	38,594	(1,406)	-
Regional Parks Trails to Health	40,600	22,043	(18,557)	40,600
Bertram Security Contractor Residence Asset Sale & Site Remediation	6,090	-	(6,090)	6,090
Johns Family Nature Conservancy - Phase 3	50,750	12,035	(38,715)	50,750
Johns Family - Cedar Tree Restoration	-	-	-	5,075
JFNC - Lebanon Creek Additional Works	60,000	60,000	-	-
Glen Canyon Parking and Trailhead Project	50,750	47,716	(3,034)	-
Upper Glen Canyon Trail Project - Phase 1	-	-	-	15,225
Kalamoer Swim Platform	12,180	7,667	(4,513)	-
Kaloya Security Contractor Residence Removal & Disposal of Asset	20,300	-	(20,300)	20,300
Kaloya Playground Replacement	47,041	47,471	430	-
Kopje Security Contractor Residence - Repurpose for Program Storage	5,075	-	(5,075)	5,075
Kopje Playground Replacement	-	-	-	76,125
Mission Creek Park - Hall Road Security Contractor Residence Repurposing for Public Programming	15,225	-	(15,225)	15,225
Mission Creek Bridge Replacements (1 vehicle, 1 pedestrian)	76,125	74,690	(1,435)	25,375
Regional Park Information Plaza and Accessible/Age Friendly Trail at Mission Creek	20,300	-	(20,300)	25,375
Water Fountains	20,300	9,409	(10,891)	5,000
Raymer Bay Washroom Upgrades	25,375	23,400	(1,975)	-
Robert Lake Bird Viewing Platform	-	-	-	20,000
Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation	6,090	-	(6,090)	6,090
Shannon Lake - Trail Completion	7,921	952	(6,969)	6,969
Traders Cove Playground Replacement	-	-	-	-
Traders Cove Park Improvements	15,225	-	(15,225)	15,225
Woodhaven Security Contractor Residence Repurposing for Public Programming	20,300	-	(20,300)	20,300
Woodhaven Dike and Intake Assessment and Infrastructure Upgrade Project.	271,404	125,108	(146,296)	146,297
Woodhaven - Raymer Cabin Heritage/public programming improvements	-	-	-	35,400
Gellatly Nut Farm - 1945 Cabin Restoration	30,450	-	(30,450)	30,450
Gellatly Nut Farm - Water Fountains	-	-	-	5,075
Gellatly Nut Farm - Pump Replacement	-	-	-	18,270
Rose Valley Volunteer Trail Support Container	-	-	-	25,000
Goats Peak Restoration	15,225	-	(15,225)	15,225
Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area	-	-	-	76,125
Black Mountain / sntsk'il'nten Regional Park - Park Fencing	101,500	-	(101,500)	101,500
Mission Creek Restoration Initiative (Fencing)	5,075	-	(5,075)	-
Automated Park Gates Systems	-	-	-	186,138
Total Development Projects	1,046,531	506,787	(539,744)	1,108,914

142 Regional Parks Capital Development Projects Detail 2018 - 2022

PARK DEVELOPMENT	2017 Spent	2018	2019	2020	2021	2022
Learn to Camp in Regional PARKS (Partnership with PARKS Canada)	-	-	-	20,300	-	-
Woodhaven Park Development	2,060	-	-	-	-	-
Interpretation/Wayfinding Project (Various Parks)	10,190	-	20,300	20,300	20,300	20,300
General Asset Renewal	-	40,600	10,150	10,150	10,150	10,150
EECO Downstairs Renovation & Folding Tables	-	9,135	-	-	-	-
Cabin 1 Office Improvements	-	15,225	-	-	-	-
Hollywood Road Office Improvements	-	25,375	-	-	-	-
Bridge Repairs to Various Regional Parks (Glen Canyon, Bertram, Mission Creek Greenway, Trapanier)	-	-	142,100	-	-	-
Interpretation/Wayfinding Project (Various Parks)	10,412	20,300	-	-	-	-
Structural Assessment/Design and Tender Preparation - Bridges (M.C. Greenway, Mission Creek and Glen Canyon)	15,041	-	-	-	-	-
Mission Creek Greenway Phase 3a - Creekside Trail Project	38,594	-	-	-	-	-
Regional Parks Trails to Health	22,043	40,600	40,600	40,600	40,600	40,600
Bertram Security Contractor Residence Asset Sale & Site Remediation	-	6,090	-	-	-	-
Bertram Creek Playground Replacement	-	-	-	76,125	-	-
Bertram Pier Railing Replacement	-	-	25,000	-	-	-
Johns Family Nature Conservancy - Phase 3	12,035	50,750	-	-	-	-
Johns Family - Upper Interpretation Loop	-	-	-	10,150	126,875	-
Johns Family - Cedar Tree Restoration	-	5,075	-	-	-	-
JFNC - Lebanon Creek Additional Works	60,000	-	-	-	-	-
Stephens Coyote Park Development	-	-	-	20,300	253,750	-
Glen Canyon Parking and Trailhead Project	47,716	-	-	-	-	-
Upper Glen Canyon Trail Project - Phase 1	-	15,225	-	110,000	-	-
Kalamoer Swim Platform	7,667	-	-	-	-	-
Kaloya Security Contractor Residence Removal & Disposal of Asset	-	20,300	-	-	-	-
Kaloya Playground Replacement	47,471	-	-	-	-	-
Kopje Security Contractor Residence - Repurpose for Program Storage	-	5,075	-	-	-	-
Kopje Playground Replacement	-	76,125	-	-	-	-
Mission Creek Park - Hall Road Security Contractor Residence Repurposing for Public Programming	-	15,225	-	-	-	-
Mission Creek Bridge Replacements (1 vehicle, 1 pedestrian)	74,690	25,375	-	-	-	-
Mission Creek Greenway Board Walk Replacement	-	-	76,125	-	-	-
Regional Park Information Plaza and Accessible/Age Friendly Trail at Mission Creek	-	25,375	86,275	-	-	-
Water Fountains	9,409	5,000	-	-	-	-
Mission Creek Outdoor Cross Fit Station	-	-	-	-	5,075	20,300
Mission Creek Greenway - Gerstmar Bridge	-	-	-	-	-	329,875
Raymer Bay Washroom Upgrades	23,400	-	-	-	-	-
Raymer Bay Playground Replacement	-	-	76,125	-	-	-
Reisweg Security Contractor Residence - Repurpose for Operations Office	-	-	-	-	-	-
Robert Lake Bird Viewing Platform	-	20,000	-	-	-	-
Saskatoon Trail Improvements	-	-	10,150	131,950	-	-
Scenic Canyon - Field Road Security Contractor Residence Asset Sale & Site Remediation	-	6,090	-	-	-	-
Shannon Lake - Trail Completion	952	6,969	-	-	-	-
Traders Cove Playground Replacement	-	-	-	76,125	-	-
Traders Cove Park Improvements	-	15,225	20,300	252,000	-	-
Woodhaven Nature Conservancy Park - 979/969 Raymer Park Development	-	-	-	-	30,450	1,453,438
Woodhaven Security Contractor Residence Repurposing for Public Programming	-	20,300	-	-	-	-
Woodhaven Dike and Intake Assessment and Infrastructure Upgrade Project	125,108	146,297	-	-	-	-
Woodhaven - Raymer Cabin Heritage/public programming improvements	-	35,400	-	-	-	-
Gellatly Nut Farm - 1945 Cabin Restoration	-	30,450	-	-	-	-
Gellatly Nut Farm - Heritage House Restoration	-	-	15,225	-	103,000	-
Gellatly Nut Farm - Water Fountains	-	5,075	-	-	-	-
Gellatly Nut Farm - Pump Replacement	-	18,270	-	-	-	-
Coldham Park Development	-	-	-	-	20,300	341,320
Rose Valley Volunteer Trail Support Container	-	25,000	-	-	-	-
Goats Peak Restoration	-	15,225	-	-	-	-
Black Mountain / sntsk'il'nten Regional Park - Interpretive Trail and Parking Area	-	76,125	-	-	-	-
Black Mountain / sntsk'il'nten Park Development	-	-	30,450	242,200	1,196,734	253,750
Black Mountain / sntsk'il'nten Regional Park - Park Fencing	-	101,500	-	-	-	-
Mission Creek Restoration Initiative (Fencing)	-	-	-	-	-	-
Automated Park Gates Systems	-	186,138	195,293	-	-	-
Total Development Projects	506,787	1,108,914	748,093	1,010,200	1,807,234	2,469,733

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(206,457)	(206,457)	0	(206,457)	0
Insurance / DFA Funding Recognition/Accrual	0	(179,145)	a (179,145)	0	0
Previous Year's Surplus/Deficit	(37,852)	(37,852)	0	(28,335)	b 9,517 b
Portion of Surplus due to Y/E Accounting Entry	0	0	0	(179,145)	a (179,145) a
Administration OH	25,427	25,427	0	24,050	(1,377)
Non TCA Transfer from Capital	0	179,145	179,145	0	0
Total Revenue	(218,882)	(218,882)	0	(389,887)	(171,005)
Expenses:					
Operations	176,579	148,243	(28,336)	177,491	c 912 c
Transfer to Capital Facility Reserves	42,303	42,303	0	33,251	d (9,052)
Transfer to Capital	0	0	0	179,145	a 179,145 a
TCA Transfer to Capital	0	(179,145)	a (179,145)	0	0
Total Expenses	218,882	11,401	(207,481)	389,887	171,005
(Surplus) / Deficit	0	(207,480)	(207,481)	(0)	(0)
FTE's	1.3260			1.3510	0.025
Tax Levy:					
Tax Requisition	(206,457)			(206,457)	0
Residential Tax Rate (per \$1000 of assessment)	0.2015			0.1700	(0.0315)
Maximum Tax Rate				0.5700	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Disaster Funding Assistance / Insurance	0	0	0	(226,851)	a (226,851)
Transfer from CWF Cap Fac Resrv	(182,000)	(9,999)	172,001	(252,500)	f,g (70,500)
Transfer from Cap Fac. Reserve	(2,730)	(300)	2,430	(120,275)	(117,545)
Transfer From Revenue Fund	0	0	0	(179,145)	a (179,145)
Total Revenue	(184,730)	(10,299)	174,431	(778,771)	(594,041)
Expenses					
Flood Recovery Projects - Recoverable	0	0	0	522,720	a 522,720
Flood Recovery Projects - Improvements	0	0	0	185,001	f,g 185,001
Development Projects					
Killiney Park Infrastructure	15,225	0	(15,225)	15,225	f 0
Wilson's Lndng Comm Boat Launch	101,500	0	(101,500)	0	(101,500)
Westshore Park Improvements	5,075	2,557	(2,518)	5,075	f 0
Fintry Swim Raft	12,180	7,742	(4,438)	0	(12,180)
Fur Brigade Trail	0	0	0	50,750	g 50,750
Killiney Beach Access Rd. Upgrade	50,750	0	(50,750)	0	(50,750)
Total Expenses	184,730	10,299	(174,431)	778,771	594,041
(Surplus) / Deficit	0	0	0	(0)	(0)
Equip. Reserve Fund Balance at Y/E		(45,366)		(45,820)	
Park Land Reserve Balance at Y/E		(171,114)		(172,825)	
Parks Facility Reserves Balance at Y/E		(223,839)		(138,183)	d

2018 Budget Notes:

- a. **2017 Surplus:** For accounting/PSAB reasons, due to the flood damage in 2017, assets must be written off in 2017. Because it is virtually assured that this will be covered by Disaster Financial Assistance at the very least, and possibly insurance, and there hopefully minimal or no financial loss, the revenue related to the lost assets must be recognized/accrued in 2017 and adds \$179k to the surplus. This will be shown as a transfer to capital over and above all other transfers in the 2018 budget to fund the capital work that will be done. This is a timing/revenue recognition issue that must be complied with.
- b. **Remainder of 2017 Surplus \$28.3k made up of under expenditures in:** Payroll \$8.7k, Legal \$4k, Contract Services \$4.5k, Planning \$2k, Vehicle Ops \$3k and other misc. line items.
- c. **Increases:** Payroll \$5.5k and Water Rates \$0.5k. **Decreases:** Legal \$4k and Planning \$1k.
- d. Continue to set aside reserves for future park development, equipment and infrastructure replacement.
- e. Community Works Fund Gas Tax funding:
Capital:

- f. **Carry forward of Board Approved CWF \$97.5k:**
 - Killiney Park Improvements \$15k
 - Star Park Trail Connection to Trepanier Creek Reg.Pk \$30k (2019 Project)
 - Westshore Improvements \$2.5k \$5k approved, \$2.5k spent
 - Killiney Beach Park - Roadway Upgrades \$50k
- g. **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2018). Projects will not proceed if CWF are not available:**
 - Fintry Boat Launch & Killiney Beach Community Park Flood Improvements \$135k

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projection

Program: 143 -- Westside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(206,457)	(230,234)	(234,312)	(237,754)	(241,282)
Previous Year's Surplus/Deficit	(28,335) b	(0)	(0)	(0)	(0)
Portion of Surplus due to Y/E Accounting Entry	(179,145) a	0	0	0	0
Administration OH	24,050	24,610	25,538	25,956	26,384
Total Revenue	(389,887)	(205,624)	(208,774)	(211,798)	(214,898)
Expenses:					
Operations	177,491 c	181,624	184,774	187,798	190,898
Transfer to Capital Facility Reserves	33,251 d	24,000	24,000	24,000	24,000
Transfer to Capital	179,145 a	0	0	0	0
Total Expenses	389,887	205,624	208,774	211,798	214,898
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	1.351	1.351	1.351	1.351	1.351

Tax Levy:

Tax Requisition	(206,457)	(230,234)	(234,312)	(237,754)	(241,282)
Residential Tax Rate	0.1700	0.1877	0.1891	0.1900	0.1909

(per \$1000 of assessment)

Maximum Tax Rate 0.5700

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Disaster Funding Assistance / Insurance	(226,851) a	0	0	0	0
Transfer from CWF Cap Fac Resrv	(252,500) f,g	(30,000)	0	0	0
Transfer From Cap. Fac. Reserve	(120,275)	(16,425)	(15,225)	(20,300)	(20,300)
Transfer From Revenue Fund	(179,145) a	0	0	0	0
Total Revenue	(778,771)	(46,425)	(15,225)	(20,300)	(20,300)
Expenses					
Flood Recovery Projects - Recoverable	522,720 a	0	0	0	0
Flood Recovery Projects - Improvements	185,001 f,g	0	0	0	0
Development Projects	0	15,225	15,225	20,300	20,300
Killiney Park Infrastructure	15,225 f	0	0	0	0
Star Park Trail Conn. Trep. Cr.Pk.	0	31,200	0	0	0
Westshore Park Improvements	5,075 f	0	0	0	0
Fur Brigade Trail	50,750 g	0	0	0	0
Total Expenses	778,771	46,425	15,225	20,300	20,300
(Surplus) / Deficit	(0)	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(45,820)	(46,278)	(46,741)	(47,208)	(47,680)
Park Land Reserve Balance at Y/E	(172,825)	(174,553)	(176,299)	(178,062)	(179,843)
Parks Facility Reserve Balance at Y/E	(138,183)	(147,216)	(157,551)	(162,863)	(168,229)

Notes

a. **2017 Surplus:** For accounting/PSAB reasons, due to the flood damage in 2017, assets must be written off in 2017. Because it is virtually assured that this will be covered by Disaster Financial Assistance at the very least, and possibly insurance, and there hopefully minimal or no financial loss, the revenue related to the lost assets must be recognized/accrued in 2017 and adds \$179k to the surplus. This will be shown as a transfer to capital over and above all other transfers in the 2018 budget to fund the capital work that will be done. This is a timing/revenue recognition issue that must be complied with.

b. **Remainder of 2017 Surplus \$28.3k made up of under expenditures in:** Payroll \$8.7k, Legal \$4k, Contract Services \$4.5k, Planning \$2k, Vehicle Ops \$3k and other misc. line items.

c. Increases: Payroll \$5.5k and Water Rates \$0.5k. Decreases: Legal \$4k and Planning \$1k.

d. Continue to set aside reserves for future park development, equipment and infrastructure replacement.

e. Community Works Fund Gas Tax funding:

Capital:

f. **Carry forward of Board Approved CWF \$97.5k:**

Killiney Park Improvements	\$15k	
Star Park Trail Connection to Trepanier Creek Reg.Pk	\$30k	(2019 Project)
Westshore Improvements	\$2.5k	\$5k approved, \$2.5k spent
Killiney Beach Park - Roadway Upgrades	\$50k	

g. **New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2018). Projects will not proceed if CWF are not available:**

Finty Boat Launch & Killiney Beach Community Park	
Flood Improvements	\$135k
Fur Brigade Trail	\$50k

h. **Projects Cancelled - CWF no longer committed:**

Wilson's Landing Boat Launch	\$60k
Wilson's Landing Boat Launch - Additional Funds	\$40k

