

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

001 - Board							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	655,238	603,882	708,954	737,938	770,213	803,929	839,154
TOTAL OPERATING COSTS	655,238	603,882	708,954	737,938	770,213	803,929	839,154
*Percentage Increase over prior year	2.4%	4.5%	8.2%	4.1%	4.4%	4.4%	4.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL COSTS	655,238	603,882	708,954	737,938	770,213	803,929	839,154
*Percentage Increase over prior year	2.4%		8.2%	4.1%	4.4%	4.4%	4.4%
<u>Projects</u>							
Costs	-		2,500	35,000	-	-	2,500
Funding (excl tax req)	-		(2,500)	(35,000)	-	-	(2,500)
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	655,238	603,882	711,454	772,938	770,213	803,929	841,654
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	89,917	89,917	113,606	126,896	135,618	143,394	149,232
TOTAL REVENUE	89,917	89,917	113,606	126,896	135,618	143,394	149,232
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(2,500)	(35,000)	-	-	(2,500)
TAX REQ - CEN OK EAST	(11,799)	(11,851)	(12,724)	(13,378)	(14,012)	(14,654)	(15,289)
TAX REQ - CEN OK WEST	(12,762)	(12,819)	(13,803)	(14,512)	(15,200)	(15,896)	(16,586)
TAX REQ - KELOWNA	(536,732)	(535,757)	(591,486)	(621,885)	(651,365)	(681,201)	(710,728)
TAX REQ - PEACHLAND	(18,672)	(18,771)	(20,315)	(21,359)	(22,371)	(23,396)	(24,410)
TAX REQ - LAKE COUNTRY	(49,677)	(49,711)	(57,387)	(60,336)	(63,197)	(66,091)	(68,956)
TAX REQ - WEST KELOWNA	(115,513)	(116,247)	(126,845)	(133,364)	(139,686)	(146,085)	(152,417)
TOTAL REQUISITION	(745,155)	(745,156)	(822,560)	(864,834)	(905,831)	(947,324)	(988,386)
*Percentage increase over prior year Requisition	2.1%		10.4%	5.1%	4.7%	4.6%	4.3%
TOTAL FUNDING	(655,238)	(655,239)	(711,454)	(772,938)	(770,213)	(803,929)	(841,654)
Surplus/(Deficit)*	-	51,357	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2029 PLAN
EQUIPMENT RESERVE							
Beginning Balance	673	673	693	714	736	758	780
Interest	20		21	21	22	23	23
Ending Balance	693	673	714	736	758	780	804
FACILITIES RESERVE							
Beginning Balance	130,294	130,294	134,203	138,229	142,376	146,648	151,047
Interest	3,909	4,026	4,026	4,147	4,271	4,399	4,531
Ending Balance	134,203	134,321	138,229	142,376	146,648	151,047	155,578
OPERATING RESERVE							
Beginning Balance	372,992	372,992	384,182	393,207	370,003	381,103	392,537
Funding (transfer to)	-		-	-	-	-	-
Interest	11,190	11,525	11,525	11,796	11,100	11,433	11,776
Ending Balance	384,182	384,517	393,207	370,003	381,103	392,537	401,813
NOTES							
<u>OPERATING:</u>							
1. Inflationary remuneration adjustments consistent with the Collective Agreement (\$50K)							
<u>2026 Operating Projects:</u> Board director onboarding (\$2,500)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

002 - Corporate Services and Administration							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,684,227	1,581,752	1,897,736	1,976,842	2,170,177	2,256,573	2,350,926
TOTAL OPERATING COSTS	1,684,227	1,581,752	1,897,736	1,976,842	2,170,177	2,256,573	2,350,926
*Percentage Increase over prior year	-2.6%	-2.6%	12.7%	4.2%	9.8%	4.0%	4.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	150,000	150,000	175,000	200,000	200,000	200,000	200,000
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	150,000	150,000	175,000	200,000	200,000	200,000	200,000
TOTAL COSTS	1,834,227	1,731,752	2,072,736	2,176,842	2,370,177	2,456,573	2,550,926
*Percentage Increase over prior year	-2.4%	-14.1%	13.0%	5.0%	8.9%	3.6%	3.8%
<u>Projects</u>							
Costs	64,500	38,000	65,000	-	-	-	-
Funding (excl tax req)	(64,500)	-	(65,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	38,000	-	-	-	-	-
TOTAL EXPENDITURES	1,898,727	1,769,752	2,137,736	2,176,842	2,370,177	2,456,573	2,550,926
<u>FUNDING SOURCES (REVENUE)</u>							
Office Rentals	(34,475)	(33,946)	(35,509)	(36,574)	(37,671)	(38,802)	(39,966)
Indirect & support cost recovery	(1,878,860)	(1,866,793)	(2,148,414)	(2,261,999)	(2,462,069)	(2,555,252)	(2,654,818)
Indirect & support costs	139,107	139,107	151,187	161,731	169,564	177,481	183,857
Grants	(60,000)	(100,125)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
TOTAL REVENUE	(1,834,227)	(1,861,757)	(2,072,736)	(2,176,842)	(2,370,177)	(2,456,573)	(2,550,926)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(64,500)	-	(65,000)	-	-	-	-
TOTAL FUNDING	(1,898,727)	(1,861,757)	(2,137,736)	(2,176,842)	(2,370,177)	(2,456,573)	(2,550,926.42)
Surplus/(Deficit)*	-	92,005	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
6500 - Capital Assets Under \$50K	-	-	10,000	-	-	-	-
6505 - Building Renovations	500,000	715,646	45,000	-	-	310,000	400,000
6506 - Records Management Software	-	-	-	-	-	-	-
6511 - WFN CWF Projects	-	-	-	-	-	-	-
6512 - KLO Energy Retrofit & Renewal	266,000	-	1,234,939	879,273	119,154	-	-
6513 - Elevator Renewal	100,000	-	-	-	-	-	-
6514 - Electrical Vehicle Chargers	262,000	75,000	-	-	-	-	-
TOTAL EXPENDITURES	1,128,000	790,646	1,289,939	879,273	119,154	310,000	400,000
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	(800,000)	-	-	-
Grants	-	-	(1,234,939)	(79,273)	(119,154)	-	-
Transfer From CWF Reserve	-	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(1,128,000)	-	(55,000)	-	-	(310,000)	(400,000)
TOTAL FUNDING	(1,128,000)	-	(1,289,939)	(879,273)	(119,154)	(310,000)	(400,000)
Check	-	790,646	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

002 - Corporate Services and Administration							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	1,127,989	1,127,989	183,829	309,344	518,624	734,183	646,208
Uses (transfer from)	(1,128,000)	-	(55,000)	-	-	(310,000)	(400,000)
Funding (transfer to)	150,000	150,000	175,000	200,000	200,000	200,000	200,000
Interest	33,840	52,851	5,515	9,280	15,559	22,025	19,386
Ending Balance	183,829	1,330,840	309,344	518,624	734,183	646,208	465,595
OPERATING RESERVE							
Beginning Balance	556,180	556,180	508,365	458,616	472,375	486,546	501,142
Uses (transfer from)	(64,500)	-	(65,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	16,685	24,317	15,251	13,758	14,171	14,596	15,034
Ending Balance	508,365	580,497	458,616	472,375	486,546	501,142	516,177
NOTES							
<u>OPERATING:</u> 1. Inflationary remuneration adjustments consistent with the Collective Agreement plus increases consistent with the labour market (\$69K) 2. Pay level increases (\$42K) 3. Position allocation changes (\$64K) 4. Software licensing cost increases (\$33K) 5. Increasing transfers to capital reserves for major building repairs (\$25K) <u>2026 Operating Projects:</u> Building condition assessment (\$50K), landscape remediation (\$15K) <u>CAPITAL</u> 6512 - Energy retrofit & renewal - KLO Office (\$1.23 million - grant funded) 6050 - Window upgrades - KLO Office (\$310K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

003 - Financial Services							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,778,530	1,589,449	1,922,675	2,002,829	2,084,641	2,174,509	2,271,013
Temporary Borrowing Interest	35,000	31,258	35,000	35,000	35,000	35,000	35,000
TOTAL OPERATING COSTS	1,813,530	1,620,706	1,957,675	2,037,829	2,119,641	2,209,509	2,306,013
*Percentage Increase over prior year	3.8%	9.0%	7.9%	4.1%	4.0%	4.2%	4.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL COSTS	1,813,530	1,620,706	1,957,675	2,037,829	2,119,641	2,209,509	2,306,013
*Percentage Increase over prior year	3.8%	-10.0%	7.9%	4.1%	4.0%	4.2%	4.4%
<u>Projects</u>							
Costs	55,000	69,633	-	4,000	-	5,000	-
Funding (excl tax req)	(55,000)	-	-	(4,000)	-	(5,000)	-
Net Project Costs (Funded From Tax Req)	-	69,633	-	-	-	-	-
TOTAL EXPENDITURES	1,868,530	1,690,340	1,957,675	2,041,829	2,119,641	2,214,509	2,306,013
<u>FUNDING SOURCES (REVENUE)</u>							
Services - OBWB and SIR	(213,300)	(207,617)	(215,300)	(218,300)	(220,300)	(223,300)	(228,300)
Indirect & support cost recovery	(1,689,907)	(1,679,054)	(1,836,379)	(1,916,339)	(2,002,578)	(2,095,984)	(2,192,921)
Indirect & support costs	121,636	121,636	97,005	99,810	106,237	112,774	118,208
Other	(3,000)	(54,982)	(3,000)	(7,000)	(3,000)	(8,000)	(3,000)
TOTAL REVENUE	(1,784,570)	(1,820,016)	(1,957,675)	(2,041,829)	(2,119,641)	(2,214,509)	(2,306,013)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(83,960)	-	-	-	-	-	-
TOTAL FUNDING	(1,868,530)	(1,820,016)	(1,957,675)	(2,041,829)	(2,119,641)	(2,214,509)	(2,306,013)
Surplus/(Deficit)*	-	129,677	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN		PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
6501 - 2021 COMPUTER & OFFICE EQUIPMENT	30,900	-	30,900	30,900	30,900	30,900	-
TOTAL EXPENDITURES	30,900	-	30,900	30,900	30,900	30,900	-
<u>FUNDING SOURCES</u>							
Transfer From Equipment Replacement	(30,900)	-	(30,900)	(30,900)	(30,900)	(30,900)	-
TOTAL FUNDING	(30,900)	-	(30,900)	(30,900)	(30,900)	(30,900)	-
Check	-	-	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN		PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	257,208	257,208	234,025	210,145	185,550	160,216	134,123
Uses (transfer from)	(30,900)	-	(30,900)	(30,900)	(30,900)	(30,900)	-
Interest	7,716	13,245	7,021	6,304	5,566	4,806	4,024
Ending Balance	234,025	270,454	210,145	185,550	160,216	134,123	138,146
OPERATING RESERVE							
Beginning Balance	405,719	405,719	333,930	343,948	354,267	364,895	375,842
Uses (transfer from)	(83,960)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	12,172	24,562	10,018	10,318	10,628	10,947	11,275
Ending Balance	333,930	343,948	343,948	354,267	364,895	375,842	387,117
NOTES							
<u>OPERATING:</u>							
1. Inflationary remuneration adjustments per the Collective Agreement plus increases consistent with the labour market (\$50K)							
2. Pay level increases (\$90K)							
3. Software licensing cost increases (\$5K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

004 - Engineering							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	577,446	454,571	730,088	758,048	787,298	817,897	849,791
TOTAL OPERATING COSTS	577,446	454,571	730,088	758,048	787,298	817,897	849,791
*Percentage Increase over prior year	21.2%	-0.8%	26.4%	3.8%	3.9%	3.9%	3.9%
<u>Projects</u>							
Costs	17,500	-	50,000	-	-	-	-
Funding (excl tax req)	(17,500)	-	(50,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	594,946	454,571	780,088	758,048	787,298	817,897	849,791
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	-	(550)	-	-	-	-	-
Indirect & support costs	59,442	59,442	72,558	68,867	72,198	75,567	78,287
Indirect & support cost recovery	(516,888)	(449,004)	(682,646)	(706,916)	(739,496)	(773,464)	(808,078)
Other Grants	(120,000)	(39,699)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
TOTAL REVENUE	(577,446)	(429,811)	(730,088)	(758,048)	(787,298)	(817,897)	(849,791)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(17,500)	-	(50,000)	-	-	-	-
TOTAL FUNDING	(594,946)	(429,811)	(780,088)	(758,048)	(787,298)	(817,897)	(849,791)
Surplus/(Deficit)*	-	(24,760)	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
9551 - PLC Upgrades across Engineering Utility Systems - CONTRO	-	-	-	-	50,000	225,000	275,000
TOTAL EXPENDITURES	-	-	-	-	50,000	225,000	275,000
<u>FUNDING SOURCES</u>							
Internal Transfers	-	-	-	-	(50,000)	(225,000)	(275,000)
TOTAL FUNDING	-	-	-	-	(50,000)	(225,000)	(275,000)
Check	-	-	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	97,366	97,366	100,287	103,296	106,394	109,586	112,874
Uses (transfer from)	-	-	-	-	-	-	-
Interest	2,921	5,014	3,009	3,099	3,192	3,288	3,386
Ending Balance	100,287	102,380	103,296	106,394	109,586	112,874	116,260
OPERATING RESERVE							
Beginning Balance	252,756	252,756	242,838	200,124	206,127	212,311	218,680
Uses (transfer from)	(17,500)	-	(50,000)	-	-	-	-
Interest	7,583	7,739	7,285	6,004	6,184	6,369	6,560
Ending Balance	242,838	260,495	200,124	206,127	212,311	218,680	225,241
NOTES							
<u>OPERATING:</u>							
1. Inflationary remuneration adjustments per the Collective Agreement plus increases consistent with the labour market (\$30K)							
2. Position allocation changes (\$23K)							
3. Consolidation of training & supply budgets to Engineering overhead (\$97K)							
<u>2026 Operating Projects:</u> PLC upgrade study (\$50K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

005 - Human Resources							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	777,413	867,820	965,623	917,125	955,261	996,292	1,039,776
TOTAL OPERATING COSTS	777,413	867,820	965,623	917,125	955,261	996,292	1,039,776
*Percentage Increase over prior year	26.1%	45.4%	24.2%	-5.0%	4.2%	4.3%	4.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL COSTS	777,413	867,820	965,623	917,125	955,261	996,292	1,039,776
*Percentage Increase over prior year	26.1%	40.7%	24.2%	-5.0%	4.2%	4.3%	4.4%
<u>Projects</u>							
Costs	20,000	2,280	5,092	-	-	-	-
Funding (excl tax req)	(20,000)	-	(5,092)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	2,280	-	-	-	-	-
TOTAL EXPENDITURES	797,413	870,100	970,714	917,125	955,261	996,292	1,039,776
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support cost recovery	(805,761)	(805,761)	(965,623)	(917,125)	(955,261)	(996,292)	(1,039,776)
Indirect & support costs	28,348	28,348	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUE	(777,413)	(777,413)	(965,623)	(917,125)	(955,261)	(996,292)	(1,039,776)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(20,000)	-	(5,092)	-	-	-	-
TOTAL FUNDING	(797,413)	(777,413)	(970,714)	(917,125)	(955,261)	(996,292)	(1,039,776)
Surplus/(Deficit)*	-	(92,687)	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	6,921	6,921	7,129	7,343	7,563	7,790	8,024
Interest	208	356	214	220	227	234	241
Ending Balance	7,129	7,278	7,343	7,563	7,790	8,024	8,265
OPERATING RESERVE							
Beginning Balance	65,606	65,606	47,575	43,910	45,227	46,584	47,982
Uses (transfer from)	(20,000)	-	(5,092)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,968	6,142	1,427	1,317	1,357	1,398	1,439
Ending Balance	47,575	71,748	43,910	45,227	46,584	47,982	49,421
NOTES							
<u>OPERATING:</u> 1. Inflationary remuneration adjustments consistent with the Collective Agreement plus increases consistent with the labour market (\$25K) 2. Position changes (\$18K) 3. Addition of budget for student wages (grants will be applied for, but are not reflected) (\$17K) 4. Increases to corporate wide training costs to reflect historical spending (\$15K) 5. Increases to contracted services costs to reflect historical spending on recruitment (\$50K) 6. Proper budgeting for organization wide celebrations (retirements, annual holiday party) (\$13K) 7. OHS Consulting work to improve workplace safety (\$40K) 8. Annual salary reviews - Firefighters in 2026 (\$7K)							
<u>2026 Operating project:</u> Workload support (\$5K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

006 - Information Services							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,675,914	1,555,782	2,213,787	2,316,471	2,429,724	2,545,947	2,629,003
TOTAL OPERATING COSTS	1,675,914	1,555,782	2,213,787	2,316,471	2,429,724	2,545,947	2,629,003
*Percentage Increase over prior year	18.1%	12.6%	32.1%	4.6%	4.9%	4.8%	3.3%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	276,760	276,760	305,040	316,403	333,352	345,133	352,035
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	276,760	276,760	305,040	316,403	333,352	345,133	352,035
TOTAL COSTS	1,952,674	1,832,542	2,518,827	2,632,874	2,763,076	2,891,080	2,981,038
*Percentage Increase over prior year	16.0%	9.1%	29.0%	4.5%	4.9%	4.6%	3.1%
<u>Projects</u>							
Costs	-	-	30,000	-	-	-	-
Funding (excl tax req)	-	-	(30,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,952,674	1,832,542	2,548,827	2,632,874	2,763,076	2,891,080	2,981,038
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(95,000)	(108,743)	(95,000)	(95,000)	(95,000)	(95,000)	(96,300)
Indirect & support cost recovery	(1,866,447)	(1,866,447)	(2,439,279)	(2,550,641)	(2,682,954)	(2,813,229)	(2,903,534)
Indirect & support costs	46,773	49,042	53,452	50,767	52,878	55,149	57,556
Other	(38,000)	(44,656)	(38,000)	(38,000)	(38,000)	(38,000)	(38,760)
TOTAL REVENUE	(1,952,674)	(1,970,804.40)	(2,518,827)	(2,632,874)	(2,763,076)	(2,891,080)	(2,981,038)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(30,000)	-	-	-	-
TOTAL FUNDING	(1,952,674)	(1,970,804.40)	(2,548,827)	(2,632,874)	(2,763,076)	(2,891,080)	(2,981,038)
Surplus/(Deficit)*	-	138,262	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
6502 - Annual Capital Renewals	128,500	100,393	135,500	148,000	155,000	163,000	170,000
6507 - Server Refresh	-	-	-	460,500	-	-	-
6509 - Main Security Firewalls	-	7,328	-	-	-	-	-
TOTAL EXPENDITURES	128,500	107,721	135,500	608,500	155,000	163,000	170,000
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(128,500)	-	(135,500)	(608,500)	(155,000)	(163,000)	(170,000)
TOTAL FUNDING	(128,500)	-	(135,500)	(608,500)	(155,000)	(163,000)	(170,000)
Check	-	107,721	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

