

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program:** 004 -- Engineering

**Department:** Community Services (Public Works)

**General Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Conn Insp/Gifting Admin Fee	0	(2,200)	(2,200)	0	0
Previous Year's Surplus/Deficit	(85,747)	(85,747)	0	(96,498)	(10,751)
Engineering OH Administration	(193,461)	(231,717)	(38,256)	(179,966)	13,495 a
<b>Total Revenue</b>	<b>(279,208)</b>	<b>(319,664)</b>	<b>(40,456)</b>	<b>(276,464)</b>	<b>2,744</b>
<b>Expenses:</b>					
Operations	279,208	223,166	(56,042)	271,464	(7,744) b
Transfer to Reserves	0	0	0	5,000	5,000 c
<b>Total Expenses</b>	<b>279,208</b>	<b>223,166</b>	<b>(56,042)</b>	<b>276,464</b>	<b>(2,744)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(96,498)</b>	<b>(96,498)</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>2.39</b>			<b>2.39</b>	<b>0.00</b>

**General Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer From Reserves	(35,088)	(28,310)	6,778	(5,300)	29,788
<b>Total Revenue</b>	<b>(35,088)</b>	<b>(28,310)</b>	<b>6,778</b>	<b>(5,300)</b>	<b>29,788</b>
<b>Expenses</b>					
Vehicles	35,088	28,310	(6,778)	0	(35,088)
Equipment	0	0	0	5,300	5,300
<b>Total Expenses</b>	<b>35,088</b>	<b>28,310</b>	<b>(6,778)</b>	<b>5,300</b>	<b>(29,788)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>		<b>(71,648)</b>		<b>(72,011)</b>	

**2015 Budget Notes:**

- a. \$13k reduction to required recovery due to re: 2014 surplus carryforward being greater than prior year, and decreases as per b) below.
- b. Decreases: Payroll \$6k (due to employee mix & salary differences), Misc. \$2k.
- c. As per previous 5 year financial plan - reserve contribution required to fund equipment and vehicle.

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

**Program: 004 -- Engineering**

Department: Community Services (Public Works)

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Previous Year's Surplus/Deficit	(96,498)	0	0	0	0
Engineering OH Administration	(179,966) a	(281,893)	(287,431)	(293,080)	(298,841)
<b>Total Revenue</b>	<b>(276,464)</b>	<b>(281,893)</b>	<b>(287,431)</b>	<b>(293,080)</b>	<b>(298,841)</b>
<b>Expenses:</b>					
Operations	271,464 b	276,893	282,431	288,080	293,841
Transfer to Reserves	5,000	5,000	5,000	5,000	5,000
<b>Total Expenses</b>	<b>276,464</b>	<b>281,893</b>	<b>287,431</b>	<b>293,080</b>	<b>298,841</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>2.39</b>	<b>2.39</b>	<b>2.39</b>	<b>2.39</b>	<b>2.39</b>

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(5,300)	(10,600)	(5,300)	(5,300)	(5,300)
<b>Total Revenue</b>	<b>(5,300)</b>	<b>(10,600)</b>	<b>(5,300)</b>	<b>(5,300)</b>	<b>(5,300)</b>
<b>Expenses</b>					
Vehicles	0	0	0	0	0
Software	0	5,300	0	5,300	0
Equipment	5,300	5,300	5,300	0	5,300
<b>Total Expenses</b>	<b>5,300</b>	<b>10,600</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>	<b>(72,011)</b>	<b>(67,026)</b>	<b>(67,343)</b>	<b>(67,663)</b>	<b>(67,987)</b>

**Notes**

- a. \$13k reduction to required recovery due to re: 2014 surplus carryforward being greater than prior year, and decreases as per b) below.
- b. Decreases: Payroll \$6k (due to employee mix & salary differences), Misc. \$2k.

**REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET**

**Program: 047 -- Mosquito Control - Nuisance**

Department: Community Services (Public Works)

**General Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Tax Requisition - Kelowna	(170,494)	(170,451)	43	(171,389)	(895)
Tax Requisition - Lake Country	(15,152)	(15,185)	(33)	(14,468)	684
Tax Requisition - West Kelowna	(2,997)	(3,001)	(4)	(2,903)	94
Tax Req - EA Cent Ok East	(4,692)	(4,698)	(6)	(4,819)	(127)
Previous Year's Surplus/Deficit	(26,894)	(26,894)	0	(21,672)	5,222
Engineering Admin OH	7,796	7,796	0	7,517	(279)
Administration OH	17,572	17,572	0	18,416	844
Other - Grant from C.O.W.	(4,260)	(4,259)	1	(4,104)	156
<b>Total Revenue</b>	<b>(199,121)</b>	<b>(199,120)</b>	<b>1</b>	<b>(193,422)</b>	<b>5,699</b>
<b>Expenses:</b>					
Operations	185,621	163,948	(21,673)	187,922	2,301
Transfer to Operating Reserve	13,500	13,500	0	5,500	(8,000)
<b>Total Expenses</b>	<b>199,121</b>	<b>177,448</b>	<b>(21,673)</b>	<b>193,422</b>	<b>(5,699)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(21,672)</b>	<b>(21,672)</b>	<b>(0)</b>	<b>(0)</b>

FTE's 0.02 0.02 0.00

**Tax Levy:**

**Tax Requisition** (193,335) (193,579) (244)

**Residential Tax Rate** 0.0115 0.0109 (0.001)

(per \$1000 of assessment)

(Based on Improvements Only)

**General Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer From Equip Res. Fund	(7,725)	(7,613)	113	0	7,725
<b>Total Revenue</b>	<b>(7,725)</b>	<b>(7,613)</b>	<b>113</b>	<b>0</b>	<b>7,725</b>
<b>Expenses</b>					
Software / Electronic Data	7,725	7,613	(113)	0	(7,725)
<b>Total Expenses</b>	<b>7,725</b>	<b>7,613</b>	<b>(113)</b>	<b>0</b>	<b>(7,725)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Reserve Fund Balance at Y/E (35,996) (36,356)

Operating Reserve Balance at Y/E (13,500) (19,135) b

**2015 Budget Notes:**

- a. Increased Contract Services costs.
- b. Use portion of surplus to create operating reserve for future rate stabilization in case of future possible health order.

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

**Program: 047 -- Mosquito Control - Nuisance**

Department: Community Services (Public Works)

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Tax Requisition - Kelowna	(171,389)	(194,051)	(192,999)	(196,859)	(200,796)
Tax Requisition - Lake Country	(14,468)	(16,381)	(16,292)	(16,618)	(16,950)
Tax Requisition - West Kelowna	(2,903)	(3,287)	(3,270)	(3,335)	(3,402)
Tax Req - EA Cent Ok East	(4,819)	(5,457)	(5,427)	(5,536)	(5,646)
Previous Year's Surplus/Deficit	(21,672)	(0)	(0)	0	0
Engineering Admin OH	7,517	7,867	7,825	7,981	8,141
Administration OH	18,416	19,275	19,170	19,554	19,945
Other - Grant from C.O.W.	(4,104)	(4,647)	(4,622)	(4,714)	(4,809)
<b>Total Revenue</b>	<b>(193,422)</b>	<b>(196,681)</b>	<b>(195,615)</b>	<b>(199,527)</b>	<b>(203,517)</b>
<b>Expenses:</b>					
Operations	187,922	196,681	195,615	199,527	203,517
Transfer to Operating Reserve	5,500	0	0	0	0
<b>Total Expenses</b>	<b>193,422</b>	<b>196,681</b>	<b>195,615</b>	<b>199,527</b>	<b>203,517</b>
(Surplus) / Deficit	(0)	(0)	0	0	(0)
FTE's	0.02	0.02	0.02	0.02	0.02
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>(193,579)</b>	<b>(219,176)</b>	<b>(217,988)</b>	<b>(222,348)</b>	<b>(226,794)</b>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<b>0.0109</b>	<b>0.0119</b>	<b>0.0119</b>	<b>0.0120</b>	<b>0.0121</b>

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	0	0	0	(8,120)	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,120)</b>	<b>0</b>
<b>Expenses</b>					
Orthophotos	0	0	0	8,120	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,120</b>	<b>0</b>
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E	(36,356)	(36,720)	(37,087)	(29,256)	(29,549)
Operating Reserve Balance at Y/E	(19,135)	(19,326)	(19,520)	(19,715)	(19,912)

**Notes**

- a. Increased Contract Services costs.
- b. Use portion of surplus to create operating reserve for future rate stabilization in case of future possible health order.
- c. Add \$5k service review in 2016 and remove in 2017.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program:** 058 -- Scotty Heights Street Lights

**Department:** Community Services (Public Works)

**General Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(15,801)	(15,801)	0	(16,162)	(361)
Previous Year's Surplus/Deficit	565	565	0	207	(358)
Engineering Admin OH	1,269	1,269	0	561	(708)
Administration OH	563	563	0	1,374	811
Total Revenue	<u>(13,404)</u>	<u>(13,403)</u>	<u>0</u>	<u>(14,020)</u>	<u>(617)</u>
<b>Expenses:</b>					
Operations	13,403	13,610	207	14,020	617
Total Expenses	<u>13,403</u>	<u>13,610</u>	<u>207</u>	<u>14,020</u>	<u>617</u>
(Surplus) / Deficit	<u>0</u>	<u>207</u>	<u>207</u>	<u>(0)</u>	<u>0</u>
<b>FTE's</b>					
	<u>0.01</u>			<u>0.01</u>	0
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<u>(15,801)</u>			<u>(16,162)</u>	<u>(361)</u>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<u>0.1239</u>			<u>0.1197</u>	<u>(0.0042)</u>

**2015 Budget Notes:**

These streetlights are in the Central Okanagan East Electoral Area.  
a. Increase: Electricity \$.5k & minor misc.