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok East	(100,644)	(100,644)	0	(109,664)	(9,020)
Previous Year's Surplus/Deficit	(10,330)	(10,330)	a 0	(3,081)	a 7,249
Administration OH	12,584	12,584	0	12,857	273
Total Revenue	(98,390)	(98,390)	0	(99,888)	(1,498)
Expenses:					
Operations	87,390	84,309	(3,081)	94,888	b 7,498
Transfer to Cap Fac Reserves	11,000	11,000	0	5,000	c (6,000)
Total Expenses	98,390	95,309	(3,081)	99,888	1,498
(Surplus) / Deficit	0	(3,081)	(3,081)	(0)	(0)
FTE's	0.870			0.885	0.015
Tax Levy:					
Tax Requisition	(100,644)			(109,664)	a,b (9,020)
Residential Tax Rate (per \$1000 of assessment)	0.1026			0.0968	(0.0058)
Maximum Tax Rate				0.3700	

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from CWF Cap Fac Rsrv	(209,519)	(178,199)	31,320	(38,320)	e,f 171,199
Transfer From Cap Fac Reserves	(3,142)	(2,673)	469	(574)	2,568
Total Revenue	(212,661)	(180,872)	31,789	(38,894)	173,767
Expenses					
Scotty Creek Sport Box Devel.	202,511	180,872	(21,639)	28,744	e,f (173,767)
Joe Rich Comm Park Irrigation	10,150	0	(10,150)	10,150	e 0
Total Expenses	212,661	180,872	(31,789)	38,894	(173,767)
(Surplus) / Deficit	0	(0)	(0)	0	0
Equip. Reserve Fund Balance at Y/E		(49,606)		(50,102)	
Park Land Reserve Balance at Y/E		(61,832)		(62,450)	
Capital Facilities Reserve Balance at Y/E		(112,322)		(117,865)	c

2018 Budget Notes:

- a. Change in surplus carryforward affects tax requisition increase.
- b. Increases: Payroll \$3.2k, Water Rates \$3.9k for Joe Rich ice rink share of the Joe Rich Hall water improvement system required by IHA), Equipment Rental \$0.5k, and misc. \$0.7k. Decreases: Security Services \$0.5k, Contract Services \$0.5k.
- c. Continue to build reserves for future park development.
- d. Community Works Fund Gas Tax funding:
 - Capital:
 - e. Carry forward of Board Approved CWF \$31.3k:
 - Scotty Creek Sport Box Development \$21,320 (\$210k less \$188.7 spent)
 - Joe Rich Community Park Irrigation System retrofit. \$10,000
 - f. New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2017). Projects will not proceed if CWF are not available:
 - Scotty Creek Sport Box Development Additional Amount \$7,000

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projection**

Program: 144 -- Eastside Community Parks

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(109,664)	(118,594)	(122,924)	(127,044)	(131,211)
Previous Year's Surplus/Deficit	(3,081) a	(0)	(0)	(0)	(0)
Administration OH	12,857	12,959	13,469	13,727	13,990
Total Revenue	(99,888)	(105,635)	(109,455)	(113,317)	(117,221)
Expenses:					
Operations	94,888 b	95,635	97,455	99,317	101,221
Transfer to Cap Fac Reserves	5,000 c	10,000 c	12,000 c	14,000 c	16,000 c
Total Expenses	99,888	105,635	109,455	113,317	117,221
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	0.8850	0.8850	0.8850	0.8850	0.8850
Tax Levy:					
Tax Requisition	(109,664) a	(118,594)	(122,924)	(127,044)	(131,211)
Residential Tax Rate (per \$1000 of assessment)	0.0968	0.1065	0.1093	0.1119	0.1144

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from CWF Cap Fac Rsrv	(38,320) e,f	(75,000) h	(15,000) i	(150,000) j	(50,000) k
Transfer From Facilities Reserves	(574)	(17,700)	(10,750)	(4,500)	(1,500)
Total Revenue	(38,894)	(92,700)	(25,750)	(154,500)	(51,500)
Expenses					
Park Development					
Sunset Park Development	0	0	15,450 i	154,500 j	0
Scotty Creek Sport Box Devel.	28,744 e,f	0	0	0	0
Joe Rich Comm Park Irrigation	10,150 e	0	0	0	0
Scotty Creek - Playground Repl.	0	77,250 h	0	0	0
Philpott Trail Post Fire Repair	0	15,450	0	0	0
Three Forks Park Improvements	0	0	10,300	0	51,500 k
Total Expenses	38,894	92,700	25,750	154,500	51,500
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(50,102)	(50,603)	(51,109)	(51,620)	(52,136)
Park Land Reserve Balance at Y/E	(62,450)	(63,075)	(63,706)	(64,343)	(64,986)
Capital Facilities Reserve Balance at Y/E	(117,865) c	(111,167) c	(113,421) c	(124,011) c	(139,736) c

Notes

- a. Change in surplus carryforward affects tax requisition increase.
- b. Increases: Payroll \$3.2k, Water Rates \$3.9k for Joe Rich ice rink share of the Joe Rich Hall water improvement system required by IHA), Equipment Rental \$0.5k, and misc. \$0.7k. Decreases: Security Services \$0.5k, Contract Services \$0.5k.
- c. Continue to build reserves for future park development.
- d. Community Works Fund Gas Tax funding:
Capital:
 - e. Carry forward of Board Approved CWF \$31.3k:
 - Scotty Creek Sport Box Development \$21,320 (\$210k less \$188.7 spent)
 - Joe Rich Community Park Irrigation System retrofit. \$10,000
 - f. New Items requiring Specific Board approval of CWF use prior to project commencing (separate report to come forward in 2017). Projects will not proceed if CWF are not available:
 - Scotty Creek Sport Box Development Additional Amount \$7,000
 - g. Anticipate requesting CWF for future projects in other years.
 - h. \$75k Scotty Creek Playground
 - i. \$15k Sunset Ranch Community Park Development
 - j. \$150k Sunset Ranch Community Park Development
 - k. \$50k Three Fork Park Improvement

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 003 -- Finance

Department: Financial Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Interest	(25,000)	(61,264)	(36,264)	(45,000)	(20,000)
Previous Year's Surplus/Deficit	(189,192)	(189,192)	0	(209,361) a	(20,169) a
Administration OH Recovery	(815,651)	(899,977)	(84,326)	(818,822)	(3,171)
Services SIR & OBWB, Sundry Sales	(165,000)	(167,025)	(2,025)	(165,000)	0
Total Revenue	(1,194,843)	(1,317,458)	(122,615)	(1,238,183)	(43,340)
Expenses:					
Operations	1,149,843	1,068,210	(81,633)	1,198,183 b	48,340 b
Debt Payments	18,000	12,887	(5,113)	18,000	0
Transfer to Equip. Reserves	15,000	15,000	0	10,000	(5,000)
Transfer to Operating Reserve	12,000	12,000	0	12,000 a	0 a
Total Expenses	1,194,843	1,108,097	(86,746)	1,238,183	43,340
(Surplus) / Deficit	(0)	(209,361) a	(209,361)	(0)	(0)
FTE's	8.75			8.75	0

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Reserves	(38,110)	(2,763)	35,347	(39,140)	(1,030)
Total Revenue	(38,110)	(2,763)	35,347	(39,140)	(1,030)
Expenses - Equipment					
Computers & Equipment	14,420	2,763	(11,657)	10,300	(4,120)
Software	20,600	0	(20,600)	15,450	(5,150)
Office Renovation	0	0	0	10,300	10,300
Office Furniture	3,090	0	(3,090)	3,090	0
Total Expenses	38,110	2,763	(35,347)	39,140	1,030
(Surplus) / Deficit	0	0	(0)	0	0
Equip. Reserve Fund Balance at Y/E		(225,969)		(198,697)	
Operating Reserve Bal at Y/E		(12,000)		(24,120) a	

2018 Budget Notes:

- a. Part of surplus transferred to create operating reserve for future smoothing of recovery amounts.
Surplus due to postponement of training, and project work due to resources deployed to EOC events, and capital project recoveries, interest revenue.
- b. Increases: Payroll \$25.6k (Collective agreement, salary increases), Software Licensing \$11.4k (Purchasing and Adobe).
Legal \$2k, Equip Rep & Mtce \$7.8k for extended hardware warranties, Misc. \$2k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 003 -- Finance

Department: Financial Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Interest	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Previous Year's Surplus/Deficit	(209,361) a	(0)	0	0	0
Transfer from Operating Reserve	0	(24,120) a	0	0	0
Administration OH Recovery	(818,822)	(1,021,027)	(1,069,590)	(1,094,521)	(1,119,952)
Services SIR & OBWB, Sundry Sales	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)
Total Revenue	(1,238,183)	(1,255,147)	(1,279,590)	(1,304,521)	(1,329,952)
Expenses:					
Operations	1,198,183 b	1,222,147	1,246,590	1,271,521	1,296,952
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
Transfer to Operating Reserve	12,000 a	0	0	0	0
Total Expenses	1,238,183	1,255,147	1,279,590	1,304,521	1,329,952
(Surplus) / Deficit	(0)	0	0	0	0
FTE's	8.75	8.75	8.75	8.75	8.75

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Reserves	(39,140)	(17,510)	(17,510)	(17,510)	(17,510)
Total Revenue	(39,140)	(17,510)	(17,510)	(17,510)	(17,510)
Expenses					
Computers & Equipment	10,300	2,060	2,060	2,060	2,060
Software	15,450 c	15,450	15,450	15,450	15,450
Office Renovation	10,300	0	0	0	0
Office Furniture	3,090	0	0	0	0
Total Expenses	39,140	17,510	17,510	17,510	17,510
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(198,697)	(197,999)	(197,294)	(196,582)	(195,863)
Operating Reserve Bal at Y/E	(24,120) a	0	0	0	0

Notes

- a. Part of surplus transferred to create operating reserve for future smoothing of recovery amounts.
Surplus due to postponement of training, and project work due to resources deployed to EOC events, and capital project recoveries, interest revenue.
- b. Increases: Payroll \$25.6k (Collective agreement, salary increases), Software Licensing \$11.4k (Purchasing and Adobe).
Legal \$2k, Equip Rep & Mtce \$7.8k fo extended hardware warranties, Misc. \$2k.
- c. Upgrades & Programming.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

FISCAL SERVICES

The following budgets have no program plans or measures because they are simply financing, or transfers of funds to other organizations to provide services for the Central Okanagan:

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 017 -- Upper Ellison Fire Protection Boundary Extension

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
<u>Revenue:</u>					
Parcel Tax	(9,917)	(9,917)	0	(9,917)	0
MFA Cash Reserve Interest	0	(43)	(43)	0	0
Previous Year's Surplus/Deficit	0	3,739	3,739	0	0
Total Revenue	(9,917)	(6,221)	3,696	(9,917)	0
<u>Expenses:</u>					
Debt Payments	9,917	9,917	0	9,917	0
Total Expenses	9,917	9,917	0	9,917	0
(Surplus) / Deficit	0	3,696	3,696	0	0
Parcel Tax	(9,917)			(9,917)	0

2018 Budget Notes:

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Volunteer Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

Debt ends in 2020.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 017 -- Upper Ellison Fire Protection Boundary Extension

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Parcel Tax	(9,917)	(9,917)	(9,917)	0	0
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(9,917)	(9,917)	(9,917)	0	0
Expenses:					
Debt Payments	9,917	9,917	9,917	0	0
Total Expenses	9,917	9,917	9,917	0	0
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Parcel Tax	(9,917)	(9,917)	(9,917)	0	0

Notes

The Ellison Fire Protection area was extended and a new fire truck purchased under Capital Budget cost centre 021 - Ellison Volunteer Fire Department. The parcel tax has been set up for the extended fire protection area to finance the truck.

Debt ends in 2020.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
<u>Revenue:</u>					
Parcel Tax	(12,048)	(12,048)	0	(12,048)	0
Previous Year's Surplus/Deficit	0	(168)	(168)	(232) a	(232)
MFA Debt Reserve Interest	0	(64)	(64)	0	0
Total Revenue	(12,048)	(12,280)	(232)	(12,280)	(232)
<u>Expenses:</u>					
Debt Payments	12,048	12,048	0	12,048	0
Transfer to Operating Reserve	0	0	0	232 a	232
Total Expenses	12,048	12,048	0	12,280	232
(Surplus) / Deficit	0	(232)	(232)	0	0

Parcel Tax	(12,048)		(12,048)	0
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Operating Reserve Bal. at Y/E		0	(232) a	
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2018 Budget Notes:

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections

Program: 027 -- Ridgeview Fire (NWSR Fire Dept)

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
<u>Revenue:</u>					
Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
Previous Year's Surplus/Deficit	(232) a	0	0	0	0
Total Revenue	(12,280)	(12,048)	(12,048)	(12,048)	(12,048)
<u>Expenses:</u>					
Debt Payments	12,048	12,048	12,048	12,048	12,048
Transfer to Operating Reserve	232 a	0	0	0	0
Total Expenses	12,280	12,048	12,048	12,048	12,048
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Parcel Tax	(12,048)	(12,048)	(12,048)	(12,048)	(12,048)
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Operating Reserve Bal. at Y/E	(232) a	(234)	(237)	(239)	(241)
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Notes

Debt re: Fire Hall Construction. Ends 2025.

a. Use Operating Reserve to reduce parcel tax in final year.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 034 -- Wilson's Landing Boundary Extension - Shelter Cove

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
<u>Revenue:</u>					
Parcel Tax	(9,166)	(9,166)	0	(9,166)	0
Previous Year's Surplus/Deficit	0	654	654	0	0
MFA Cash Reserve Interest	0	(17)	(17)	0	0
Total Revenue	(9,166)	(8,529)	637	(9,166)	0
<u>Expenses:</u>					
Debt Payments	9,166	9,166	0	9,166	0
Total Expenses	9,166	9,166	0	9,166	0
(Surplus) / Deficit	0	637	637	0	0
Parcel Tax	(9,166)			(9,166)	0

2018 Budget Notes:

Debt re: 024 - Wilson's Landing VFD service area expansion. Debt ends in 2018.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections

Program: 034 -- Wilson's Landing Boundary Extension - Shelter Cove

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Parcel Tax	(9,166)	0	0	0	0
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(9,166)	0	0	0	0
Expenses:					
Debt Payments	9,166	0	0	0	0
Total Expenses	9,166	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Parcel Tax	(9,166)	0	0	0	0

Notes

Debt re: 024 - Wilson's Landing VFD service area expansion. Debt ends in 2018.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 051 -- Lakeshore Road Improvements

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
<u>Revenue:</u>					
Parcel Tax	(6,303)	(6,303)	0	(4,487)	1,816
MFA Cash Reserve Interest	0	(22)	(22)	0	0
Previous Year's Surplus/Deficit	(58)	(58)	(0)	(22) a	36
Total Revenue	<u>(6,361)</u>	<u>(6,383)</u>	<u>(22)</u>	<u>(4,509)</u>	<u>1,852</u>
<u>Expenses:</u>					
Debt Payments	6,303	6,303	(0)	4,487	(1,816)
Transfer to Operating Reserve	58	58	0	22 a	(36)
Total Expenses	<u>6,361</u>	<u>6,361</u>	<u>(0)</u>	<u>4,509</u>	<u>(1,852)</u>
(Surplus) / Deficit	<u>(0)</u>	<u>(22)</u>	<u>(22)</u>	<u>(0)</u>	<u>(0)</u>

Parcel Tax	(6,303)		(4,487)	1,816
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Equip. Reserve Balance at Y/E	(71,284)		(71,997)
Operating Reserve Balance at Y/E	(1,565) a		(1,603) a

2018 Budget Notes:

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 051 -- Lakeshore Road Improvements

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Previous Year's Surplus/Deficit	(22) a	(0)	(0)	(0)	(0)
Total Revenue	(4,509)	(4,487)	(4,487)	(4,487)	(4,487)
Expenses:					
Debt Payments	4,487	4,487	4,487	4,487	4,487
Transfer to Operating Reserve	22 a	0	0	0	0
Total Expenses	4,509	4,487	4,487	4,487	4,487
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
Parcel Tax	(4,487)	(4,487)	(4,487)	(4,487)	(4,487)
Equip. Reserve Balance at Y/E	(71,997)	(72,717)	(73,444)	(74,178)	(74,920)
Operating Reserve Balance at Y/E	(1,603) a	(1,619)	(1,635)	(1,651)	(1,668)

Notes

Debt ends in 2027.

a. Operating reserve to be used to reduce debt payment in final year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 101 -- Okanagan Basin Water Board