006 - Information Services							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN		PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	198,996	198,996	353,226	533,363	257,267	443,337	638,770
Uses (transfer from)	(128,500)		(135,500)	(608,500)	(155,000)	(163,000)	(170,000)
Funding (transfer to)	276,760		305,040	316,403	333,352	345,133	352,035
Interest	5,970		10,597	16,001	7,718	13,300	19,163
Ending Balance	353,226	198,996	533,363	257,267	443,337	638,770	839,968
OPERATING RESERVE							
Beginning Balance	368,833	432,301	381,802	363,256	374,154	385,378	396,940
Uses (transfer from)	-	-	(30,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	12,969	11,454	11,454	10,898	11,225	11,561	11,908
Ending Balance	381,802	443,755	363,256	374,154	385,378	396,940	408,848
NOTES							
OPERATING:							
1. Remuneration increases per collective agreement (\$25K)							
2. Position pay level changes (\$53K)							
3. Position allocation changes (-\$68K)							
4. Budget for standby charges per the collective agreement (\$50K)							
5. Microsfot software licensing cost increases - E3 to E5 level (\$129K)							
6. Security monitoring costs - to meet NIST requirements (\$202K)							
7. Consolidation of phone charges to the IS budget (\$99K)							
8. Other software licensing cost increases (\$18K)							
9. Increases in transfers to reserves to reflect increasing costs of replacements (\$29K)							
10. Contracted services costs for IS strategic planning (\$25K)							
2026 Operating Projects: Workspace improvements (\$30K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

007 - Electoral Areas							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	36,193	33,352	41,182	43,116	45,146	47,279	49,518
TOTAL OPERATING COSTS	36,193	33,352	41,182	43,116	45,146	47,279	49,518
*Percentage Increase over prior year	16.4%	-4.7%	13.8%	4.7%	4.7%	4.7%	4.7%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	27,500	27,500	30,000	32,500	35,000	37,500	40,000
TOTAL TRANSFERS	27,500	27,500	30,000	32,500	35,000	37,500	40,000
TOTAL COSTS	63,693	60,852	71,182	75,616	80,146	84,779	89,518
*Percentage Increase over prior year	13.6%	-10.1%	11.8%	6.2%	6.0%	5.8%	5.6%
<u>Projects</u>							
Costs	-	-	44,250	80,000	-	-	-
Funding (excl tax req)	-	-	(44,250)	(80,000)	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	63,693	60,852	115,432	155,616	80,146	84,779	89,518
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	13,615	13,615	7,064	11,889	18,056	8,709	9,055
Grants	(10,000)	-	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
TOTAL REVENUE	3,615	13,615	(22,936)	(18,111)	(11,944)	(21,291)	(20,945)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(44,250)	(80,000)	-	-	-
TAX REQ - CEN OK EAST	(32,336)	(32,334)	(23,142)	(27,583)	(32,714)	(30,453)	(32,892)
TAX REQ - CEN OK WEST	(34,973)	(34,974)	(25,104)	(29,922)	(35,488)	(33,035)	(35,681)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(67,308)	(67,308)	(48,246)	(57,505)	(68,202)	(63,488)	(68,572)
*Percentage increase over prior year Requisition	14.5%	14.5%	-28.3%	19.2%	18.6%	-6.9%	8.0%
TOTAL FUNDING	(63,693)	(53,693)	(115,432)	(155,616)	(80,146)	(84,779)	(89,518)
Surplus/(Deficit)*	-	(7,160)	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	138,825	142,990	142,990	147,280	151,698	156,249	160,936
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	4,165	4,290	4,290	4,418	4,551	4,687	4,828
Ending Balance	142,990	147,280	147,280	151,698	156,249	160,936	165,765
OPERATING RESERVE							
Beginning Balance	56,088	85,270	85,270	73,578	28,286	64,134	103,558
Uses (transfer from)	-	-	(44,250)	(80,000)	-	-	-
Funding (transfer to)	27,500	27,500	30,000	32,500	35,000	37,500	40,000
Interest	1,683	2,558	2,558	2,207	849	1,924	3,107
Ending Balance	85,270	115,328	73,578	28,286	64,134	103,558	146,665
NOTES							
2026 Operating Projects: Election costs (\$44K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

008 - Electoral Areas Central Okanagan West							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	37,880	40,150	41,462	42,285	43,994	45,775	47,632
TOTAL OPERATING COSTS	37,880	40,150	41,462	42,285	43,994	45,775	47,632
*Percentage Increase over prior year	11.3%	6.9%	9.5%	2.0%	4.0%	4.0%	4.1%
TOTAL EXPENDITURES	37,880	40,150	41,462	42,285	43,994	45,775	47,632
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	7,076	7,076	6,632	7,374	7,858	8,286	8,601
Other	-	(81)	-	-	-	-	-
TOTAL REVENUE	7,076	6,995	6,632	7,374	7,858	8,286	8,601
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(6,000)	-	(3,000)	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(38,956)	(38,956)	(45,094)	(49,660)	(51,852)	(54,061)	(56,233)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(38,956)	(38,956)	(45,094)	(49,660)	(51,852)	(54,061)	(56,233)
*Percentage increase over prior year Requisition	19.9%	19.9%	15.8%	10.1%	4.4%	4.3%	4.0%
TOTAL FUNDING	(37,880)	(31,961)	(41,462)	(42,285)	(43,994)	(45,775)	(47,632)
Surplus/(Deficit)*	-	(8,189)	-	-	-	-	-
RESERVES							
OPERATING RESERVE							
Beginning Balance	22,454	22,454	17,128	14,642	15,081	15,534	16,000
Uses (transfer from)	(6,000)	-	(3,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	674	1,798	514	439	452	466	480
Ending Balance	17,128	24,252	14,642	15,081	15,534	16,000	16,479
NOTES							
<u>OPERATING:</u>							
1. Reduction in the use of operating reserves to smooth out tax requisition increases (\$3K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

009 - Electoral Areas Central Okanagan East							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	43,107	39,516	46,310	48,129	50,023	51,996	54,051
TOTAL OPERATING COSTS	43,107	39,516	46,310	48,129	50,023	51,996	54,051
*Percentage Increase over prior year	9.2%	3.1%	7.4%	3.9%	3.9%	3.9%	4.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	43,107	39,516	46,310	48,129	50,023	51,996	54,051
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	7,674	7,674	7,191	8,011	8,540	9,004	9,345
Other	-	(6)	-	-	-	-	-
TOTAL REVENUE	7,674	7,668	7,191	8,011	8,540	9,004	9,345
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(10,000)	-	(5,000)	-	-	-	-
TAX REQ - CEN OK EAST	(40,781)	(40,781)	(48,502)	(56,140)	(58,563)	(61,000)	(63,396)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(40,781)	(40,781)	(48,502)	(56,140)	(58,563)	(61,000)	(63,396)
*Percentage increase over prior year Requisition	27.2%	27.2%	18.9%	15.7%	4.3%	4.2%	3.9%
TOTAL FUNDING	(43,107)	(33,113)	(46,310)	(48,129)	(50,023)	(51,996)	(54,051)
Surplus/(Deficit)*	-	(6,403)	-	-	-	-	-
RESERVES							
	2025 PLAN		2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	30,115	30,115	21,018	16,649	17,148	17,662	18,192
Uses (transfer from)	(10,000)	-	(5,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	903	2,258	631	499	514	530	546
Ending Balance	21,018	32,373	16,649	17,148	17,662	18,192	18,738
NOTES							
<u>OPERATING:</u>							
1. Reduction in the use of operating reserves to smooth out tax requisition increases (\$5K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

011 - Regional Grants in Aid							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	208,500	208,500	223,500	223,500	223,500	223,500	223,500
TOTAL OPERATING COSTS	208,500	208,500	223,500	223,500	223,500	223,500	223,500
*Percentage Increase over prior year	0.0%	0.0%	7.2%	0.0%	0.0%	0.0%	0.0%
TOTAL EXPENDITURES	208,500	208,500	223,500	223,500	223,500	223,500	223,500
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	11,468	11,468	11,160	12,315	12,768	13,037	13,093
TOTAL REVENUE	11,468	11,468	11,160	12,315	12,768	13,037	13,093
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(3,483)	(3,498)	(3,630)	(3,648)	(3,655)	(3,659)	(3,660)
TAX REQ - CEN OK WEST	(3,767)	(3,784)	(3,938)	(3,957)	(3,965)	(3,969)	(3,970)
TAX REQ - KELOWNA	(158,442)	(158,157)	(168,739)	(169,569)	(169,896)	(170,089)	(170,129)
TAX REQ - PEACHLAND	(5,512)	(5,541)	(5,795)	(5,824)	(5,835)	(5,842)	(5,843)
TAX REQ - LAKE COUNTRY	(14,665)	(14,674)	(16,371)	(16,452)	(16,484)	(16,502)	(16,506)
TAX REQ - WEST KELOWNA	(34,099)	(34,314)	(36,186)	(36,364)	(36,434)	(36,476)	(36,485)
TOTAL REQUISITION	(219,968)	(219,968)	(234,660)	(235,815)	(236,268)	(236,537)	(236,593)
*Percentage increase over prior year Requisition	3.6%	3.6%	6.7%	0.5%	0.2%	0.1%	0.0%
TOTAL FUNDING	(208,500)	(208,501)	(223,500)	(223,500)	(223,500)	(223,500)	(223,500)
Surplus/(Deficit)*	-	1	-	-	-	-	-
RESERVES							
	2025 PLAN		2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	1,758	1,758	1,811	1,865	1,921	1,979	2,038
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	53	91	54	56	58	59	61
Ending Balance	1,811	1,849	1,865	1,921	1,979	2,038	2,100
NOTES							
<u>OPERATING:</u>							
1. Okanagan Film Commission budget increase request (\$15K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

012 - Grants - Westside Electoral Area							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	5,400	3,400	5,400	5,400	5,400	5,400	5,400
TOTAL OPERATING COSTS	5,400	3,400	5,400	5,400	5,400	5,400	5,400
*Percentage Increase over prior year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,400	3,400	5,400	5,400	5,400	5,400	5,400
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	297	297	289	319	331	338	339
TOTAL REVENUE	297	297	289	319	331	338	339
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(5,697)	(5,697)	(5,689)	(5,719)	(5,731)	(5,738)	(5,739)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(5,697)	(5,697)	(5,689)	(5,719)	(5,731)	(5,738)	(5,739)
*Percentage increase over prior year Requisition	0.0%	0.0%	-0.1%	0.5%	0.2%	0.1%	0.0%
TOTAL FUNDING	(5,400)	(5,400)	(5,400)	(5,400)	(5,400)	(5,400)	(5,400)
Surplus/(Deficit)*	-	2,000	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	9,444	9,444	9,728	10,019	10,320	10,630	10,949
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	283	383	292	301	310	319	328
Ending Balance	9,728	9,828	10,019	10,320	10,630	10,949	11,277
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

013 - Grants - Central Okanagan East							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	4,000	-	4,000	4,000	4,000	4,000	4,000
TOTAL OPERATING COSTS	4,000	-	4,000	4,000	4,000	4,000	4,000
*Percentage Increase over prior year	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,000	-	4,000	4,000	4,000	4,000	4,000
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	220	220	214	236	245	250	251
TOTAL REVENUE	220	220	214	236	245	250	251
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(4,220)	(4,220)	(4,214)	(4,236)	(4,245)	(4,250)	(4,251)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(4,220)	(4,220)	(4,214)	(4,236)	(4,245)	(4,250)	(4,251)
*Percentage increase over prior year Requisition	0.0%	0.0%	-0.1%	0.5%	0.2%	0.1%	0.0%
TOTAL FUNDING	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Surplus/(Deficit)*	-	4,000	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN		PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	11,386	11,386	11,727	12,079	12,442	12,815	13,199
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	342	380	352	362	373	384	396
Ending Balance	11,727	11,766	12,079	12,442	12,815	13,199	13,595
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

019 - Electoral Areas Fire Protection							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	184,805	224,353	121,026	124,098	127,286	130,596	135,022
TOTAL OPERATING COSTS	184,805	224,353	121,026	124,098	127,286	130,596	135,022
*Percentage Increase over prior year	-12.0%	22.2%	-34.5%	2.5%	2.6%	2.6%	3.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	7,000	7,000	7,000	7,000	7,000	7,000	7,210
TOTAL TRANSFERS	7,000	7,000	7,000	7,000	7,000	7,000	7,210
TOTAL COSTS	191,805	231,353	128,026	131,098	134,286	137,596	142,232
*Percentage Increase over prior year	-11.6%	16.1%	-33.3%	2.4%	2.4%	2.5%	3.4%
<u>Projects</u>							
Costs	138,000	17,195	400,000	300,000	300,000	300,000	300,000
Funding (excl tax req)	(138,000)	(292,500)	(400,000)	(300,000)	(300,000)	(300,000)	(300,000)
Net Project Costs (Funded From Tax Req)	-	(275,305)	-	-	-	-	-
TOTAL EXPENDITURES	329,805	248,548	528,026	431,098	434,286	437,596	442,232
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	56,435	56,435	79,794	83,276	88,258	92,562	95,666
Grants	(138,000)	(185,565)	(400,000)	(300,000)	(300,000)	(300,000)	(300,000)
TOTAL REVENUE	(81,565)	(129,130)	(320,206)	(216,724)	(211,742)	(207,438)	(204,334)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(119,257)	(119,257)	(99,684)	(102,827)	(106,746)	(110,398)	(114,111)
TAX REQ - CEN OK WEST	(128,983)	(128,983)	(108,136)	(111,547)	(115,798)	(119,760)	(123,787)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(248,240)	(248,240)	(207,820)	(214,374)	(222,544)	(230,158)	(237,897)
*Percentage increase over prior year Requisition	41.7%		-16.3%	3.2%	3.8%	3.4%	3.4%
TOTAL FUNDING	(329,805)	(377,370)	(528,026)	(431,098)	(434,286)	(437,596)	(442,232)
Surplus/(Deficit)*	-	(128,822)	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
9535 - Vehicles	143,850	176,911	-	-	-	-	-
TOTAL EXPENDITURES	143,850	176,911	-	-	-	-	-
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	-	-	-	-	-	-
Debt	(143,850)	-	-	-	-	-	-
TOTAL FUNDING	(143,850)	-	-	-	-	-	-
Check	-	176,911	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

019 - Electoral Areas Fire Protection							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	31,979	31,979	39,938	48,137	56,581	65,278	74,236
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	7,000	7,000	7,000	7,000	7,000	7,000	7,210
Interest	959	1,286	1,198	1,444	1,697	1,958	2,227
Ending Balance	39,938	40,265	48,137	56,581	65,278	74,236	83,674
OPERATING RESERVE							
Beginning Balance	9,796	9,796	10,090	10,393	10,704	11,025	11,356
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	294	54	303	312	321	331	341
Ending Balance	10,090	9,850	10,393	10,704	11,025	11,356	11,697
NOTES							
<u>OPERATING:</u> 1. Remuneration increases per collective agreement (\$7K) 2. Vacant position re-allocated to support the Emergency Operations Program (-\$36K) 3. Firesmart rebate program - moved to operating project (-\$43K) 4. New wildfire training program (\$9K) 4. Indirect & support costs: a. allocation increase due to 2025 budget increase (\$12K) b. annual inflationary increases (\$3K) c. increases due to increased IT infrastructure security and licensing costs (\$5K) <u>2026 Operating Project:</u> Firesmart program (\$400K - grant funded)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

020 - Lakeshore Road Fire Protection							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	32,514	33,948	33,814	35,165	36,571	38,032	39,173
TOTAL OPERATING COSTS	32,514	33,948	33,814	35,165	36,571	38,032	39,173
*Percentage Increase over prior year	27.1%	8.9%	4.0%	4.0%	4.0%	4.0%	3.0%
TOTAL EXPENDITURES	32,514	33,948	33,814	35,165	36,571	38,032	39,173
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	1,407	1,407	1,740	1,997	2,153	2,287	2,388
Prior Year Deficit	4,301	-	-	-	-	-	-
TOTAL REVENUE	5,708	1,407	1,740	1,997	2,153	2,287	2,388
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(38,222)	(38,222)	(35,554)	(37,162)	(38,724)	(40,319)	(41,562)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(38,222)	(38,222)	(35,554)	(37,162)	(38,724)	(40,319)	(41,562)
*Percentage increase over prior year Requisition	41.6%	41.6%	-7.0%	4.5%	4.2%	4.1%	3.1%
TOTAL FUNDING	(32,514)	(36,815)	(33,814)	(35,165)	(36,571)	(38,032)	(39,173)
Surplus/(Deficit)*	-	2,868	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	-	-	-	-	-	-	-
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Ending Balance	-	-	-	-	-	-	-
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