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

**Program: 058 -- Scotty Heights Street Lights**

Department: Community Services (Public Works)

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Tax Req - EA Cent Ok East	(16,162)	(15,573)	(15,899)	(16,217)	(16,541)
Previous Year's Surplus/Deficit	207	(0)	0	0	0
Engineering Admin OH	561	572	583	595	607
Administration OH	1,374	701	729	744	758
Total Revenue	(14,020)	(14,300)	(14,586)	(14,878)	(15,176)
<b>Expenses:</b>					
Operations	14,020	14,300	14,586	14,878	15,176
Total Expenses	14,020	14,300	14,586	14,878	15,176
(Surplus) / Deficit	(0)	0	0	0	(0)
FTE's	0.01	0.01	0.01	0.01	0.01
<b>Tax Levy:</b>					
Tax Requisition	(16,162)	(15,573)	(15,899)	(16,217)	(16,541)
Residential Tax Rate (per \$1000 of assessment)	0.1197	0.1136	0.1143	0.1148	0.1154

**Notes**

These streetlights are in the Central Okanagan East Electoral Area.  
a. Increase: Electricity \$.5k & minor misc.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program: 091 -- Effluent / Water Disposal**

Department: Community Services (Public Works)

**General Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Services - WFN	(3,109)	(3,115)	(6)	0	3,109
Tax Requisition - Kelowna	(57,840)	(57,863)	(23)	0	57,840
Tax Requisition - Peachland	(2,288)	(2,296)	(7)	0	2,288
Tax Requisition - Lake Country	(5,272)	(5,247)	25	0	5,272
Tax Requisition - West Kelowna	(13,024)	(13,033)	(9)	0	13,024
Tax Req - EA Cent Ok. West	(1,505)	(1,499)	6	0	1,505
Tax Req - EA Cent Ok East	(1,814)	(1,806)	8	0	1,814
Gas Tax Funds - Grant	(780,000)	(780,000)	0	0	780,000
Previous Year's Surplus/Deficit	(2,906)	(2,906)	0	(8,796) a	(5,890)
Engineering Admin OH	18,078	18,078	0	17,110	(968)
Administration OH	43,645	43,645	0	41,919	(1,726)
Tipping Fees, Sundry	(460,000)	(465,703)	(5,703)	(500,000) b	(40,000)
<b>Total Revenue</b>	<b>(1,266,035)</b>	<b>(1,271,744)</b>	<b>(5,709)</b>	<b>(449,767)</b>	<b>816,268</b>
<b>Expenses:</b>					
Operations	461,035	457,948	(3,087)	427,740 c	(33,295)
Transfer to Dist. Of Lake Country	780,000	780,000	0	0	(780,000)
Transfer to Capital	22,031	22,031	0	0	(22,031)
Transfer to Facilities Reserves	2,969	2,969	0	13,231 a,d	10,262
Transfer to Operating Reserve	0	0	0	8,796 a	8,796
<b>Total Expenses</b>	<b>1,266,035</b>	<b>1,262,948</b>	<b>(3,087)</b>	<b>449,767</b>	<b>(816,268)</b>
(Surplus) / Deficit	0	(8,796)	(8,796)	(0)	(0)
FTE's	0.06			0.06	0
<b>Tax Levy:</b>					
Tax Requisition	(81,743)			0	81,743
Residential Tax Rate (per \$1000 of assessment)	0.0019			0.0000	(0.0019)

**General Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
RSP Gas Tax Grant	(317,969)	(317,969)	0	0	317,969
Transfer from Cap Fac Reserve	(200,000)	(200,000)	0	0	200,000
Transfer From Reserves	(60,000)	(60,000)	0	0	60,000
Transfer From Revenue Fund	(22,031)	(22,031)	0	0	22,031
<b>Total Revenue</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>0</b>	<b>0</b>	<b>600,000</b>
<b>Expenses</b>					
Centrifuge	600,000	600,000	0	0	(600,000)
<b>Total Expenses</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>(600,000)</b>
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(4,999)		(5,049)	
Facilities Reserve Balance at Y/E		(11,363)		(24,708)	
Operating Fund Balance at Y/E		0		(8,796)	

**2015 Budget Notes:**

- To enable the Board to have future flexibility to smooth rate fluctuations, or utilize the funds in the operating budget as a transfer to capital if needed, the equivalent to the 2014 surplus carried forward (the max. allowable) has been transferred to the operating reserve. The remainder has been transferred to capital reserves.
- Rates increased. Tax requisition not required.
- Decrease to contract services (re: Eldorado Ranch one time payment in 2014).
- Reserve transfers in anticipation of capital improvements.

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

**Program: 091 -- Effluent / Water Disposal**

**Department:** Community Services (Public Works)

**General Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Services - WFN	0				
Tax Requisition - Kelowna	0				
Tax Requisition - Peachland	0				
Tax Requisition - Lake Country	0				
Tax Requisition - West Kelowna	0				
Tax Req - EA Cent Ok. West	0				
Tax Req - EA Cent OK East	0				
Previous Year's Surplus/Deficit	(8,796) a	(0)	0	0	0
Engineering Admin OH	17,110	17,852	17,809	18,166	18,528
Administration OH	41,919	43,737	43,632	44,504	45,394
Tipping Fees, Sundry	(500,000) b	(527,883)	(528,161)	(536,795)	(547,130)
<b>Total Revenue</b>	<b>(449,767)</b>	<b>(466,295)</b>	<b>(466,720)</b>	<b>(474,125)</b>	<b>(483,208)</b>
<b>Expenses:</b>					
Operations	427,740 c	446,295 e	445,221 e	454,125	463,208
Transfer to Facilities Reserves	13,231 d	20,000	21,500	20,000	20,000
Transfer to Operating Reserve	8,796 a	0	0	0	0
<b>Total Expenses</b>	<b>449,767</b>	<b>466,295</b>	<b>466,721</b>	<b>474,125</b>	<b>483,208</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>0.06</b>	<b>0.06</b>	<b>0.06</b>	<b>0.06</b>	<b>0.06</b>
<b>Tax Levy:</b>					
<b>Tax Requisition</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Residential Tax Rate</b> (per \$1000 of assessment)	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	0	(15,000)	0	0	(20,000)
<b>Total Revenue</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>
<b>Expenses</b>					
Centrifuge	0	0	0	0	20,000
Card Entry System	0	15,000	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>	<b>(5,049)</b>	<b>(5,099)</b>	<b>(5,150)</b>	<b>(5,202)</b>	<b>(5,254)</b>
<b>Facilities Reserve Balance at Y/E</b>	<b>(24,708)</b>	<b>(29,805)</b>	<b>(51,603)</b>	<b>(72,119)</b>	<b>(72,640)</b>
<b>Operating Reserve Balance at Y/E</b>	<b>(8,796)</b>	<b>(8,884)</b>	<b>(8,973)</b>	<b>(9,063)</b>	<b>(9,153)</b>

**Notes**

- To enable the Board to have future flexibility to smooth rate fluctuations, or utilize the funds in the operating budget as a transfer to capital if needed, the equivalent to the 2014 surplus carried forward (the max. allowable) has been transferred to the operating reserve. The remainder has been transferred to capital reserves.
- Rates increased. Tax requisition not required.
- Decrease to contract services (re: Eldorado Ranch one time payment in 2014).
- Reserve transfers in anticipation of capital improvements.
- Added \$10k for Service Review in 2016, then removed.



REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

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

Department: Community Services (Public Works)

**General Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Vehicle Recovery Allocation to Cost Centre	(15,000)	(15,000)	0	(20,000)	(5,000)
Total Revenue	(15,000)	(15,000)	0	(20,000)	(5,000)
<b>Expenses:</b>					
Transfer to Reserves	15,000	15,000	0	20,000	5,000
Total Expenses	15,000	15,000	0	20,000	5,000
(Surplus) / Deficit	0	0	0	0	0
FTE's	2.00			2.25	0.25

**General Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer From Reserves	0	0	0	(7,500)	(7,500)
Total Revenue	0	0	0	(7,500)	(7,500)
<b>Expenses</b>					
Software	0	0	0	7,500	7,500
Total Expenses	0	0	0	7,500	7,500
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(50,792)		(63,725)	

**2015 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 approving the transfer to reserves and any future vehicle & capital purchases.

- a. Reserve contribution required as replacement of Fire Service Truck anticipated in 2016.
- b. Added portion of Fleet / Facility Manager
- c. Fleet Management Software.

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

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

**Department:** Community Services (Public Works)

**General Revenue Fund Budgets**

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

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Capital Financing	0	(70,000)	0	0	0
Sale of Asset	0	(20,000)	0	0	0
Transfer From Reserves	(7,500)	(70,000)	0	0	0
<b>Total Revenue</b>	<b>(7,500)</b>	<b>(160,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>					
Vehicle	0	160,000	0	0	0
Software	7,500	0	0	0	0
<b>Total Expenses</b>	<b>7,500</b>	<b>160,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>	<b>(63,725)</b>	<b>(6,209)</b>	<b>(11,166)</b>	<b>(16,172)</b>	<b>(21,228)</b>

**Notes**

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

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

**REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET**

**Program: 301 -- Killiney Beach Water System**

**Department: Community Services (Water Systems)**

**Water Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Water User Fees	(120,000)	(124,845)	(4,845)	(124,000) a	(4,000)
Maintenance / Asset Renewal Fees	(247,350)	(246,768)	582	(268,600) a	(21,250)
Previous Year's Surplus/Deficit	1,627	1,627	(1)	(11,537)	(13,164)
Engineering Admin OH	5,558	5,558	0	5,390	(168)
Administration OH	18,792	18,792	0	19,808	1,016
Tsfr from Capital - Non TCA	0	(225) c	(225)	0	0
<b>Total Revenue</b>	<b>(341,373)</b>	<b>(345,861)</b>	<b>(4,488)</b>	<b>(378,939)</b>	<b>(37,566)</b>
<b>Expenses:</b>					
Operations	132,341	123,462	(8,879)	134,749 b	2,408 b
Transfer to Reserves	209,032	209,032	0	244,190	35,158
Non TCA Expense - Trsfr Fr. Capital	0	225 c	225	0	0
Transfer to Capital - TCA Reclass.	0	1,605 c	1,605	0	0
<b>Total Expenses</b>	<b>341,373</b>	<b>334,324</b>	<b>(7,049)</b>	<b>378,939</b>	<b>37,566</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(11,537)</b>	<b>(11,537)</b>	<b>(0)</b>	<b>(0)</b>
FTE's	0.60			0.60	0.00

**Water Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Trsfr from Revenue - TCA Reclass.	0	(1,605) c	(1,605)	0	0
Transfer from Cap Fac. Reserve	(79,000)	(28,731)	50,269	(125,000) d	(46,000)
Transfer From Reserves	(108,024)	(15,740)	92,284	(38,158)	69,866
Transfer From Revenue Fund	0	0	0	0	0
<b>Total Revenue</b>	<b>(187,024)</b>	<b>(46,076)</b>	<b>140,948</b>	<b>(163,158)</b>	<b>23,866</b>
<b>Expenses</b>					
Metering Program	3,098	1,221	(1,877)	3,098	0
Pump & Filter Upgrade	34,450	932	(33,518)	0	(34,450)
Facility Improvements	23,513	1,044	(22,469)	10,600	(12,913)
Engineering & Design Costs	5,163	5,225	62	106,000 d	100,837
Controls & Instrumentation	10,450	893	(9,557)	0	(10,450)
Distribution Improvements	73,000	25,190	(47,810)	0	(73,000)
Reservoirs	20,900	3,135	(17,765)	26,500 d	5,600
Leak Detection Equipment	6,000	5,852	(148)	6,360	360
Equipment & Improvements	10,450	977	(9,473)	10,600	150
TCA Capital Expense	0	1,605 c	1,605	0	0
Tsfr to Water Rev Fund Non TCA	0	225 c	225	0	0
Non - TCA part of above Expenses	0	(225) c	(225)	0	0
<b>Total Expenses</b>	<b>187,024</b>	<b>46,076</b>	<b>(140,948)</b>	<b>163,158</b>	<b>(23,866)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserve Fund Balance at Y/E		(655,658)		(870,307)	

**2015 Budget Notes:**

- Operations and consumption fees under review.
- Increases: Electricity \$3k, Chlorine \$2k, Telephone \$1k. Decreases: Contract Services \$2.5k, Equipment repairs \$1k.
- Year end TCA expense reclassification from operating to capital & capital to operating - PSAB 3150.
- Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: Use of \$50k previously approved, for Filtration Study (\$53k cost included in Engineering Costs & Design. Board approval for use of additional \$75k required. Projects: Reservoir Interconnect \$26.5k, System Reconfiguration Engineering \$53k (included in Engineering & Design costs).