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
WFN	(74,370)	(74,367)	3	(74,120) a	250 a
Tax Requisition - Kelowna	(1,391,949)	(1,392,157)	(208)	(1,418,298) a	(26,349) a
Tax Requisition - Peachland	(64,049)	(64,030)	19	(63,742) a	307 a
Tax Requisition - Lake Country	(154,341)	(154,091)	250	(156,636) a	(2,295) a
Tax Requisition - West Kelowna	(345,678)	(345,905)	(227)	(349,063) a	(3,385) a
Tax Req - EA Cent Ok. West	(45,105)	(44,985)	120	(44,902) a	203 a
Tax Req - EA Cent Ok East	(42,354)	(42,311)	43	(41,275) a	1,079 a
Previous Year's Surplus/Deficit	(1)	(1)	(0)	0	1
Administration OH	15,000	15,000	0	15,000	0
Total Revenue	<u>(2,102,847)</u>	<u>(2,102,847)</u>	<u>(0)</u>	<u>(2,133,036)</u>	<u>(30,189)</u>
Expenses:					
Transfer to O.B.W.B	2,102,847	2,102,847	0	2,133,036 a	30,189
Total Expenses	<u>2,102,847</u>	<u>2,102,847</u>	<u>0</u>	<u>2,133,036</u>	<u>30,189</u>
(Surplus) / Deficit	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>
Tax Levy:					
Tax Requisition	<u>(2,043,476)</u>			<u>(2,073,916)</u> a	<u>(30,440)</u> a
Residential Tax Rate (per \$1000 of assessment)	<u>0.0456</u>			<u>0.0393</u>	<u>(0.0063)</u>

2018 Budget Notes:

a. Requisition increase and shifts between OBWB Regional District participants due to assessment value increases for RDCO.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 101 -- Okanagan Basin Water Board

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
WFN	(74,120)	a	(75,579)		(77,080)		(78,612)		(80,173)
Tax Requisition - Kelowna	(1,418,298)	a	(1,446,475)		(1,475,205)		(1,504,513)		(1,534,405)
Tax Requisition - Peachland	(63,742)	a	(65,009)		(66,300)		(67,617)		(68,960)
Tax Requisition - Lake Country	(156,636)	a	(159,748)		(162,921)		(166,157)		(169,458)
Tax Requisition - West Kelowna	(349,063)	a	(355,997)		(363,069)		(370,281)		(377,638)
Tax Req - EA Cent Ok. West	(44,902)	a	(45,794)		(46,704)		(47,632)		(48,578)
Tax Req - EA Cent Ok East	(41,275)	a	(42,095)		(42,931)		(43,784)		(44,654)
Previous Year's Surplus/Deficit	0		0		(0)		0		(0)
Administration OH	15,000		15,000		15,000		15,000		15,000
Total Revenue	(2,133,036)		(2,175,697)		(2,219,210)		(2,263,595)		(2,308,867)
Expenses:									
Transfer to O.B.W.B	2,133,036		2,175,697		2,219,211		2,263,595		2,308,867
Total Expenses	2,133,036		2,175,697		2,219,211		2,263,595		2,308,867
(Surplus) / Deficit	0		(0)		0		(0)		(0)

Tax Levy:

Tax Requisition	(2,073,916)	a	(2,115,118)		(2,157,130)		(2,199,984)		(2,243,693)
Residential Tax Rate (per \$1000 of assessment)	0.0393		0.0397		0.0401		0.0405		0.0409

Notes

a. Requisition increase and shifts between OBWB Regional District participants due to assessment value increases for RDCO.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(32,487)	(32,454)	33	(33,089)	(602) b,c
Total Revenue	(32,487)	(32,454)	33	(33,089)	(602)
Expenses:					
Transfer to West Kelowna	32,487	32,454	(33)	33,089	602 b,c
Total Expenses	32,487	32,454	(33)	33,089	602
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(32,487)	(33,089) b,c	(602)
Residential Tax Rate (per \$1000 of assessment)	0.1617	0.1478	(0.0139)
Maximum Tax Rate			

2018 Budget Notes:

- a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included.
- b. Final budget will vary based on Revised Roll.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections

Program: 124 -- Westside Municipal Recreation - Mt Boucherie Complex, Sr & Youth Centres and Youth Rec.

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(33,089) b,c	(33,751)	(34,426)	(35,114)	(35,817)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(33,089)	(33,751)	(34,426)	(35,114)	(35,817)
Expenses:					
Transfer to West Kelowna	33,089 b,c	33,751	34,426	35,114	35,817
Total Expenses	33,089	33,751	34,426	35,114	35,817
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(33,089) b,c	(33,751)	(34,426)	(35,114)	(35,817)
Residential Tax Rate (per \$1000 of assessment)	0.1478	0.1493	0.1507	0.1522	0.1537

Notes

- a. For Electoral Area Central Okanagan West properties within the service area. Contributions to Mt. Boucherie Arenas, Sr. Centre, Westside Youth Centre and Westside Recreation. Note: Since the Mt. Boucherie Community Hall is being used by West Kelowna as a municipal office, the costs of operating the hall are not included.
Based on Tax Rate from City of West Kelowna.
- b. Final budget will vary based on Revised Roll.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 125 -- Johnson Bentley Memorial Aquatic Centre

Department: Parks & Recreation

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(12,165)	(12,152)	13	(12,349)	b,c (184)
Total Revenue	(12,165)	(12,152)	13	(12,349)	(184)
Expenses:					
Transfer to West Kelowna	12,165	12,152	(13)	12,349	b,c 184
Total Expenses	12,165	12,152	(13)	12,349	184
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(12,165)	(12,349)	b,c (184)
Residential Tax Rate	0.1022	0.0937	(0.0085)

(per \$1000 of assessment)

Maximum Tax Rate

2018 Budget Notes:

- For Electoral Area Central Okanagan West contributions.
- a. Based on Tax Rate from City of West Kelowna.
 - b. Final budget will vary based on Revised Roll.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 125 -- Johnson Bentley Memorial Aquatic Centre

Department: Parks & Recreation

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(12,349) b,c	(12,596)	(12,848)	(13,105)	(13,367)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(12,349)	(12,596)	(12,848)	(13,105)	(13,367)
Expenses:					
Transfer to West Kelowna	12,349 b,c	12,596	12,848	13,105	13,367
Total Expenses	12,349	12,596	12,848	13,105	13,367
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(12,349) b,c	(12,596)	(12,848)	(13,105)	(13,367)
Residential Tax Rate (per \$1000 of assessment)	0.0937	0.0946	0.0956	0.0965	0.0975

Notes

For Electoral Area Central Okanagan West contributions.

a. Based on Tax Rate from City of West Kelowna.

b. Final budget will vary based on Revised Roll.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 131 -- Winfield Letters Patent

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Requisition - Kelowna	(55,000)	(55,000)	0	(55,000)	0
Total Revenue	(55,000)	(55,000)	0	(55,000)	0
Expenses:					
Transfer to Dist of Lake Country	55,000	55,000	0	55,000	0
Total Expenses	55,000	55,000	0	55,000	0
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:				
Tax Requisition	(55,000)		(55,000)	0
Residential Tax Rate (per \$1000 of assessment)	0.0002		0.0002	0.0000

2018 Budget Notes:

None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 131 -- Winfield Letters Patent

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Expenses:					
Transfer to Dist of Lake Country	55,000	55,000	55,000	55,000	55,000
Total Expenses	55,000	55,000	55,000	55,000	55,000
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Residential Tax Rate (per \$1000 of assessment)	0.0002	0.0002	0.0001	0.0001	0.0001

Notes

None.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 171 -- Okanagan Regional Library

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(158,357)	(158,194)	163	(162,223) a	(3,866)
Tax Req - EA Cent Ok East	(151,280)	(151,443)	(163)	(147,229) a	4,051
Administration OH	5,000	5,000	0	5,000	0
Total Revenue	<u>(304,637)</u>	<u>(304,637)</u>	<u>0</u>	<u>(304,452)</u>	<u>185</u>
Expenses:					
Transfer to Library Board	304,637	304,637	(0)	304,452 a	(185)
Total Expenses	<u>304,637</u>	<u>304,637</u>	<u>(0)</u>	<u>304,452</u>	<u>(185)</u>
(Surplus) / Deficit	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
Tax Levy:					
Tax Requisition	<u>(309,637)</u>			<u>(309,452)</u>	<u>185</u>
Residential Tax Rate (per \$1000 of assessment)	<u>0.1544</u>			<u>0.1336</u>	<u>(0.0208)</u>
Reserve Fund Balance at Y/E		<u>(3,140)</u>		<u>(3,171)</u>	

2018 Budget Notes:

Electoral Areas Only.

- a. Virtually no budget change, however, shift in assessments causes shift in requisition from EA East to EA West.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 171 -- Okanagan Regional Library

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Tax Req - EA Cent Ok. West	(162,223)	a	(165,415)		(168,671)		(171,992)		(175,380)
Tax Req - EA Cent Ok East	(147,229)	a	(150,126)		(153,081)		(156,095)		(159,169)
Previous Year's Surplus/Deficit	(0)		(0)		(0)		(0)		(0)
Administration OH	5,000		5,000		5,000		5,000		5,000
Total Revenue	(304,452)		(310,541)		(316,752)		(323,087)		(329,549)
Expenses:									
Transfer to Library Board	304,452	a	310,541		316,752		323,087		329,549
Total Expenses	304,452		310,541		316,752		323,087		329,549
(Surplus) / Deficit	(0)		(0)		(0)		(0)		(0)
Tax Levy:									
Tax Requisition	(309,452)		(315,541)		(321,752)		(328,087)		(334,549)
Residential Tax Rate (per \$1000 of assessment)	0.1336		0.1348		0.1361		0.1374		0.1388
Reserve Fund Balance at Y/E	(3,171)		(3,203)		(3,235)		(3,267)		(3,300)

Notes

Electoral Areas Only.

a. Virtually no budget change, however, shift in assessments causes shift in requisition from EA East to EA West.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 188 -- OK Regional Library Borrowing -- Admin Building

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
<u>Revenue:</u>					
MFA - OK Regional Library	(382,868)	(382,868)	0	(382,868)	0
Total Revenue	(382,868)	(382,868)	0	(382,868)	0
<u>Expenses:</u>					
Debt Payments	382,868	382,868	(0)	382,868	0
Total Expenses	382,868	382,868	(0)	382,868	0
(Surplus) / Deficit	0	0	0	0	0

2018 Budget Notes:

Debt ends 2028.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 188 -- OK Regional Library Borrowing -- Admin Building

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
<u>Revenue:</u>					
MFA - OK Regional Library	(382,868)	(382,868)	(382,868)	(382,868)	(382,868)
Previous Year's Surplus/Deficit	0	0	0	0	0
Total Revenue	(382,868)	(382,868)	(382,868)	(382,868)	(382,868)
<u>Expenses:</u>					
Debt Payments	382,868	382,868	382,868	382,868	382,868
Total Expenses	382,868	382,868	382,868	382,868	382,868
 (Surplus) / Deficit	 0	 0	 0	 0	 0

Notes

Debt ends 2028.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 189 -- Fiscal-Member Municipal

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
MFA - Kelowna	(22,685,063)	(22,795,427)	(110,364)	(22,713,925) a	(28,862)
MFA - Peachland	(475,257)	(475,257)	(0)	(475,257) a	0
MFA - Lake Country	(1,579,697)	(1,579,679)	18	(1,555,129) a	24,568
MFA - West Kelowna	(1,937,934)	(1,936,181)	1,753	(1,783,302) a	154,632
Total Revenue	<u>(26,677,951)</u>	<u>(26,786,544)</u>	<u>(108,593)</u>	<u>(26,527,613)</u>	<u>150,338</u>
Expenses:					
Debt Payments	26,677,951	26,786,544	108,593	26,527,613 a	(150,338)
Total Expenses	<u>26,677,951</u>	<u>26,786,544</u>	<u>108,593</u>	<u>26,527,613</u>	<u>(150,338)</u>
(Surplus) / Deficit	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>

2018 Budget Notes:

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 189 -- Fiscal-Member Municipal

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
<u>Revenue:</u>									
MFA - Kelowna	(22,713,925)	a	(15,387,636)		(11,092,290)		(9,883,012)		(9,858,795)
MFA - Peachland	(475,257)	a	(475,257)		(429,564)		(429,564)		(429,564)
MFA - Lake Country	(1,555,129)	a	(1,455,415)		(1,383,740)		(1,257,740)		(1,138,384)
MFA - West Kelowna	(1,783,302)	a	(1,781,549)		(1,687,621)		(1,586,596)		(1,454,744)
Previous Year's Surplus/Deficit	0		0		0		0		0
Total Revenue	(26,527,613)		(19,099,857)		(14,593,215)		(13,156,912)		(12,881,487)
<u>Expenses:</u>									
Debt Payments	26,527,613	a	19,099,857		14,593,215		13,156,912		12,881,487
Total Expenses	26,527,613		19,099,857		14,593,215		13,156,912		12,881,487
(Surplus) / Deficit	0		0		0		0		0

Notes

a. Shows only existing MFA Financing. Will be higher if additional debt is added by municipalities during the year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: Sewer Debt Financing

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Parcel Tax - West Kelowna	(19,738)	(19,738)	0	(22,811)	(3,073)
MFA Cash Reserve Interest & Surplus	0	(288)	(288)	0	0
Parcel Tax - WFN	(12,442)	(12,442)	0	(14,618)	(2,176)
Previous Year's Surplus/Deficit	(5,537)	(5,537)	0	(288)	5,249
Total Revenue	<u>(37,717)</u>	<u>(38,005)</u>	<u>(288)</u>	<u>(37,717)</u>	<u>(1)</u>
Expenses:					
Debt Payments	37,717	37,717	(1)	37,717	0
Total Expenses	<u>37,717</u>	<u>37,717</u>	<u>(1)</u>	<u>37,717</u>	<u>0</u>
(Surplus) / Deficit	<u>0</u>	<u>(288)</u>	<u>(289)</u>	<u>0</u>	<u>(1)</u>

2018 Budget Notes:

- a. Returning 2017 surplus to partners.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: Sewer Debt Financing

Department: Engineering Services (Sewer Systems)

Sewer Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
<u>Revenue:</u>									
Parcel Tax - West Kelowna	(22,811)	a	(22,986)	b	(22,987)		(22,987)		(22,987)
Parcel Tax - WFN	(14,618)	a	(14,730)	b	(14,730)		(14,730)		(14,730)
Previous Year's Surplus/Deficit	(288)	a	0	b	0		0		0
Total Revenue	(37,717)		(37,717)		(37,717)		(37,717)		(37,717)
<u>Expenses:</u>									
Debt Payments	37,717		37,717		37,717		37,717		37,717
Total Expenses	37,717		37,717		37,717		37,717		37,717
(Surplus) / Deficit	0		0		0		0		0

Notes

- a. Returning 2017 surplus to partners.
- b. Regular payments resume.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: DCC -- Development Cost Charges

Department: Fiscal Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Interest Earned	0	(55,059)	(55,059)	0	0
Sewer DCC's	(300,000)	(1,770,719)	(1,470,719)	(500,000)	(200,000)
From DCC Reserve Fund	(2,938,073)	(195,204)	2,742,869	(3,459,134)	(521,061)
East Trunk DCC's	(25,000)	(273,671)	(248,671)	(50,000)	(25,000)
Total Revenue	<u>(3,263,073)</u>	<u>(2,294,653)</u>	<u>968,420</u>	<u>(4,009,134)</u>	<u>(746,061)</u>
Expenses:					
Transfer to Sewer Cap. Fund	2,938,073	195,204	(2,742,869)	3,459,134	521,061
Transfer to DCC Reserve	325,000	2,099,449 ^a	1,774,449	550,000	225,000
Total Expenses	<u>3,263,073</u>	<u>2,294,653</u>	<u>(968,420)</u>	<u>4,009,134</u>	<u>746,061</u>
(Surplus) / Deficit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
East Trunk Sewer Line DCC Reserve Balance at Y/E		<u>(1,903,263)</u>		<u>(1,972,296)</u> ^a	
Sewer Plant DCC Reserve Balance at Year End		<u>(4,255,283)</u>		<u>(1,304,110)</u> ^a	

2018 Budget Notes:

a. See Engineering Programs 401 & 470 -- Westside Sewer System for usage of DCC reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: DCC -- Development Cost Charges

Department: Fiscal Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Sewer DCC's	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Previous Year's Surplus/Deficit	(3,459,134)	0	0	0	0
East Trunk DCC's	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Revenue	(4,009,134)	(550,000)	(550,000)	(550,000)	(550,000)
Expenses:					
Transfer to Sewer Cap. Fund	3,459,134	0	0	0	0
Transfer to DCC Reserve	550,000	550,000	550,000	550,000	550,000
Total Expenses	4,009,134	550,000	550,000	550,000	550,000
(Surplus) / Deficit	0	0	0	0	0