021 - Ellison Volunteer Fire Department							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	582,157	525,205	608,861	628,186	648,146	668,762	689,894
TOTAL OPERATING COSTS	582,157	525,205	608,861	628,186	648,146	668,762	689,894
*Percentage Increase over prior year	20.2%	5.5%	4.6%	3.2%	3.2%	3.2%	3.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	122,191	122,191	124,995	127,854	130,771	135,436	139,499
Transfer to Capital Facilities Reserve	152,000	152,000	154,040	156,121	158,243	162,991	167,880
TOTAL TRANSFERS	274,191	274,191	279,035	283,975	289,014	298,427	307,379
TOTAL COSTS	856,348	799,396	887,896	912,161	937,161	967,189	997,273
*Percentage Increase over prior year	8.4%	-0.6%	3.7%	2.7%	2.7%	3.2%	3.1%
<u>Projects</u>							
Costs	10,000	-	32,020	-	-	-	-
Funding (excl tax req)	(10,000)	-	(32,020)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	866,348	799,396	919,916	912,161	937,161	967,189	997,273
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(45,778)	(81,046)	(46,693)	(47,627)	(49,056)	(50,528)	(52,043)
Indirect & support costs	130,342	130,342	179,914	207,309	219,399	230,532	238,159
Grant	-	(8,661)	(30,000)	-	-	-	-
Provincial Emergency Program	-	(19,620)	-	-	-	-	-
TOTAL REVENUE	84,564	21,015	103,221	159,682	170,343	180,004	186,116
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(60,000)	-	(52,020)	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(890,912)	(890,912)	(971,117)	(1,071,843)	(1,107,504)	(1,147,193)	(1,183,389)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(890,912)	(890,912)	(971,117)	(1,071,843)	(1,107,504)	(1,147,193)	(1,183,389)
*Percentage increase over prior year Requisition	13.8%	13.8%	9.0%	10.4%	3.3%	3.6%	3.2%
TOTAL FUNDING	(866,348)	(869,897)	(919,916)	(912,161)	(937,161)	(967,189)	(997,273)
Surplus/(Deficit)*	-	70,501	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
8500 - Capital Assets Under \$50K	193,698	7,817	-	-	-	-	56,746
8509 - Vehicles	986,100	-	132,000	440,000	440,000	605,000	605,000
8571 - Firehall Expansion (4th Bay)	-	-	527,800	-	-	-	-
TOTAL EXPENDITURES	1,179,798	7,817	659,800	440,000	440,000	605,000	661,746
<u>FUNDING SOURCES</u>							
UBCM Grant	(40,000)	-	-	-	-	-	-
Other Grant	(30,490)	-	-	-	-	-	-
Debt proceeds	-	-	-	(440,000)	(440,000)	(605,000)	(605,000)
Transfer From Equipment Replacement Fund	(303,652)	-	(132,000)	-	-	-	(56,746)
Transfer From Capital Facilities Fund	(805,656)	-	(527,800)	-	-	-	-
TOTAL FUNDING	(1,179,798)	-	(659,800)	(440,000)	(440,000)	(605,000)	(661,746)
Check	-	7,817	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

021 - Ellison Volunteer Fire Department							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	256,113	256,113	82,336	77,801	207,989	344,999	490,785
Uses (transfer from)	(303,652)	-	(132,000)	-	-	-	(56,746)
Funding (transfer to)	122,191	122,191	124,995	127,854	130,771	135,436	139,499
Interest	7,683	5,776	2,470	2,334	6,240	10,350	14,724
Ending Balance	82,336	384,080	77,801	207,989	344,999	490,785	588,262
FACILITIES RESERVE							
Beginning Balance	1,188,356	1,188,356	570,351	213,701	376,233	545,763	725,127
Uses (transfer from)	(805,656)	-	(527,800)	-	-	-	-
Funding (transfer to)	152,000	152,000	154,040	156,121	158,243	162,991	167,880
Interest	35,651	53,635	17,111	6,411	11,287	16,373	21,754
Ending Balance	570,351	1,393,991	213,701	376,233	545,763	725,127	914,761
OPERATING RESERVE							
Beginning Balance	292,004	292,004	240,764	195,967	201,846	207,901	214,138
Uses (transfer from)	(60,000)	-	(52,020)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	8,760	16,679	7,223	5,879	6,055	6,237	6,424
Ending Balance	240,764	308,683	195,967	201,846	207,901	214,138	220,562
NOTES							
<u>OPERATING:</u> 1. Software licensing costs - new software (full year) (\$8K) 2. Small equipment budget increase to reflect actual spending (\$14K) 3. Annual increase in transfers to capital reserves (\$5K) 4. Indirect & support costs: a. allocation increase due to 2025 budget increases (\$15K) b. annual inflationary increases (\$8K) c. increases due to increased IT infrastructure security and licensing costs (\$16K) d. pay structure changes (\$9K) <u>2026 Operating projects</u> - Equipment replacement - CEPF grant (\$30K), Software implementation (\$2K) <u>CAPITAL:</u> 8509 - 2026 - Command vehicle replacement (\$132K) 8509 - 2027/2028 - Tender replacement (\$880K) - funded with debt - estimated annual servicing costs \$XX 8509 - 2029/2030 - Engine replacement (\$1.2M) - funded with debt - estimated annual servicing costs \$XX 8509 - 2030 - Crew transport unit (\$165K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

022 - Joe Rich Volunteer Fire Department							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	567,737	524,937	601,063	648,242	752,183	771,611	791,604
TOTAL OPERATING COSTS	567,737	524,937	601,063	648,242	752,183	771,611	791,604
*Percentage Increase over prior year	12.6%	8.5%	5.9%	7.8%	16.0%	2.6%	2.6%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	143,263	143,263	146,128	149,051	153,523	158,128	162,872
TOTAL TRANSFERS	143,263	143,263	146,128	149,051	153,523	158,128	162,872
TOTAL COSTS	711,000	668,200	747,191	797,293	905,706	929,739	954,476
*Percentage Increase over prior year	10.3%	7.1%	5.1%	6.7%	13.6%	2.7%	2.7%
<u>Projects</u>							
Costs	66,500	-	32,020	-	-	-	-
Funding (excl tax req)	(66,500)	-	(32,020)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	777,500	668,200	779,211	797,293	905,706	929,739	954,476
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	116,652	116,652	164,605	172,907	183,029	192,250	198,759
UBCM Grant	(26,500)	-	(30,000)	-	-	-	-
Grants	-	(40,000)	-	-	-	-	-
Provincial Emergency Program	-	(17,740)	-	-	-	-	-
TOTAL REVENUE	90,152	58,216	134,605	172,907	183,029	192,250	198,759
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(73,500)	-	(25,520)	(5,500)	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(794,152)	(794,152)	(888,296)	(964,700)	(1,088,735)	(1,121,989)	(1,153,235)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(794,152)	(794,152)	(888,296)	(964,700)	(1,088,735)	(1,121,989)	(1,153,235)
*Percentage increase over prior year Requisition	20.0%	20.0%	11.9%	8.6%	12.9%	3.1%	2.8%
TOTAL FUNDING	(777,500)	(735,936)	(779,211)	(797,293)	(905,706)	(929,739)	(954,476)
Surplus/(Deficit)*	-	67,736	-	-	-	-	-
CAPITAL							
	2025 PLAN	2025 Actual	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>EXPENDITURES</u>							
8501 - Capital Assets Under \$50K	176,175	108,948	-	52,500	-	-	-
8511 - Vehicle	896,200	516,811	583,000	440,000	143,000	-	385,000
TOTAL EXPENDITURES	1,072,375	625,758	583,000	492,500	143,000	-	385,000
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	-	-	-	-	-	-
Debt Proceeds	(570,700)	-	(453,000)	(440,000)	-	-	-
UBCM Grant	(13,500)	(22,700)	-	-	-	-	-
Other Grants	(251,545)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(193,455)	-	(130,000)	-	(143,000)	-	(385,000)
Transfer From Capital Replacement Fund	(43,175)	-	-	(52,500)	-	-	-
TOTAL FUNDING	(1,072,375)	(22,700)	(583,000)	(492,500)	(143,000)	-	(385,000)
Check	-	603,058	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

022 - Joe Rich Volunteer Fire Department							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	212,457	212,457	168,638	189,825	344,571	365,431	534,522
Uses (transfer from)	(193,455)	-	(130,000)	-	(143,000)	-	(385,000)
Funding (transfer to)	143,263	143,263	146,128	149,051	153,523	158,128	162,872
Interest	6,374	3,708	5,059	5,695	10,337	10,963	16,036
Ending Balance	168,638	359,427	189,825	344,571	365,431	534,522	328,430
FACILITIES RESERVE							
Beginning Balance	230,319	230,319	194,053	199,875	153,371	157,972	162,711
Uses (transfer from)	(43,175)	-	-	(52,500)	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	6,910	19,182	5,822	5,996	4,601	4,739	4,881
Ending Balance	194,053	249,501	199,875	153,371	157,972	162,711	167,593
OPERATING RESERVE							
Beginning Balance	158,097	158,097	89,340	66,500	62,995	64,885	66,832
Uses (transfer from)	(73,500)	-	(25,520)	(5,500)	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	4,743	10,696	2,680	1,995	1,890	1,947	2,005
Ending Balance	89,340	168,793	66,500	62,995	64,885	66,832	68,837
NOTES							
OPERATING:							
1. Software licensing costs - new software (full year) (\$8K)							
2. Small equipment budget increase to reflect actual spending (\$12K)							
3. Maintenance cost increases to reflect historical spending (\$9K)							
4. Insurance budget increase to reflect actual costs (\$3K)							
5. Annual increase in transfers to capital reserves (\$3K)							
6. Planned reduction in use of operating reserves to smooth in prior year budget impacts (-\$10K)							
7. Indirect & support costs:							
a. increases due to 2025 budget increases (\$17K)							
b. annual inflationary increases (\$7K)							
c. increases due to increased IT infrastructure security and licensing costs (\$14K)							
<u>2026 Operating projects</u> - Equipment replacement - CEPF grant (\$30K), Software implementation (\$2K)							
CAPITAL:							
8511 - 2026/2027 - Pumper replacement (\$880K) - funded with debt - servicing costs est. \$85K/year							
8511 - 2026 - Command truck purchase (\$143K)							
8511 - 2028 - Utility unit replacement (\$143K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

023 - North Westside Volunteer Fire Dept							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	783,324	635,180	812,545	840,206	868,860	898,547	929,328
TOTAL OPERATING COSTS	783,324	635,180	812,545	840,206	868,860	898,547	929,328
*Percentage Increase over prior year	9.9%	-6.3%	3.7%	3.4%	3.4%	3.4%	3.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	175,000	175,000	225,000	250,000	275,000	325,000	350,000
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	175,000	175,000	225,000	250,000	275,000	325,000	350,000
TOTAL COSTS	958,324	810,180	1,037,545	1,090,206	1,143,860	1,223,547	1,279,328
*Percentage Increase over prior year	11.1%		8.3%	5.1%	4.9%	7.0%	4.6%
<u>Projects</u>							
Costs	10,000	11,536	38,020	-	-	-	-
Funding (excl tax req)	(10,000)	-	(38,020)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	11,536	-	-	-	-	-
TOTAL EXPENDITURES	968,324	821,716	1,075,565	1,090,206	1,143,860	1,223,547	1,279,328
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	172,298	172,298	210,886	231,330	245,187	257,774	266,776
UBCM Grant	-	-	(30,000)	-	-	-	-
Grants	-	(40,000)	-	-	-	-	-
Provincial Emergency Program	-	(11,053)	-	-	-	-	-
TOTAL REVENUE	172,298	121,245	180,886	231,330	245,187	257,774	266,776
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(10,000)	-	(8,020)	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(1,130,622)	(1,130,622)	(1,248,431)	(1,321,535)	(1,389,048)	(1,481,321)	(1,546,104)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(1,130,622)	(1,130,622)	(1,248,431)	(1,321,535)	(1,389,048)	(1,481,321)	(1,546,104)
*Percentage increase over prior year Requisition	16.3%	16.3%	10.4%	5.9%	5.1%	6.6%	4.4%
TOTAL FUNDING	(968,324)	(1,009,377)	(1,075,565)	(1,090,206)	(1,143,860)	(1,223,547)	(1,279,328)
Surplus/(Deficit)*	-	187,661	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
8502 - Capital Assets Under \$50K	138,250	33,853	47,250	-	-	-	-
8512 - Vehicles	315,000	-	55,000	605,000	891,000	385,000	649,000
8572 - Station 102 Expansion	300,000	1,774	200,000	-	-	-	-
TOTAL EXPENDITURES	753,250	35,627	302,250	605,000	891,000	385,000	649,000
<u>FUNDING SOURCES</u>							
UBCM Grant	(40,000)	-	-	-	-	-	-
Other Grant	(22,400)	-	-	(217,000)	(149,720)	-	-
Debt Proceeds	-	-	-	-	(350,000)	(350,000)	-
Transfer From Equipment Replacement Fund	(325,500)	-	(55,000)	(388,000)	(391,280)	(35,000)	(649,000)
Transfer From Capital Replacement Fund	(365,350)	-	(247,250)	-	-	-	-
TOTAL FUNDING	(753,250)	-	(302,250)	(605,000)	(891,000)	(385,000)	(649,000)
Check	-	35,627	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

023 - North Westside Volunteer Fire Dept							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	222,118	222,118	78,282	250,630	120,149	7,473	297,698
Uses (transfer from)	(325,500)	-	(55,000)	(388,000)	(391,280)	(35,000)	(649,000)
Funding (transfer to)	175,000	175,000	225,000	250,000	275,000	325,000	350,000
Interest	6,664	5,429	2,348	7,519	3,604	224	8,931
Ending Balance	78,282	402,547	250,630	120,149	7,473	297,698	7,629
FACILITIES RESERVE							
Beginning Balance	611,404	611,404	264,396	25,078	25,830	26,605	27,403
Uses (transfer from)	(365,350)	-	(247,250)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	18,342	31,485	7,932	752	775	798	822
Ending Balance	264,396	642,889	25,078	25,830	26,605	27,403	28,225
OPERATING RESERVE							
Beginning Balance	153,829	153,829	148,444	144,877	149,223	153,700	158,311
Uses (transfer from)	(10,000)	-	(8,020)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	4,615	4,715	4,453	4,346	4,477	4,611	4,749
Ending Balance	148,444	158,544	144,877	149,223	153,700	158,311	163,060
NOTES							
OPERATING:							
1. Inflationary remunerations adjustments (\$15K)							
2. Software licensing costs - new software (full year) (\$8K)							
3. Small equipment budget increase to reflect actual spending (\$14K)							
4. Insurance budget increase to reflect actual costs (\$3K)							
5. Increase in transfers to capital reserves to build up reserves for future purchases (\$50K)							
6. Planned reduction in use of operating reserves to smooth in prior year budget impacts (-\$10K)							
7. Indirect & support costs:							
a. annual inflationary increases (\$6K)							
b. increases due to increased IT infrastructure security and licensing costs (\$18K)							
c. pay structure changes (\$10K)							
<u>2026 Operating projects</u> - Equipment replacement - CEPF grant (\$30K), Workspace upgrades (\$8K), Software implementation (\$2K)							
CAPITAL:							
8512 - 2027 - Tender replacement (\$770K) - Growing Community Funds used (\$288K)							
8512 - 2027 - Mobile water supply unit replacement (\$220K)							
8512 - 2028 - 2013 Pickup replacement (\$121K)							
8512 - 2028/2029 - Tender replacement (\$770K)- funded with debt - estimated annual debt servicing costs \$XX							
8512 - 2029 - Mobile water supply unit replacement (\$566K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

024 - Wilsons Landing Volunteer Fire Dept							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	434,603	357,108	470,085	485,223	500,867	517,033	533,740
TOTAL OPERATING COSTS	434,603	357,108	470,085	485,223	500,867	517,033	533,740
*Percentage Increase over prior year	5.9%	31.5%	8.2%	3.2%	3.2%	3.2%	3.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	68,979	68,979	71,048	73,179	75,375	77,636	79,965
TOTAL TRANSFERS	68,979	68,979	71,048	73,179	75,375	77,636	79,965
TOTAL COSTS	503,582	426,087	541,132	558,403	576,242	594,669	613,705
*Percentage Increase over prior year	7.0%	-9.5%	7.5%	3.2%	3.2%	3.2%	3.2%
<u>Projects</u>							
Costs	5,000	4,645	32,020	-	-	-	-
Funding (excl tax req)	(5,000)	-	(32,020)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	4,645	-	-	-	-	-
TOTAL EXPENDITURES	508,582	430,731	573,152	558,403	576,242	594,669	613,705
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	79,146	79,146	89,485	98,290	104,210	109,433	113,107
UBCM Grant	-	-	(30,000)	-	-	-	-
TOTAL REVENUE	79,146	72,571	59,485	98,290	104,210	109,433	113,107
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(50,000)	-	(47,020)	(25,000)	(15,000)	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(537,728)	(537,728)	(585,617)	(631,693)	(665,452)	(704,102)	(726,812)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(537,728)	(537,728)	(585,617)	(631,693)	(665,452)	(704,102)	(726,812)
*Percentage increase over prior year Requisition	4.3%		8.9%	7.9%	5.3%	5.8%	3.2%
TOTAL FUNDING	(508,582)	(465,157)	(573,152)	(558,403)	(576,242)	(594,669)	(613,705)
Surplus/(Deficit)*	-	34,426	-	-	-	-	-
CAPITAL							
	2025 PLAN	2025 Actual	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>EXPENDITURES</u>							
4513 - Vehicles	15,750	-	-	550,000	550,000	143,000	-
8503 - Capital Assets Under \$50K	126,897	35,057	-	-	-	-	-
TOTAL EXPENDITURES	142,647	35,057	-	550,000	550,000	143,000	-
<u>FUNDING SOURCES</u>							
UBCM Grant	(40,000)	(8,248)	-	-	-	-	-
Other Grant	(15,000)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(25,694)	-	-	-	-	(143,000)	-
Transfer From Capital Replacement Fund	(61,953)	-	-	-	-	-	-
Debt Proceeds	-	-	-	(550,000)	(550,000)	-	-
TOTAL FUNDING	(142,647)	(8,248)	-	(550,000)	(550,000)	(143,000)	-
<i>Check</i>	-	26,809	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

024 - Wilsons Landing Volunteer Fire Dept							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	174,107	174,107	222,615	300,341	382,531	469,381	418,099
Uses (transfer from)	(25,694)	-	-	-	-	(143,000)	-
Funding (transfer to)	68,979	68,979	71,048	73,179	75,375	77,636	79,965
Interest	5,223	6,602	6,678	9,010	11,476	14,081	12,543
Ending Balance	222,615	249,687	300,341	382,531	469,381	418,099	510,607
FACILITIES RESERVE							
Beginning Balance	285,593	285,593	232,207	239,174	246,349	253,739	261,351
Uses (transfer from)	(61,953)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	8,568	14,707	6,966	7,175	7,390	7,612	7,841
Ending Balance	232,207	300,300	239,174	246,349	253,739	261,351	269,192
OPERATING RESERVE							
Beginning Balance	249,827	249,827	207,322	213,542	219,948	226,547	233,343
Uses (transfer from)	(50,000)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	7,495	5,708	6,220	6,406	6,598	6,796	7,000
Ending Balance	207,322	255,535	213,542	219,948	226,547	233,343	240,343
NOTES							
<u>OPERATING:</u> 1. Inflationary remunerations adjustments (\$5K) 2. Software licensing costs - new software (full year) (\$8K) 3. Small equipment budget increase to reflect actual spending (\$25K) 4. Indirect & support costs: a. annual inflationary increases (\$4K) b. increases due to increased IT infrastructure security and licensing costs (\$7K) c. pay structure changes (\$4K) <u>2026 Operating projects</u> - Equipment replacement - CEPF grant (\$30K), Software implementation (\$2K) <u>CAPITAL:</u> 4513 - 2027-2028 - Replacing the 2007 fire engine (\$1.1M) - funded with debt - estimated annual debt servicing costs \$XX 4513 - 2029 - Replacing the command vehicle (\$143K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