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

**Program: 301 -- Killiney Beach Water System**

Department: Community Services (Water Systems)

**Water Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Water User Fees	(124,000) a	(126,480) a	(129,009) a	(131,591) a	(134,221) a
Maintenance / Asset Renewal Fees	(268,600) a	(279,225) a	(280,000) a	(280,000) a	(280,000) a
Previous Year's Surplus/Deficit	(11,537)	(0)	0	(0)	(0)
Engineering Admin OH	5,390	5,498	5,608	5,720	5,834
Administration OH	19,808	20,204	20,608	21,021	21,440
<b>Total Revenue</b>	<b>(378,939)</b>	<b>(380,004)</b>	<b>(382,792)</b>	<b>(384,851)</b>	<b>(386,947)</b>
<b>Expenses:</b>					
Operations	134,749 b	137,444	140,193	142,997	145,857
Transfer to Reserves	244,190	242,560	242,599	241,854	241,090
<b>Total Expenses</b>	<b>378,939</b>	<b>380,004</b>	<b>382,792</b>	<b>384,851</b>	<b>386,947</b>
(Surplus) / Deficit	(0)	0	(0)	(0)	(0)
FTE's	0.60	0.60	0.60	0.60	0.60

**Water Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Grants	0	(1,850,000) d	0	0	0
Transfer from Cap Fac. Reserve	(125,000) c	0	0	0	0
Transfer From Reserves	(38,158)	(984,373) d	(18,998)	(18,998)	(18,998)
<b>Total Revenue</b>	<b>(163,158)</b>	<b>(2,834,373)</b>	<b>(18,998)</b>	<b>(18,998)</b>	<b>(18,998)</b>
<b>Expenses</b>					
Metering Program	3,098	3,098	3,098	3,098	3,098
Facility Improvements	10,600	0	0	0	0
Engineering & Design Costs	106,000 c	0	0	0	0
Distribution Improvements	0	2,800,000 d	0	0	0
Reservoirs	26,500 c	0	0	0	0
Leak Detection Equipment	6,360	0	0	0	0
Equipment & Improvements	10,600	10,600	10,600	10,600	10,600
Electrical / Communications	0	5,300	5,300	5,300	5,300
Vehicle (share of purchase)	0	15,375 e	0	0	0
<b>Total Expenses</b>	<b>163,158</b>	<b>2,834,373</b>	<b>18,998</b>	<b>18,998</b>	<b>18,998</b>
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(870,307)	(129,779)	(356,914)	(585,567)	(815,736)

**Notes**

- a. Operations and consumption fees under review.
- b. Increases: Electricity \$3k, Chlorine \$2k, Telephone \$1k. Decreases: Contract Services \$2.5k, Equipment repairs \$1k.
- d. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: Use of \$50k previously approved, for Filtration Study (\$53k cost included in Engineering Costs & Design). Board approval for use of additional \$75k required. Projects: Reservoir Interconnect \$26.5k, System Reconfiguration Engineering \$53k (included in Engineering & Design costs).
- d. Applying for Build Canada Grant. Project will be scaled back if not received.
- e. Shared cost.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program:** 303 -- Falcon Ridge Water System

**Department:** Community Services (Water Systems)

**Water Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Water User Fees	(26,406)	(29,230)	(2,824)	(29,641) a	(3,235)
Maintenance / Asset Renewal Fee	(25,245)	(25,245)	0	(25,245) a	0
Previous Year's Surplus/Deficit	1,198	1,198	0	(2,006)	(3,204)
Engineering Admin OH	1,158	1,158	0	1,194	36
Administration OH	3,916	3,916	0	4,387	471
Tsfr from Capital - Non TCA	0	(2,548) c	(2,548)	0	0
<b>Total Revenue</b>	<b>(45,379)</b>	<b>(50,751)</b>	<b>(5,372)</b>	<b>(51,311)</b>	<b>(5,932)</b>
<b>Expenses:</b>					
Operations	27,574	28,392	818	29,843 b	2,269 b
Transfer to Reserves	17,805	17,805	0	21,468	3,663
Non TCA Expense	0	2,548 c	2,548	0	0
<b>Total Expenses</b>	<b>45,379</b>	<b>48,745</b>	<b>3,366</b>	<b>51,311</b>	<b>5,932</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(2,006)</b>	<b>(2,006)</b>	<b>0</b>	<b>0</b>
FTE's	0.12			0.12	0

**Water Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(100,000) b	(12,688) b	87,312	(87,312) d	12,688
Transfer From Reserves	(31,658)	(4,397)	27,261	(25,662)	5,996
<b>Total Revenue</b>	<b>(131,658)</b>	<b>(17,085)</b>	<b>114,573</b>	<b>(112,974)</b>	<b>18,684</b>
<b>Expenses</b>					
Metering	1,033	0	(1,033)	1,033	0
Wells	78,375	500	(77,875)	77,875 d	(500)
Engineering & Design	26,125	13,259	(12,866)	12,866 d	(13,259)
Controls & Instrumentation	5,225	847	(4,378)	0	(5,225)
Equipment & Improvements	20,900	2,480	(18,420)	21,200	300
Tsfr to Water Rev Fund Non TCA	0	2,548 c	2,548	0	0
Non - TCA part of above Expense	0	(2,548) c	(2,548)	0	0
<b>Total Expenses</b>	<b>131,658</b>	<b>17,085</b>	<b>(114,573)</b>	<b>112,974</b>	<b>(18,684)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
Reserve Fund Balance at Y/E		(70,220)		(66,472)	

**2015 Budget Notes:**

- a. Operations and consumption fees under review.
- b. Increases: Electricity, Equipment repairs & mtce.
- c. Year End TCA expense reclassification from capital to operating - PSAB 3150.
- d. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: Use of \$87.3k previously approved, for Prelim Eng, for add'l Reservoir \$12.9k and Infiltration Gallery \$77.9k.

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

**Program: 303 -- Falcon Ridge Water System**

Department: Community Services (Water Systems)

**Water Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Water User Fees	(29,641) a	(26,946) a	(27,397) a	(38,000) a	(38,500) a
Maintenance / Asset Renewal Fee	(25,245) a	(25,245) a	(25,246) a	(40,000) a	(40,000) a
Previous Year's Surplus/Deficit	(2,006)	0	0	(0)	(0)
Engineering Admin OH	1,194	1,218	1,242	1,267	1,292
Administration OH	4,367	4,475	4,564	4,655	4,749
<b>Total Revenue</b>	<b>(51,311)</b>	<b>(46,498)</b>	<b>(46,836)</b>	<b>(72,078)</b>	<b>(72,459)</b>
<b>Expenses:</b>					
Operations	29,843	30,440	31,049	31,670	32,303
Debt Payments	0	0	15,787 d	31,574 d	31,574 d
Transfer to Reserves	21,468	16,058	0	8,634	8,582
<b>Total Expenses</b>	<b>51,311</b>	<b>46,498</b>	<b>46,836</b>	<b>72,078</b>	<b>72,459</b>
(Surplus) / Deficit	0	0	(0)	(0)	0
FTE's	0.12	0.12	0.12	0.12	0.12

**Water Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Capital Financing	0	0	(145,852) d	0	0
Grants	0	0	(353,333) d	0	0
Transfer from Cap Fac. Reserve	(87,312) c	0	0	0	0
Transfer From Reserves	(25,662)	(33,865)	(35,000)	(7,365)	(7,365)
<b>Total Revenue</b>	<b>(112,974)</b>	<b>(33,865)</b>	<b>(534,185)</b>	<b>(7,365)</b>	<b>(7,365)</b>
<b>Expenses</b>					
Metering	1,033	2,065	2,065	2,065	2,065
Wells	77,875 c	0	0	0	0
Reservoir	0	0	530,000 d	0	0
Electrical / Communication	0	31,800	2,120	5,300	5,300
Engineering & Design	12,866 c	0	0	0	0
System Improvements & Storage	21,200	0	0	0	0
<b>Total Expenses</b>	<b>112,974</b>	<b>33,865</b>	<b>534,185</b>	<b>7,365</b>	<b>7,365</b>
(Surplus) / Deficit	0	0	(0)	0	0
Reserve Fund Balance at Y/E	(66,472)	(48,991)	(14,131)	(15,667)	(16,967)

**Notes**

- a. Operations and consumption fees under review.
- b. Increases: Electricity, Equipment repairs & mtce.
- c. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: Use of \$87.3k previously approved, for Prelim Eng. for add'l Reservoir \$12.9k and Infiltration Gallery \$77.9k.
- d. Project contingent on receiving grants. Assumes 2/3 Grant funding. Rates would need to increase to support debt. 5 year short term financing at 3%. Alternative would be to go to alternative approval process and borrow for longer term, thereby reducing debt payment amount and revenues required.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program:** 305 -- Sunset Ranch Water System