East Trunk Sewer Line DCC Reserve	(1,972,296)	a (2,042,019)	(2,112,439)	(2,183,563)	(2,255,399)
Sewer Plant DCC Reserve Balance	(1,304,110)	a (1,817,152)	(2,335,323)	(2,858,676)	(3,387,263)

Notes

a. See Engineering Program 401 & 470 -- Westside Sewer System for usage of DCC reserves.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Sundry Sales & Office Rentals	(109,600)	(125,157)	(15,557)	(140,000) a	(30,400)
Grants	(142,000)	(147,856)	(5,856)	(147,000) b	(5,000)
Previous Year's Surplus/Deficit	(255,512)	(255,512)	0	(273,928) c	(18,416)
Administration OH Recovery	(913,229)	(965,098)	(51,869)	(906,548)	6,681
Total Revenue	(1,420,341)	(1,493,623)	(73,282)	(1,467,476)	(47,135)
Expenses:					
Operations	1,189,008	988,362	(200,646)	1,270,873 d	81,865
Transfer to Operating Reserve	30,000	30,000	0	15,000 c	(15,000)
Transfer to Cap. Fac. Reserve	201,333 d	201,333	0	181,603 a	(19,730)
Total Expenses	1,420,341	1,219,695	(200,646)	1,467,476	47,135
(Surplus) / Deficit	0	(273,928) c	(273,928)	0	(0)
FTE's	6.8038			7.1538 d	0.35

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer from Cap Fac Res.	(344,844)	(159,034)	185,810	(64,692)	280,152
Transfer From Equip. Reserves	0	0	0	(7,718)	(7,718)
Total Revenue	(344,844)	(159,034)	185,810	(72,410)	272,434
Expenses					
Improvements	36,050	10,772	(25,278)	0	(36,050)
Computers & Equipment	27,604	7,164	(20,440)	25,000	(2,604)
Sound/Visual System	3,090	2,272	(818)	0	(3,090)
Office Furniture	20,600	20,638	38	4,460	(16,140)
Parking Lot	103,000	113,058	10,058	12,500	(90,500)
Building / Security Improvements	154,500	5,130	(149,370)	30,450	(124,050)
Total Expenses	344,844	159,034	(185,810)	72,410	(272,434)
(Surplus) / Deficit	0	0	0	0	0
Equipment Reserve Fund Balance at Y/E		(7,718)		0	
Capital Facilities Reserve Fund Balance at Y/E		(322,543)		(442,679)	
Operating Reserve Bal at Y/E		(45,901)		(61,360) c	

2018 Budget Notes:

- Additional Rentals. Add residual to reserve transfer to build Capital Reserves.
- Includes estimated Provincial Unconditional Regional District Administrative Grant \$130k. CARIP grant \$17k.
- Transfer a small portion of operating surplus to operating reserve for future admin overhead recovery rate smoothing. Surplus due to staff on leave, deferred projects, reduced postage costs (less cheques being issued, more EFT's), increased overhead recoveries from capital projects, rental revenue and grants.
- Increases: Payroll \$26.7k includes additional part time cleaning staff for additional rental spaces and relief. Contract Services \$60k (Admin Overhead Service Review \$25k, Records Management Implementation Report \$20k, CAO Compensation Review \$15k), Electricity \$2k, Natural Gas \$2.5k, Building Contract Services \$5k Green Building Study, Security \$1k, Telephone \$1k.
Decreases: Equipment \$2k, Equip. Rep & Mtce. \$2k, Postage, Freight \$12k.
Note: SIBAC \$5k is included in this budget.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 002 -- Administration / Corporate Services

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Sundry Sales & Office Rentals	(140,000) a	(140,000)	(140,000)	(140,000)	(140,000)
Grants	(147,000) b	(147,000)	(147,000)	(147,000)	(147,000)
Previous Year's Surplus/Deficit	(273,928) c	0	0	0	0
Transfer from Operating Reserve	0	(61,360) e	0	0	0
Administration OH Recovery	(906,548)	(1,064,064)	(1,183,105)	(1,209,707)	(1,266,841)
Total Revenue	(1,467,476)	(1,412,423)	(1,470,105)	(1,496,707)	(1,553,841)
Expenses:					
Operations	1,270,873 d	1,272,423 g,h	1,330,105 f,g	1,356,707	1,413,841 i
Transfer to Operating Reserve	15,000 c	0	0	0	0
Transfer to Cap. Fac. Reserve	181,603 a	140,000	140,000	140,000	140,000
Total Expenses	1,467,476	1,412,423	1,470,105	1,496,707	1,553,841
(Surplus) / Deficit	0	0	0	0	0
FTE's	7.1538 d	7.6538 g	8.1538 g	8.1538	8.1538

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from Cap Fac Res.	(64,692)	(187,325)	(101,500)	(231,000)	(25,750)
Transfer From Equip. Reserves	(7,718)	0	0	0	0
Total Revenue	(72,410)	(187,325)	(101,500)	(231,000)	(25,750)
Expenses					
Computers & Equipment	25,000	28,000 j	0	0	0
Office Furniture	4,460	2,000	0	0	0
Vehicle	0	30,075	0	0	0
Software	0	0	0	50,750 k	0
Parking Lot	12,500	0	0	0	0
HVAC	0	25,750	0	0	0
Exterior Paint	0	0	0	154,500	0
Building / Security Improvements	30,450	101,500 l	101,500 m	25,750	25,750
Total Expenses	72,410	187,325	101,500	231,000	25,750
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Bal. at Y/E	0	0	0	0	0
Cap. Fac. Rsrsv Fund Bal. At Y/E	(442,679) a	(399,781)	(442,279)	(355,702)	(473,509)
Operating Reserve Bal at Y/E	(61,360)	(614)	(620)	(626)	(632)

Notes

- a. Additional Rentals. Add residual to reserve transfer to build Capital Reserves.
- b. Includes estimated Provincial Unconditional Regional District Administrative Grant \$130k. CARIP grant \$17k.
- c. Transfer a small portion of operating surplus to operating reserve for future admin overhead recovery rate smoothing.
Surplus due to staff on leave, deferred projects, reduced postage costs (less cheques being issued, more EFT's), increased overhead recoveries from capital projects, rental revenue and grants.
- d. Increases: Payroll \$26.7k includes additional part time cleaning staff for additional rental spaces and relief.
Contract Services \$60k (Admin Overhead Service Review \$25k, Records Management Implementation Report \$20k, CAO Compensation Review \$15k), Electricity \$2k, Natural Gas \$2.5k, Building Contract Services \$5k Green Building Study, Security \$1k, Telephone \$1k.
Decreases: Equipment \$2k, Equip. Rep & Mtce. \$2k, Postage, Freight \$12k.
Note: SIBAC \$5k is included in this budget.
- e. Utilize operating reserve to reduce impact on recovery amount required.
- f. Payment agreement with SIBAC ends in 2020. Remove \$5k.
- g. Add .5 FTE \$37k in 2019 for Records Management (starts 1/2 way through the year, then add remaining .5 for full year in 2020)
- h. Remove \$60k from Contract Services for 2018 special projects above.
- i. Add \$30k for Contract Services for Records Management and software licensing fees.
- j. Computer for records management and photocopier.
- k. Records Management Software.
- l. Lower Floor
- m. Upper Floor

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 005 - Human Resources

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Previous Year's Surplus/Deficit	(33,754)	(33,754)	0	(55,685) a	(21,931) a
Administration OH Recovery	(281,839)	(297,846)	(16,007)	(279,978) a	1,861 a
Total Revenue	(315,593)	(331,600)	(16,007)	(335,663)	(20,070)
Expenses:					
Operations	315,593	275,915	(39,678)	320,663 b	5,070 b
Transfer to Operating Reserve	0	0	0	15,000 a	15,000
Total Expenses	315,593	275,915	(39,678)	335,663	20,070
(Surplus) / Deficit	0	(55,685) a	(55,685)	(0)	(0)
FTE's	2.65			2.65	0.00
Operating Reserve Bal at Y/E		0		(15,000) a	

2018 Budget Notes:

- a. Transfer a portion of surplus to operating reserves to reduce future overhead rate fluctuations. Note: in 2019 extra \$20k in contract services will be required re: collective agreement negotiations.
Surplus due to part time staffing vacancy, and deferral of training.
- b. Increases: Payroll \$3.6k, Employee Relations \$3.5k, Equipment \$2.2k. Decreases: Training & Education \$3.5k, Misc. \$.8k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 005 - Human Resources

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
<u>Revenue:</u>					
Previous Year's Surplus/Deficit	(55,685) a	(0)	(0)	(0)	(0)
Transfer From Operating Reserve	0	(15,000) a			
Administration OH Recovery	(279,978)	(332,476)	(334,026)	(340,706)	(347,520)
Total Revenue	(335,663)	(347,477)	(334,026)	(340,707)	(347,521)
<u>Expenses:</u>					
Operations	320,663 b	347,476 a	334,026 c	340,706	347,520
Transfer to Operating Reserve	15,000	0			
Total Expenses	335,663	347,476	334,026	340,706	347,520
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	2.65	2.65	2.65	2.65	2.65
Operating Reserve Bal at Y/E	(15,000) a	0	0	0	0

Notes

- a. Transfer a portion of surplus to operating reserves to reduce future overhead rate fluctuations. Note: in 2019 extra \$20k in contract services will be required re: collective agreement negotiations.
Surplus due to part time staffing vacancy, and deferral of training.
- b. Increases: Payroll \$3.6k, Employee Relations \$3.5k, Equipment \$2.2k. Decreases: Training & Education \$3.5k, Misc. \$.8k.
- c. Removed \$20k in contract services for collective agreement negotiations.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 006 -- Information Systems

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
SIR, OBWB Services / Sundry Sales	(57,131)	(56,645)	486	(57,131)	0
Services - Peachland	(21,440)	(20,875)	565	(21,292)	148
Services - Lake Country	(42,858)	(43,053)	(195)	(43,914)	(1,056)
Previous Year's Surplus/Deficit	(139,833)	(139,833)	0	(161,773) a	(21,940) a
Administration OH Recovery	(677,540)	(716,022)	(38,482)	(660,393) a	17,147 a
Services - WFN	(34,747)	(35,118)	(371)	(35,820)	(1,073)
Total Revenue	(973,549)	(1,011,547)	(37,997)	(980,323)	(6,774)
Expenses:					
Operations	771,549	656,496	(115,053)	788,323 a,b	16,774 b
Transfer to Equip Reserves	97,000	97,000	0	92,000 a	(5,000) a
Transfer to Capital	70,000	61,277	(8,723)	70,000 a	0 a
Transfer to Operating Reserve	35,000	35,000	0	30,000 a	(5,000)
Total Expenses	973,549	849,774	(123,775)	980,323	6,774
(Surplus) / Deficit	(0)	(161,773) a	(161,773)	0	0
FTE's	5.75			5.75 b	0.00 b

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Sale of Assets	(2,500)	(8,651)	(6,151)	(5,000)	(2,500)
Transfer From Equip. Reserves	(104,540)	0	104,540	(197,040)	(92,500)
Transfer From Revenue Fund	(70,000)	(61,277)	8,723	(70,000)	0
Total Revenue	(177,040)	(69,928)	107,112	(272,040)	(95,000)
Expenses					
Computers & Equipment	18,540	21,363	2,823	18,540 c	0
Software	0	0	0	0 c	0
Computer Wkstns (Purch & Repl)	49,500	48,565	(935)	49,500 c	0
Servers, Infrastructure & Network	109,000	0	(109,000)	204,000 c,d	95,000
Total Expenses	177,040	69,928	(107,112)	272,040	95,000
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(217,986)		(114,075) c	
Operating Reserve Balance at Y/E		(65,384)		(96,038)	

2018 Budget Notes:

- Recovery amount is reduced by \$17k.
2017 surplus \$22k higher than prior year. Transfer \$30k to operating reserve for future recovery amount smoothing as surplus is reduced. Also allows for future enterprise software acquisition options if required.
Surplus due to partial staffing vacancies and deferral of projects
- Increases: Payroll \$10.2k, Travel & Training \$1k, Equipment \$5k.
- Four year refresh cycle for Network, Servers, SAN, Software, Workstations.
- Carryforward 2017 unspent amount of \$109k for Servers & Network Refresh, plus \$95k for Infrastructure Refresh.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 006 -- Information Systems

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
OBWB, SIR Services, Sundry Sales	(57,131)	(57,131)	(57,131)	(57,131)	(57,131)
Services - Peachland	(21,292)	(21,440)	(21,440)	(21,440)	(21,440)
Services - Lake Country	(43,914)	(42,858)	(42,858)	(42,858)	(42,858)
Previous Year's Surplus/Deficit	(161,773) a	0	0	0	0
Administration OH Recovery	(660,393) a	(754,913) d	(790,995) d	(820,736) d	(854,130)
Transfer from Operating Reserve	0	(50,000) d	(30,000) d	(16,663) d	0
Services - WFN	(35,820)	(34,747)	(34,747)	(34,747)	(34,747)
Total Revenue	(980,323)	(961,089)	(977,171)	(993,575)	(1,010,306)
Expenses:					
Operations	788,323 b	804,089	820,171	836,575	853,306
Transfer to Equip Reserves	92,000	92,000	92,000	93,960	92,000
Transfer to Capital	70,000	65,000	65,000	63,040	65,000
Transfer to Operating Reserve	30,000 a	0	0	0	0
Total Expenses	980,323	961,089	977,171	993,575	1,010,306
(Surplus) / Deficit	0	0	0	0	0
FTE's	5.75 b	5.75	5.75	5.75	5.75

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Sale of Assets	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Transfer From Equip. Reserves	(197,040)	(30,040)	(30,040)	0	(202,040)
Transfer From Revenue Fund	(70,000)	(65,000)	(65,000)	(63,040)	(65,000)
Total Revenue	(272,040)	(100,040)	(100,040)	(68,040)	(272,040)
Expenses					
SAN Infrastructure	0	0	0	0	0
Computers & Equipment	18,540 c	18,540 c	18,540 c	18,540 c	18,540 c
Software	0	32,000 c	0	0	0
Computer Wkstns (Purch & Repl)	49,500 c	49,500 c	49,500 c	49,500 c	49,500 c
Servers, Infrastructure & Network	204,000 c	0	32,000 c	0	204,000 c
Total Expenses	272,040	100,040	100,040	68,040	272,040
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E	(114,075) c	(177,796) c	(242,153) c	(339,475) c	(231,729) c
Operating Reserve Bal. at Y/E	(96,038) a,d	(46,498) d	(16,663) d	(0) d	(0)

Notes

- a. Recovery amount is reduced by \$15k.
2017 surplus \$22k higher than prior year. Transfer \$30k to operating reserve for future recovery amount smoothing as surplus is reduced. Also allows for future enterprise software acquisition options if required.
Surplus due to partial staffing vacancies and deferral of projects
- b. Increases: Payroll \$10.2k, Travel & Training \$1k, Equipment \$5k.
- c. Four year refresh cycle for Network, Servers, SAN, Software, Workstations.
- d. Smooth out Recovery increase with operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 007 -- Electoral Areas

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
School District #23	0	0	0	(17,402)	(17,402)
Tax Req - EA Cent Ok. West	(30,669)	(30,639)	30	(21,074)	9,595
Tax Req - EA Cent Ok East	(29,299)	(29,329)	(30)	(19,126)	10,173
Previous Year's Surplus/Deficit	(43,006)	(43,006)	0	(9,933)	33,073
Transfer from Operating Reserve	0	0	0	(21,000) a	(21,000)
Administration OH	4,202	4,202	0	5,512	1,310
Total Revenue	(98,772)	(98,772)	0	(83,023)	15,749
Expenses:					
Operations	43,772	33,839	(9,933)	61,023 b	17,251 b
Transfer to Cap. Fac. Reserves	20,000	20,000	0	17,000	(3,000)
Transfer to Operating Reserve	25,000	25,000	0	0	(25,000)
Transfer to Feasibility Study	10,000	10,000	0	5,000 c	(5,000)
Total Expenses	98,772	88,839	(9,932)	83,023	(15,749)
(Surplus) / Deficit	(0)	(9,933)	(9,932)	(0)	0

Tax Levy:

Tax Requisition	(59,968)	(40,200)	19,768
Residential Tax Rate (per \$1000 of assessment)	0.0299	0.0174	(0.0125)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Cap. Fac. Reserve	0	0	0	(76,125)	(76,125)
Total Revenue	0	0	0	(76,125)	(76,125)
Expenses					
Orthophotos	0	0	0	76,125	76,125
Total Expenses	0	0	0	76,125	76,125
(Surplus) / Deficit	0	0	0	0	0

Cap Fac. Reserve Fund Balance at Y/E

(92,924)

(34,137)

Operating Reserve Balance at Y/E

(42,868)