027 - Ridgeview Fire Hall							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	10,967	10,967	-	-	-	-	-
TOTAL OPERATING COSTS	10,967	10,967	-	-	-	-	-
*Percentage Increase over prior year	0.0%	0.0%	-100.0%	-	-	-	-
TOTAL EXPENDITURES	10,967	10,967	-	-	-	-	-
<u>FUNDING SOURCES (REVENUE)</u>							
Other	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(332)	-	(158)	-	-	-	-
PARCEL TAX	(10,635)	(10,967)	158	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(10,635)	(10,967)	158	-	-	-	-
*Percentage increase over prior year Requisition	-3.0%	0.0%	-101.5%	-	-	-	-
TOTAL FUNDING	(10,967)	(10,967)	-	-	-	-	-
Surplus/(Deficit)*	-	-	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	472	472	155	2	2	2	2
Uses (transfer from)	(332)	-	(158)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	14	17	5	-	-	-	-
Ending Balance	155	490	2	2	2	2	2
NOTES							
<u>OPERATING:</u>							
1. Debt repaid. The parcel tax for this service will not be collected anymore. Any remaining operating reserves will be returned to residents in 2026.							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

028 - June Springs Fire Dept							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	18,050	18,857	18,952	19,898	20,892	21,935	22,593
TOTAL OPERATING COSTS	18,050	18,857	18,952	19,898	20,892	21,935	22,593
*Percentage Increase over prior year	16.8%	8.3%	5.0%	5.0%	5.0%	5.0%	3.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,050	18,857	18,952	19,898	20,892	21,935	22,593
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	850	850	966	1,119	1,219	1,306	1,377
TOTAL REVENUE	850	850	966	1,119	1,219	1,306	1,377
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(18,900)	(18,900)	(19,918)	(21,017)	(22,110)	(23,242)	(23,971)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(18,900)	(18,900)	(19,918)	(21,017)	(22,110)	(23,242)	(23,971)
*Percentage increase over prior year Requisition	15.9%	15.9%	5.4%	5.5%	5.2%	5.1%	3.1%
TOTAL FUNDING	(18,050)	(18,050)	(18,952)	(19,898)	(20,892)	(21,935)	(22,593)
Surplus/(Deficit)*	-	(806)	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	538	538	554	571	588	606	624
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	16	-	17	17	18	18	19
Ending Balance	554	538	571	588	606	624	642
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

029 - Brent Road Fire Protection							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	46,929	9,802	55,387	56,535	57,689	59,349	60,516
TOTAL OPERATING COSTS	46,929	9,802	55,387	56,535	57,689	59,349	60,516
*Percentage Increase over prior year	21.1%	-72.3%	18.0%	2.1%	2.0%	2.9%	2.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	46,929	9,802	55,387	56,535	57,689	59,349	60,516
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	2,368	2,369	2,802	3,549	3,752	3,911	4,041
TOTAL REVENUE	2,368	2,369	2,802	3,549	3,752	3,911	4,041
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(49,297)	(49,297)	(58,189)	(60,084)	(61,442)	(63,260)	(64,557)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(49,297)	(49,297)	(58,189)	(60,084)	(61,442)	(63,260)	(64,557)
*Percentage increase over prior year Requisition	12.7%	12.7%	18.0%	3.3%	2.3%	3.0%	2.0%
TOTAL FUNDING	(46,929)	(46,929)	(55,387)	(56,535)	(57,689)	(59,349)	(60,516)
Surplus/(Deficit)*	-	37,126	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	215	215	221	228	235	242	249
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	6	11	7	7	7	7	7
Ending Balance	221	226	228	235	242	249	256
FACILITIES RESERVE							
Beginning Balance	46,437	46,437	47,830	49,265	50,743	52,265	53,833
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,393	2,223	1,435	1,478	1,522	1,568	1,615
Ending Balance	47,830	48,660	49,265	50,743	52,265	53,833	55,448
OPERATING RESERVE							
Beginning Balance	6,615	6,615	6,814	7,018	7,229	7,445	7,669
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	198	169	204	211	217	223	230
Ending Balance	6,814	6,785	7,018	7,229	7,445	7,669	7,899
NOTES							
<u>OPERATING:</u>							
1. Annual increase per District of Peachland (\$8K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

030 - Regional Rescue Service							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	3,529,833	3,136,874	4,428,325	4,672,698	4,866,741	5,069,492	5,277,564
TOTAL OPERATING COSTS	3,529,833	3,136,874	4,428,325	4,672,698	4,866,741	5,069,492	5,277,564
*Percentage Increase over prior year	19.4%	2.0%	25.5%	5.5%	4.2%	4.2%	4.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	300,000	300,000	300,000	310,000	320,000	330,000	340,000
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	300,000	300,000	300,000	310,000	320,000	330,000	340,000
TOTAL COSTS	3,829,833	3,436,874	4,728,325	4,982,698	5,186,741	5,399,492	5,617,564
*Percentage Increase over prior year	23.3%		23.5%	5.4%	4.1%	4.1%	4.0%
<u>Projects</u>							
Costs	587,000	14,000	485,000	-	-	-	-
Funding (excl tax req)	(587,000)	-	(485,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	14,000	-	-	-	-	-
TOTAL EXPENDITURES	4,416,833	3,450,874	5,213,325	4,982,698	5,186,741	5,399,492	5,617,564
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(166,742)	(167,067)	(203,139)	(209,233)	(215,510)	(221,975)	(228,635)
Indirect & support costs	540,902	540,902	649,646	640,181	676,976	708,319	729,682
Provincial Emergency Program	(41,616)	(64,049)	(42,448)	(43,297)	(44,596)	(45,934)	(47,312)
Grants	(437,000)	(369,324)	(485,000)	-	-	-	-
TOTAL REVENUE	(104,456)	(59,538)	(80,941)	387,650	416,870	440,409	453,735
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(150,000)	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(76,527)	(76,439)	(91,981)	(96,246)	(100,426)	(104,661)	(108,808)
TAX REQ - CEN OK WEST	(84,486)	(84,408)	(102,094)	(106,828)	(111,468)	(116,168)	(120,771)
TAX REQ - KELOWNA	(2,876,116)	(2,875,572)	(3,550,248)	(3,714,856)	(3,876,213)	(4,039,662)	(4,199,729)
TAX REQ - PEACHLAND	(120,784)	(120,846)	(146,683)	(153,484)	(160,151)	(166,904)	(173,518)
TAX REQ - LAKE COUNTRY	(315,087)	(314,319)	(398,477)	(416,953)	(435,064)	(453,409)	(471,375)
TAX REQ - WEST KELOWNA	(689,377)	(690,469)	(842,899)	(881,981)	(920,290)	(959,096)	(997,099)
TOTAL REQUISITION	(4,162,377)	(4,162,053)	(5,132,383)	(5,370,348)	(5,603,611)	(5,839,901)	(6,071,299)
*Percentage increase over prior year Requisition	12.2%	12.2%	23.3%	4.6%	4.3%	4.2%	4.0%
TOTAL FUNDING	(4,416,833)	(4,221,591)	(5,213,325)	(4,982,698)	(5,186,741)	(5,399,492)	(5,617,564)
Surplus/(Deficit)*	-	770,718	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

030 - Regional Rescue Service							
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
8504 - Capital Assets Under \$50K	51,973	8,430	159,878	81,885	113,506	257,293	148,681
8506 - Radio Infrastructure	566,500	-	158,250	158,250	237,850	158,250	158,250
8508 - Fire Boat	38,000	-	38,000	38,000	38,000	38,000	38,000
8514 - COSAR Building	4,000,000	-	-	-	-	-	-
8516 - Vehicles	120,750	-	-	-	26,250	-	-
TOTAL EXPENDITURES	4,777,223	8,430	356,128	278,135	415,606	453,543	344,931
<u>FUNDING SOURCES</u>							
Borrowing	-	-	-	-	-	-	-
Proceeds of sale	-	-	-	-	-	-	-
Other Grant	(4,212,170)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(565,053)	-	(356,128)	(278,135)	(415,606)	(453,543)	(344,931)
TOTAL FUNDING	(4,777,223)	-	(356,128)	(278,135)	(415,606)	(453,543)	(344,931)
Check	-	8,430	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	487,797	487,797	237,377	188,371	225,887	137,057	17,626
Uses (transfer from)	(565,053)	21,682	(356,128)	(278,135)	(415,606)	(453,543)	(344,931)
Funding (transfer to)	300,000	300,000	300,000	310,000	320,000	330,000	340,000
Interest	14,634	19,065	7,121	5,651	6,777	4,112	529
Ending Balance	237,377	828,543	188,371	225,887	137,057	17,626	13,224
OPERATING RESERVE							
Beginning Balance	932,503	932,503	810,478	834,793	859,836	885,631	912,200
Uses (transfer from)	(150,000)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	27,975	33,799	24,314	25,044	25,795	26,569	27,366
Ending Balance	810,478	966,302	834,793	859,836	885,631	912,200	939,566
NOTES							
<u>OPERATING:</u>							
1. Remuneration increases per collective agreement (\$10K)							
2. Pay scale adjustments per job evaluation process (\$8K)							
3. KFD dispatch contract fee increase (\$500K)							
4. ESS stipend increases (\$30K)							
5. KFD marine training to meet Coast Guard requirements (\$40K)							
6. Rescue training increases for additional courses (\$50K)							
7. Indirect & support costs:							
a. increases due to 2025 budget increases (\$10K)							
b. annual inflationary increases (\$27K)							
c. increases due to increased IT infrastructure security and licensing costs (\$45K)							
d. pay structure changes (\$27K)							
8. Emergency Operations Shift back to RDCO (\$218K)							
a. new FTEs (2.3 FTE = \$338K)							
b. software (\$15K)							
c. facility lease (\$150K)							
d. reduction in contract service costs (-\$285K)							
<u>2026 Operating projects:</u>							
a. ESS equipment & training (\$180K - CEPF grant)							
b. EOC equipment & training (\$180K - CEPF grant)							
c. Hazard Risk & Vulnerability Assessment (\$125K - DRIF grant)							
<u>CAPITAL:</u>							
8504: Computer equipment for the Emergency Operations Centre (\$70K)							
8504: Auto extraction equipment (\$65K)							
8506: Little White repeater site (\$158K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

031 - 911 Emergency Number							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,658,158	1,592,561	1,691,187	1,743,597	1,830,107	1,920,922	2,016,256
TOTAL OPERATING COSTS	1,658,158	1,592,561	1,691,187	1,743,597	1,830,107	1,920,922	2,016,256
*Percentage Increase over prior year	9.1%		2.0%	3.1%	5.0%	5.0%	5.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,658,158	1,592,561	1,691,187	1,743,597	1,830,107	1,920,922	2,016,256
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(1,245,227)	(1,244,392)	(1,309,548)	(1,348,834)	(1,389,299)	(1,430,978)	(1,473,908)
Indirect & support costs	151,538	151,538	182,077	206,483	224,464	240,378	253,225
Other	-	(17,648)	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL REVENUE	(1,093,689)	(1,110,503)	(1,127,471)	(1,142,351)	(1,164,836)	(1,190,600)	(1,220,682)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(30,000)		-	-	-	-	-
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(9,826)	(9,815)	(10,103)	(10,775)	(11,923)	(13,089)	(14,258)
TAX REQ - CEN OK WEST	(10,848)	(10,838)	(11,214)	(11,960)	(13,234)	(14,528)	(15,826)
TAX REQ - KELOWNA	(369,307)	(369,231)	(389,942)	(415,903)	(460,191)	(505,189)	(550,326)
TAX REQ - PEACHLAND	(15,509)	(15,518)	(16,111)	(17,184)	(19,013)	(20,873)	(22,737)
TAX REQ - LAKE COUNTRY	(40,459)	(40,359)	(43,767)	(46,681)	(51,652)	(56,702)	(61,768)
TAX REQ - WEST KELOWNA	(88,519)	(88,666)	(92,580)	(98,744)	(109,259)	(119,942)	(130,658)
TOTAL REQUISITION	(534,469)	(534,427)	(563,716)	(601,246)	(665,271)	(730,322)	(795,573)
*Percentage increase over prior year Requisition	-1.4%	5.6%	5.5%	6.7%	10.6%	9.8%	8.9%
TOTAL FUNDING	(1,658,158)	(1,644,930)	(1,691,187)	(1,743,597)	(1,830,107)	(1,920,922)	(2,016,256)
Surplus/(Deficit)*	-	52,368	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	6,739	6,739	6,941	7,150	7,364	7,585	7,812
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	202	347	208	214	221	228	234
Ending Balance	6,941	7,086	7,150	7,364	7,585	7,812	8,047
OPERATING RESERVE							
Beginning Balance	290,158	290,158	268,863	276,929	285,237	293,794	302,608
Uses (transfer from)	(30,000)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	8,705	14,260	8,066	8,308	8,557	8,814	9,078
Ending Balance	268,863	304,419	276,929	285,237	293,794	302,608	311,686
NOTES							
<u>OPERATING:</u>							
1. E-Comm contract increase = 2%.							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

039 - Alarm Control							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	204,425	170,789	216,734	225,082	233,762	242,787	252,170
TOTAL OPERATING COSTS	204,425	170,789	216,734	225,082	233,762	242,787	252,170
*Percentage Increase over prior year	5.8%	-55.3%	6.0%	3.9%	3.9%	3.9%	3.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	5,722	5,722	5,894	6,071	6,253	6,440	6,634
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	5,722	5,722	5,894	6,071	6,253	6,440	6,634
TOTAL EXPENDITURES	210,147	176,511	222,628	231,153	240,015	249,227	258,804
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(258,794)	(481,059)	(272,246)	(285,694)	(298,171)	(310,568)	(322,609)
Indirect & support costs	48,647	48,647	49,618	54,541	58,156	61,341	63,805
TOTAL REVENUE	(210,147)	(432,413)	(222,628)	(231,153)	(240,015)	(249,227)	(258,804)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TOTAL FUNDING	(210,147)	(432,413)	(222,628)	(231,153)	(240,015)	(249,227)	(258,804)
Surplus/(Deficit)*	-	255,901	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	38,035	38,035	44,898	52,139	59,774	67,820	76,295
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	5,722	5,722	5,894	6,071	6,253	6,440	6,634
Interest	1,141	1,670	1,347	1,564	1,793	2,035	2,289
Ending Balance	44,898	45,427	52,139	59,774	67,820	76,295	85,217
NOTES							
<u>OPERATING:</u>							
1. Inflationary increases per the Collective Agreement (\$6K)							
2. Increasing collection costs for unpaid fines (\$5K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

040 - Crime Stoppers							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	295,495	270,260	305,775	317,918	330,551	343,693	357,366
TOTAL OPERATING COSTS	295,495	270,260	305,775	317,918	330,551	343,693	357,366
*Percentage Increase over prior year	12.8%		3.5%	4.0%	4.0%	4.0%	4.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	295,495	270,260	305,775	317,918	330,551	343,693	357,366
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(14,348)	(14,377)	(14,911)	(15,358)	(15,819)	(16,294)	(16,782)
Indirect & support costs	77,023	77,023	85,868	93,499	99,572	105,034	109,248
TOTAL REVENUE	62,675	62,646	70,957	78,141	83,753	88,740	92,466
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(6,585)	(6,577)	(6,752)	(7,098)	(7,425)	(7,750)	(8,062)
TAX REQ - CEN OK WEST	(7,270)	(7,263)	(7,494)	(7,878)	(8,241)	(8,602)	(8,948)
TAX REQ - KELOWNA	(247,488)	(247,436)	(260,598)	(273,968)	(286,588)	(299,129)	(311,164)
TAX REQ - PEACHLAND	(10,393)	(10,399)	(10,767)	(11,319)	(11,841)	(12,359)	(12,856)
TAX REQ - LAKE COUNTRY	(27,113)	(27,046)	(29,249)	(30,750)	(32,166)	(33,574)	(34,925)
TAX REQ - WEST KELOWNA	(59,320)	(59,419)	(61,871)	(65,045)	(68,042)	(71,019)	(73,877)
TOTAL REQUISITION	(358,170)	(358,140)	(376,732)	(396,059)	(414,304)	(432,433)	(449,832)
*Percentage increase over prior year Requisition	4.5%	4.5%	5.2%	5.1%	4.6%	4.4%	4.0%
TOTAL FUNDING	(295,495)	(295,494)	(305,775)	(317,918)	(330,551)	(343,693)	(357,366)
Surplus/(Deficit)*	-	25,234	-	-	-	-	-
RESERVES							
	2025 PLAN		2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	50,590	50,590	52,108	53,671	55,281	56,940	58,648
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,518	2,605	1,563	1,610	1,658	1,708	1,759
Ending Balance	52,108	53,195	53,671	55,281	56,940	58,648	60,407
OPERATING RESERVE							
Beginning Balance	197,113	197,113	203,026	209,117	215,390	221,852	228,508
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	5,913	8,153	6,091	6,274	6,462	6,656	6,855
Ending Balance	203,026	205,265	209,117	215,390	221,852	228,508	235,363
NOTES							
<u>OPERATING:</u>							
1. Inflationary remunerations adjustments (\$10K)							
2. Indirect & support costs:							
a. decreases due to 2025 budget decreases (-\$5K)							
b. annual inflationary increases (\$5K)							
c. increases due to increased IT infrastructure security and licensing costs (\$6K)							
d. pay structure changes (\$3K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