**Department:** Community Services (Water Systems)

**Water Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Water User Fees	(75,901)	(87,426)	(11,525)	(80,781) a	(4,880)
Maintenance / Asset Renewal Fee	(59,055)	(59,055)	0	(59,000) a	55
Previous Year's Surplus/Deficit	(24,269)	(24,269)	0	(13,374)	10,895
Engineering Admin OH	3,794	3,794	0	3,629	(165)
Administration OH	12,827	12,827	0	13,335	508
Tsfr from Capital - Non TCA	0	(150) b	(150)	0	0
<b>Total Revenue</b>	<b>(142,604)</b>	<b>(154,279)</b>	<b>(11,675)</b>	<b>(136,191)</b>	<b>6,413</b>
<b>Expenses:</b>					
Operations	90,331	88,482	(1,849)	90,715 c	384 c
Transfer to Reserves	52,273	52,273	0	45,476	(6,797)
Non TCA Expense	0	150 b	150	0	0
<b>Total Expenses</b>	<b>142,604</b>	<b>140,905</b>	<b>(1,699)</b>	<b>136,191</b>	<b>(6,413)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(13,374)</b>	<b>(13,374)</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>0.48</b>			<b>0.48</b>	<b>0.00</b>

**Water Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(10,000)	(9,250)	750	0	10,000
Transfer From Reserves	(44,898)	(7,415)	37,483	(14,175)	30,723
<b>Total Revenue</b>	<b>(54,898)</b>	<b>(16,665)</b>	<b>38,233</b>	<b>(14,175)</b>	<b>40,723</b>
<b>Expenses</b>					
Wells	26,125	0	(26,125)	0	(26,125)
Meters	3,098	4,836	1,738	3,098	0
Equipment & Improvements	5,225	0	(5,225)	11,077	5,852
VFD and Pump	10,000	9,666	(334)	0	(10,000)
Controls & Instrumentation	10,450	2,163	(8,287)	0	(10,450)
Tsfr to Water Rev Fund Non TCA	0	150 b	150	0	0
Non - TCA part of above Expense	0	(150) b	(150)	0	0
<b>Total Expenses</b>	<b>54,898</b>	<b>16,665</b>	<b>(38,233)</b>	<b>14,175</b>	<b>(40,723)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>		<b>(148,523)</b>		<b>(181,167)</b>	

**2015 Budget Notes:**

- a. Operations and consumption fees under review.
- b. Year end expense reclassification from capital to operating - PSAB 3150.
- c. Increases: Electricity \$4.9k, Travel \$2.1k, Salaries \$1.6k. Decreases: Legal \$4k, Contract Services \$3.5k, Misc.

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

**Program: 305 -- Sunset Ranch Water System**

Department: Community Services (Water Systems)

**Water Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Water User Fees	(80,781) a	(82,397) a	(84,045) a	(85,725) a	(87,440) a
Maintenance / Asset Renewal Fee	(59,000) a	(59,000) a	(59,000) a	(59,000) a	(59,000) a
Previous Year's Surplus/Deficit	(13,374)	0	0	(0)	0
Engineering Admin OH	3,629	3,701	3,776	3,851	3,928
Administration OH	13,335	13,602	13,874	14,152	14,433
Total Revenue	(136,191)	(124,094)	(125,394)	(126,723)	(128,079)
<b>Expenses:</b>					
Operations	90,715 b	92,529	94,380	96,267	98,193
Transfer to Reserves	45,476	31,565	31,014	30,456	29,886
Total Expenses	136,191	124,094	125,394	126,723	128,079
(Surplus) / Deficit	0	0	(0)	0	0
FTE's	0.48	0.48	0.48	0.48	0.48

**Water Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(14,175)	(34,261)	(29,223)	(18,773)	(18,773)
Total Revenue	(14,175)	(34,261)	(29,223)	(18,773)	(18,773)
<b>Expenses</b>					
Meters	3,098	3,098	3,098	3,098	3,098
Vehicles	0	15,488 c	0	0	0
Distribution System Improvements	0	10,450	10,450	10,450	10,450
Equipment & Improvements	11,077	5,225	5,225	5,225	5,225
VFD and Pump	0	0	10,450	0	0
Total Expenses	14,175	34,261	29,223	18,773	18,773
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(181,167)	(179,941)	(183,239)	(196,566)	(209,457)

**Notes**

- a. Operations and consumption fees under review.
- b. Increases: Electricity \$4.9k, Travel \$2.1k, Salaries \$1.6k. Decreases: Legal \$4k, Contract Services \$3.5k, Misc.
- c. Shared cost.



REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program:** 306 -- Trepanier Bench Water System

**Department:** Community Services (Water Systems)

**Water Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Water User Fees	(18,429)	(12,324)	6,105	(15,416) a	3,013
Maintenance / Asset Renewal Fee	(5,456)	(5,456)	0	(5,456) a	0
Previous Year's Surplus/Deficit	10,067	10,067	0	6,738	(3,329)
Engineering Admin OH	462	462	0	456	(6)
Administration OH	1,563	1,563	0	1,675	112
Rental	0	0	0	(600) b	(600)
<b>Total Revenue</b>	<b>(11,793)</b>	<b>(5,688)</b>	<b>6,105</b>	<b>(12,603)</b>	<b>(810)</b>
<b>Expenses:</b>					
Operations	11,005	12,426	1,421	11,393 c	388 c
Transfer to Capital	788	0	(788)	1,210	422
<b>Total Expenses</b>	<b>11,793</b>	<b>12,426</b>	<b>633</b>	<b>12,603</b>	<b>810</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>6,738</b>	<b>6,738</b>	<b>(0)</b>	<b>(0)</b>
<b>FTE's</b>	<b>0.04</b>			<b>0.04</b>	<b>0.00</b>

**Water Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(5,225)	0	5,225	(2,500) d	2,725
Transfer From Reserves	(1,277)	(1,239)	38	0	1,277
Transfer From Revenue Fund	(788)	0	788	(1,210)	(422)
<b>Total Revenue</b>	<b>(7,290)</b>	<b>(1,239)</b>	<b>6,051</b>	<b>(3,710)</b>	<b>3,580</b>
<b>Expenses</b>					
Reservoirs	5,225	0	(5,225)	0	(5,225)
Equipment Improvements	2,065	1,239	(826)	2,120	55
Facility Improvements	0	0	0	1,590	1,590
<b>Total Expenses</b>	<b>7,290</b>	<b>1,239</b>	<b>(6,051)</b>	<b>3,710</b>	<b>(3,580)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>		<b>(53)</b>		<b>(54)</b>	

**2015 Budget Notes:**

- a. Operations and consumption fees under review.
- b. Five year contract for space rental to Peachland.
- c. Increase: Equipment repairs & mtce.
- d. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: Board approval for use of \$2.5k for Filtration and Water Quality Improvements.

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

**Program:** 306 -- Trepanier Bench Water System

**Department:** Community Services (Water Systems)

**Water Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Water User Fees	(15,416) a	(12,841) a	(13,097) a	(13,360) a	(13,626) a
Maintenance / Asset Renewal Fee	(5,456) a	(5,856) a	(6,056) a	(6,178) a	(6,301) a
Previous Year's Surplus/Deficit	6,738 a	(0)	(0)	0	0
Engineering Admin OH	456	465	474	484	493
Administration OH	1,675	1,708	1,743	1,777	1,813
Rental	(600)	(600)	(600)	(600)	(600)
<b>Total Revenue</b>	<b>(12,603)</b>	<b>(17,124)</b>	<b>(17,536)</b>	<b>(17,876)</b>	<b>(18,221)</b>
<b>Expenses:</b>					
Operations	11,393 b	11,621	11,853	12,090	12,332
Transfer to Reserves	0	5,503	5,683	5,786	5,889
Transfer to Capital	1,210	0	0	0	0
<b>Total Expenses</b>	<b>12,603</b>	<b>17,124</b>	<b>17,536</b>	<b>17,876</b>	<b>18,221</b>
<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>FTE's</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>	<b>0.04</b>

**Water Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(2,500)	0	0	0	0
Transfer From Revenue Fund	(1,210)	0	0	0	0
<b>Total Revenue</b>	<b>(3,710)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>					
Equipment Improvements	2,120	0	0	0	0
Facility Improvements	1,590	0	0	0	0
<b>Total Expenses</b>	<b>3,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>	<b>(54)</b>	<b>(5,557)</b>	<b>(11,296)</b>	<b>(17,195)</b>	<b>(23,256)</b>

**Notes**

- a. Operations and consumption fees under review.
- b. Increase: Equipment repairs & mtce.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program: 307 -- Westshore Water System**

Department: Community Services (Water Systems)

**Water Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Water User Fees	(107,000)	(116,167)	(9,167)	(118,092) a	(11,092)
Maintenance / Asset Renewal Fee	(277,704)	(277,172)	532	(290,754) a	(13,050)
Previous Year's Surplus/Deficit	10,098	10,098	0	(620)	(10,718)
Engineering Admin OH	5,622	5,622	0	5,411	(211)
Administration OH	19,009	19,009	0	19,886	877
Tsfr from Capital - Non TCA	0	(225) c	(225)	0	0
<b>Total Revenue</b>	<b>(349,975)</b>	<b>(358,835)</b>	<b>(8,860)</b>	<b>(384,169)</b>	<b>(34,194)</b>
<b>Expenses:</b>					
Operations	133,865	141,880	8,015	135,278 b	1,413 b
Transfer to Reserves	216,110	216,110	0	248,891	32,781
Non TCA Expense	0	225 c	225	0	0
<b>Total Expenses</b>	<b>349,975</b>	<b>358,215</b>	<b>8,240</b>	<b>384,169</b>	<b>34,194</b>
(Surplus) / Deficit	0	(620)	(620)	(0)	(0)
FTE's	0.60			0.60	0.00

**Water Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(159,437)	(113,267)	46,170	(170,000) d	(10,563)
Transfer From Reserves	(76,636)	(65,739)	10,898	(39,798)	36,838
<b>Total Revenue</b>	<b>(236,073)</b>	<b>(179,006)</b>	<b>57,067</b>	<b>(209,798)</b>	<b>26,275</b>
<b>Expenses</b>					
Equip & Improvements	10,450	8,264	(2,186)	26,500	16,050
Metering	3,098	3,365	267	3,098	0
Equipment/SCADA	10,000	10,887	887	0	(10,000)
Controls & Instrumentation	10,450	2,012	(8,438)	0	(10,450)
Leak Detection Equipment	6,000	5,852	(148)	0	(6,000)
Fencing	10,000	9,397	(603)	0	(10,000)
Distribution System	135,850	137,661	1,811	79,500 d	(56,350)
Reservoir	5,225	1,568	(3,658)	0	(5,225)
Sodium Hypochlorite System	10,000	0	(10,000)	10,600 d	600
Water System Improvement Plan	35,000	0	(35,000)	0	(35,000)
Tsfr to Water Rev Fund Non TCA	0	225 c	225	0	0
Non - TCA part of above Expenses	0	(225) c	(225)	0	0
Engineering and Design	0	0	0	90,100 d	90,100
<b>Total Expenses</b>	<b>236,073</b>	<b>179,006</b>	<b>(57,067)</b>	<b>209,798</b>	<b>(26,275)</b>
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E		(536,039)		(750,094)	

**2015 Budget Notes:**

- a. Operations and consumption fees under review.
- b. Increases: Chlorine \$2k, Travel \$1.5k. Decreases: Electricity \$1.4k, Collection fees \$1.1k.
- c. Year end expense reclassification from capital to operating - PSAB 3150.
- d. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: Use of \$45k previously approved, for Sodium Hypochlorite System \$10.6k and Water System Improvement Plan Filtration Study \$37.1k (in Eng & Design). Board approval for use of additional \$125k required. Projects: Reservoir Engineering \$53k & Pressure Reducing Valve Replacements \$79.5k.