(22,297) a

2018 Budget Notes:

- Utilize operating reserve to offset impact of election year.
- Election year - Increased: Poll Clerks \$16.4k, Advertising \$12k, Payroll \$6.4k, School District Election \$2.5k, Office Supplies \$2k, Building Rentals \$1.5k, and Training & Education \$0.7k.
Decreased: Travel-UBCM, OMMA \$15k, UBCM, OMMA etc., Dues \$8.2k, and Contract Services \$1k.
Membership costs have now been allocated to cost centres 008 EA CO West and 009 EA CO East on the basis of population, which is how the organizations based the charges. This is a fairer way to allocate the costs to each of the EA's. Area Director travel and costs will now be charged to each EA directly.
- Transfer to Electoral Area Feasibility fund.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 007 -- Electoral Areas

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
School District #23	(17,402)	0	0	0	(18,400)
Tax Req - EA Cent Ok. West	(21,074)	(20,678)	(20,861)	(21,048)	(26,876)
Tax Req - EA Cent Ok East	(19,126)	(18,767)	(18,932)	(19,102)	(24,391)
Previous Year's Surplus/Deficit	(9,933)	(0)	(0)	0	(0)
Transfer from Operating Reserve	(21,000) a	0	0	0	(23,202) a
Administration OH	5,512	1,445	1,474	1,503	5,870
Total Revenue	(83,023)	(38,000)	(38,320)	(38,647)	(87,000)
Expenses:					
Operations	61,023 b	16,000 c	16,320	16,646	65,000 e
Transfer to Reserves	17,000	17,000	17,000	17,000	17,000
Transfer to Feasibility Fund	5,000 d	5,000	5,000	5,000	5,000
Total Expenses	83,023	38,000	38,320	38,646	87,000
(Surplus) / Deficit	(0)	(0)	0	(0)	0

Tax Levy:

Tax Requisition	(40,200)	(39,445)	(39,793)	(40,150)	(51,267)
Residential Tax Rate (per \$1000 of assessment)	0.0174	0.0169	0.0168	0.0168	0.0213

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Reserves	(76,125)	0	0	0	(82,400)
Total Revenue	(76,125)	0	0	0	(82,400)
Expenses					
Orthophotos	76,125	0	0	0	82,400
Total Expenses	76,125	0	0	0	82,400
(Surplus) / Deficit	0	0	0	0	0
Cap Fac. Reserve Bal at Y/E	(34,137)	(51,478)	(68,993)	(86,683)	(21,326)
Operating Reserve Bal. at Y/E	(22,297) a	(22,520)	(22,745)	(22,972)	(0) a

Notes

- Transfer portion of surplus to build operating reserve for election every 4 years and mitigate tax rate increase.
- Election year - Increased: Poll Clerks \$16.4k, Advertising \$12k, Payroll \$6.4k, School District Election \$2.5k, Office Supplies \$2k, Building Rentals \$1.5k, and Training & Education \$0.7k.
Decreased: Travel-UBCM, OMMA \$15k, UBCM, OMMA etc., Dues \$8.2k, and Contract Services \$1k.
Membership costs have now been allocated to cost centres 008 EA CO West and 009 EA CO East on the basis of population, which is how the organizations based the charges. This is a fairer way to allocate the costs to each of the EA's. Area Director travel and costs will now be charged to each EA directly.
- Return to normal levels.
- Transfer to Electoral Area Feasibility fund.
- Election Year.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(29,714)	(29,714)	0	(21,771)	7,943
Grants	(20,000)	(21,375)	(1,375)	0	20,000
Previous Year's Surplus/Deficit	(5,159)	(5,159)	0	(11,163) b	(6,004)
Transfer From Operating Reserve	(2,555)	0	2,555	0	2,555
Administration OH	5,030	5,030	0	2,439	(2,591)
Total Revenue	(52,398)	(51,218)	1,180	(30,495)	21,903
Expenses:					
Operations	52,398	40,055	(12,343)	26,995 a	(25,403) a
Transfer to Operating Reserve	0	0	0	3,500 b	3,500
Total Expenses	52,398	40,055	(12,343)	30,495	(21,903)
(Surplus) / Deficit	(0)	(11,163)	(11,163)	(0)	(0)

Tax Levy:

Tax Requisition	(29,714)	(21,771)	7,943
Residential Tax Rate (per \$1000 of assessment)	0.0290	0.0179	(0.0111)

Operating Reserve Balance at Y/E (2,588) b (6,114) b

2018 Budget Notes:

- a. Increases: Travel \$13.5k, UBCM, OMMA etc Dues \$2.5k, and Board Members Travel \$0.7k. Decreases: Contract Services \$20k, Payroll \$14.5k, and Contingencies \$7.5k.
Membership costs have now been allocated to cost centres 008 EA CO West and 009 EA CO East on the basis of population, which is how the organizations based the charges. This is a fairer way to allocate the costs to each of the EA's. Area Director travel and costs will now be charged to each EA directly.
- b. Transfer a portion of surplus to operating reserve for future rate mitigation.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 008 -- Central Okanagan West Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(21,771)	(25,521)	(30,621)	(31,234)	(31,859)
Previous Year's Surplus/Deficit	(11,163)	(0)	(0)	0	0
Transfer from Operating Reserve	0	(4,500) c	0	0	0
Administration OH	2,439	2,486	2,536	2,587	2,639
Total Revenue	(30,495)	(27,535)	(28,085)	(28,647)	(29,220)
Expenses:					
Operations	26,995 a	27,535	28,086	28,647	29,220
Transfer to Operating Reserve	3,500 b	0	0	0	0
Total Expenses	30,495	27,535	28,086	28,647	29,220
(Surplus) / Deficit	(0)	(0)	0	0	0

Tax Levy:

Tax Requisition	(21,771)	(25,521)	(30,621)	(31,234)	(31,859)
Residential Tax Rate (per \$1000 of assessment)	0.0179	0.0208	0.0247	0.0250	0.0252

Operating Reserve Balance at Y/E	(6,114) b	(1,630) c	(1,646)	(1,663)	(1,679)
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Notes

- a. Increases: Travel \$13.5k, UBCM, OMMA etc Dues \$2.5k, and Board Members Travel \$0.7k. Decreases: Contract Services \$20k, Payroll \$14.5k, and Contingencies \$7.5k.
Membership costs have now been allocated to cost centres 008 EA CO West and 009 EA CO East on the basis of population, which is how the organizations based the charges. This is a fairer way to allocate the costs to each of the EA's. Area Director travel and costs will now be charged to each EA directly.
- b. Transfer a portion of surplus to operating reserve for future rate mitigation.
- c. Possibly use operating reserve to smooth out requisition increase due to surplus swings.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok East	(5,759)	(5,759)	0	(24,038)	(18,279)
Grants	0	(100)	(100)	0	0
Previous Year's Surplus/Deficit	(3,438)	(3,438)	0	(2,636)	802
Transfer from Operating Reserve	0	0	0	(2,588) b	(2,588) b
Administration OH	806	806	0	2,424	1,618
Total Revenue	<u>(8,391)</u>	<u>(8,491)</u>	<u>(100)</u>	<u>(26,838)</u>	<u>(18,447)</u>
Expenses:					
Operations	8,391	5,855	(2,536)	26,838 a	18,447 a
Total Expenses	<u>8,391</u>	<u>5,855</u>	<u>(2,536)</u>	<u>26,838</u>	<u>18,447</u>
(Surplus) / Deficit	<u>0</u>	<u>(2,636)</u>	<u>(2,636)</u>	<u>0</u>	<u>0</u>

Tax Levy:

Tax Requisition	(5,759)	(24,038)	(18,279)
Residential Tax Rate (per \$1000 of assessment)	0.0059	0.0218	0.0159

Operating Reserve Balance at Y/E (2,588) 0 b

2018 Budget Notes:

- a. Increases: Payroll \$2.4k (includes additional costs for alternate director while Area Director is on leave), Travel \$10k, UBCM, OMMA etc Dues \$4.5k, and Board Members Travel \$1.4k. (Budget has been reduced by \$3.5k for travel to FCM). Membership costs have now been allocated to cost centres 008 EA CO West and 009 EA CO East on the basis of population, which is how the organizations based the charges. This is a fairer way to allocate the costs to each of the EA's. Area Director travel and costs will now be charged to each EA directly.
- b. Use Operating Reserve to reduce tax impact.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 009 -- Central Okanagan East Electoral Area

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(24,038)	(33,739)	(34,414)	(35,103)	(35,805)
Previous Year's Surplus/Deficit	(2,636)	0	0	0	0
Transfer from Operating Reserve	(2,588) a	0	0	0	0
Administration OH	2,424	2,794	2,850	2,908	2,965
Total Revenue	(26,838)	(30,945)	(31,563)	(32,195)	(32,839)
Expenses:					
Operations	26,838 b	30,945 c	31,564	32,195	32,839
Total Expenses	26,838	30,945	31,564	32,195	32,839
(Surplus) / Deficit	0	0	0	0	(0)

Tax Levy:

Tax Requisition	(24,038)	(33,739)	(34,414)	(35,103)	(35,805)
Residential Tax Rate (per \$1000 of assessment)	0.0218	0.0303	0.0306	0.0309	0.0312

Operating Reserve Balance at Y/E	0 a	0 a	0	0	0
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Notes

- a. Increases: Payroll \$2.4k (includes additional costs for alternate director while Area Director is on leave), Travel \$10k, UBCM, OMMA etc Dues \$4.5k, and Board Members Travel \$1.4k. (Budget has been reduced by \$3.5k for travel to FCM). Membership costs have now been allocated to cost centres 008 EA CO West and 009 EA CO East on the basis of population, which is how the organizations based the charges. This is a fairer way to allocate the costs to each of the EA's. Area Director travel and costs will now be charged to each EA directly.
- b. Use Operating Reserve to reduce tax impact.
- c. Add back travel estimate for FCM Conference.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 050 -- Transportation Demand Management

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(6,741)	(6,733)	8	(6,928)	(187)
Tax Req - EA Cent Ok East	(6,439)	(6,447)	(8)	(6,287)	152
RSP & SP Gas Tax Funds	(600,000)	0	600,000	(600,000) a,b	0
Previous Year's Surplus/Deficit	389	389	(0)	83	(306)
Total Revenue	(612,791)	(12,791)	600,000	(613,132)	(341)
Expenses:					
Operations	12,791 a	12,874	83	13,131 b	340
Regional Strategic Transportn Plan	600,000	0	(600,000)	600,000 a	0
Total Expenses	612,791	12,874	(599,917)	613,131	340
(Surplus) / Deficit	0	83	83	(0)	(1)

Tax Levy:

Tax Requisition	(13,180)	(13,215)	(35)
Residential Tax Rate (per \$1000 of assessment)	0.0066	0.0057	(0.0009)

2018 Budget Notes:

- a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transportation Plan.
- b. Includes share of \$40,000 for Traffic Safety Officer.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 050 -- Transportation Demand Management

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(6,928)	(7,021)	(7,162)	(7,305)	(7,451)
Tax Req - EA Cent Ok East	(6,287)	(6,373)	(6,500)	(6,630)	(6,763)
RSP & SP Gas Tax Funds	(600,000) a	0	0	0	0
Previous Year's Surplus/Deficit	83	(0)	0	0	0
Total Revenue	(613,132)	(13,394)	(13,662)	(13,935)	(14,214)
Expenses:					
Operations	13,131 b	13,394	13,662	13,935	14,214
Regional Strategic Transportn Plan	600,000 a	0	0	0	0
Total Expenses	613,131	13,394	13,662	13,935	14,214
(Surplus) / Deficit	(0)	0	0	0	0

Tax Levy:

Tax Requisition	(13,215)	(13,394)	(13,662)	(13,935)	(14,214)
Residential Tax Rate (per \$1000 of assessment)	0.0057	0.0057	0.0058	0.0058	0.0059

Notes

- a. Strategic Priorities Gas Tax Funding approved via RDCO for City of Kelowna project Regional Strategic Transportation Plan.
- b. Includes share of \$40,000 for Traffic Safety Officer.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 085 -- Ellison Transit Services

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Transit Rider Fees	(2,000)	(11,202)	(9,202)	(4,178)	(2,178)
Tax Req - EA Cent Ok East	(9,488)	(9,488)	0	(9,488)	0
Previous Year's Surplus/Deficit	(5,251)	(5,251)	0	(11,003)	(5,752)
Administration OH	1,203	1,203	0	1,132	(71)
Total Revenue	(15,536)	(24,738)	(9,202)	(23,537)	(8,001)
Expenses:					
Operations	12,536	10,735	(1,801)	12,534	(2)
Transfer to Operating Reserve	3,000	3,000	0	11,003	8,003
Total Expenses	15,536	13,735	(1,801)	23,537	8,001
(Surplus) / Deficit	(0)	(11,003) a	(11,003)	(0)	0

Tax Levy:

Tax Requisition	(9,488)	(9,488)	0
Residential Tax Rate (per \$1000 of assessment)	0.0367	0.0326	(0.0041)
Maximum Tax Rate		0.2400	
Operating Reserve Y/E Balance	(4,766)	(15,817) a	

2018 Budget Notes:

- a. Service is under review for possible expansion.
- b. Transfer all of surplus to operating reserve for future tax rate mitigation.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 085 -- Ellison Transit Services

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Transit Rider Fees	(4,178)	(4,262)	(4,347)	(4,434)	(4,522)
Tax Req - EA Cent Ok East	(9,488)	(8,565)	(8,737)	(8,912)	(9,090)
Previous Year's Surplus/Deficit	(11,003)	(0)	0	0	0
Transfer from Operating Reserve	0	0	0	0	0
Administration OH	1,132	1,062	1,084	1,105	1,127
Total Revenue	(23,537)	(11,765)	(12,000)	(12,240)	(12,485)
Expenses:					
Operations	12,534 b	11,765 c	12,000	12,240	12,485
Transfer to Operating Reserve	11,003	0	0	0	0
Total Expenses	23,537	11,765	12,000	12,240	12,485
(Surplus) / Deficit	(0)	0	0	0	0
Tax Levy:					
Tax Requisition	(9,488)	(8,565)	(8,737)	(8,912)	(9,090)
Residential Tax Rate (per \$1000 of assessment)	0.0326	0.0291	0.0294	0.0297	0.0300
Maximum Tax Rate	0.2400				
Operating Reserve Balance at Y/E	(15,817) a	(15,975)	(16,135)	(16,296)	(16,459)

Notes

- a. Service is under review for possible expansion.
- b. Transfer all of surplus to operating reserve for future tax rate mitigation. service.
- c. Remove \$1k for public consultation.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 102 -- Air Quality Service

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - WFN	(6,319)	(6,318)	1	(6,351)	(32)
Services - Lake Country	(11,812)	(11,801)	11	(12,103)	(291)
Tax Requisition - Kelowna	(123,104)	(123,109)	(5)	(126,280)	(3,176)
Tax Requisition - Peachland	(4,809)	(4,805)	4	(4,838)	(29)
Tax Requisition - West Kelowna	(27,408)	(27,425)	(17)	(27,932)	(524)
Tax Req - EA Cent Ok. West	(3,317)	(3,311)	6	(3,436)	(119)
Tax Req - EA Cent Ok East	(3,169)	(3,170)	(1)	(3,118)	51
Previous Year's Surplus/Deficit	(5,001)	(5,001)	0	(1)	5,000
Administration OH	8,287	8,287	0	7,954	(333)
Grant	(7,100)	(7,100)	0	0	7,100
Total Revenue	<u>(183,752)</u>	<u>(183,753)</u>	<u>(1)</u>	<u>(176,105)</u>	<u>7,647</u>
Expenses:					
Operations	172,652	172,652	0	176,105	3,453
Transfer to Operating Reserve	4,000	4,000	0	0	(4,000)
Grant Transfer to City of Kelowna	7,100	7,100	0	0	(7,100)
Total Expenses	<u>183,752</u>	<u>183,752</u>	<u>0</u>	<u>176,105</u>	<u>(7,647)</u>
(Surplus) / Deficit	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>0</u>	<u>0</u>

Tax Levy:

Tax Requisition	(161,807)	(165,604)	(3,797)
Residential Tax Rate (per \$1000 of assessment)	0.0032	0.0028	(0.0004)

Operating Reserve Balance at Y/E	(4,000)	(4,040)
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2018 Budget Notes:

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 102 -- Air Quality Service

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - WFN	(6,351)	(6,477)	(6,607)	(6,739)	(6,874)
Services - Lake Country	(12,103)	(12,346)	(12,593)	(12,845)	(13,102)
Tax Requisition - Kelowna	(126,280)	(128,810)	(131,388)	(134,015)	(136,695)
Tax Requisition - Peachland	(4,838)	(4,935)	(5,033)	(5,134)	(5,237)
Tax Requisition - West Kelowna	(27,932)	(28,492)	(29,062)	(29,643)	(30,236)
Tax Req - EA Cent Ok. West	(3,436)	(3,505)	(3,575)	(3,646)	(3,719)
Tax Req - EA Cent Ok East	(3,118)	(3,181)	(3,244)	(3,309)	(3,375)
Previous Year's Surplus/Deficit	(1)	0	0	(0)	(0)
Administration OH	7,954	8,119	8,282	8,447	8,616
Grant	0	0	0	0	0
Total Revenue	(176,105)	(179,627)	(183,220)	(186,884)	(190,622)
Expenses:					
Operations	176,105	179,627	183,220	186,884	190,622
Total Expenses	176,105	179,627	183,220	186,884	190,622
(Surplus) / Deficit	0	0	(0)	(0)	0
Tax Levy:					
Tax Requisition	(165,604)	(168,923)	(172,302)	(175,747)	(179,262)
Residential Tax Rate (per \$1000 of assessment)	0.0028	0.0029	0.0029	0.0029	0.0029
Operating Reserve Balance at Y/E	(4,040)	(4,080)	(4,121)	(4,162)	(4,204)

Notes

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Requisition - Kelowna	(731,058)	(731,272)	(214)	(739,084) d	(8,026) d
Tax Requisition - Peachland	(29,922)	(29,864)	58	(28,469) d	1,453 d
Tax Requisition - Lake Country	(70,231)	(70,089)	142	(69,234) d	997 d
Tax Requisition - West Kelowna	(149,011)	(149,151)	(140)	(144,865) d	4,146 d
Tax Req - EA Cent Ok. West	(20,698)	(20,592)	106	(20,533) d	165 d
Tax Req - EA Cent Ok East	(16,104)	(16,056)	48	(14,841) d	1,263 d
Parcel Tax	(494,770) a	(494,770) b	0	(494,770) c	0
Previous Year's Surplus/Deficit	(2)	(2)	0	(0)	2
Administration OH	15,000	15,000	0	15,000	0
Total Revenue	(1,496,796)	(1,496,796)	0	(1,496,796)	(0)
Expenses:					
Transfer to S.I.R.	1,496,796	1,496,796	(0)	1,496,796 d	0
Total Expenses	1,496,796	1,496,796	(0)	1,496,796	0
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)

Tax Levy:

Tax Requisition	(1,017,024)		(1,017,026) d	(2) d
Residential Tax Rate (per \$1000 of assessment) (*Based on Land Values Only)	0.0387		0.03270	(0.0060)
Parcel Tax	(494,770)	(see Budget Notes)	(494,770) c	0

2018 Budget Notes:

Parcel Taxes:	a.	b.	Variance	c.	Variance
Electoral Area West	(4,579)	(4,579)	0	(4,579)	0
Electoral Area East	(51,076)	(51,076)	0	(51,076)	0
Kelowna	(322,597)	(322,597)	0	(322,597)	0
Peachland	(794)	(794)	0	(794)	0
Lake Country	(102,440)	(102,440)	0	(102,440)	0
West Kelowna	(13,284)	(13,284)	0	(13,284)	0
Total Parcel Tax	(494,770)	(494,770)	0	(494,770)	0

c. 2018 Parcel Tax information not yet available. 2017 Information shown.

d. Tax requisition stays the same, but there are shifts in requisitions between areas due to property assessments.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 117 -- Sterile Insect Release Program

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(739,084) a	(768,031)	(797,556)	(827,672)	(858,390)
Tax Requisition - Peachland	(28,469) a	(29,584)	(30,721)	(31,881)	(33,064)
Tax Requisition - Lake Country	(69,234) a	(71,945)	(74,711)	(77,532)	(80,409)
Tax Requisition - West Kelowna	(144,865) a	(150,538)	(156,326)	(162,228)	(168,249)
Tax Req - EA Cent Ok. West	(20,533) a	(21,337)	(22,157)	(22,994)	(23,847)
Tax Req - EA Cent Ok East	(14,841) a	(15,422)	(16,015)	(16,619)	(17,236)
Parcel Tax	(494,770) b	(494,770) c	(494,770) c	(494,770) c	(494,770) c
Previous Year's Surplus/Deficit	(0)	(0)	0	0	0
Administration OH	15,000	15,000	15,000	15,000	15,000
Total Revenue	(1,496,796)	(1,536,627)	(1,577,255)	(1,618,696)	(1,660,965)
Expenses:					
Transfer to SIR	1,496,796	1,536,627	1,577,255	1,618,696	1,660,965
Total Expenses	1,496,796	1,536,627	1,577,255	1,618,696	1,660,965
(Surplus) / Deficit	(0)	0	0	0	0

Tax Levy:

Tax Requisition	(1,017,026) a	(1,056,857)	(1,097,486)	(1,138,926)	(1,181,195)
Residential Tax Rate (per \$1000 of assessment) (*Based on Land Values Only)	0.0327	0.0337	0.0346	0.0356	0.0365
Parcel Tax	(494,770) b	(494,770)	(494,770)	(494,770)	(494,770)

Notes

Parcel Tax Rate: \$139.26

a. Tax requisition stays the same, but there are shifts in requisitions between areas due to property assessments.

b. Parcel Taxes:

Electoral Area West	(4,579)
Electoral Area East	(51,076)
Kelowna	(322,597)
Peachland	(794)
Lake Country	(102,440)
West Kelowna	(13,284)
Total Parcel Tax	(494,770)

c. 2018 Parcel Tax information not yet available. 2017 Information shown.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 046 -- Dog Control

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Dog Licensing	(580,000)	(597,972)	(17,972)	(603,952)	(23,952)
Tax Requisition - Kelowna	(436,260)	(436,341)	(81)	(447,420)	(11,160)
Tax Requisition - Peachland	(20,074)	(20,062)	12	(20,108)	(34)
Tax Requisition - Lake Country	(48,373)	(48,289)	84	(49,413)	(1,040)
Tax Requisition - West Kelowna	(108,341)	(108,409)	(68)	(110,116)	(1,775)
Tax Req - EA Cent Ok West	(14,137)	(14,098)	39	(14,165)	(28)
Tax Req - EA Cent Ok East	(13,275)	(13,261)	14	(13,021)	254
Non - TCA Trsf From Capital	0	(18,035)	(18,035)	0	0
Previous Year's Surplus/Deficit Administration OH	(287,461)	(287,462)	a (0)	(162,499)	a,d 124,962
Transfer from Operating Reserve	178,039	178,039	0	171,722	(6,317)
Impounding	0	0	0	(27,350)	a (27,350)
Ticketing	(40,000)	(25,361)	14,639	(20,000)	20,000
Bylaw Adjudication	(1,500)	(1,000)	500	(1,000)	500
Bylaw Adjudication	(45,000)	(48,710)	(3,710)	(40,000)	5,000
Total Revenue	(1,416,382)	(1,440,962)	(24,579)	(1,337,322)	79,060
Expenses:					
Operations	1,144,382	988,427	(155,955)	1,175,322	30,940
Grant to SPCA	92,000	92,000	0	92,000	c 0
Transfer from Capital - TCA Reclass.	0	18,035	18,035	0	0
Transfer to Equip. Reserves	100,000	100,000	0	35,000	d (65,000)
Transfer to Facilities Reserves	50,000	50,000	0	35,000	d,e (15,000)
Transfer to Operating Reserve	30,000	30,000	0	0	(30,000)
Total Expenses	1,416,382	1,278,462	(137,920)	1,337,322	(79,060)
(Surplus) / Deficit	(0)	(162,499)	a (162,499)	(0)	0
FTE's	10.760			10.760	0
Tax Levy:					
Tax Requisition	(640,460)			(654,243)	(13,783)
Residential Tax Rate	0.0143			0.0124	(0.0019)
(per \$1000 of assessment)					

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Facilities Reserve	(54,178)	(40,880)	13,298	(74,930)	(20,752)
Sale of Asset/ Ins Proceeds	(22,048)	(22,344)	(296)	(2,000)	20,048
Transfer From Equip Reserves	(91,621)	(75,670)	15,951	(69,172)	22,449
Total Revenue	(167,847)	(138,893)	28,954	(146,102)	21,745
Expenses					
Vehicles	76,246	71,333	(4,913)	49,122	(27,124)
Software	28,428	26,450	(1,978)	42,230	13,802
Pound Improvements	17,510	11,064	(6,446)	10,600	(6,910)
Vehicle Outfitting	25,063	10,064	(14,999)	20,050	(5,013)
Kennel Improvements	5,150	3,365	(1,785)	5,150	0
Equipment	12,360	16,617	4,257	15,860	3,500
Kennel Irrigation / Repairs	3,090	0	(3,090)	3,090	0
Non - TCA Part of Above Expense	0	(18,035)	(18,035)	0	0
Non - TCA Trsf to Revenue Fund	0	18,035	18,035	0	0
Total Expenses	167,847	138,893	(28,954)	146,102	(21,745)
(Surplus) / Deficit	0	(0)	(0)	0	0
Equip. Reserve Fund Balance at Y/E		(135,150)		(101,638)	
Facilities Reserve Balance at Y/E		(98,912)		(59,971)	
Operating Reserve Balance at Y/E		(295,470)		(271,075)	a

2018 Budget Notes:

- Use \$27k of operating reserve to smooth effect of reduction in surplus. Reserve was set up for legal, future service reviews and future tax rate stabilization. Also still allows for possibility of transfer to reserves or capital construction should pound expansion or rebuild be required. 2016 surplus of \$287k was due primarily to \$119k in additional revenues, and reduced expenses for payroll \$74.6k (staff leaves), Legal \$50k, Postage \$17k, and other minor misc. items.
2017 surplus of \$165k due primarily to reduced expenses for payroll due to staff leaves, postponing service review, additional revenue, legal, collection fees.
- Increases: Payroll \$18.1k, Vehicle Operations \$10k, Advertising \$5k, Agent Collection Fees \$3k, Software & Licenses \$2k, Landfill Dumping fees \$1.8k, Bldg Repairs & Mtce \$1.5k, Natural Gas \$1.3k, Travel \$1k, and Dog Lic. Supplies \$0.5k.
Decreases: Collection Fees-Uncollectable \$5k, Uniforms \$3.5k, Postage/Freight \$2.5k, Office Supplies \$1k, and misc. \$1.2k.
- Grant to SPCA (Programs: spay & neuter, education, adoption).
- Equipment reserves required for upcoming vehicle and equipment replacements. In 2017, transferred additional amounts to reserves due to larger surplus. Resume normal levels in 2018.
- Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 046 -- Dog Control

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Dog Licensing	(603,952)	(609,992)	(616,091)	(622,252)	(628,475)
Tax Requisition - Kelowna	(447,420)	(521,025)	(564,997)	(603,513)	(635,523)
Tax Requisition - Peachland	(20,108)	(23,416)	(25,392)	(27,123)	(28,562)
Tax Requisition - Lake Country	(49,413)	(57,541)	(62,398)	(66,651)	(70,187)
Tax Requisition - West Kelowna	(110,116)	(128,231)	(139,053)	(148,533)	(156,411)
Tax Req - EA Cent Ok West	(14,165)	(16,495)	(17,887)	(19,107)	(20,120)
Tax Req - EA Cent Ok East	(13,021)	(15,163)	(16,443)	(17,563)	(18,495)
Previous Year's Surplus/Deficit	(162,499)	(0)	(0)	(0)	(0)
Administration OH	171,722	172,834	179,562	182,899	186,303
Transfer from Operating Reserve	(27,350)	(85,000) f	(50,000) f	(20,000) f	0
Impounding	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Ticketing	(1,000)	(1,500)	(1,500)	(1,500)	(1,500)
Bylaw Adjudication	(40,000)	(40,000)	(35,000)	(30,000)	(25,000)
Total Revenue	(1,337,322)	(1,345,529)	(1,369,199)	(1,393,343)	(1,417,970)
Expenses:					
Operations	1,175,322	1,183,528 g	1,207,199	1,231,343	1,255,970
Grant to SPCA	92,000	92,000	92,000	92,000	92,000
Transfer to Equipment Reserves	35,000	35,000	35,000	35,000	35,000
Transfer to Facilities Reserve	35,000	35,000	35,000	35,000	35,000
Total Expenses	1,337,322	1,345,528	1,369,199	1,393,343	1,417,970
(Surplus) / Deficit	(0)	(0)	(0)	(0)	(0)
FTE's	10.760	10.760	10.760	10.760	10.760
Tax Levy:					
Tax Requisition	(654,243)	(761,871)	(826,170)	(882,490)	(929,298)
Residential Tax Rate (per \$1000 of assessment)	0.0124	0.0143	0.0154	0.0162	0.0169

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer from Facilities Reserve	(74,930)	(10,300)	(10,300)	(10,300)	(5,150)
Sale of Asset	(2,000)	0	0	0	0
Transfer From Equip Reserves	(69,172)	0	(5,150)	0	(5,150)
Total Revenue	(146,102)	(10,300)	(15,450)	(10,300)	(10,300)
Expenses					
Vehicles	49,122	0	0	0	0
Software	42,230	5,150	5,150	5,150	5,150
Pound Improvements	10,600	0	5,150	0	0
Vehicle Outfitting	20,050	0	0	0	0
Kennel Improvements	5,150	5,150	5,150	5,150	0
Equipment	15,860	0	0	0	0
Kennel Irrigation / Repairs	3,090	0	0	0	5,150
Total Expenses	146,102	10,300	15,450	10,300	10,300
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(101,638)	(137,654)	(168,829)	(205,517)	(237,371)
Facilities Reserve Balance at Y/E	(59,971)	(85,271)	(110,824)	(136,632)	(167,848)
Operating Reserve Balance at Y/E	(271,075)	(188,785)	(140,673)	(122,080)	(123,301)

Notes

- Use \$27k of operating reserve to smooth effect of reduction in surplus. Reserve was set up for legal, future service reviews and future tax rate stabilization. Also still allows for possibility of transfer to reserves or capital construction should pound expansion or rebuild be required. 2016 surplus of \$287k was due primarily to \$119k in additional revenues, and reduced expenses for payroll \$74.6k (staff leaves), Legal \$50k, Postage \$17k, and other minor misc. items.
2017 surplus of \$165k due primarily to reduced expenses for payroll due to staff leaves, postponing service review, additional revenue, legal, collection fees.
- Increases: Payroll \$18.1k, Vehicle Operations \$10k, Advertising \$5k, Agent Collection Fees \$3k, Software & Licenses \$2k, Landfill Dumping fees \$1.8k, Bldg Repairs & Mtce \$1.5k, Natural Gas \$1.3k, Travel \$1k, and Dog Lic. Supplies \$0.5k.
Decreases: Collection Fees-Uncollectable \$5k, Uniforms \$3.5k, Postage/Freight \$2.5k, Office Supplies \$1k, and misc. \$1.2k.
- Grant to SPCA (Programs: spay & neuter, education, adoption).
- Equipment reserves required for upcoming vehicle and equipment replacements. In 2017, transferred additional amounts to reserves due to larger surplus. Resume normal levels in 2018.
- Facilities reserves required to expand the Pound or rebuild in the future, or can be used for equipment also.
- Possibly use part of Operating reserve to even out requisition increase in future years to reduce effect of surplus carry forward from 2017.
- Remove \$15k Service Review.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 049 -- Prohibited Animal Control

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Requisition - Kelowna	(207)	(207)	0	(197)	10
Tax Requisition - Peachland	(8)	(8)	0	(8)	0
Tax Requisition - West Kelowna	(46)	(46)	0	(43)	3
Tax Req - EA Cent Ok West	(6)	(6)	0	(5)	1
Previous Year's Surplus/Deficit	(977)	(977)	0	(980)	(3)
Administration OH	157	157	0	147	(10)
Total Revenue	(1,087)	(1,087)	0	(1,086)	1
Expenses:					
Operations	1,087	107	(980)	1,086	(1)
Total Expenses	1,087	107	(980)	1,086	(1)
(Surplus) / Deficit	(0)	(980)	(980)	0	0
FTE's	0			0	0
Tax Levy:					
Tax Requisition	(267)			(253)	14
Residential Tax Rate (per \$1000 of assessment)	0.000005			0.000004	(0.000001)

2018 Budget Notes:

Complaint driven.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 049 -- Prohibited Animal Control

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(197)	(978)	(997)	(1,017)	(1,037)
Tax Requisition - Peachland	(8)	(37)	(38)	(39)	(40)
Tax Requisition - West Kelowna	(43)	(216)	(221)	(225)	(229)
Tax Req - EA Cent Ok West	(5)	(27)	(27)	(28)	(28)
Previous Year's Surplus/Deficit	(980)	0	0	0	(0)
Administration OH	147	150	153	156	159
Total Revenue	(1,086)	(1,108)	(1,130)	(1,153)	(1,175)
Expenses:					
Operations	1,086	1,108	1,130	1,152	1,176
Total Expenses	1,086	1,108	1,130	1,152	1,176
(Surplus) / Deficit	0	0	0	(0)	0
FTE's					
	0.00	0.00	0.00	0.00	0.00
Tax Levy:					
Tax Requisition	(253)	(1,258)	(1,283)	(1,309)	(1,334)
Residential Tax Rate (per \$1000 of assessment)	0.000004	0.00002	0.00002	0.00002	0.00002