041 - Victims Services							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	642,386	569,385	687,487	714,335	742,247	771,268	801,441
TOTAL OPERATING COSTS	642,386	569,385	687,487	714,335	742,247	771,268	801,441
*Percentage Increase over prior year	16.6%		7.0%	3.9%	3.9%	3.9%	3.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	10,404	10,404	10,716	11,038	11,369	11,710	12,061
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	10,404	10,404	10,716	11,038	11,369	11,710	12,061
TOTAL COSTS	652,790	579,789	698,203	725,372	753,616	782,977	813,502
*Percentage Increase over prior year	16.4%		7.0%	3.9%	3.9%	3.9%	3.9%
<u>Projects</u>							
Costs	9,960	5,218	-	-	-	-	-
Funding (excl tax req)	(9,960)	-	-	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	662,750	585,006	698,203	725,372	753,616	782,977	813,502
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(23,832)	(23,877)	(27,883)	(28,719)	(29,581)	(30,469)	(31,383)
Indirect & support costs	170,952	170,952	207,548	223,738	238,042	251,012	260,963
Other	(170,000)	(184,935)	(173,400)	(176,868)	(180,405)	(184,013)	(189,534)
TOTAL REVENUE	(22,880)	(37,860)	6,265	18,151	28,056	36,530	40,046
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(44,960)	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(10,938)	(10,925)	(12,625)	(13,325)	(14,009)	(14,687)	(15,297)
TAX REQ - CEN OK WEST	(12,075)	(12,064)	(14,013)	(14,790)	(15,549)	(16,302)	(16,979)
TAX REQ - KELOWNA	(411,071)	(410,996)	(487,306)	(514,321)	(540,709)	(566,882)	(590,429)
TAX REQ - PEACHLAND	(17,263)	(17,272)	(20,134)	(21,250)	(22,340)	(23,422)	(24,394)
TAX REQ - LAKE COUNTRY	(45,034)	(44,925)	(54,695)	(57,727)	(60,689)	(63,626)	(66,269)
TAX REQ - WEST KELOWNA	(98,530)	(98,682)	(115,696)	(122,110)	(128,375)	(134,589)	(140,180)
TOTAL REQUISITION	(594,910)	(594,864)	(704,469)	(743,523)	(781,672)	(819,508)	(853,548)
*Percentage increase over prior year Requisition	15.0%	15.6%	18.4%	5.5%	5.1%	4.8%	4.2%
TOTAL FUNDING	(662,750)	(632,724)	(698,203)	(725,372)	(753,616)	(782,977)	(813,502)
Surplus/(Deficit)*	-	47,718	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
5503 - Vehicles	-		66,000	-	-	-	-
TOTAL EXPENDITURES	-		66,000	-	-	-	-
<u>FUNDING SOURCES</u>							
Transfer From Equipment Replacement Fund	-	-	(66,000)	-	-	-	-
TOTAL FUNDING	-	-	(66,000)	-	-	-	-
<i>Check</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

041 - Victims Services							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	81,391	81,391	94,237	41,780	54,071	67,062	80,784
Uses (transfer from)	-	-	(66,000)	-	-	-	-
Funding (transfer to)	10,404	10,404	10,716	11,038	11,369	11,710	12,061
Interest	2,442	3,666	2,827	1,253	1,622	2,012	2,424
Ending Balance	94,237	95,462	41,780	54,071	67,062	80,784	95,269
OPERATING RESERVE							
Beginning Balance	306,815	306,815	271,060	279,192	287,567	296,195	305,080
Uses (transfer from)	(44,960)	-	-	-	-	-	-
Interest	9,204	9,953	8,132	8,376	8,627	8,886	9,152
Ending Balance	271,060	316,769	279,192	287,567	296,195	305,080	314,233
NOTES							
OPERATING:							
1. Inflationary increases per the Collective Agreement (\$24K)							
2. Pay scale adjustments per job evaluation process in accordance with the collective agreement (\$23K)							
3. Indirect & support costs:							
a. annual inflationary increases (\$9K)							
b. increases due to increased IT infrastructure security and licensing costs (\$15K)							
c. pay structure changes (\$9K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

042 - Crime Prevention							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	179,239	138,216	186,173	193,308	200,724	208,430	216,439
TOTAL OPERATING COSTS	179,239	138,216	186,173	193,308	200,724	208,430	216,439
*Percentage Increase over prior year	2.0%	-8.3%	3.9%	3.8%	3.8%	3.8%	3.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	5,202	5,202	5,358	5,519	5,684	5,855	6,031
TOTAL TRANSFERS	5,202	5,202	5,358	5,519	5,684	5,855	6,031
TOTAL EXPENDITURES	184,441	143,418	191,531	198,827	206,408	214,285	222,470
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(8,513)	(8,530)	(8,346)	(8,596)	(8,854)	(9,120)	(9,393)
Indirect & support costs	56,581	56,581	62,678	68,794	73,080	76,969	79,890
Other	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
TOTAL REVENUE	48,068	48,051	34,332	40,198	44,225	47,849	50,497
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(20,000)	-	(15,000)	(10,000)	(5,000)	-	-
TAX REQ - CEN OK EAST	(12,031)	(12,025)	(11,611)	(12,611)	(13,526)	(14,434)	(15,031)
TAX REQ - CEN OK WEST	(13,012)	(13,008)	(12,596)	(13,681)	(14,673)	(15,658)	(16,305)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	(19,038)	(19,048)	(18,538)	(20,135)	(21,595)	(23,045)	(23,998)
TAX REQ - LAKE COUNTRY	(50,651)	(50,445)	(52,368)	(56,878)	(61,003)	(65,101)	(67,791)
TAX REQ - WEST KELOWNA	(117,778)	(117,965)	(115,751)	(125,721)	(134,838)	(143,896)	(149,842)
TOTAL REQUISITION	(212,509)	(212,491)	(210,863)	(229,025)	(245,634)	(262,135)	(272,967)
*Percentage increase over prior year Requisition	4.1%	4.1%	-0.8%	8.6%	7.3%	6.7%	4.1%
TOTAL FUNDING	(184,441)	(164,440)	(191,531)	(198,827)	(206,408)	(214,285)	(222,470)
Surplus/(Deficit)*	-	21,022	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	32,554	32,554	38,732	45,252	52,129	59,377	67,013
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	5,202	5,202	5,358	5,519	5,684	5,855	6,031
Interest	977	1,414	1,162	1,358	1,564	1,781	2,010
Ending Balance	38,732	39,169	45,252	52,129	59,377	67,013	75,054
OPERATING RESERVE							
Beginning Balance	251,986	251,986	239,546	231,732	228,684	230,545	237,461
Uses (transfer from)	(20,000)	-	(15,000)	(10,000)	(5,000)	-	-
Interest	7,560	9,848	7,186	6,952	6,861	6,916	7,124
Ending Balance	239,546	261,834	231,732	228,684	230,545	237,461	244,585
NOTES							
<u>OPERATING:</u> 1. Inflationary increases per the Collective Agreement (\$5K) 2. Increasing vehicle operations costs due planned increase in staff travel around the region (\$4K) 3. Use of contracted services starting in 2025 (\$2K) 4. Indirect & support costs: a. allocation decreases due to 2025 budget decreases (-\$5K) b. annual inflationary increases (\$2K) c. increases due to increased IT infrastructure security and licensing costs (\$5K) d. pay structure changes (\$3K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

043 - Business Licenses							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	23,037	69,640	125,776	130,712	135,867	141,251	146,873
TOTAL OPERATING COSTS	23,037	69,640	125,776	130,712	135,867	141,251	146,873
*Percentage Increase over prior year	11.2%	263.3%	446.0%	3.9%	3.9%	4.0%	4.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL COSTS	23,037	69,640	125,776	130,712	135,867	141,251	146,873
*Percentage Increase over prior year	11.2%	263.3%	446.0%	3.9%	3.9%	4.0%	4.0%
<u>Projects</u>							
Costs	-	-	50,000	-	-	-	-
Funding (excl tax req)	-	-	(50,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	23,037	69,640	175,776	130,712	135,867	141,251	146,873
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(27,895)	(113,735)	(135,818)	(141,091)	(146,826)	(152,753)	(158,847)
Indirect & support costs	4,858	4,858	10,042	10,379	10,958	11,502	11,974
TOTAL REVENUE	(23,037)	(108,877)	(125,776)	(130,712)	(135,867)	(141,251)	(146,873)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(50,000)	-	-	-	-
TOTAL FUNDING	(23,037)	(108,877)	(175,776)	(130,712)	(135,867)	(141,251)	(146,873)
Surplus/(Deficit)*	-	39,237	-	-	-	-	-
RESERVES							
	2025 PLAN		2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	38,071	38,071	39,213	40,390	41,601	42,849	44,135
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,142	1,961	1,176	1,212	1,248	1,285	1,324
Ending Balance	39,213	40,032	40,390	41,601	42,849	44,135	45,459
OPERATING RESERVE							
Beginning Balance	25,219	25,219	65,907	16,687	17,187	17,703	18,234
Uses (transfer from)	-	-	(50,000)	-	-	-	-
Funding (transfer to)	-	39,237	-	-	-	-	-
Interest	757	1,451	779	501	516	531	547
Ending Balance	25,976	65,907	16,687	17,187	17,703	18,234	18,781
NOTES							
<u>OPERATING:</u>							
1. Inflationary remunerations adjustments (\$1K)							
2. Staffing allocations - FTE increases to reflect actual staff time supporting this service (\$100K)							
3. Revenue increased to reflect new (STR) and increased fee charges (\$105K)							
4. Indirect & support cost increases due to 2025 budget increases (\$4K)							
<u>2026 Operating Project:</u> Software implementation costs (\$50K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

044 - Building Inspection							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	940,615	637,831	1,044,915	1,087,034	1,130,940	1,176,713	1,224,432
TOTAL OPERATING COSTS	940,615	637,831	1,044,915	1,087,034	1,130,940	1,176,713	1,224,432
*Percentage Increase over prior year	4.5%	-1.4%	11.1%	4.0%	4.0%	4.0%	4.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL COSTS	990,615	687,831	1,094,915	1,137,034	1,180,940	1,226,713	1,274,432
*Percentage Increase over prior year	4.2%	-16.1%	10.5%	3.8%	3.9%	3.9%	3.9%
<u>Projects</u>							
Costs	-	-	25,000	75,000	-	-	-
Funding (excl tax req)	-	-	(25,000)	(75,000)	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	990,615	687,831	1,119,915	1,212,034	1,180,940	1,226,713	1,274,432
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(585,000)	(552,144)	(608,050)	(620,101)	(632,393)	(644,931)	(657,719)
Indirect & support costs	204,848	204,848	262,626	286,936	305,755	322,629	335,678
Other	(5,202)	(5,014)	(5,306)	(5,412)	(5,520)	(5,631)	(5,743)
TOTAL REVENUE	(385,354)	(352,310)	(350,730)	(338,577)	(332,158)	(327,933)	(327,785)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(299,154)	-	(387,576)	(200,555)	(49,600)	-	-
PARCEL TAX	-						
TAX REQ - CEN OK EAST	(147,057)	(147,054)	(183,044)	(322,766)	(383,338)	(431,112)	(454,072)
TAX REQ - CEN OK WEST	(159,050)	(159,053)	(198,565)	(350,135)	(415,844)	(467,668)	(492,575)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(306,107)	(306,107)	(381,609)	(672,901)	(799,182)	(898,779)	(946,647)
*Percentage increase over prior year Requisition	24.5%	57.6%	24.7%	76.3%	18.8%	12.5%	5.3%
TOTAL FUNDING	(990,615)	(658,417)	(1,119,915)	(1,212,034)	(1,180,940)	(1,226,713)	(1,274,432)
Surplus/(Deficit)*	-	(29,414)	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
5505 - Vehicles	-	-	66,860	-	-	-	74,006
TOTAL EXPENDITURES	-	-	66,860	-	-	-	74,006
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	(9,278)	-	-	-	-	-
Transfer From Equipment Replacement Fund	-	-	(66,860)	-	-	-	(74,006)
TOTAL FUNDING	-	(9,278)	(66,860)	-	-	-	(74,006)
Check	-	(9,278)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

044 - Building Inspection							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	71,324	71,324	123,463	110,307	163,616	218,525	275,081
Uses (transfer from)	-	-	(66,860)	-	-	-	(74,006)
Funding (transfer to)	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Interest	2,140	2,830	3,704	3,309	4,908	6,556	8,252
Ending Balance	123,463	124,153	110,307	163,616	218,525	275,081	259,327
BUILDING INSPECTION OPERATING RESERVE							
Beginning Balance	1,303,391	1,303,391	1,342,492	986,217	815,248	790,105	813,808
Uses (transfer from)	(299,154)	-	(387,576)	(200,555)	(49,600)	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	39,102	39,102	31,300	29,587	24,457	23,703	24,414
Ending Balance	1,043,338	1,342,492	986,217	815,248	790,105	813,808	838,223
BYLAW ENFORCEMENT OPERATING RESERVE							
Beginning Balance	6,157	6,157	6,342	6,532	6,728	6,930	7,138
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	185	317	190	196	202	208	214
Ending Balance	6,342	6,474	6,532	6,728	6,930	7,138	7,352
NOTES							
<u>OPERATING:</u> 1. Remuneration increases per collective agreement (\$34K) 2. Staffing re-allocations - Bylaw Enforcement Officers(\$80K) 3. Reduction in training budget to reflect historical spending (-\$6K) 4. Software licensing costs - new software (\$15K) 5. Planned use of operating reserves to smooth out tax requisition increases into future years (\$221) 6. Indirect & support costs: a. allocation increase due to 2025 budget increase (\$18K) b. annual inflationary increases (\$11K) c. increases due to increased IT infrastructure security and licensing costs (\$19K) d. pay structure changes (\$9K) <u>2026 Operating Project:</u> Software implementation costs (\$25K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

046 - Dog Control							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,904,081	1,593,351	1,845,985	1,913,031	1,982,588	2,054,752	2,129,623
TOTAL OPERATING COSTS	1,904,081	1,593,351	1,845,985	1,913,031	1,982,588	2,054,752	2,129,623
*Percentage Increase over prior year	6.8%	-1.4%	-3.1%	3.6%	3.6%	3.6%	3.6%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	35,000	35,000	35,000	36,750	38,588	40,517	42,543
Transfer to Capital Facilities Reserve	35,000	35,000	35,000	35,000	35,000	35,000	36,050
Transfer to Operating Reserve	-	-	16,000	16,000	16,000	16,000	16,480
TOTAL TRANSFERS	70,000	70,000	86,000	87,750	89,588	91,517	95,073
TOTAL COSTS	1,974,081	1,663,351	1,931,985	2,000,781	2,072,176	2,146,269	2,224,696
*Percentage Increase over prior year	6.5%	-8.4%	-2.1%	3.6%	3.6%	3.6%	3.7%
<u>Projects</u>							
Costs	99,450	54,500	50,000	2,100	-	-	-
Funding (excl tax req)	(99,450)	-	(50,000)	(2,100)	-	-	-
Net Project Costs (Funded From Tax Req)	-	54,500	-	-	-	-	-
TOTAL EXPENDITURES	2,073,531	1,717,851	1,981,985	2,002,881	2,072,176	2,146,269	2,224,696
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(639,846)	(454,451)	(659,041)	(678,813)	(699,177)	(720,152)	(741,757)
Indirect & support costs	521,566	521,566	586,964	624,750	661,894	696,102	722,663
TOTAL REVENUE	(118,280)	67,115	(72,078)	(54,062)	(37,283)	(24,050)	(19,094)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(99,450)	-	(50,000)	(2,100)	-	-	-
TAX REQ - CEN OK EAST	(34,119)	(34,082)	(33,333)	(34,889)	(36,469)	(38,034)	(39,528)
TAX REQ - CEN OK WEST	(37,668)	(37,636)	(36,998)	(38,725)	(40,478)	(42,216)	(43,874)
TAX REQ - KELOWNA	(1,282,320)	(1,282,171)	(1,286,562)	(1,346,613)	(1,407,606)	(1,468,012)	(1,525,691)
TAX REQ - PEACHLAND	(53,852)	(53,884)	(53,156)	(55,637)	(58,157)	(60,653)	(63,036)
TAX REQ - LAKE COUNTRY	(140,482)	(140,149)	(144,403)	(151,143)	(157,989)	(164,769)	(171,243)
TAX REQ - WEST KELOWNA	(307,360)	(307,878)	(305,455)	(319,713)	(334,194)	(348,535)	(362,229)
TOTAL REQUISITION	(1,855,801)	(1,855,800)	(1,859,907)	(1,946,719)	(2,034,892)	(2,122,219)	(2,205,602)
*Percentage increase over prior year Requisition	9.8%	9.8%	0.2%	4.7%	4.5%	4.3%	3.9%
TOTAL FUNDING	(2,073,531)	(1,788,685)	(1,981,985)	(2,002,881)	(2,072,176)	(2,146,269)	(2,224,696)
Surplus/(Deficit)*	-	70,834	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
5504 - Capital Assets Under \$50K	50,300	37,314	-	-	-	-	-
5510 - Vehicles	90,518	-	-	-	-	102,800	105,000
TOTAL EXPENDITURES	140,818	37,314	-	-	-	102,800	105,000
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	(4,756)	-	-	-	-	-
Transfer From Equipment Replacement Fund	(90,518)	-	-	-	-	(102,800)	(105,000)
Transfer From Capital Facilities Reserve	(50,300)	-	-	-	-	-	-
TOTAL FUNDING	(140,818)	(4,756)	-	-	-	(102,800)	(105,000)
Check	-	(32,558)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