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

**Program:** 307 -- Westshore Water System

**Department:** Community Services (Water Systems)

**Water Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Water User Fees	(118,092) a	(120,454) a	(122,863) a	(125,320) a	(127,827) a
Maintenance / Asset Renewal Fee	(290,754) a	(305,001) a	(305,001) a	(305,001) a	(305,001) a
Previous Year's Surplus/Deficit	(620)	(0)	(0)	(0)	0
Engineering Admin OH	5,411	5,519	5,630	5,742	5,857
Administration OH	19,886	20,284	20,689	21,103	21,525
Total Revenue	(384,169)	(399,652)	(401,545)	(403,476)	(405,445)
<b>Expenses:</b>					
Operations	135,278 b	137,984	140,743	143,558	146,429
Transfer to Reserves	248,891	261,668	260,802	259,918	259,016
Total Expenses	384,169	399,652	401,545	403,476	405,445
(Surplus) / Deficit	(0)	(0)	(0)	0	0
FTE's	0.60	0.60	0.60	0.60	0.60

**Water Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(170,000) c	0	0	0	0
Transfer From Reserves	(39,798)	(352,486)	(18,998)	(18,998)	(18,998)
Total Revenue	(209,798)	(352,486)	(18,998)	(18,998)	(18,998)
<b>Expenses</b>					
Equip & Improvements	26,500	10,600	10,600	10,600	10,600
Metering	3,098	3,098	3,098	3,098	3,098
Electrical & Communications	0	5,300	5,300	5,300	5,300
Distribution System	79,500 c	0	0	0	0
Reservoir	0	318,000	0	0	0
Sodium Hypochlorite System	10,600 c	0	0	0	0
Vehicle	0	15,488 d	0	0	0
Engineering and Design	90,100 c	0	0	0	0
Total Expenses	209,798	352,486	18,998	18,998	18,998
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(750,094)	(663,252)	(911,499)	(1,161,344)	(1,412,786)

**Notes**

- a. Operations and consumption fees under review.
- b. Increases: Chlorine \$2k, Travel \$1.5k. Decreases: Electricity \$1.4k, Collection fees \$1.1k.
- c. Community Works Fund Gas Tax (from the Capital Facilities Reserve Fund) projects: Use of \$45k previously approved, for Sodium Hypochlorite System \$10.6k and Water System Improvement Plan Filtration Study \$37.1k (in Eng & Design). Board approval for use of additional \$125k required. Projects: Reservoir Engineering \$53k & Pressure Reducing Valve Replacements \$79.5k.
- d. Shared cost.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

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

Department: Community Services (Water Systems)

**Water Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Water User Fees	(28,000)	(33,924)	(5,924)	(30,086) a	(2,086)
Maintenance / Asset Renewal Fee	(67,591)	(67,700)	(109)	(67,600) a	(9)
Parcel Tax	(227,141)	(227,141)	0	(227,141) b	0
Previous Year's Surplus/Deficit	14,260	14,260	0	(694)	(14,954)
Engineering Admin OH	1,871	1,871	0	1,943	72
Administration OH	6,325	6,325	0	7,141	816
Non TCA Trsf From Capital	0	(75) c	(75)	0	0
<b>Total Revenue</b>	<b>(300,276)</b>	<b>(306,384)</b>	<b>(6,108)</b>	<b>(316,437)</b>	<b>(16,161)</b>
<b>Expenses:</b>					
Operations	44,542	49,881	5,338	48,575 d	4,033 d
Debt Payments	227,141	227,141	(0)	227,141 b	0
Transfer to Reserves	28,593	28,593	0	40,721	12,128
Non TCA Expense	0	75 c	75	0	0
<b>Total Expenses</b>	<b>300,276</b>	<b>305,689</b>	<b>5,413</b>	<b>316,437</b>	<b>16,161</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(694) c</b>	<b>(694)</b>	<b>(0)</b>	<b>(0)</b>
<b>FTE's</b>	<b>0.19</b>			<b>0.19</b>	<b>0.00</b>

**Water Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer From Reserves	(19,805)	(7,208)	12,597	(8,398)	11,407
<b>Total Revenue</b>	<b>(19,805)</b>	<b>(7,208)</b>	<b>12,597</b>	<b>(8,398)</b>	<b>11,407</b>
<b>Expenses</b>					
Controls & Instrumentation	10,450	294	(10,156)	0	(10,450)
Metering	4,130	4,240	110	3,098	(1,032)
Equipment & Improvements	5,225	2,673	(2,552)	5,300	75
Non TCA Part of Above Exp.	0	(75) c	(75)	0	0
Non TCA Trsf to Revenue Fund	0	75 c	75	0	0
<b>Total Expenses</b>	<b>19,805</b>	<b>7,208</b>	<b>(12,597)</b>	<b>8,398</b>	<b>(11,407)</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve Fund Balance at Y/E</b>		<b>(72,940)</b>		<b>(105,908)</b>	

**2015 Budget Notes:**

- a. Operations and consumption fees under review.
- b. 30 Year Financing - ends in 2042.
- c. Reclassification of Capital to Operating Expense at year end as per PSAB 3150.
- d. Increases: Electricity \$2.4k, Travel \$1.6k.

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

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

**Department:** Community Services (Water Systems)

**Water Revenue Fund Budgets**

	2015 Budget		2016 Projected Budget		2017 Projected Budget		2018 Projected Budget		2019 Projected Budget
<b>Revenue:</b>									
Water User Fees	(30,086)	a	(32,728)	a	(35,422)	a	(38,171)	a	(40,974)
Maintenance / Asset Renewal Fee	(67,600)	a	(67,600)	a	(67,600)	a	(67,600)	a	(67,600)
Parcel Tax	(227,141)	b	(227,141)	b	(227,141)	b	(227,141)	b	(227,141)
Previous Year's Surplus/Deficit	(694)		(0)		(0)		0		0
Engineering Admin OH	1,943		1,982		2,021		2,062		2,103
Administration OH	7,141		7,283		7,429		7,578		7,729
<b>Total Revenue</b>	<b>(316,437)</b>		<b>(318,204)</b>		<b>(320,713)</b>		<b>(323,272)</b>		<b>(325,882)</b>
<b>Expenses:</b>									
Operations	48,575	c	49,547		50,537		51,548		52,579
Debt Payments	227,141	b	227,141	b	227,141	b	227,141	b	227,141
Transfer to Reserves	40,721		41,516		43,035		44,583		46,162
<b>Total Expenses</b>	<b>316,437</b>		<b>318,204</b>		<b>320,713</b>		<b>323,272</b>		<b>325,882</b>
(Surplus) / Deficit	(0)		(0)		0		0		0
FTE's	0.19		0.19		0.19		0.19		0.19
<b>Parcel Tax</b>	<b>(227,141)</b>		<b>(227,141)</b>		<b>(227,141)</b>		<b>(227,141)</b>		<b>(227,141)</b>

**Water Capital Fund Budgets**

	2015 Budget		2016 Projected Budget		2017 Projected Budget		2018 Projected Budget		2019 Projected Budget
<b>Revenue</b>									
Transfer From Reserves	(8,398)		(13,423)		(13,423)		(13,423)		(13,423)
<b>Total Revenue</b>	<b>(8,398)</b>		<b>(13,423)</b>		<b>(13,423)</b>		<b>(13,423)</b>		<b>(13,423)</b>
<b>Expenses</b>									
Metering	3,098		3,098		3,098		3,098		3,098
Equipment & Improvements	5,300		10,325		10,325		10,325		10,325
<b>Total Expenses</b>	<b>8,398</b>		<b>13,423</b>		<b>13,423</b>		<b>13,423</b>		<b>13,423</b>
(Surplus) / Deficit	0		0		0		0		0
Reserve Fund Balance at Y/E	(105,908)		(134,926)		(165,753)		(198,437)		(233,026)

**Notes**

- a. Operations and consumption fees under review.
- b. 30 Year Financing - ends in 2042.
- c. Increases: Electricity \$2.4k, Travel \$1.6k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

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

Department: Community Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Sewer Fees & Misc. Revenue	0	(2,701)	(2,701)	0	0
Services - Peachland	(317,744)	(317,744)	0	(282,495)	a 35,249
Services - West Kelowna	(2,942,071)	(2,942,071)	0	(2,881,869)	a 260,202
OBWB Sewer Grants	0	(260)	(260)	0	0
Previous Year's Surplus/Deficit	(112,881)	(112,881)	0	(138,958)	(26,277)
Engineering Admin OH	117,980	117,980	0	98,591	(19,389)
Administration OH	398,882	398,882	(3)	362,321	(36,564)
Services - WFN	(662,947)	(662,947)	0	(704,403)	a (41,456)
Tsfr from Capital - Non TCA	0	(19,382)	n (19,382)	0	0
<b>Total Revenue</b>	<b>(3,518,578)</b>	<b>(3,540,924)</b>	<b>(22,346)</b>	<b>(3,346,814)</b>	<b>171,764</b>
<b>Expenses:</b>					
Operations	2,809,045	2,865,007	(144,038)	2,464,768	b (344,279)
Debt Payments - Plant	384,680	392,695	(1,985)	395,603	c 913
UBC Biosolids Digestion Research	0	0	0	25,000	o 25,000
Transfer to Capital - TCA Reclase.	0	10,039	n 10,039	0	0
Non TCA Expense	0	19,382	n 19,382	0	0
Transfer to Equip. Reserves	55,000	55,000	0	0	d (55,000)
Transfer to Capital	78,375	78,375	0	461,445	e,c,d 383,070
Transfer to Cap Fac. Reserves	181,468	181,468	0	0	(181,468)
<b>Total Expenses</b>	<b>3,518,578</b>	<b>3,401,968</b>	<b>(116,612)</b>	<b>3,346,814</b>	<b>(171,764)</b>
(Surplus) / Deficit	0	(138,958)	(138,958)	0	(0)
FTE's	9.03			9.03	0