Notes

Complaint driven.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 105 -- Enforcement of Noise Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok West	(2,917)	(2,916)	1	(2,977)	(60)
Tax Req - EA Cent Ok East	(3,350)	(3,351)	(1)	(3,290)	60
Previous Year's Surplus/Deficit	(2,986)	(2,986)	0	(3,526) a	(540)
Administration OH	1,165	1,165	0	1,113	(52)
Total Revenue	<u>(8,088)</u>	<u>(8,088)</u>	<u>0</u>	<u>(8,680)</u>	<u>(592)</u>
Expenses:					
Operations	8,088	4,562	(3,526)	8,217	129
Transfer to Operating Reserve	0	0	0	463 a	463
Total Expenses	<u>8,088</u>	<u>4,562</u>	<u>(3,526)</u>	<u>8,680</u>	<u>592</u>
(Surplus) / Deficit	<u>0</u>	<u>(3,526)</u>	<u>(3,526)</u>	<u>(0)</u>	<u>(0)</u>
FTE's	0.04			0.04	0
Tax Levy:					
Tax Requisition	(6,267)			(6,267)	0
Residential Tax Rate (per \$1000 of assessment) (Based on Improvements Only)	0.0059			0.0051	(0.0008)
Equipment Reserve Fund Balance at Y/E		(108)		(109)	
Operating Reserve Balance at Y/E		(5,120)		(5,634) a	

2018 Budget Notes:

Complaint driven.

a. Tax requisition stays the same. Transfer a portion of surplus to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 105 -- Enforcement of Noise Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok West	(2,977)	(3,571)	(4,136)	(4,704)	(4,797)
Tax Req - EA Cent Ok East	(3,290)	(3,946)	(4,571)	(5,198)	(5,302)
Previous Year's Surplus/Deficit	(3,526) a	(0) b	(0)	0	(0)
Administration OH	1,113	1,136	1,158	1,182	1,205
Transfer from Operating Reserve	0	(2,000) b	(1,000) b	0	0
Total Revenue	(8,680)	(8,381)	(8,549)	(8,720)	(8,894)
Expenses:					
Operations	8,217	8,381	8,549	8,720	8,894
Transfer to Operating Reserve	463 a	0	0	0	0
Total Expenses	8,680	8,381	8,549	8,720	8,894
(Surplus) / Deficit	(0)	(0)	0	(0)	0
FTE's	0.04	0.04	0.04	0.04	0.04
Tax Levy:					
Tax Requisition	(6,267)	(7,517)	(8,707)	(9,902)	(10,099)
Residential Tax Rate (per \$1000 of assessment)	0.0051	0.0060	0.0069	0.0078	0.0079
Equip Reserve Fund Balance at Y/E	(109)	(110)	(111)	(113)	(114)
Operating Reserve Bal at Y/E	(5,634)	(3,691) b	(2,727) b	(2,755)	(2,782)

Notes

Complaint driven.

a. Tax requisition stays the same. Transfer a portion of surplus to operating reserve.

b. Possibly use Operating reserve to smooth tax rate increase due to reduction of surplus carryforward.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 106 -- Enforcement of Unsightly / Untidy Premises Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Sale of Services - Contract	(2,875)	(3,085)	(210)	(3,000)	(125)
Tax Req - EA Cent Ok West	(3,850)	(3,849)	1	(4,345)	(495)
Tax Req - EA Cent Ok East	(4,421)	(4,422)	(1)	(4,802)	(381)
Previous Year's Surplus/Deficit	(3,671)	(3,671)	0	(2,760)	910
Administration OH	1,865	1,865	0	1,779	(86)
Total Revenue	(12,952)	(13,161)	(210)	(13,128)	(177)
Expenses:					
Operations	12,952	10,401	(2,551)	13,128	176
Total Expenses	12,952	10,401	(2,551)	13,128	176
(Surplus) / Deficit	(0)	(2,760)	(2,761)	(0)	(1)
FTE's					
	0.055			0.055	0
Tax Levy:					
Tax Requisition	(8,271)			(9,147)	(876)
Residential Tax Rate (per \$1000 of assessment) (Based on Improvements Only)	0.0078			0.0074	(0.0004)
Equip. Reserve Balance at Y/E					
		(496)		(501)	
Operating Reserve Balance at Y/E					
		(6,917)		(6,986)	

2018 Budget Notes:

Complaint driven.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 106 -- Enforcement of Unsightly / Untidy Premises Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Sale of Services - Contract	(3,000)	(3,060)	(3,121)	(3,184)	(3,247)
Tax Req - EA Cent Ok West	(4,345)	(4,819)	(5,427)	(6,021)	(6,141)
Tax Req - EA Cent Ok East	(4,802)	(5,326)	(5,997)	(6,653)	(6,786)
Previous Year's Surplus/Deficit	(2,760)	(0)	(0)	0	(0)
Transfer from Operating Reserve	0	(2,000) a	(1,000) a	0	0
Administration OH	1,779	1,814	1,888	1,925	1,964
Total Revenue	(13,128)	(13,391)	(13,658)	(13,932)	(14,210)
Expenses:					
Operations	13,128	13,391	13,658	13,932	14,210
Total Expenses	13,128	13,391	13,658	13,932	14,210
(Surplus) / Deficit	(0)	(0)	0	(0)	(0)
FTE's	0.055	0.055	0.055	0.055	0.055
Tax Levy:					
Tax Requisition	(9,147)	(10,145)	(11,424)	(12,674)	(12,927)
Residential Tax Rate (per \$1000 of assessment)	0.0074	0.0081	0.0091	0.0100	0.0101
Equip. Reserve Balance at Y/E	(501)	(506)	(511)	(516)	(521)
Operating Reserve Balance at Y/E	(6,986)	(5,056) a	(4,107) a	(4,148)	(4,189)

Notes

Complaint driven.

a. Possibly utilize operating reserve to reduce impact of reduction of surplus carried forward.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 115 -- Enforcement of Noxious Insect Control Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Services - Kelowna	(13,616)	(6,088)	7,528	(13,766)	(150)
Tax Requisition - Peachland	(532)	(532)	0	(527)	5
Tax Requisition - Lake Country	(1,307)	(1,305)	2	(1,319)	(12)
Tax Req - EA Cent Ok West	(367)	(366)	1	(375)	(8)
Tax Req - EA Cent Ok East	(351)	(351)	0	(340)	11
Previous Year's Surplus/Deficit	(6,308)	(6,308)	0	(6,221)	88
Administration OH	2,452	2,452	0	2,380	(72)
Total Revenue	<u>(20,029)</u>	<u>(12,499)</u>	<u>7,531</u>	<u>(20,168)</u>	<u>(139)</u>
Expenses:					
Operations	17,029	3,278	(13,751)	17,568	539
Transfer to Equip. Reserves	1,500	1,500	0	0	(1,500)
Transfer to Operating Reserve	1,500	1,500	0	2,600	1,100
Total Expenses	<u>20,029</u>	<u>6,278</u>	<u>(13,751)</u>	<u>20,168</u>	<u>139</u>
(Surplus) / Deficit	<u>0</u>	<u>(6,221)</u>	<u>(6,220)</u>	<u>0</u>	<u>0</u>
FTE's	0.20			0.20	0
Tax Levy:					
Tax Requisition	(2,557)			(2,561)	(4)
Residential Tax Rate (per \$1000 of assessment)	0.0004			0.0003	(0.0001)
Equipment Reserve Fund Balance at Y/E		(15,650)		(15,807)	
Operating Reserve Balance at Y/E		(2,243)		(4,865)	

2018 Budget Notes:

Complaint driven.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 115 -- Enforcement of Noxious Insect Control Bylaws

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Services - Kelowna	(13,766)	(14,626)	(15,823)	(18,313)	(18,671)
Tax Requisition - Peachland	(527)	(560)	(606)	(702)	(715)
Tax Requisition - Lake Country	(1,319)	(1,402)	(1,517)	(1,755)	(1,789)
Tax Req - EA Cent Ok West	(375)	(398)	(431)	(498)	(508)
Tax Req - EA Cent Ok East	(340)	(361)	(391)	(452)	(461)
Previous Year's Surplus/Deficit	(6,221)	0	0	0	0
Administration OH	2,380	2,428	2,526	2,577	2,628
Transfer from Operating Reserve	0	(3,000) a	(2,036) a	0	0
Total Revenue	(20,168)	(17,919)	(18,278)	(19,143)	(19,516)
Expenses:					
Operations	17,568	17,919	18,278	18,643	19,016
Transfer to Equip. Reserves	0	0	0	500	500
Transfer to Operating Reserve	2,600	0	0	0	0
Total Expenses	20,168	17,919	18,278	19,143	19,516
(Surplus) / Deficit	0	0	(0)	(0)	0
FTE's	0.20	0.20	0.20	0.20	0.20
Tax Levy:					
Tax Requisition	(2,561)	(2,721)	(2,945)	(3,407)	(3,473)
Residential Tax Rate (per \$1000 of assessment)	0.0003	0.0003	0.0003	0.0004	0.0004
Equip. Reserve Fund Balance at Y/E	(15,807)	(15,965)	(16,124)	(16,785)	(17,453)
Operating Reserve Bal at Y/E	(4,865)	(1,884) a	153 a	155	157

Notes

Complaint driven.

a. Utilize operating reserve for tax rate mitigation.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 116 -- Enforcement of Noxious Weed Control Bylaw

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Sale of Services	(20,000)	(19,719)	281	(19,000)	1,000
Tax Requisition - Kelowna	(81,915)	(81,930)	(15)	(82,820)	(905)
Tax Requisition - Peachland	(3,200)	(3,198)	2	(3,173)	27
Tax Requisition - Lake Country	(7,860)	(7,852)	8	(7,938)	(78)
Tax Requisition - Local Service Area	(3,054)	(3,048)	6	(3,083)	(29)
Grants	0	(14,936)	(14,936)	(15,000)	(15,000) a
Previous Year's Surplus/Deficit	(8,379)	(8,379)	0	(14,614)	(6,235) b
Transfer From Operating Reserve	(2,000)	0	2,000	0	2,000
Administration OH	15,345	15,345	0	16,483	1,138
Total Revenue	(111,063)	(123,717)	(12,654)	(129,145)	(18,082)
Expenses:					
Operations	106,563	104,603	(1,960)	121,645	15,082 a
Transfer to Equip. Reserves	4,500	4,500	0	4,500	0
Transfer to Operating Reserve	0	0	0	3,000	3,000 b
Total Expenses	111,063	109,103	(1,960)	129,145	18,082
(Surplus) / Deficit	(0)	(14,614)	(14,614)	0	0

FTE's 0.868 0.868 0

Tax Levy:

Tax Requisition	(96,029)	(97,014)	(985)
Residential Tax Rate (per \$1000 of assessment)	0.0022	0.0019	(0.0003)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Equip. Reserves	0	0	0	(2,060)	(2,060)
Total Revenue	0	0	0	(2,060)	(2,060)
Expenses					
Software	0	0	0	2,060	2,060
Total Expenses	0	0	0	2,060	2,060
(Surplus) / Deficit	0	0	0	0	0

Equip. Reserve Fund Balance at Y/E (38,670) (41,497)
 Operating Reserve Balance at Y/E (35,662) (39,019) b

2018 Budget Notes:

Complaint driven.

- a. Increases: FLNR Invasive Plant Grant & Exp. \$15k, Payroll \$1.5k and Insurance \$0.08. Decreased Postage/Freight \$1.5k.
- b. Transfer a portion of increased surplus carryforward to operating reserve.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 116 -- Enforcement of Noxious Weed Control Bylaw

Department: Corporate Services (Bylaw Services)

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Sale of Services	(19,000)	(19,380)	(19,768)	(20,163)	(20,566)
Tax Requisition - Kelowna	(82,820)	(86,232)	(93,721)	(99,258)	(101,849)
Tax Requisition - Peachland	(3,173)	(3,304)	(3,590)	(3,803)	(3,902)
Tax Requisition - Lake Country	(7,938)	(8,265)	(8,983)	(9,513)	(9,762)
Tax Requisition - Local Service Area	(3,083)	(3,210)	(3,489)	(3,695)	(3,792)
Grants	(15,000)	(15,000) a	(15,000)	(15,000)	(15,000)
Previous Year's Surplus/Deficit	(14,614)	0 b	(0)	0	0
Transfer from Operating Reserve	0	(10,000) c	(4,000) c	0	0
Administration OH	16,483	16,813	17,492	17,841	18,198
Total Revenue	(129,145)	(128,578)	(131,059)	(133,591)	(136,673)
Expenses:					
Operations	121,645	124,078 a	126,559	129,091	131,672
Transfer to Equip. Reserves	4,500	4,500	4,500	4,500	5,000
Transfer to Operating Reserve	3,000	0 b	0	0	0
Total Expenses	129,145	128,578	131,059	133,591	136,672
(Surplus) / Deficit	0	(0)	0	0	(0)
FTE's	0.868	0.868	0.868	0.868	0.868
Tax Levy:					
Tax Requisition	(97,014)	(101,011)	(109,783)	(116,269)	(119,305)
Residential Tax Rate (per \$1000 of assessment)	0.0019	0.0019	0.0021	0.0022	0.0022

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Equip. Reserves	(2,060)	0	0	0	0
Total Revenue	(2,060)	0	0	0	0
Expenses					
Software	2,060	0	0	0	0
Total Expenses	2,060	0	0	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(41,497)	(46,412)	(51,376)	(56,390)	(61,953)
Operating Reserve Balance at Y/E	(39,019)	(29,309) b	(25,562) c	(25,818)	(26,076)

Notes

Complaint driven.

a. Increases: FLNR Invasive Plant Grant & Exp. \$15k, Payroll \$1.5k and Insurance \$0.08. Decreased Postage/Freight \$1.5k.

b. Transfer a portion of increased surplus carryforward to operating reserve.

c. Possibly use operating reserve to reduce tax impact.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
WFN Service Agreement	(32,598)	(32,596)	2	(32,476)	122
Tax Requisition - Kelowna	(610,131)	(610,223)	(92)	(621,440)	(11,309)
Tax Requisition - Peachland	(28,074)	(28,065)	9	(27,929)	145
Tax Requisition - Lake Country	(67,652)	(67,542)	110	(68,631)	(979)
Tax Requisition - West Kelowna	(151,521)	(151,620)	(99)	(152,945)	(1,424)
Tax Req - EA Cent Ok. West	(19,771)	(19,718)	53	(19,674)	97
Tax Req - EA Cent Ok East	(18,565)	(18,546)	19	(18,085)	480
Grants & Partnerships	(61,500)	(60,234)	1,266	(55,000)	6,500 a
Previous Year's Surplus/Deficit	(3,640)	(3,640)	0	(5,658)	(2,018)
Administration OH	105,162	105,162	0	104,455	(707)
Total Revenue	(888,290)	(887,022)	1,268	(897,383)	(9,093)
Expenses:					
Operations	760,290	751,896	(8,394)	770,883	10,593 b
Transfer to Equip Reserves	8,000	8,000	0	6,500	(1,500) c
TCA Tsfr to Capital	0	1,468	1,468	0	0
Film Commission	120,000	120,000	0	120,000	0
Total Expenses	888,290	881,364	(6,926)	897,383	9,093
(Surplus) / Deficit	0	(5,658)	(5,658)	0	0
FTE's	4.04			4.04	0
Tax Levy:					
Tax Requisition	(895,714)			(908,704)	(12,990)
Residential Tax Rate (per \$1000 of assessment)	0.0200			0.0172	(0.0028)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
TCA Trsfr from Gen Revenue	0	(1,468)	(1,468)	0	0
Total Revenue	0	(1,468)	(1,468)	0	0
Expenses					
TCA Capital Expense	0	1,468	1,468	0	0
Total Expenses	0	1,468	1,468	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip Reserve Fund Balance at Y/E		(8,183)		(14,765) c	
Operating Reserve Balance at Y/E		(20,256)		(20,459)	

2018 Budget Notes:

- Funding Partnerships/Grants re: \$10k Young Entrepreneurs, \$10k Arts & Culture, \$2.5k Special Projects, Invest Canada Community Initiatives \$32.5k.
- Increases: Payroll \$16.8k, Data Processing \$11.2k (software license), Advertising & Promotion \$5k, Export Dev. Specialist \$4.8k, Agr Field Service Prog \$3k, Travel \$2k, Memberships \$1.5k, Training & Education \$0.5k, & Business Recruitment \$0.5k. Decreases: Special Projects \$24.6k, Special Projects-Workforce \$7.9k, Website Development \$2k.
- Set funds aside in capital reserves for website. Reduced reserve transfer as funds were also being set aside for software, however this will now come from operating as these are licences rather than capital.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 120 -- Economic Development Commission