046 - Dog Control							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	64,632	64,632	11,053	46,384	84,526	125,649	67,136
Uses (transfer from)	(90,518)	-	-	-	-	(102,800)	(105,000)
Funding (transfer to)	35,000	35,000	35,000	36,750	38,588	40,517	42,543
Interest	1,939	8,627	332	1,392	2,536	3,769	2,014
Ending Balance	11,053	108,258	46,384	84,526	125,649	67,136	6,692
FACILITIES RESERVE							
Beginning Balance	284,437	284,437	277,670	321,000	365,630	411,599	458,947
Uses (transfer from)	(50,300)	-	-	-	-	-	-
Funding (transfer to)	35,000	35,000	35,000	35,000	35,000	35,000	36,050
Interest	8,533	14,620	8,330	9,630	10,969	12,348	13,768
Ending Balance	277,670	334,057	321,000	365,630	411,599	458,947	508,765
OPERATING RESERVE							
Beginning Balance	642,244	642,244	562,062	544,924	575,171	608,426	642,679
Uses (transfer from)	(99,450)	-	(50,000)	(2,100.00)	-	-	-
Funding (transfer to)	-	-	16,000	16,000	16,000	16,000	16,480
Interest	19,267	26,390	16,862	16,348	17,255	18,253	19,280
Ending Balance	562,062	668,634	544,924	575,171	608,426	642,679	678,440
NOTES							
<u>OPERATING:</u> 2. Inflationary increases per the Collective Agreement (\$38K) 1. Staffing re-allocations - Bylaw Enforcement Officers - previously split with Dog Control, the service is not supported by these positions and the cost allocation has been corrected to reflect that (-\$103K) 1. Staffing re-allocations - (-\$13K) 2. Position pay level changes (\$15K) 3. Removal of budget for cell phone costs. Now costed to Information Services (-\$10K) 4. Inflationary budget increases for multiple costs to keep budgets in line with actual costs (\$18K) 5. Indirect & support costs: a. allocation decreases due to 2025 budget decreases (-\$30K) b. annual inflationary increases (\$25K) c. increases due to increased IT infrastructure security and licensing costs (\$43K) d. pay structure changes (\$24K) <u>2026 Operating Projects:</u> Long-term facility needs planning (\$50K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

047 - Mosquito Control							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	230,969	216,784	262,597	270,537	278,718	287,147	295,761
TOTAL OPERATING COSTS	230,969	216,784	262,597	270,537	278,718	287,147	295,761
*Percentage Increase over prior year	1.1%	5.7%	13.7%	3.0%	3.0%	3.0%	3.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	230,969	216,784	262,597	270,537	278,718	287,147	295,761
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(38,125)	(33,224)	(38,276)	(39,424)	(40,607)	(41,825)	(43,080)
Indirect & support costs	25,717	25,717	25,450	28,851	30,805	32,401	33,526
Engineering support costs	17,815	17,815	18,309	18,960	19,834	20,745	21,673
TOTAL REVENUE	5,407	10,308	5,483	8,387	10,032	11,321	12,119
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(8,000)	-	(10,000)	-	-	-	-
TAX REQ - CEN OK EAST	(6,378)	(6,376)	(7,024)	(7,591)	(7,859)	(8,123)	(8,379)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	(196,468)	(196,453)	(222,155)	(240,098)	(248,555)	(256,921)	(265,022)
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	(21,871)	(21,890)	(25,140)	(27,171)	(28,128)	(29,075)	(29,991)
TAX REQ - WEST KELOWNA	(3,659)	(3,656)	(3,761)	(4,065)	(4,208)	(4,349)	(4,487)
TOTAL REQUISITION	(228,376)	(228,375)	(258,081)	(278,925)	(288,750)	(298,468)	(307,880)
*Percentage increase over prior year Requisition	2.5%	2.5%	13.0%	8.1%	3.5%	3.4%	3.2%
TOTAL FUNDING	(230,969)	(218,067)	(262,597)	(270,537)	(278,718)	(287,147)	(295,761)
Surplus/(Deficit)*	-	1,283	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	45,393	45,393	46,755	48,158	49,603	51,091	52,623
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,362	2,338	1,403	1,445	1,488	1,533	1,579
Ending Balance	46,755	47,731	48,158	49,603	51,091	52,623	54,202
OPERATING RESERVE							
Beginning Balance	100,015	100,015	95,015	87,865	90,501	93,216	96,013
Uses (transfer from)	(8,000)	-	(10,000)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,000	4,846	2,850	2,636	2,715	2,796	2,880
Ending Balance	95,015	104,860	87,865	90,501	93,216	96,013	98,893
NOTES							
<u>OPERATING:</u>							
1. Increase in contract service costs, per committed contract (\$31K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

049 - Prohibited Animal Control							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	1,408	13	788	812	836	861	887
TOTAL OPERATING COSTS	1,408	13	788	812	836	861	887
*Percentage Increase over prior year	0.2%	1.9%	-44.0%	3.0%	3.0%	3.0%	3.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,408	13	788	812	836	861	887
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	232	232	226	140	149	157	162
TOTAL REVENUE	232	232	226	140	149	157	162
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX							
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(31)	(31)	(19)	(17)	(18)	(19)	(19)
TAX REQ - KELOWNA	(1,288)	(1,285)	(797)	(748)	(774)	(800)	(825)
TAX REQ - PEACHLAND	(45)	(45)	(27)	(26)	(27)	(27)	(28)
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	(277)	(279)	(171)	(160)	(166)	(172)	(177)
TOTAL REQUISITION	(1,640)	(1,640)	(1,014)	(951)	(985)	(1,018)	(1,049)
*Percentage increase over prior year Requisition	4.1%	4.1%	-38.2%	-6.2%	3.6%	3.3%	3.1%
TOTAL FUNDING	(1,408)	(1,408)	(788)	(812)	(836)	(861)	(887)
Surplus/(Deficit)*	-	1,395	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	3,927	3,927	4,045	4,166	4,291	4,420	4,553
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	118	131	121	125	129	133	137
Ending Balance	4,045	4,058	4,166	4,291	4,420	4,553	4,689
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

050 - Transportation Demand Management							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	14,500	2,801	-	-	-	-	-
TOTAL OPERATING COSTS	14,500	2,801	-	-	-	-	-
*Percentage Increase over prior year	1.5%	-51.8%	-100.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	14,500	2,801	-	-	-	-	-
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(6,966)	(6,966)	-	-	-	-	-
TAX REQ - CEN OK WEST	(7,534)	(7,534)	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(14,500)	(14,500)	-	-	-	-	-
*Percentage increase over prior year Requisition	1.5%	1.5%	-100.0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
TOTAL FUNDING	(14,500)	(14,500)	-	-	-	-	-
Surplus/(Deficit)*	-	11,699	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	50,552	50,552	52,069	53,631	55,240	56,897	58,604
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,517	2,167	1,562	1,609	1,657	1,707	1,758
Ending Balance	52,069	52,719	53,631	55,240	56,897	58,604	60,362
NOTES							
<u>OPERATING:</u>							
1. Service deliverables incorporated into Regional Planning (-\$14.5K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

051 - Lakeshore Road Improvements							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	6,034	6,034	6,034	4,678	-	-	-
TOTAL OPERATING COSTS	6,034	6,034	6,034	4,678	-	-	-
*Percentage Increase over prior year	-1.6%	-2.3%	0.0%	-22.5%	-	-	-
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	6,034	6,034	6,034	4,678	-	-	-
<u>FUNDING SOURCES (REVENUE)</u>							
Other	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX	(6,034)	(6,034)	(6,034)	(4,678)	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(6,034)	(6,034)	(6,034)	(4,678)	-	-	-
*Percentage increase over prior year Requisition	-1.6%	-1.6%	0.0%	-22.5%	-	-	-
TOTAL FUNDING	(6,034)	(6,034)	(6,034)	(4,678)	-	-	-
Surplus/(Deficit)*	-	-	-	-	-	-	-
Check	-	-	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	86,845	86,845	89,450	92,133	94,897	97,744	100,677
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	2,605	4,471	2,683	2,764	2,847	2,932	3,020
Ending Balance	89,450	91,316	92,133	94,897	97,744	100,677	103,697
OPERATING RESERVE							
Beginning Balance	9	9	9	9	9	9	9
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Ending Balance	9	9	9	9	9	9	9
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

058 - Scotty Heights Street Lights							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	19,694	14,091	20,296	20,918	21,558	22,218	22,899
TOTAL OPERATING COSTS	19,694	14,091	20,296	20,918	21,558	22,218	22,899
*Percentage Increase over prior year	2.0%	-12.3%	3.1%	3.1%	3.1%	3.1%	3.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	19,694	14,091	20,296	20,918	21,558	22,218	22,899
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	2,242	2,242	2,253	2,546	2,718	2,859	2,959
Engineering support costs	1,505	1,505	1,561	1,617	1,691	1,769	1,848
TOTAL REVENUE	3,747	3,747	3,814	4,163	4,409	4,628	4,807
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - LOCAL SERVICE AREA	(23,441)	(23,441)	(24,111)	(25,080)	(25,967)	(26,846)	(27,706)
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(23,441)	(23,441)	(24,111)	(25,080)	(25,967)	(26,846)	(27,706)
*Percentage increase over prior year Requisition	3.8%	3.8%	2.9%	4.0%	3.5%	3.4%	3.2%
TOTAL FUNDING	(23,441)	(19,694)	(20,296)	(25,080)	(25,967)	(26,846)	(27,706)
Surplus/(Deficit)*	-	5,603	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	13,360	13,360	13,761	14,173	14,599	15,037	15,488
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	401	521	413	425	438	451	465
Ending Balance	13,761	13,881	14,173	14,599	15,037	15,488	15,952
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

070 - Communications							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	745,699	627,451	853,461	892,914	931,668	971,702	1,010,397
TOTAL OPERATING COSTS	745,699	627,451	853,461	892,914	931,668	971,702	1,010,397
*Percentage Increase over prior year	13.1%	19.6%	14.5%	4.6%	4.3%	4.3%	4.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	45,000	45,000	45,000	45,000	45,000	45,000	45,000
TOTAL TRANSFERS	45,000	45,000	45,000	45,000	45,000	45,000	45,000
TOTAL COSTS	790,699	672,451	898,461	937,914	976,668	1,016,702	1,055,397
*Percentage Increase over prior year	12.2%	-15.0%	13.6%	4.4%	4.1%	4.1%	3.8%
<u>Projects</u>							
Costs	8,000	9,012	45,000	9,000	45,000	10,000	-
Funding (excl tax req)	(8,000)	(69,131)	(45,000)	(9,000)	(45,000)	(10,000)	-
Net Project Costs (Funded From Tax Req)	-	(60,119)	-	-	-	-	-
TOTAL EXPENDITURES	798,699	681,464	943,461	946,914	1,021,668	1,026,702	1,055,397
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support cost recovery	(830,927)	(825,591)	(957,818)	(998,898)	(1,040,590)	(1,083,599)	(1,124,717)
Indirect & support costs	40,228	40,228	59,357	60,984	63,922	66,897	69,320
Grant	-	-	-	-	-	-	-
TOTAL REVENUE	(790,699)	(785,363)	(898,461)	(937,914)	(976,668)	(1,016,702)	(1,055,397)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(8,000)	-	(45,000)	(9,000)	(45,000)	(10,000)	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(798,699)	(785,363)	(943,461)	(946,914)	(1,021,668)	(1,026,702)	(1,055,397)
Surplus/(Deficit)*	-	103,899	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	657,717	657,717	714,449	735,882	793,959	817,777	877,311
Uses (transfer from)	(8,000)	-	(45,000)	(9,000)	(45,000)	(10,000)	-
Funding (transfer to)	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Interest	19,732	16,317	21,433	22,076	23,819	24,533	26,319
Ending Balance	714,449	719,035	735,882	793,959	817,777	877,311	948,630
NOTES							
<u>OPERATING:</u>							
1. Inflationary & merit remuneration increases (\$34K)							
2. Staff allocation changes (\$67K)							
3. Inflationary increases for other expenses (\$5K)							
<u>2026 Operating Project:</u> Citizen Survey (\$45K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

085 - Ellison Transit Services							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	37,245	25,734	36,165	37,250	38,367	39,518	40,704
TOTAL OPERATING COSTS	37,245	25,734	36,165	37,250	38,367	39,518	40,704
*Percentage Increase over prior year	14.6%	-22.4%	-2.9%	3.0%	3.0%	3.0%	3.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	37,245	25,734	36,165	37,250	38,367	39,518	40,704
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(9,180)	(7,721)	(11,000)	(11,330)	(11,670)	(12,020)	(12,381)
Indirect & support costs	3,575	3,575	3,987	4,620	5,029	5,392	5,686
TOTAL REVENUE	(5,605)	(4,146)	(7,013)	(6,710)	(6,641)	(6,628)	(6,695)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(6,000)	-	(5,000)	(4,000)	(3,000)	(2,000)	(1,000)
TAX REQ -LOCAL SERV AREA	(25,640)	(25,640)	(24,152)	(26,539)	(28,727)	(30,890)	(33,009)
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(25,640)	(25,640)	(24,152)	(26,539)	(28,727)	(30,890)	(33,009)
*Percentage increase over prior year Requisition	10.3%	10.3%	-5.8%	9.9%	8.2%	7.5%	6.9%
TOTAL FUNDING	(37,245)	(29,786)	(36,165)	(37,250)	(38,367)	(39,518)	(40,704)
Surplus/(Deficit)*	-	4,052	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
OPERATING RESERVE							
Beginning Balance	70,655	70,655	66,775	63,778	61,692	60,542	60,359
Uses (transfer from)	(6,000)	-	(5,000)	(4,000)	(3,000)	(2,000)	(1,000)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	2,120	3,638	2,003	1,913	1,851	1,816	1,811
Ending Balance	66,775	74,293	63,778	61,692	60,542	60,359	61,169
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

091 - Effluent/Water Disposal							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	526,233	395,620	541,101	553,015	565,233	577,763	595,826
TOTAL OPERATING COSTS	526,233	395,620	541,101	553,015	565,233	577,763	595,826
*Percentage Increase over prior year	9.7%	-30.4%	2.8%	2.2%	2.2%	2.2%	3.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	524,464	524,464	540,198	551,002	562,022	573,262	590,460
Transfer to Operating Reserve	121,558	121,558	102,037	98,100	95,250	67,099	85,625
TOTAL TRANSFERS	646,022	646,022	642,235	649,102	657,272	640,361	676,085
TOTAL EXPENDITURES	1,172,255	1,041,642	1,183,335	1,202,117	1,222,505	1,218,124	1,271,911
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(1,265,100)	(1,089,185)	(1,284,141)	(1,311,963)	(1,338,231)	(1,338,953)	(1,396,775)
Indirect & support costs	55,433	55,433	59,091	66,648	70,537	73,564	75,484
Engineering support costs	37,412	37,412	41,715	43,198	45,189	47,265	49,380
TOTAL REVENUE	(1,172,255)	(996,340)	(1,183,335)	(1,202,117)	(1,222,505)	(1,218,124)	(1,271,911)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TOTAL FUNDING	(1,172,255)	(996,340)	(1,183,335)	(1,202,117)	(1,222,505)	(1,218,124)	(1,271,911)
Surplus/(Deficit)*	-	(45,302)	-	-	-	-	-
CAPITAL							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>EXPENDITURES</u>							
9532 - DLC Septage Facility	524,464	517,404	540,198	551,002	562,022	573,262	590,918
TOTAL EXPENDITURES	524,464	517,404	540,198	551,002	562,022	573,262	590,918
<u>FUNDING SOURCES</u>							
Transfer From Capital Facilities Reserve	(524,464)	-	(540,198)	(551,002)	(562,022)	(573,262)	(590,918)
TOTAL FUNDING	(524,464)	-	(540,198)	(551,002)	(562,022)	(573,262)	(590,918)
Check	-	517,404	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	6,304	6,304	6,493	6,688	6,889	7,095	7,308
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	189	325	195	201	207	213	219
Ending Balance	6,493	6,629	6,688	6,889	7,095	7,308	7,527
FACILITIES RESERVE							
Beginning Balance	336,028	336,028	346,109	356,492	367,187	378,202	389,548
Uses (transfer from)	(524,464)	-	(540,198)	(551,002)	(562,022)	(573,262)	(590,918)
Funding (transfer to)	524,464	524,464	540,198	551,002	562,022	573,262	590,460
Interest	10,081	17,304	10,383	10,695	11,016	11,346	11,686
Ending Balance	346,109	877,796	356,492	367,187	378,202	389,548	400,777
OPERATING RESERVE							
Beginning Balance	2,166	2,166	123,789	229,539	334,526	439,811	520,105
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	121,558	121,558	102,037	98,100	95,250	67,099	85,625
Interest	65	2,934	3,714	6,886	10,036	13,194	15,603
Ending Balance	123,789	126,658	229,539	334,526	439,811	520,105	621,333
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

092 - Westside Waste Disposal							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,173,735	1,084,854	1,253,383	1,284,382	1,326,806	1,374,412	1,369,053
TOTAL OPERATING COSTS	1,173,735	1,084,854	1,253,383	1,284,382	1,326,806	1,374,412	1,369,053
*Percentage Increase over prior year	-0.7%	-9.1%	6.8%	2.5%	3.3%	3.6%	-0.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to 093 Westside Sanitary Landfill	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Transfer to Capital Facilities Reserve	217,927	217,927	193,381	185,656	172,055	186,400	187,000
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	247,927	247,927	223,381	215,656	202,055	216,400	217,000
TOTAL COSTS	1,421,662	1,332,781	1,476,764	1,500,038	1,528,861	1,590,812	1,586,053
*Percentage Increase over prior year	2.1%	-8.6%	3.9%	1.6%	1.9%	4.1%	-0.3%
<u>Projects</u>							
Costs	6,500	-	2,500	-	-	200,000	-
Funding (excl tax req)	(6,500)	-	(2,500)	-	-	(200,000)	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,428,162	1,332,781	1,479,264	1,500,038	1,528,861	1,790,812	1,586,053
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(1,596,233)	(1,363,685)	(1,618,006)	(1,663,421)	(1,707,870)	(1,778,335)	(1,821,553)
Indirect & support costs	230,347	230,347	212,546	237,018	253,896	268,306	316,962
Engineering support costs	92,178	92,178	93,558	96,884	101,350	106,005	110,749
TOTAL REVENUE	(1,273,708)	(1,041,160)	(1,311,901)	(1,329,519)	(1,352,624)	(1,404,025)	(1,393,842)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(6,500)	-	(2,500)	-	-	(200,000)	-
TAX REQ - PARCEL TAX	(147,953)	(147,953)	(164,862)	(170,518)	(176,237)	(186,787)	(192,211)
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(147,953)	(147,953)	(164,862)	(170,518)	(176,237)	(186,787)	(192,211)
*Percentage increase over prior year Requisition	4.3%	4.3%	11.4%	3.4%	3.4%	6.0%	2.9%
TOTAL FUNDING	(1,428,162)	(1,189,113)	(1,479,264)	(1,500,038)	(1,528,861)	(1,790,812)	(1,586,053)
Surplus/(Deficit)*	-	(143,668)	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
4003 - Capital Assets Under \$50K	102,000	-	-	-	-	-	-
4006 - WS Transfer Station - Site Improvements and Renewal	566,500	12,080	421,500	-	-	-	-
TOTAL EXPENDITURES	668,500	12,080	421,500	-	-	-	-
<u>FUNDING SOURCES</u>							
Debt Proceeds	-	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(668,500)	-	(421,500)	-	-	-	-
TOTAL FUNDING	(668,500)	-	(421,500)	-	-	-	-
Check	-	12,080	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