**Sewer Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Grants	(20,000)	(8,000)	15,000	0	20,000
Internal Transfer	0	0	0	(1,000)	k (1,000)
Tsfr from Revenue - TCA Reclase.	0	(10,039)	n (10,039)	0	0
From Equipment Reserves	(174,583)	0	174,583	(175,182)	(599)
From Capital Facility Reserves	(289,400)	(225,623)	63,777	(29,351)	f 260,049
From DCC Reserve Fund	0	0	0	(320,650)	f (320,650)
From Sewer Revenue Fund	(78,375)	(78,375)	0	(461,445)	e (383,070)
<b>Total Revenue</b>	<b>(562,358)</b>	<b>(319,037)</b>	<b>243,321</b>	<b>(987,628)</b>	<b>(425,270)</b>
<b>Expenses</b>					
HVAC	62,700	0	(62,700)	132,500	g 69,800
Transformer	45,845	44,397	(1,448)	0	(45,845)
Outfall	0	0	0	265,000	f 265,000
Vehicles	15,038	0	(15,038)	0	(15,038)
Engineering & Design Costs	0	0	0	111,300	f 111,300
Headworks Pumps	88,825	47,778	(41,047)	190,800	h 101,975
Lab Equipment	103,250	0	(103,250)	103,250	i 0
Security System	0	0	0	37,100	j 37,100
Bioreactors	26,125	16,264	(9,861)	53,000	h 26,875
Odor Control	79,500	55,080	(24,420)	10,600	i (68,900)
Landscaping	130,625	142,052	11,407	83,078	(47,547)
Software	10,450	3,449	(7,001)	0	(10,450)
Transfer to Equipment Reserve	0	0	0	1,000	k 1,000
TCA - Reclassification of Equip.	0	10,039	n 10,039	0	0
Tsfr to Sewer Rev Fund Non TCA	0	19,382	n 19,382	0	0
Non - TCA part of above Expenses	0	(19,382)	n (19,382)	0	0
<b>Total Expenses</b>	<b>562,358</b>	<b>319,037</b>	<b>(243,321)</b>	<b>987,628</b>	<b>425,270</b>
(Surplus) / Deficit	0	(0)	(0)	0	0
Equip. Reserve Fund Balance at Y/E		(220,972)		(47,248)	e (47,248)
Capital Facility Reserve Balance at Y/E		(78,565)		(49,706)	e (49,706)
DCC Reserve Fund		(1,497,825)		(1,638,947)	f, l (1,638,947)

**2015 Budget Notes:**

- Revised cost splits in 2015. Shift in costs as WFN's flow split increased and DWK's share decreased as a result.
- Increases: Payroll \$32k (collective agreement increases & employee mix), Chemicals \$30k, Electrical Rep & Mice \$10k, Electricity \$60k, Natural Gas \$19k, Advertising \$4k.  
Decreases: Biosolids Removal \$355k, Biosolids Mngt \$74k, Supplies \$10k, Odor Control \$20k, Consulting and Contractors \$40k.
- As approved in 2013/2014, the short term debt for the plant upgrade is to be repaid by the end of 2017 (5 years). Committee/Board Policy is that 30% Capital / Reserve / Debt Contribution Level. Amount is to be used to pay down the short term debt and any remaining amounts are to go to reserves. In 2015 as per Schedule B that follows, \$578,478 is the minimum required WWTP reserve/capital contribution. \$578,478 less \$395,603 toward debt leaves \$127,873 for reserve / capital transfer. In 2015, that amount is included in the transfer to capital amount, to fund 2015 capital projects.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.) In 2015, this amount is included in the transfer to capital to fund equipment purchases.
- In 2015, in addition to the \$127,873 capital transfer discussed in c) above, and the \$55,000 equipment capital transfer in d) above, an additional \$278,572 is required to fund five budgeted capital projects, for a total transfer to capital of \$461,445. Reserve balances remain at \$50,000 each for emergency purposes.
- DCC's used to pay 50% of RFP Master Plan (new capital project) and 100% of New Outfall (project moved up 1 year - originally in 2018).
- Carryover from 2014 \$62.7k plus new system for old grit room.
- Scope of project increased from previous financial plan.
- Carryforward from 2014.
- New project not in previous financial plan.
- Transfer/Sale of trailer to 030 - Regional Rescue. Reserve transfer will be for the amount of the transfer.
- Assumes \$850k in DCC's are collected.
- 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 operating to capital and capital to operating - PSAB 3150.
- Applied for OBWB grant for project.

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

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

**Department:** Community Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

	2015 Budget		2016 Projected Budget		2017 Projected Budget		2018 Projected Budget		2019 Projected Budget
<b>Revenue:</b>									
Services - Peachland	(282,495)	a	(275,818)		(284,929)		(285,082)		(289,809)
Services - West Kelowna	(2,681,869)	a	(2,618,483)		(2,704,877)		(2,706,430)		(2,751,297)
OBWB Sewer Grants	0	p	0		0		0		0
Previous Year's Surplus/Deficit	(138,958)		0		0		0		0
Engineering Admin OH	98,591		99,362		103,350		103,417		105,485
Administration OH	352,321		365,157		379,810		380,056		387,857
Services - WFN	(704,403)	a	(687,755)		(710,473)		(710,854)		(722,639)
<b>Total Revenue</b>	<b>(3,346,814)</b>		<b>(3,117,537)</b>		<b>(3,217,218)</b>		<b>(3,218,893)</b>		<b>(3,270,602)</b>
<b>Expenses:</b>									
Operations	2,464,788	b	2,484,061	m	2,583,743	n	2,585,417	n	2,637,126
Debt Payments - Plant	395,603	c	387,381	c	378,417	c	0		0
UBC Biosolids Digestion Research	25,000	p	0		0		0		0
Transfer to Equip. Reserves	0	d	55,000		55,000		55,000		55,000
Transfer to Capital	461,445	e,c,d	0		0		0		0
Transfer Cap. Facility Reserves	0		191,095	c	202,059	c	578,476	c	578,476
<b>Total Expenses</b>	<b>3,346,814</b>		<b>3,117,537</b>		<b>3,217,218</b>		<b>3,218,893</b>		<b>3,270,602</b>
(Surplus) / Deficit	0		0		0		0		(0)
FTE's	9.03		9.03		9.03		9.03		9.03

**Sewer Capital Fund Budgets**

	2015 Budget		2016 Projected Budget		2017 Projected Budget		2018 Projected Budget		2019 Projected Budget
<b>Revenue</b>									
Internal Transfer	(1,000)		0		0		0		0
From Equipment Reserves	(175,182)		(63,000)		0		(15,900)		0
From Capital Facility Reserves	(29,851)		(87,450)		(37,100)		0		0
From DCC Reserve Fund	(320,650)	f	(34,450)	f	0		(90,100)		(63,600)
From Sewer Revenue Fund	(481,445)		0		0		0		0
<b>Total Revenue</b>	<b>(987,628)</b>		<b>(174,900)</b>		<b>(37,100)</b>		<b>(106,000)</b>		<b>(63,600)</b>
<b>Expenses</b>									
HVAC	132,500	g	0		0		15,900		0
Misc. Equipment	0		53,000		0		0		0
Outfall Piping	265,000	f	0		0		0		0
Engineering & Design Costs	111,300	f	68,900	f	0		0		0
Headworks Pumps	190,800	h	0		0		0		0
Lab Equipment	103,280	i	0		0		0		0
Security System	37,100	j	0		0		0		0
Bioreactors	53,000	h	26,500		0		26,500		0
Odor Control	10,600	l	0		10,600		37,100		10,600
Landscaping	83,078		0		0		0		0
Boiler	0		0		0		0		53,000
Filters	0		26,500		26,500		26,500		0
Transfer to Equipment Reserve	1,000	k	0		0		0		0
<b>Total Expenses</b>	<b>987,628</b>		<b>174,900</b>		<b>37,100</b>		<b>106,000</b>		<b>63,600</b>
(Surplus) / Deficit	0		0		0		0		0
Equip. Reserve Fund Balance at Y/E	(47,248)		(49,180)		(104,682)		(144,670)		(201,117)
Capital Facility Reserve Bal. at Y/E	(49,708)		(152,974)		(319,091)		(900,758)		(1,488,242)
DCC Reserve Fund	(1,839,947)		(2,472,542)		(3,147,257)		(3,737,739)		(4,360,880)

**Notes**

- Revised cost splits in 2015. Shift in costs as WFN's flow split increased and DWK's share decreased as a result.
- Increases: Payroll \$32k (collective agreement increases & employee mix), Chemicals \$30k, Electrical Rep & Mctc \$10k, Electricity \$60k, Natural Gas \$19k, Advertising \$4k.  
Decreases: Biosolids Removal \$355k, Biosolids Mngt \$74k, Supplies \$10k, Odor Control \$20k, Consulting and Contractors \$40k.
- As approved in 2013/2014, the short term debt for the plant upgrade is to be repaid by the end of 2017 (5 years). Committee/Board Policy is that 30% Capital / Reserve / Debt Contribution Level. Amount is to be used to pay down the short term debt and any remaining amounts are to go to reserves. In 2015 as per Schedule B that follows, \$578,478 is the minimum required WWTP reserve/capital contribution. \$578,476 less \$395,803 toward debt leaves \$127,873 for reserve / capital transfer. In 2015, that amount is included in the transfer to capital amount, to fund 2015 capital projects.
- As per previous financial plans, \$55k is to be transferred annually to equipment reserve (not included in facility replacement calculations.) In 2015, this amount is included in the transfer to capital to fund equipment purchases.
- In 2015, in addition to the \$127,873 capital transfer discussed in c) above, and the \$55,000 equipment capital transfer in d) above, an additional \$278,572 is required to fund the budgeted capital projects, for a total transfer to capital of \$461,445. Reserve balances remain at \$50,000 each for emergency purposes.
- DCC's used to pay 50% of RFP Master Plan (new capital project) and 100% of New Outfall (project moved up 1 year - originally in 2016).
- Carryover from 2014 \$62.7k plus new system for old grit room.
- Scope of project increased from previous financial plan.
- Carryforward from 2014.
- New project not in previous financial plan.
- Transfer/Sale of trailer to O30 - Regional Rescue. Reserve transfer will be for the amount of the transfer.
- Assumes \$650k in DCC's are collected.
- Remove \$30k consulting for operating master plan.
- Add \$50k for service review in 2017 and remove in 2018.
- 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.
- Applied for OBWB grant for project.