Department: Economic Development Commission

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
WFN Service Agreement	(32,476)	(34,904)	(35,519)	(36,147)	(36,787)
Tax Requisition - Kelowna	(621,440)	(657,759)	(679,787)	(691,796)	(704,043)
Tax Requisition - Peachland	(27,929)	(29,561)	(30,552)	(31,091)	(31,642)
Tax Requisition - Lake Country	(68,631)	(72,642)	(75,075)	(76,401)	(77,754)
Tax Requisition - West Kelowna	(152,945)	(161,883)	(167,305)	(170,260)	(173,275)
Tax Req - EA Cent Ok. West	(19,674)	(20,824)	(21,522)	(21,902)	(22,289)
Tax Req - EA Cent Ok East	(18,085)	(19,142)	(19,783)	(20,133)	(20,489)
Grants & Partnerships	(55,000) a	(22,500) d	(22,500)	(22,500)	(22,500)
Previous Year's Surplus/Deficit	(5,658)	0	(0)	0	(0)
Transfer from Operating Reserve	0	(15,000) e			
Administration OH	104,455	122,638	124,765	126,936	129,149
Total Revenue	(897,383)	(911,577)	(927,278)	(943,294)	(959,630)
Expenses:					
Operations	770,883 b	785,077 f	800,778	816,794	833,130
Transfer to Equip Reserves	6,500 c	6,500	6,500	6,500	6,500
Film Commission	120,000	120,000	120,000	120,000	120,000
Total Expenses	897,383	911,577	927,278	943,294	959,630
(Surplus) / Deficit	0	(0)	0	(0)	(0)
FTE's	4.04	4.04	4.04	4.04	4.04
Tax Levy:					
Tax Requisition	(908,704)	(961,811)	(994,024)	(1,011,583)	(1,029,492)
Residential Tax Rate (per \$1000 of assessment)	0.0172	0.0181	0.0185	0.0186	0.0188

General Capital Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Equip Reserves	0	0	0	(22,838)	0
Total Revenue	0	0	0	(22,838)	0
Expenses					
Software	0	0	0	0	0
Webserver Refresh	0	0	0	22,838 c	0
Total Expenses	0	0	0	22,838	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(14,765) c	(21,412) c	(28,127) c	(11,841) c	(18,460) c
Operating Reserve Bal at Y/E	(20,459)	(5,663) e	(5,720)	(5,777)	(5,835)

Notes

- a. Funding Partnerships/Grants re: \$10k Young Entrepreneurs, \$10k Arts & Culture, \$2.5k Special Projects, Invest Canada Community Initiatives \$32.5k.
- b. Increases: Payroll \$16.8k, Data Processing \$11.2k (software license), Advertising & Promotion \$5k, Export Dev. Specialist \$4.8k, Agr Field Service Prog \$3k, Travel \$2k, Memberships \$1.5k, Training & Education \$0.5k, & Business Recruitment \$0.5k.
Decreases: Special Projects \$24.6k, Special Projects-Workforce \$7.9k, Website Development \$2k.
- c. Set funds aside in capital reserves for website. Reduced reserve transfer as funds were also being set aside for software, however this will now come from operating as these are licences rather than capital.
- d. Reduce revenue by \$32.5k for ICCL one time funding in a. above.
- e. Possibly use operating reserve to reduce impact of less revenue.
- f. Reduce expenses by \$1.2k for software fees.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 001 -- Regional District Board & Communications

Department: Board

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Requisition - Kelowna	(400,636)	(400,655)	(19)	(403,885)	(3,249)
Tax Requisition - Peachland	(15,649)	(15,638)	11	(15,473)	176
Tax Requisition - Lake Country	(38,443)	(38,396)	47	(38,711)	(268)
Tax Requisition - West Kelowna	(89,199)	(89,257)	(58)	(89,337)	(138)
Tax Req - EA Cent Ok. West	(10,796)	(10,775)	21	(10,989)	(193)
Tax Req - EA Cent Ok East	(10,314)	(10,316)	(2)	(9,973)	341
Previous Year's Surplus/Deficit	(46,957)	(46,957)	0	(88,833) c	(41,876)
Transfer from Operating Reserve	(15,000)	0	15,000	0	15,000
Administration OH	52,291	52,291	0	50,223	(2,068)
Total Revenue	(574,703)	(559,703)	15,000	(606,978)	(32,275)
Expenses:					
Operations	544,703	440,870	(103,833)	555,978 a,b	11,275
Transfer to Cap. Fac. Reserve	25,000	25,000	0	25,000	0
Transfer to Operating Reserve	0	0	0	21,000 c	21,000
Trsfr to Feasibility Study Reserve	5,000	5,000	0	5,000 d	0
Total Expenses	574,703	470,870	(103,833)	606,978	32,275
(Surplus) / Deficit	0	(88,833) c	(88,833)	0	0
FTE's	1.3795			1.3795	0
Tax Levy:					
Tax Requisition	(565,037)			(568,368)	(3,331)
Residential Tax Rate (per \$1000 of assessment)	0.0105			0.0090	(0.0015)

General Capital Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue					
Transfer From Cap. Fac. Reserve	(31,900)	0	31,900	(62,500)	(30,600)
Total Revenue	(31,900)	0	31,900	(62,500)	(30,600)
Expenses					
Equipment	1,000	0	(1,000)	2,500	1,500
Office Furniture	0	0	0	6,000	6,000
Software	25,750	0	(25,750)	0	(25,750)
Audio Visual	5,150	0	(5,150)	54,000	48,850
Total Expenses	31,900	0	(31,900)	62,500	30,600
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E		(553)		(559)	
Cap. Fac. Reserve Balance at Y/E		(58,950)		(22,040)	
Operating Reserve Balance at Y/E		(30,384)		(51,688) c	

2018 Budget Notes:

- a. Increases: Payroll \$11.3k (staff & board), contract services \$15k. Decreases: Contingencies \$5k, Legal \$10k.
- b. Includes CATCH grant.
- c. Transfer a portion of 2017 surplus carryforward to operating reserve for future rate smoothing or capital. Additional surplus primarily due to project delays due to flooding.
- d. Set aside funds to build Regional Feasibility Study Reserve from \$80k to \$100k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 001 -- Regional District Board & Communications

Department: Board

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(403,885)	(435,819)	(479,919)	(487,316)	(496,673)
Tax Requisition - Peachland	(15,473)	(16,696)	(18,386)	(18,669)	(19,027)
Tax Requisition - Lake Country	(38,711)	(41,771)	(45,998)	(46,707)	(47,604)
Tax Requisition - West Kelowna	(89,337)	(96,401)	(106,156)	(107,792)	(109,861)
Tax Req - EA Cent Ok. West	(10,989)	(11,858)	(13,058)	(13,259)	(13,513)
Tax Req - EA Cent Ok East	(9,973)	(10,762)	(11,851)	(12,033)	(12,264)
Previous Year's Surplus/Deficit	(88,833) c	0	(0)	0	0
Transfer from Operating Reserve	0	(35,000) c	0	0	0
Administration OH	50,223	51,209	54,429	55,518	56,628
Total Revenue	(606,978)	(597,098)	(620,939)	(630,258)	(642,314)
Expenses:					
Operations	555,978 a,b	567,098	590,940 g	602,758	614,813
Transfer to Cap. Fac. Reserve	25,000	25,000	25,000	27,500	27,500
Trsfr to Feasibility Study Reserve	5,000 d	5,000 d	5,000 d	0	0
Transfer to Operating Reserve	21,000 c	0	0	0	0
Total Expenses	606,978	597,098	620,940	630,258	642,313
(Surplus) / Deficit	0	(0)	0	0	(0)
FTE's	1.3795	1.3795	1.3795	1.3795	1.3795
Tax Levy:					
Tax Requisition	(568,368)	(613,307)	(675,368)	(685,776)	(698,942)
Residential Tax Rate (per \$1000 of assessment)	0.0090	0.0097	0.0105	0.0106	0.0107

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue					
Transfer From Cap. Fac. Reserve	(62,500)	(29,500)	(51,500)	0	0
Total Revenue	(62,500)	(29,500)	(51,500)	0	0
Expenses					
Website	0	0	51,500 e	0	0
Equipment	2,500	0	0	0	0
Office Furniture	6,000	0	0	0	0
Software	0	27,000 f	0	0	0
Board Room AV System Upgrade	54,000	2,500	0	0	0
Total Expenses	62,500	29,500	51,500	0	0
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Balance at Y/E	(559)	(564)	(570)	(575)	(581)
Cap. Fac. Reserve Balance at Y/E	(22,040)	(17,760)	8,563	(18,852)	(46,540)
Operating Reserve Balance at Y/E	(51,688) c	(16,855) c	(17,023)	(17,193)	(17,365)

Notes

- a. Increases: Payroll \$11.3k (staff & board), contract services \$15k. Decreases: Contingencies \$5k, Legal \$10k.
- b. Includes CATCH grant.
- c. Transfer a portion of 2017 surplus carryforward to operating reserve for future rate smoothing or capital. Additional surplus primarily due to project delays due to flooding.
- d. Set aside funds to build Regional Feasibility Study Reserve from \$80k to \$100k.
- e. Website refresh.
- f. E-scribe webcasting.
- g. Annual software maintenance fee \$12.5k added.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 011 -- Grants - Regional

Department: Board

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Requisition - Kelowna	(20,960)	(20,960)	0	(20,902) a	58
Tax Requisition - Peachland	(105)	(105)	0	(105) a	0
Tax Requisition - Lake Country	(1,572)	(1,572)	0	(1,568) a	4
Tax Requisition - West Kelowna	(5,838)	(5,838)	0	(5,822) a	16
Previous Year's Surplus/Deficit	(1)	(1)	0	(1)	0
Administration OH	1,305	1,304	(1)	1,227	(78)
Total Revenue	(27,171)	(27,172)	(1)	(27,171)	0
Expenses:					
Grants	27,171	27,171	0	27,171 a	0
Total Expenses	27,171	27,171	0	27,171	0
(Surplus) / Deficit	(0)	(1) b	(1)	0	0
Tax Levy:					
Tax Requisition	(28,475)			(28,397)	78

2018 Budget Notes:

a. Community Gardens - based on 2017 contributions.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 011 -- Grants - Regional

Department: Board

General Revenue Fund Budgets

	2018 Budget		2019 Projected Budget		2020 Projected Budget		2021 Projected Budget		2022 Projected Budget
Revenue:									
Tax Requisition - Kelowna	(20,902)	a	0		0		0		0
Tax Requisition - Peachland	(105)	a	0		0		0		0
Tax Requisition - Lake Country	(1,568)	a	0		0		0		0
Tax Requisition - West Kelowna	(5,822)	a	0		0		0		0
Previous Year's Surplus/Deficit	(1)		0		0		0		0
Administration OH	1,227		0		0		0		0
Total Revenue	(27,171)		0		0		0		0
Expenses:									
Grants	27,171	a	0		0		0		0
Total Expenses	27,171		0		0		0		0
(Surplus) / Deficit	0		0		0		0		0
Tax Levy:									
Tax Requisition	(28,397)		0		0		0		0

Notes

a. Community Gardens - based on 2017 contributions.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 012 -- Grants - Electoral Area Central Okanagan West

Department: Board

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok. West	(7,637)	(7,637)	0	(5,732)	1,905
Previous Year's Surplus/Deficit	(537)	(537)	0	(2,420)	(1,883)
Administration OH	374	374	0	352	(22)
Total Revenue	(7,800)	(7,800)	0	(7,800)	0
Expenses:					
Grants	7,800	5,380	(2,420)	7,800 a	0
Total Expenses	7,800	5,380	(2,420)	7,800	0
(Surplus) / Deficit	(0)	(2,420)	(2,420)	0	0

Tax Levy:

Tax Requisition	(7,637)	(5,732)	1,905
Residential Tax Rate (per \$1000 of assessment)	0.0075	0.0047	(0.0028)

2018 Budget Notes:

a. Committed Grants in Aid: est. \$3,400 for CWK School Liaison Officer, Bear Aware Program.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 012 -- Grants - Electoral Area Central Okanagan West

Department: Board

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok. West	(5,732)	(6,271)	(6,271)	(6,271)	(6,271)
Previous Year's Surplus/Deficit	(2,420)	0	0	0	0
Administration OH	352	271	271	271	271
Total Revenue	(7,800)	(6,000)	(6,000)	(6,000)	(6,000)
Expenses:					
Grants	7,800 ^a	6,000	6,000	6,000	6,000
Total Expenses	7,800	6,000	6,000	6,000	6,000
(Surplus) / Deficit	0	0	0	0	0
Tax Levy:					
Tax Requisition	(5,732)	(6,271)	(6,271)	(6,271)	(6,271)
Residential Tax Rate (per \$1000 of assessment)	0.0047	0.0051	0.0051	0.0050	0.0050

Notes

a. Committed Grants in Aid: est. \$3,400 for CWK School Liaison Officer, Bear Aware Program.

REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET

Program: 013 -- Grants - Electoral Area Central Okanagan East

Department: Board

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Req - EA Cent Ok East	(1,278)	(1,278)	0	(1,781)	(503)
Previous Year's Surplus/Deficit	(4,486)	(4,486)	(0)	(2,400)	2,086
Administration OH	264	264	0	181	(83)
Total Revenue	(5,500)	(5,500)	(0)	(4,000)	1,500
Expenses:					
Grants	5,500	3,100	(2,400)	4,000 a	(1,500)
Total Expenses	5,500	3,100	(2,400)	4,000	(1,500)
(Surplus) / Deficit	0	(2,400)	(2,400)	(0)	0
Tax Levy:					
Tax Requisition	(1,278)			(1,781)	(503)
Residential Tax Rate (per \$1000 of assessment)	0.0013			0.0016	0.0003

2018 Budget Notes:

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 013 -- Grants - Electoral Area Central Okanagan East

Department: Board

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Req - EA Cent Ok East	(1,781)	(4,180)	(4,181)	(4,181)	(4,181)
Previous Year's Surplus/Deficit	(2,400)	(0)	0	0	0
Administration OH	181	181	181	181	181
Total Revenue	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Expenses:					
Grants	4,000	4,000	4,000	4,000	4,000
Total Expenses	4,000	4,000	4,000	4,000	4,000
(Surplus) / Deficit	(0)	0	0	0	0
Tax Levy:					
Tax Requisition	(1,781)	(4,180)	(4,181)	(4,181)	(4,181)
Residential Tax Rate (per \$1000 of assessment)	0.0016	0.0038	0.0037	0.0037	0.0036

Notes

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 PROGRAM BUDGET**

Program: 118 -- Starling Control

Department: Corporate Services

General Revenue Fund Budget

	2017 Budget	2017 Actual	Variance 2017 Act. vs. Bud.	2018 Budget	Variance: 2018 vs. 2017 Budget
Revenue:					
Tax Requisition - Kelowna	(18,567)	(18,571)	(4)	(18,567)	0
Tax Requisition - Peachland	(725)	(724)	1	(711)	14
Tax Requisition - Lake Country	(1,782)	(1,779)	3	(1,780)	2
Previous Year's Surplus/Deficit	(11)	(11)	0	0	11
Administration OH	966	966	0	910	(56)
Total Revenue	(20,119)	(20,119)	0	(20,148)	(29)
Expenses:					
Grants	20,119	20,119	0	20,148	29
Total Expenses	20,119	20,119	0	20,148	29
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(21,074)	(21,058)	16
Residential Tax Rate (per \$1000 of assessment)	0.0005	0.0004	(0.0001)

2018 Budget Notes:

City of West Kelowna pays directly and EA's not participating.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
2018 - 2022 Five Year Program Budget Projections**

Program: 118 -- Starling Control

Department: Corporate Services

General Revenue Fund Budgets

	2018 Budget	2019 Projected Budget	2020 Projected Budget	2021 Projected Budget	2022 Projected Budget
Revenue:					
Tax Requisition - Kelowna	(18,567)	(18,568)	(18,568)	(18,568)	(18,568)
Tax Requisition - Peachland	(711)	(711)	(711)	(711)	(711)
Tax Requisition - Lake Country	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)
Previous Year's Surplus/Deficit	0	0	0	0	0
Administration OH	910	911	911	911	911
Total Revenue	(20,148)	(20,148)	(20,148)	(20,148)	(20,148)
Expenses:					
Grants	20,148	20,148	20,148	20,148	20,148
Total Expenses	20,148	20,148	20,148	20,148	20,148
(Surplus) / Deficit	0	0	0	0	0

Tax Levy:

Tax Requisition	(21,058)	(21,059)	(21,059)	(21,059)	(21,059)
Residential Tax Rate (per \$1000 of assessment)	0.0004	0.0004	0.0004	0.0004	0.0004

Notes

City of West Kelowna pays directly and EA's not participating.