092 - Westside Waste Disposal							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	60,225	57,124	62,032	63,893	65,810	67,784	69,817
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,807	3,101	1,861	1,917	1,974	2,034	2,095
Ending Balance	62,032	60,225	63,893	65,810	67,784	69,817	71,912
FACILITIES RESERVE							
Beginning Balance	570,284	570,284	386,819	170,305	361,070	543,957	746,676
Uses (transfer from)	(668,500)	-	(421,500)	-	-	-	-
Funding (transfer to)	467,927	217,927	193,381	185,656	172,055	186,400	187,000
Interest	17,109	19,644	11,605	5,109	10,832	16,319	22,400
Ending Balance	386,819	807,854	170,305	361,070	543,957	746,676	956,076
OPERATING RESERVE							
Beginning Balance	1,089,010	1,089,010	865,180	888,636	915,295	942,753	771,036
Uses (transfer from)	(256,500)	-	(2,500)	-	-	(200,000)	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	32,670	53,308	25,955	26,659	27,459	28,283	23,131
Ending Balance	865,180	1,142,318	888,636	915,295	942,753	771,036	794,167
NOTES							
OPERATING: 1. Inflationary increases per the Collective Agreement (\$10K) 2. Increase in site maintenance costs (\$20K) 3. Increase in security costs (\$16K) 4. Waste tipping fee increases (\$29K) 5. Reduction in transfers to capital reserves (-\$24K) 6. Indirect & support costs: a. allocation decreases due to 2025 budget decreases (-\$40K) b. annual inflationary increases (\$11K) c. increases due to increased IT infrastructure security and licensing costs (\$12K) <u>2026 Operating Project:</u> Security access upgrades (\$2.5K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

093 - Westside Sanitary Landfill							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	31,221	56,046	32,770	33,450	34,164	34,906	35,706
TOTAL OPERATING COSTS	31,221	56,046	32,770	33,450	34,164	34,906	35,706
*Percentage Increase over prior year	-9.8%	63.5%	5.0%	2.1%	2.1%	2.2%	2.3%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Closure Reserve Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL TRANSFERS	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL COSTS	61,221	86,046	62,770	63,450	64,164	64,906	65,706
*Percentage Increase over prior year	8.1%	52.9%	2.5%	1.1%	1.1%	1.2%	1.2%
<u>Projects</u>							
Costs	43,000	-	10,000	-	-	-	-
Funding (excl tax req)	(43,000)	-	(10,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	104,221	86,046	72,770	63,450	64,164	64,906	65,706
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	4,995	4,995	9,394	5,239	5,519	5,751	5,906
Engineering support costs	2,701	2,701	5,884	6,093	6,374	6,666	6,965
TOTAL REVENUE	7,696	7,695	15,278	11,331	11,893	12,417	12,871
<u>TRANSFERS FROM RESERVE</u>							
From Landfill Closure Fund	(81,916)	-	(48,047)	(44,782)	(46,056)	(47,323)	(48,577)
From 092 Westside Transfer Station	(30,000)	(30,000)	(40,000)	(30,000)	(30,000)	(30,000)	(30,000)
TOTAL TRANSFERS	(111,916)	(30,000)	(88,047)	(74,782)	(76,056)	(77,323)	(78,577)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(104,221)	(22,305)	(72,770)	(63,450)	(64,164)	(64,906)	(65,706)
Surplus/(Deficit)*	-	(63,741)	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
4010 - Landfill Wells	105,000	-	-	-	-	-	-
TOTAL EXPENDITURES	105,000	-	-	-	-	-	-
<u>FUNDING SOURCES</u>							
Transfer from Landfill Closure Fund	(105,000)	-	-	-	-	-	-
TOTAL FUNDING	(105,000)	-	-	-	-	-	-
Check	-	-	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

093 - Westside Sanitary Landfill							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	4,370	4,370	4,501	4,636	4,775	4,918	5,066
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	131	225	135	139	143	148	152
Ending Balance	4,501	4,595	4,636	4,775	4,918	5,066	5,218
CLOSURE RESERVE							
Beginning Balance	292,871	292,871	144,741	131,036	120,186	107,735	93,644
Uses (transfer from)	(186,916)	-	(48,047)	(44,782)	(46,056)	(47,323)	(48,577)
Funding (transfer to)	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Interest	8,786	17,722	4,342	3,931	3,606	3,232	2,809
Ending Balance	144,741	340,594	131,036	120,186	107,735	93,644	77,876
NOTES							
<u>OPERATING:</u>							
1. Indirect and support cost increases due to 2025 budget increases (\$5K)							
<u>2026 Operating projects</u> - Monitoring wells (\$10K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

094 - Waste Reduction							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,983,433	1,532,555	1,767,199	1,679,866	1,727,935	1,780,915	1,835,808
TOTAL OPERATING COSTS	1,983,433	1,532,555	1,767,199	1,679,866	1,727,935	1,780,915	1,835,808
*Percentage Increase over prior year	-5.1%	-5.7%	-10.9%	-4.9%	2.9%	3.1%	3.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	7,000	7,000	7,000	10,000	15,000	20,000	25,000
Transfer to Operating Reserve	70,000	70,000	55,000	52,000	47,000	42,000	37,000
TOTAL TRANSFERS	77,000	77,000	62,000	62,000	62,000	62,000	62,000
TOTAL COSTS	2,060,433	1,609,555	1,829,199	1,741,866	1,789,935	1,842,915	1,897,808
*Percentage Increase over prior year	-4.7%	-7.3%	-11.2%	-4.8%	2.8%	3.0%	3.0%
<u>Projects</u>							
Costs	60,000	-	-	140,000	150,000	75,000	-
Funding (excl tax req)	(60,000)	-	-	(140,000)	(150,000)	(75,000)	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,120,433	1,609,555	1,829,199	1,881,866	1,939,935	1,917,915	1,897,808
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(1,298,416)	(684,653)	(1,475,517)	(1,660,019)	(1,731,214)	(1,777,892)	(1,843,486)
Indirect & support costs	320,349	320,349	409,915	418,817	453,268	457,687	480,051
Engineering support costs	-	-	-	-	-	-	-
Other	(1,037,000)	(992,279)	(711,400)	(441,940)	(450,746)	(459,817)	(469,159)
TOTAL REVENUE	(2,015,067)	(1,356,584)	(1,777,002)	(1,683,143)	(1,728,693)	(1,780,022)	(1,832,594)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(60,000)	-	-	(140,000)	(150,000)	(75,000)	-
TAX REQ - PARCEL TAX	(45,366)	(45,366)	(52,197)	(58,724)	(61,242)	(62,893)	(65,214)
TOTAL REQUISITION	(45,366)	(45,366)	(52,197)	(58,724)	(61,242)	(62,893)	(65,214)
*Percentage increase over prior year Requisition	-6.5%	-6.5%	15.1%	12.5%	4.3%	2.7%	3.7%
TOTAL FUNDING	(2,120,433)	(1,401,950)	(1,829,199)	(1,881,866)	(1,939,935)	(1,917,915)	(1,897,808)
Surplus/(Deficit)*	-	(207,606)	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
4005 - Capital Projects	-	-	-	-	-	-	-
4008 - Curbside Organics	6,450,000	-	-	-	-	-	-
4009 -Curbside Waste Reduction	600,000	-	-	-	-	-	-
9528 - Vehicle Renewal Unit 29390	58,000	-	-	-	-	-	71,380
TOTAL EXPENDITURES	7,108,000	-	-	-	-	-	71,380
<u>FUNDING SOURCES</u>							
Proceeds of Sale	-	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(58,000)	-	-	-	-	-	(71,380)
Other Grants	(7,050,000)	-	-	-	-	-	-
TOTAL FUNDING	(7,108,000)	-	-	-	-	-	(71,380)
Check	-	-	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

094 - Waste Reduction							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	50,373	50,373	884	7,911	18,148	33,692	54,703
Uses (transfer from)	(58,000)	-	-	-	-	-	(71,380)
Funding (transfer to)	7,000	7,000	7,000	10,000	15,000	20,000	25,000
Interest	1,511	2,234	27	237	544	1,011	1,641
Ending Balance	884	59,607	7,911	18,148	33,692	54,703	9,964
OPERATING RESERVE							
Beginning Balance	271,119	271,119	289,252	352,930	275,518	180,783	153,207
Uses (transfer from)	(60,000)	-	-	(140,000)	(150,000)	(75,000)	-
Funding (transfer to)	70,000	70,000	55,000	52,000	47,000	42,000	37,000
Interest	8,134	12,454	8,678	10,588	8,266	5,423	4,596
Ending Balance	289,252	353,573	352,930	275,518	180,783	153,207	194,803
NOTES							
OPERATING: 1. Wage increases per collective agreement (\$28K) 2. Increasing costs for waste disposal (\$30K) 3. Reduction in transfers to operating reserves for projects (-\$15K) 4. Removal of budget for cell phone costs. Now costed to Information Services (-\$3K) 5. With the ending of the Food Waste Collection initiative, restarted the previous composter subdization program - new (\$36K) 6. Direct service transition: a. elimination of Waste Ambassador positions (-\$65K) b. elimination of budget for recycling cart replacements (-\$194K) c. elimination of recycling education programs (-\$43K) 7. Indirect & support costs: a. increases due to 2025 budget increases (\$34K) b. annual inflationary increases (\$18K) c. increases due to increased IT infrastructure security and licensing costs (\$25K) d. pay structure changes (\$12K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

095 - Solid Waste Collection							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	594,663	527,454	591,792	609,244	631,060	654,015	677,971
TOTAL OPERATING COSTS	594,663	527,454	591,792	609,244	631,060	654,015	677,971
*Percentage Increase over prior year	8.1%	-9.7%	-0.5%	2.9%	3.6%	3.6%	3.7%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	4,000	4,000	-	-	-	-	-
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	4,000	4,000	-	-	-	-	-
TOTAL COSTS	598,663	531,454	591,792	609,244	631,060	654,015	677,971
*Percentage Increase over prior year	5.1%	-12.4%	-1.1%	2.9%	3.6%	3.6%	3.7%
<u>Projects</u>							
Costs	-	-	25,000	25,000			
Funding (excl tax req)	-	-	(25,000)	(25,000)			
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	598,663	531,454	616,792	634,244	631,060	654,015	677,971
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(647,273)	(618,513)	(650,679)	(684,065)	(739,443)	(770,037)	(798,932)
Indirect & support costs	95,860	95,860	130,211	146,245	155,633	163,272	168,211
		-					
TOTAL REVENUE	(551,413)	(522,653)	(520,468)	(537,820)	(583,810)	(606,765)	(630,721)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(49,074)	(49,174)	-	-	-
TAX REQ - PARCEL TAX	(47,250)	(47,250)	(47,250)	(47,250)	(47,250)	(47,250)	(47,250)
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(47,250)	(47,250)	(47,250)	(47,250)	(47,250)	(47,250)	(47,250)
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(598,663)	(569,903)	(616,792)	(634,244)	(631,060)	(654,015)	(677,971)
Surplus/(Deficit)*	-	38,449	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
4007 - Northwestside Transfer Station	185,000	-	-	-	-	-	-
TOTAL EXPENDITURES	185,000	-	-	-	-	-	-
<u>FUNDING SOURCES</u>							
Transfer From Equipment Replacement Fund	(185,000)	-	-	-	-	-	-
TOTAL FUNDING	(185,000)	-	-	-	-	-	-
Check	-	-	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

095 - Solid Waste Collection							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	236,672	236,672	58,772	60,535	62,351	64,222	66,148
Uses (transfer from)	(185,000)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	7,100	12,188	1,763	1,816	1,871	1,927	1,984
Ending Balance	58,772	248,860	60,535	62,351	64,222	66,148	68,133
FACILITIES RESERVE							
Beginning Balance	34,458	34,458	39,492	40,676	41,897	43,153	44,448
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	4,000	4,000	-	-	-	-	-
Interest	1,034	1,106	1,185	1,220	1,257	1,295	1,333
Ending Balance	39,492	39,564	40,676	41,897	43,153	44,448	45,781
OPERATING RESERVE							
Beginning Balance	401,086	401,086	413,118	376,438	338,557	348,714	359,175
Uses (transfer from)	-	-	(49,074)	(49,174)	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	12,033	20,470	12,394	11,293	10,157	10,461	10,775
Ending Balance	413,118	421,556	376,438	338,557	348,714	359,175	369,950
NOTES							
<u>OPERATING:</u> 1. Remuneration increases per collective agreement (\$3K) 2. Contract cost savings (-\$7K) 3. Indirect & support costs: a. increases due to 2025 budget increases (\$15K) b. annual inflationary increases (\$4K) c. increases due to increased IT infrastructure security and licensing costs (\$9K) d. pay structure changes (\$3K) <u>2026 Operating projects</u> - Transfer station service improvements (\$25K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

101 - Okanagan Basin Water Board							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Transfer to O.B.W.B.	2,628,033	2,628,033	2,690,418	2,771,131	2,854,264	2,939,892	3,028,089
TOTAL OPERATING COSTS	2,628,033	2,628,033	2,690,418	2,771,131	2,854,264	2,939,892	3,028,089
*Percentage Increase over prior year	7.1%	7.1%	2.4%	3.0%	3.0%	3.0%	3.0%
TOTAL EXPENDITURES	2,628,033	2,628,033	2,690,418	2,771,131	2,854,264	2,939,892	3,028,089
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(101,800)	(102,004)	(103,003)	(106,093)	(109,276)	(112,554)	(115,931)
Indirect & support costs	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL REVENUE	(86,800)	(87,004)	(88,003)	(91,093)	(94,276)	(97,554)	(100,931)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(46,721)	(46,666)	(46,640)	(48,031)	(49,464)	(50,940)	(52,460)
TAX REQ - CEN OK WEST	(51,581)	(51,532)	(51,768)	(53,312)	(54,902)	(56,540)	(58,228)
TAX REQ - KELOWNA	(1,755,940)	(1,755,582)	(1,800,181)	(1,853,875)	(1,909,180)	(1,966,144)	(2,024,817)
TAX REQ - PEACHLAND	(73,741)	(73,782)	(74,377)	(76,595)	(78,880)	(81,234)	(83,658)
TAX REQ - LAKE COUNTRY	(192,369)	(191,894)	(202,051)	(208,078)	(214,285)	(220,679)	(227,264)
TAX REQ - WEST KELOWNA	(420,882)	(421,573)	(427,399)	(440,147)	(453,277)	(466,802)	(480,732)
TOTAL REQUISITION	(2,541,233)	(2,541,029)	(2,602,415)	(2,680,037)	(2,759,989)	(2,842,338)	(2,927,158)
*Percentage increase over prior year Requisition	6.6%	6.6%	2.4%	3.0%	3.0%	3.0%	3.0%
TOTAL FUNDING	(2,628,033)	(2,628,033)	(2,690,418)	(2,771,131)	(2,854,264)	(2,939,892)	(3,028,089)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

102 - Air Quality							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	260,000	245,000	267,800	275,834	284,109	292,632	301,411
TOTAL OPERATING COSTS	260,000	245,000	267,800	275,834	284,109	292,632	301,411
*Percentage Increase over prior year	6.5%	12.1%	3.0%	3.0%	3.0%	3.0%	3.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	260,000	245,000	267,800	275,834	284,109	292,632	301,411
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(27,987)	(28,018)	(29,721)	(30,613)	(31,531)	(32,477)	(33,451)
Indirect & support costs	12,728	12,728	13,917	15,817	16,892	17,765	18,376
TOTAL REVENUE	(15,259)	(15,290)	(15,804)	(14,796)	(14,639)	(14,712)	(15,075)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	(4,152)	(4,170)	(4,190)	(4,341)	(4,481)	(4,622)	(4,761)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(4,491)	(4,510)	(4,546)	(4,709)	(4,861)	(5,013)	(5,165)
TAX REQ - KELOWNA	(188,878)	(188,527)	(194,795)	(201,785)	(208,303)	(214,835)	(221,341)
TAX REQ - PEACHLAND	(6,571)	(6,604)	(6,690)	(6,930)	(7,154)	(7,379)	(7,602)
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	(40,650)	(40,899)	(41,774)	(43,273)	(44,671)	(46,072)	(47,467)
TOTAL REQUISITION	(244,741)	(244,710)	(251,996)	(261,038)	(269,470)	(277,921)	(286,336)
*Percentage increase over prior year Requisition	5.7%	5.9%	3.0%	3.6%	3.2%	3.1%	3.0%
TOTAL FUNDING	(260,000)	(260,000)	(267,800)	(275,834)	(284,109)	(292,632)	(301,411)
Surplus/(Deficit)*	-	15,000	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	80,926	80,926	83,353	85,854	88,430	91,082	93,815
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	2,428	2,877	2,501	2,576	2,653	2,732	2,814
Ending Balance	83,353	83,802	85,854	88,430	91,082	93,815	96,629
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

105 - Noise Abatement							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	16,886	16,179	21,722	22,615	23,545	24,514	25,524
TOTAL OPERATING COSTS	16,886	16,179	21,722	22,615	23,545	24,514	25,524
*Percentage Increase over prior year	2.2%	-3.1%	28.6%	4.1%	4.1%	4.1%	4.1%
TOTAL EXPENDITURES	16,886	16,179	21,722	22,615	23,545	24,514	25,524
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support cost recovery	3,877	3,877	5,030	5,484	5,838	6,157	6,406
TOTAL REVENUE	3,877	3,877	5,030	5,484	5,838	6,157	6,406
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(500)	-	(500)	-	-	-	-
TAX REQ -CEN OK EAST	(10,655)	(10,678)	(13,575)	(14,530)	(15,194)	(15,860)	(16,511)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(9,607)	(9,585)	(12,677)	(13,569)	(14,189)	(14,811)	(15,419)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(20,263)	(20,263)	(26,252)	(28,099)	(29,383)	(30,671)	(31,930)
*Percentage increase over prior year Requisition	5.4%	5.4%	29.6%	7.0%	4.6%	4.4%	4.1%
TOTAL FUNDING	(16,886)	(16,386)	(21,722)	(22,615)	(23,545)	(24,514)	(25,524)
Surplus/(Deficit)*	-	(206)	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	132	132	133	134	135	136	137
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1	7	1	1	1	1	1
Ending Balance	133	139	134	135	136	137	138
OPERATING RESERVE							
Beginning Balance	13,679	13,679	13,589	13,497	13,902	14,319	14,748
Uses (transfer from)	(500)	-	(500)	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	410	764	408	405	417	430	442
Ending Balance	13,589	14,443	13,497	13,902	14,319	14,748	15,191
NOTES							
<u>OPERATING:</u>							
1. Staff allocation changes (\$4K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