**401, 470, 471, 472 - Westside Wastewater / Sewer System**  
**Schedule A - 2014 Flow Split Percentages Applied to Calculate 2015 - 2019 Revenue Contributions**

<b>ESTIMATED REVENUE BREAKDOWN</b>			<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Sewer Revenue Fund Breakdown</b>							
401 - WWTP							
	<b>2015</b>	<b>2014</b>					
DWK	73.10%	75.00%	(2,681,869)	(2,618,483)	(2,704,977)	(2,706,430)	(2,751,297)
Peachland	7.70%	8.10%	(282,495)	(275,818)	(284,929)	(285,082)	(289,808)
WFN	19.20%	16.90%	(704,403)	(687,755)	(710,473)	(710,854)	(722,639)
		Subtotal	<u>(3,668,768)</u>	<u>(3,582,057)</u>	<u>(3,700,378)</u>	<u>(3,702,366)</u>	<u>(3,763,744)</u>
470 - Trunk Lines							
DWK	79.20%	81.60%	(293,506)	(293,636)	(298,052)	(302,556)	(307,150)
WFN	20.80%	18.40%	(77,083)	(77,117)	(78,276)	(79,459)	(80,666)
		Subtotal	<u>(370,589)</u>	<u>(370,753)</u>	<u>(376,328)</u>	<u>(382,015)</u>	<u>(387,815)</u>
		Fees	<u>(4,039,357)</u>	<u>(3,952,810)</u>	<u>(4,076,706)</u>	<u>(4,084,381)</u>	<u>(4,151,559)</u>
Collection Systems							
472 - Peachland	100%	100%	(202,617)	(207,842)	(211,689)	(215,614)	(219,618)
471 - WFN	100%	100%	(145,061)	(140,451)	(143,260)	(146,125)	(149,047)
		Subtotal	<u>(347,678)</u>	<u>(348,292)</u>	<u>(354,949)</u>	<u>(361,739)</u>	<u>(368,665)</u>
		Grand Total	<u>(4,387,035)</u>	<u>(4,301,102)</u>	<u>(4,431,656)</u>	<u>(4,446,120)</u>	<u>(4,520,224)</u>
<b>Summary of all estimated fees by area:</b>							
DWK			(2,975,375)	(2,912,120)	(3,003,028)	(3,008,986)	(3,058,447)
Peachland			(485,112)	(483,660)	(496,619)	(500,697)	(509,426)
WFN			(926,548)	(905,322)	(932,009)	(936,438)	(952,352)
Total Fees			<u>(4,387,035)</u>	<u>(4,301,102)</u>	<u>(4,431,656)</u>	<u>(4,446,120)</u>	<u>(4,520,224)</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 - 2014 Flow Split Percentages Applied to Calculate 2015 Reserve Contributions**  
**included in Budget.**

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

**Capital & Reserve Contribution Breakdown - With 30% Capital / Reserve Contributions:**

		2015	2016	2017	2018	2019
<b>401 - WWTP (per Urban Systems report)</b>						
DWK	73.10% a	341,669	341,669	341,669	341,669	341,669
Peachland	7.70% a	35,990	35,990	35,990	35,990	35,990
WFN	19.20% a	89,741	89,741	89,741	89,741	89,741
		<u>467,400</u>	<u>467,400</u>	<u>467,400</u>	<u>467,400</u>	<u>467,400</u>
<b>Net Plant Additions: x 30% over avg. 40 years operational at the end of 2014</b>						
DWK	73.10% a	81,197	81,197	81,197	81,197	81,197
Peachland	7.70% a	8,553	8,553	8,553	8,553	8,553
WFN	19.20% a	21,327	21,327	21,327	21,327	21,327
		<u>111,076</u>	<u>111,076</u>	<u>111,076</u>	<u>111,076</u>	<u>111,076</u>

<b>Totals by Area for WWTP Reserves:</b>						
DWK	73.10% a	422,866	422,866	422,866	422,866	422,866
Peachland	7.70% a	44,543	44,543	44,543	44,543	44,543
WFN	19.20% a	111,067	111,067	111,067	111,067	111,067
Total WWTP Capital & Reserve Contributions		<u>578,476</u>	<u>578,476</u>	<u>578,476</u>	<u>578,476</u>	<u>578,476</u>

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

**Capital & Reserve Contribution Breakdown - With 30% Capital / Reserve Contributions:**

		2015	2016	2017	2018	2019
<b>470 - Lift Stations (per Urban Systems report)</b>						
DWK	79.20% a	24,710	24,710	24,710	24,710	24,710
WFN	20.80% a	6,490	6,490	6,490	6,490	6,490
		<u>31,200</u>	<u>31,200</u>	<u>31,200</u>	<u>31,200</u>	<u>31,200</u>
<b>Net Additions (x 30% over avg 20 years) operational at the end of 2014</b>						
DWK	79.20% a	3,004	3,004	3,004	3,004	3,004
WFN	20.80% a	789	789	789	789	789
		<u>3,793</u>	<u>3,793</u>	<u>3,793</u>	<u>3,793</u>	<u>3,793</u>
<b>470 - Trunk Lines (per Urban Systems report)</b>						
DWK	79.20% a	45,144	45,144	45,144	45,144	45,144
WFN	20.80% a	11,856	11,856	11,856	11,856	11,856
		<u>57,000</u>	<u>57,000</u>	<u>57,000</u>	<u>57,000</u>	<u>57,000</u>
<b>Net Additions (x 30% over avg. 20 years) operational at the end of 2013</b>						
DWK	79.20% a	0	0	0	0	0
WFN	20.80% a	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Trunk Lines (per Urban Systems report)**

472 - Peachland	100% b	15,449	15,449	15,449	15,449	15,449
Total Trunk Lines		<u>72,449</u>	<u>72,449</u>	<u>72,449</u>	<u>72,449</u>	<u>72,449</u>

<b>Totals by Area for Lift Stations &amp; Trunk Lines:</b>						
DWK		72,859	72,859	72,859	72,859	72,859
WFN		19,135	19,135	19,135	19,135	19,135
Subtotal RDCO Collector Systems		<u>91,993</u>	<u>91,993</u>	<u>91,993</u>	<u>91,993</u>	<u>91,993</u>
Peachland		15,449	15,449	15,449	15,449	15,449
Total Lift Station & Trunk Line Contributions		<u>107,442</u>	<u>107,442</u>	<u>107,442</u>	<u>107,442</u>	<u>107,442</u>

Notes:

a. Peachland pays 100% for the Marine Force Main.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

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

Department: Community Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Services - West Kelowna	(265,547)	(265,547)	0	(293,506) a	(27,959) b
Previous Year's Surplus/Deficit	(11,182)	(11,182)	0	5,302 b	16,484 b
Engineering Admin OH	8,754	8,754	0	9,210	456
Administration OH	29,596	29,597	1	33,845	4,249
Services - WFN	(59,878)	(59,878)	0	(77,083) a	(17,205) b
<b>Total Revenue</b>	<b>(298,257)</b>	<b>(298,256)</b>	<b>1</b>	<b>(322,232)</b>	<b>(23,975)</b>
<b>Expenses:</b>					
Operations	208,429	213,730	5,301	230,239 c	21,810 c
Transfer to Capital Fac. Reserves	89,828	89,828	0	91,993 d	2,165
<b>Total Expenses</b>	<b>298,257</b>	<b>303,558</b>	<b>5,301</b>	<b>322,232</b>	<b>23,975</b>
(Surplus) / Deficit	0	5,302	5,302	0	0
FTE's	0.77			0.77	0.00

**Sewer Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(194,738)	(146,495)	48,243	(41,500)	153,238
<b>Total Revenue</b>	<b>(194,738)</b>	<b>(146,495)</b>	<b>48,243</b>	<b>(41,500)</b>	<b>153,238</b>
<b>Expenses</b>					
Pumps (Headworks)	152,638	124,444	(28,194)	0	(152,638)
Communic. Elect. Standrdz.	10,450	0	(10,450)	0	(10,450)
Equipment & Improvements	10,450	2,145	(8,305)	30,900	20,450
Odor Control	21,200	19,905	(1,295)	10,600	(10,600)
<b>Total Expenses</b>	<b>194,738</b>	<b>146,495</b>	<b>(48,243)</b>	<b>41,500</b>	<b>(153,238)</b>
(Surplus) / Deficit	0	0	0	0	0
East Trunk Line DCC Reserve Fund		(1,462,946)		(1,537,575) e	
Capital Facility Reserve Balance at Y/E		(157,488)		(209,141)	

**2015 Budget Notes:**

- Flow splits updated with 2014 data.
- \$19k difference between 2013 surplus and 2014 deficit carried forward. In 2014 the 2013 surplus reduced the net costs that were apportioned to the participants. That difference, plus the 2014 deficit increase the net costs to be apportioned by \$19k.
- Increases: Payroll \$2k, Line Mtce & Flushing \$2k, Odor Control \$3.5k, Utilities \$5.5k, Rep. & Mtce. \$2.5, Contract Services \$5k & minor misc.
- Reserve Contributions at 30% asset renewal level.
- Assumes increase to DCC's of \$60,000.

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

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

Department: Community Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Services - West Kelowna	(293,506) a	(293,636)	(298,052)	(302,556)	(307,150)
Previous Year's Surplus/Deficit	5,302 b	0	0	0	0
Engineering Admin OH	9,210	9,394	9,582	9,773	9,969
Administration OH	33,845	34,522	35,212	35,917	36,635
Services - WFN	(77,083) a	(77,117)	(78,276)	(79,459)	(80,666)
<b>Total Revenue</b>	<b>(322,232)</b>	<b>(326,837)</b>	<b>(331,534)</b>	<b>(336,325)</b>	<b>(341,211)</b>
<b>Expenses:</b>					
Operations	230,239 c	234,844	239,541	244,331	249,218
Transfer to Capital Fac. Reserve	91,993 d	91,993 d	91,993 d	91,993 d	91,993 d
<b>Total Expenses</b>	<b>322,232</b>	<b>326,837</b>	<b>331,534</b>	<b>336,325</b>	<b>341,211</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE's</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>

**Sewer Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer from Cap Fac. Reserve	(41,500)	(137,800)	(10,600)	(10,600)	(10,600)
<b>Total Revenue</b>	<b>(41,500)</b>	<b>(137,800)</b>	<b>(10,600)</b>	<b>(10,600)</b>	<b>(10,600)</b>
<b>Expenses</b>					
Equipment & Improvements	30,900	127,200 f	0	0	0
Odor Control	10,600	10,600	10,600	10,600	10,600
<b>Total Expenses</b>	<b>41,500</b>	<b>137,800</b>	<b>10,600</b>	<b>10,600</b>	<b>10,600</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>East Trunk Line DCC Reserve Fund</b>	<b>(1,537,575) e</b>	<b>(1,612,951) e</b>	<b>(1,689,081) e</b>	<b>(1,765,972) e</b>	<b>(1,843,631) e</b>
<b>Capital Facility Reserve Bal. at Y/E</b>	<b>(209,141)</b>	<b>(164,048)</b>	<b>(246,975)</b>	<b>(330,733)</b>	<b>(415,327)</b>

**Notes**

- Flow splits updated with 2014 data.
- \$19k difference between 2013 surplus and 2014 deficit carried forward. In 2014 the 2013 surplus reduced the net costs that were apportioned to the participants. That difference, plus the 2014 deficit increase the net costs to be apportioned by \$19k.
- Increases: Payroll \$2k, Line Mice & Flushing \$2k, Odor Control \$3.5k, Utilities \$5.5k, Rep. & Mice. \$2.5, Contract Services \$5k & minor misc.
- Reserve Contributions at 30% asset renewal level.
- Assumes increase to DCC's of \$60,000.
- New item.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

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

**Department:**                           Community Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Previous Year's Surplus/Deficit	(15,189)	(15,189)	0	7,364	22,553 a
Engineering Admin OH	4,092	4,092	0	4,640	548
Administration OH	13,836	13,836	0	17,053	3,217
Services - WFN	(100,175)	(100,175)	0	(145,081)	(44,886) a
Total Revenue	(97,436)	(97,436)	0	(116,004)	(18,568)
<b>Expenses:</b>					
Operations	97,436	104,800	7,364	116,004	18,568 b
Total Expenses	97,436	104,800	7,364	116,004	18,568
(Surplus) / Deficit	0	7,364	7,364	0	0
FTE's	0.41			0.45 b	0.04

**2015 Budget Notes:**

- a. \$22.5k difference between 2013 surplus and 2014 deficit carried forward. In 2014 the 2013 surplus reduced the net cost. That difference, plus the 2014 deficit (re: additional Line Mte & Flushing) increase the net costs.
- b. Increases: Payroll \$4k (FTE increase), Line Mtce & Flushing \$12k, Rep. & Mtce. \$3k.

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

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

**Department:** Community Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

	2015 Budget		2016 Projected Budget		2017 Projected Budget		2018 Projected Budget		2019 Projected Budget
<b>Revenue:</b>									
Previous Year's Surplus/Deficit	7,364	a	0		0		0		0
Engineering Admin OH	4,640		4,733		4,828		4,924		5,023
Administration OH	17,053		17,394		17,742		18,096		18,458
Services - WFN	(145,061)	a	(140,451)		(143,260)		(146,125)		(149,047)
Total Revenue	(116,004)		(118,324)		(120,691)		(123,104)		(125,566)
<b>Expenses:</b>									
Operations	116,004	b	118,324		120,691		123,104		125,566
Total Expenses	116,004		118,324		120,691		123,104		125,566
(Surplus) / Deficit	0		0		0		0		0
FTE's	0.45	b	0.45		0.45		0.45		0.45

**Notes**

- a. \$22.5k difference between 2013 surplus and 2014 deficit carried forward. In 2014 the 2013 surplus reduced the net cost. That difference, plus the 2014 deficit (re: additional Line Mte & Flushing) increase the net costs.
- b. Increases: Payroll \$4k (FTE increase), Line Mte & Flushing \$12k, Rep. & Mte. \$3k.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

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

**Department:** Community Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Services - Peachland	(174,811)	(174,811)	0	(202,617)	(27,806)
Previous Year's Surplus/Deficit	(5,461)	(5,461)	0	(1,452)	4,009
Engineering Admin OH	5,847	5,847	0	6,356	509
Administration OH	19,768	19,768	0	23,359	3,591
Total Revenue	(154,657)	(154,657)	0	(174,354)	(19,697)
<b>Expenses:</b>					
Operations	139,208	137,756	(1,452)	158,905	19,697
Capital Facilities Reserve	15,449	15,449	0	15,449	0
Total Expenses	154,657	153,205	(1,452)	174,354	19,697
(Surplus) / Deficit	0	(1,452)	(1,452)	0	0
<b>FTE's</b>	0.47			0.50	0.03
<b>Capital Facility Reserve Balance at Y/E</b>		(62,742)		(78,818)	

**2015 Budget Notes:**

- a. Increases: Payroll \$4k (FTE increase), Utilities \$3k, Odor Control \$9k, Vehicle Ops \$1.5k, Contract Services \$2.5k.
- b. Reserve Contributions at 30% asset renewal level.

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2016 - 2019 Five Year Program Budget Projections

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

Department: Community Services (Engineering)

**Sewer Revenue Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Services - Peachland	(202,617)	(207,842)	(211,689)	(215,614)	(219,618)
Previous Year's Surplus/Deficit	(1,452)	0	0	0	0
Engineering Admin OH	6,356	6,483	6,613	6,745	6,880
Administration OH	23,359	23,826	24,303	24,789	25,285
<b>Total Revenue</b>	<b>(174,354)</b>	<b>(177,532)</b>	<b>(180,774)</b>	<b>(184,080)</b>	<b>(187,453)</b>
<b>Expenses:</b>					
Operations	158,905	a 162,083	165,325	168,631	172,004
Capital Facilities Reserve	15,449	b 15,449	15,449	15,449	15,449
<b>Total Expenses</b>	<b>174,354</b>	<b>177,532</b>	<b>180,774</b>	<b>184,080</b>	<b>187,453</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE's	0.50	a 0.50	0.50	0.50	0.50
Capital Facility Reserve Bal. at Y/E	(78,818)	(95,056)	(111,455)	(128,019)	(144,748)

**Notes**

- a. Increases: Payroll \$4k (FTE increase), Utilities \$3k, Odor Control \$9k, Vehicle Ops \$1.5k, Contract Services \$2.5k.  
b. Reserve Contributions at 30% asset renewal level.



REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2015 PROGRAM BUDGET

**Program: 499 -- Ellison Sewer System**

Department: Community Services (Sewer Systems)

**Sewer Revenue Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue:</b>					
Sewer User Fees	(93,000)	(95,114)	(2,114)	(94,000) a	(1,000)
Previous Year's Surplus/Deficit	(11,782)	(11,782)	0	(3,756)	8,025
Engineering Admin OH	3,294	3,294	0	3,113	(181)
Administration OH	7,424	7,424	0	7,627	203
Total Revenue	<u>(94,064)</u>	<u>(96,178)</u>	<u>(2,114)</u>	<u>(87,016)</u>	<u>7,048</u>
<b>Expenses:</b>					
Operations	78,419	76,778	(1,641)	77,822 b	(597)
Transfer to Equip. Reserves	15,645	15,645	0	9,194 a	(6,451)
Total Expenses	<u>94,064</u>	<u>92,423</u>	<u>(1,641)</u>	<u>87,016</u>	<u>(7,048)</u>
(Surplus) / Deficit	<u>0</u>	<u>(3,755)</u>	<u>(3,755)</u>	<u>0</u>	<u>(0)</u>
FTE's		0.21		0.13 b	0.21

**Sewer Capital Fund Budget**

	2014 Budget	2014 Actual	Variance 2014 Act. vs. Bud.	2015 Budget	Variance: 2015 vs. 2014 Budget
<b>Revenue</b>					
Transfer From Equip Reserves	0	0	0	(15,900)	(15,900)
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>(15,900)</u>	<u>(15,900)</u>
<b>Expenses</b>					
Pump Headworks	0	0	0	15,900	15,900
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,900</u>	<u>15,900</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		(107,624)		(101,835)	

**2015 Budget Notes:**

- a. Staff to review fees.
- b. Decreases: Payroll \$11k (FTE decrease). Increases: Line Mtce. & Flushing \$3k, Contract services \$4k (payment to City of Kelowna) as more users connect.

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

**Program:** 499 -- Ellison Sewer System

**Department:** Community Services (Sewer Systems)

**Sewer Revenue Fund Budgets**

Community Services (Engineering)

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue:</b>					
Sewer User Fees	(94,000) a	(96,000) a,c	(107,520) a,c	(122,422) a,c	(139,113) a,c
Previous Year's Surplus/Deficit	(3,756)	0	0	0	0
Engineering Admin OH	3,113	3,269	3,712	4,218	4,788
Administration OH	7,627	8,008	9,094	10,333	11,732
<b>Total Revenue</b>	<b>(87,016)</b>	<b>(84,723)</b>	<b>(94,714)</b>	<b>(107,872)</b>	<b>(122,593)</b>
<b>Expenses:</b>					
Operations	77,822 b	81,713 b	92,799 b	105,439 b	119,711 b
Transfer to Reserves	9,194	3,010	1,915	2,433	2,882
<b>Total Expenses</b>	<b>87,016</b>	<b>84,723</b>	<b>94,714</b>	<b>107,872</b>	<b>122,593</b>
(Surplus) / Deficit	0	0	0	0	0
FTE's	0.13 b	0.13	0.13	0.13	0.13

**General Capital Fund Budgets**

	2015 Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget	2019 Projected Budget
<b>Revenue</b>					
Transfer From Reserves	(15,900)	0	0	0	0
<b>Total Revenue</b>	<b>(15,900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>					
Pump Headworks	15,900	0	0	0	0
<b>Total Expenses</b>	<b>15,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(Surplus) / Deficit	0	0	0	0	0
Reserve Fund Balance at Y/E	(101,835)	(105,864)	(108,837)	(112,359)	(116,365)

**Notes**

- a. Staff to review fees.
- b. Decreases: Payroll \$11k (FTE decrease). Increases: Line Mtce. & Flushing \$3k, Contract services \$4k (payment to City of Kelowna) as more users connect.