106 - Untidy Premises							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	34,630	25,330	43,572	45,228	46,948	48,736	50,594
TOTAL OPERATING COSTS	34,630	25,330	43,572	45,228	46,948	48,736	50,594
*Percentage Increase over prior year	34.1%	-30.8%	25.8%	3.8%	3.8%	3.8%	3.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	34,630	25,330	43,572	45,228	46,948	48,736	50,594
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(11,000)	(3,319)	(11,075)	(11,152)	(11,232)	(11,314)	(11,653)
Indirect & support cost recovery	5,843	5,843	8,937	9,768	10,352	10,860	11,234
TOTAL REVENUE	(5,157)	2,525	(2,138)	(1,384)	(879)	(454)	(419)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	(9,000)	(8,000)	(6,500)	(4,500)	(2,000)
TAX REQ -CEN OK EAST	(15,499)	(15,531)	(16,772)	(18,535)	(20,461)	(22,640)	(24,911)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(13,975)	(13,942)	(15,663)	(17,309)	(19,108)	(21,142)	(23,264)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(29,473)	(29,473)	(32,435)	(35,843)	(39,569)	(43,782)	(48,175)
*Percentage increase over prior year Requisition	7.7%	7.7%	10.0%	10.5%	10.4%	10.6%	10.0%
TOTAL FUNDING	(34,630)	(26,948)	(43,572)	(45,228)	(46,948)	(48,736)	(50,594)
Surplus/(Deficit)*	-	1,618	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	605	605	623	642	661	681	701
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	18	31	19	19	20	20	21
Ending Balance	623	636	642	661	681	701	722
OPERATING RESERVE							
Beginning Balance	27,578	27,578	28,405	20,257	12,865	6,751	2,454
Uses (transfer from)	-	-	(9,000)	(8,000)	(6,500)	(4,500)	(2,000)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	827	1,565	852	608	386	203	74
Ending Balance	28,405	29,143	20,257	12,865	6,751	2,454	527
NOTES							
<u>OPERATING:</u>							
1. Staff allocation changes (\$7K)							
2. Indirect & support cost increases due to 2025 budget increases (\$2K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

110 - Regional Planning							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	742,671	497,227	812,279	848,741	880,557	913,664	948,116
TOTAL OPERATING COSTS	742,671	497,227	812,279	848,741	880,557	913,664	948,116
*Percentage Increase over prior year	31.2%	11.1%	9.4%	4.5%	3.7%	3.8%	3.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	150,000	150,000	190,000	190,000	190,000	190,000	190,000
TOTAL TRANSFERS	150,000	150,000	190,000	190,000	190,000	190,000	190,000
TOTAL OPERATING COSTS	892,671	647,227	1,002,279	1,038,741	1,070,557	1,103,664	1,138,116
*Percentage Increase over prior year	57.7%	31.6%	12.3%	3.6%	3.1%	3.1%	3.1%
<u>Projects</u>							
Costs	636,667	179,154	357,000	201,000	234,000	-	30,000
Funding (excl tax req)	(636,667)	(235,166)	(357,000)	(201,000)	(234,000)	-	(30,000)
Net Project Costs (Funded From Tax Req)	-	(56,012)	-	-	-	-	-
TOTAL EXPENDITURES	1,529,338	826,381	1,359,279	1,239,741	1,304,557	1,103,664	1,168,116
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(35,000)	-	(0)	-	-	-	-
Indirect & support cost recovery	208,325	208,325	302,294	83,491	87,549	91,646	94,920
Grants	(297,197)	-	(150,000)	-	-	-	-
TOTAL REVENUE	(123,872)	208,325	152,294	83,491	87,549	91,646	94,920
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(363,570)	-	(248,000)	(222,400)	(234,000)	-	(30,000)
TAX REQ - CEN OK EAST	(19,156)	(19,137)	(22,645)	(19,729)	(20,755)	(21,422)	(22,098)
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(21,148)	(21,132)	(25,135)	(21,898)	(23,037)	(23,777)	(24,528)
TAX REQ - KELOWNA	(719,928)	(719,875)	(874,057)	(761,483)	(801,103)	(826,838)	(852,934)
TAX REQ - PEACHLAND	(30,234)	(30,247)	(36,113)	(31,462)	(33,099)	(34,162)	(35,240)
TAX REQ - LAKE COUNTRY	(78,870)	(78,690)	(98,104)	(85,468)	(89,915)	(92,804)	(95,733)
TAX REQ - WEST KELOWNA	(172,560)	(172,814)	(207,518)	(180,791)	(190,198)	(196,308)	(202,503)
TOTAL REQUISITION	(1,041,896)	(1,041,895)	(1,263,573)	(1,100,831)	(1,158,107)	(1,195,310)	(1,233,036)
*Percentage increase over prior year Requisition	34.2%	34.2%	21.3%	-12.9%	5.2%	3.2%	3.2%
TOTAL FUNDING	(1,529,338)	(1,068,736)	(1,359,279)	(1,239,741)	(1,304,557)	(1,103,664)	(1,168,116)
Surplus/(Deficit)*	-	242,356	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	28,756	28,756	29,618	30,507	31,422	32,365	33,336
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	863	1,481	889	915	943	971	1,000
Ending Balance	29,618	30,236	30,507	31,422	32,365	33,336	34,336
OPERATING RESERVE							
Beginning Balance	328,020	328,020	124,290	80,926	50,954	8,482	198,737
Uses (transfer from)	(363,570)	-	(248,000)	(222,400)	(234,000)	-	(30,000)
Funding (transfer to)	150,000	150,000	190,000	190,000	190,000	190,000	190,000
Interest	9,841	9,841	14,636	2,428	1,529	254	5,962
Ending Balance	124,290	487,860	80,926	50,954	8,482	198,737	364,699

110 - Regional Planning
NOTES
<u>OPERATING:</u> 1. Remuneration increases per collective agreement (\$22K) 2. Pay scale adjustments per job evaluation process (\$44K) 3. Increased Transfers to Operating Reserves to set aside funds for future planning projects - RGS/RTP (\$40K) 4. Indirect & support costs: a. increases due to 2025 budget increases (\$51K) b. annual inflationary increases (\$13K) c. increases due to increased IT infrastructure security and licensing costs (\$19K) d. pay structure changes (\$11K) <u>2026 Operating Projects:</u> a. Regional citizen survey (\$25K) b. Regional growth strategy - 3 year plan (\$82K) c. Regional employment lands strategy - RELS (\$100K) d. Low carbon resilience planning (\$150K)

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

111 - Electoral Area Planning							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	745,481	552,493	817,471	847,951	889,659	922,645	956,964
TOTAL OPERATING COSTS	745,481	552,493	817,471	847,951	889,659	922,645	956,964
*Percentage Increase over prior year	22.7%	2.1%	9.7%	3.7%	4.9%	3.7%	3.7%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	25,000	25,500	26,010	26,530	27,061
TOTAL TRANSFERS	-	-	25,000	25,500	26,010	26,530	27,061
TOTAL COSTS	745,481	552,493	842,471	873,451	915,669	949,175	984,025
*Percentage Increase over prior year	22.7%	-4.7%	13.0%	3.7%	4.8%	3.7%	3.7%
<u>Projects</u>							
Costs	20,000	-	50,000	100,000	215,000	100,000	125,000
Funding (excl tax req)	(20,000)	-	(50,000)	(100,000)	(215,000)	(100,000)	(125,000)
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	765,481	552,493	892,471	973,451	1,130,669	1,049,175	1,109,025
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(40,500)	(34,035)	(41,715)	(42,966)	(44,255)	(45,583)	(46,951)
Indirect & support costs	155,557	155,557	180,541	193,582	201,269	206,999	210,030
TOTAL REVENUE	115,057	121,523	138,826	150,615	157,014	161,415	163,080
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(98,033)	-	(102,022)	(126,011)	(215,000)	(100,000)	(125,000)
TAX REQ - CEN OK EAST	(98,680)	(98,676)	(117,007)	(125,667)	(135,063)	(139,836)	(144,434)
TAX REQ - CEN OK WEST	(327,030)	(327,042)	(388,926)	(417,713)	(448,946)	(464,812)	(480,094)
TAX REQ - KELOWNA	(287,338)	(287,327)	(340,759)	(365,981)	(393,346)	(407,247)	(420,636)
TAX REQ - PEACHLAND	(4,386)	(4,386)	(5,216)	(5,602)	(6,020)	(6,233)	(6,438)
TAX REQ - LAKE COUNTRY	(6,076)	(6,075)	(7,204)	(7,737)	(8,316)	(8,609)	(8,893)
TAX REQ - WEST KELOWNA	(58,997)	(58,999)	(70,163)	(75,356)	(80,991)	(83,853)	(86,610)
TOTAL REQUISITION	(782,505)	(782,505)	(929,275)	(998,055)	(1,072,683)	(1,110,591)	(1,147,104)
*Percentage increase over prior year Requisition	10.0%	10.0%	18.8%	7.4%	7.5%	3.5%	3.3%
TOTAL FUNDING	(765,481)	(660,982)	(892,471)	(973,451)	(1,130,669)	(1,049,175)	(1,109,025)
Surplus/(Deficit)*	-	108,490	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	56,683	56,683	58,384	60,135	61,939	63,798	65,712
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,701	1,701	1,752	1,804	1,858	1,914	1,971
Ending Balance	58,384	58,384	60,135	61,939	63,798	65,712	67,683
OPERATING RESERVE							
Beginning Balance	508,526	508,526	523,781	462,473	375,836	198,121	130,595
Uses (transfer from)	(98,033)	-	(102,022)	(126,011)	(215,000)	(100,000)	(125,000)
Funding (transfer to)	-	-	25,000	25,500	26,010	26,530	27,061
Interest	15,256	15,256	15,713	13,874	11,275	5,944	3,918
Ending Balance	425,749	523,781	462,473	375,836	198,121	130,595	36,574

111 - Electoral Area Planning
NOTES
<u>OPERATING:</u> 1. Inflationary increases per the Collective Agreement (\$24K) 2. Salary impacts from position changes (\$46K) 3. New transfer to operating reserves to set aside funds for future planning projects (\$25K) 4. Planned reduction in the use of operating reserves to soften tax impact of positions added in 2024 (\$26K) 5. Indirect & support costs: a. annual inflationary increases (\$8K) b. increases due to increased IT infrastructure security and licensing costs (\$11K) c. pay structure changes (\$7K) <u>2026 Operating Projects:</u> Short term rental bylaw (\$15K), OCP review/update initiation (\$35K)

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

115 - Insect Control							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	23,015	7,424	25,492	26,511	27,571	28,674	29,822
TOTAL OPERATING COSTS	23,015	7,424	25,492	26,511	27,571	28,674	29,822
*Percentage Increase over prior year	8.5%	-39.6%	10.8%	4.0%	4.0%	4.0%	4.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	23,015	7,424	25,492	26,511	27,571	28,674	29,822
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(24,509)	(9,408)	(27,085)	(27,898)	(28,734)	(29,597)	(30,484)
Indirect & support costs	5,737	5,737	6,365	6,848	7,295	7,697	8,011
	-	-	-	-	-	-	-
TOTAL REVENUE	(18,772)	(3,671)	(20,720)	(21,050)	(21,439)	(21,899)	(22,474)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	(539)	(542)	(583)	(667)	(749)	(827)	(897)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(583)	(586)	(632)	(723)	(812)	(897)	(973)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	(853)	(858)	(930)	(1,064)	(1,195)	(1,320)	(1,432)
TAX REQ - LAKE COUNTRY	(2,269)	(2,272)	(2,628)	(3,007)	(3,376)	(3,730)	(4,046)
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(4,243)	(4,258)	(4,773)	(5,462)	(6,132)	(6,775)	(7,348)
*Percentage increase over prior year Requisition	9.6%	5.6%	12.5%	14.4%	12.3%	10.5%	8.5%
TOTAL FUNDING	(23,015)	(7,929)	(25,492)	(26,511)	(27,571)	(28,674)	(29,822)
Surplus/(Deficit)*	-	504	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	7,938	7,938	8,176	8,421	8,674	8,934	9,202
Uses (transfer from)	-	-	-	-	-	-	-
Interest	238	982	245	253	260	268	276
Ending Balance	8,176	8,920	8,421	8,674	8,934	9,202	9,478
OPERATING RESERVE							
Beginning Balance	16,071	16,071	16,553	17,049	17,561	18,089	18,632
Funding (transfer to)	-	-	-	-	-	-	-
Interest	482	820	497	511	527	543	559
Ending Balance	16,553	16,890	17,049	17,561	18,089	18,632	19,192
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

116 - Weed Control							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	169,828	139,680	267,333	277,438	287,931	298,830	310,148
TOTAL OPERATING COSTS	169,828	139,680	267,333	277,438	287,931	298,830	310,148
*Percentage Increase over prior year	-30.0%	22.8%	57.4%	3.8%	3.8%	3.8%	3.8%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,150
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	5,000	5,000	5,000	5,000	5,000	5,000	5,150
TOTAL EXPENDITURES	174,828	144,680	272,333	282,438	292,931	303,830	315,298
<u>FUNDING SOURCES (REVENUE)</u>							
Operations and Previous Years Surplus / Deficit	(26,010)	(129,985)	(26,530)	(27,061)	(27,873)	(28,709)	(29,570)
Grants	(14,045)	(12,733)	(14,326)	(14,613)	(15,051)	(15,503)	(15,968)
Indirect & support costs	53,880	53,880	49,784	53,974	57,368	60,409	62,767
TOTAL REVENUE	13,825	(88,838)	8,928	12,301	14,444	16,197	17,229
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(5,308)	(5,323)	(7,759)	(8,131)	(8,479)	(8,828)	(9,173)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	(162,634)	(162,507)	(241,745)	(253,329)	(264,191)	(275,065)	(285,809)
TAX REQ - PEACHLAND	(5,658)	(5,701)	(8,303)	(8,701)	(9,074)	(9,447)	(9,816)
TAX REQ - LAKE COUNTRY	(15,053)	(15,089)	(23,455)	(24,578)	(25,632)	(26,687)	(27,730)
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(188,652)	(188,620)	(281,261)	(294,739)	(307,376)	(320,027)	(332,528)
*Percentage increase over prior year Requisition	-23.2%	-23.2%	49.1%	4.8%	4.3%	4.1%	3.9%
TOTAL FUNDING	(174,828)	(277,458)	(272,333)	(282,438)	(292,931)	(303,830)	(315,298)
Surplus/(Deficit)*	-	132,778	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 Actual	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	38,894	38,894	45,061	51,412	57,955	64,693	71,634
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	5,000	5,000	5,000	5,000	5,000	5,000	5,150
Interest	1,167	4,038	1,352	1,542	1,739	1,941	2,149
Ending Balance	45,061	47,931	51,412	57,955	64,693	71,634	78,933
OPERATING RESERVE							
Beginning Balance	267,222	267,222	275,239	283,496	292,001	300,761	309,783
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	8,017	7,496	8,257	8,505	8,760	9,023	9,294
Ending Balance	275,239	274,718	283,496	292,001	300,761	309,783	319,077
NOTES							
<u>OPERATING:</u>							
1. Remuneration increases per collective agreement (\$4K)							
2. Pay scale adjustments per job evaluation process (\$16K)							
3. Staffing re-allocations - Bylaw Enforcement Officers - previously split with Dog Control, that service is not supported by these positions and the cost allocation has been corrected to reflect that (\$77K)							
4. Indirect & support costs:							
a. allocation decreases due to 2025 budget decreases (-\$11K)							
b. annual inflationary increases (\$2K)							
c. increases due to increased IT infrastructure security and licensing costs (\$3K)							
d. pay structure changes (\$2K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

117 - Sterile Insect Release							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
TRANSFER TO S.I.R. PROGRAM	1,106,607	1,106,369	1,223,944	1,346,337	1,480,971	1,540,210	1,601,818
TRANSFER TO S.I.R. - PARCEL TAX	435,160	435,160	442,753	477,202	514,334	524,140	534,149
TOTAL OPERATING COSTS	1,541,767	1,541,529	1,666,697	1,823,539	1,995,305	2,064,350	2,135,967
*Percentage Increase over prior year	3.9%	3.8%	8.1%	9.4%	9.4%	3.5%	3.5%
TOTAL EXPENDITURES	1,541,767	1,541,529	1,666,697	1,823,539	1,995,305	2,064,350	2,135,967
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL REVENUE	15,000	15,000	15,000	15,000	15,000	15,000	15,000
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
PARCEL TAX	(60,661)	(60,661)	(63,694)	(66,879)	(70,223)	(73,734)	(75,946)
PARCEL TAX - KELOWNA	(268,168)	(268,168)	(257,437)	(265,160)	(273,115)	(281,309)	(289,748)
PARCEL TAX - LAKE COUNTRY	(91,396)	(91,396)	(83,226)	(85,723)	(88,295)	(90,943)	(93,672)
PARCEL TAX - PEACHLAND	(980)	(980)	(859)	(885)	(911)	(939)	(967)
PARCEL TAX - WEST KELOWNA	(13,955)	(13,955)	(12,351)	(12,721)	(13,103)	(13,496)	(13,901)
TAX REQ - CEN OK EAST	(12,383)	(12,441)	(13,710)	(15,261)	(16,969)	(17,558)	(18,185)
TAX REQ - CEN OK WEST	(16,740)	(16,925)	(17,895)	(19,919)	(22,149)	(22,917)	(23,735)
TAX REQ - KELOWNA	(836,475)	(834,048)	(934,847)	(1,040,629)	(1,157,094)	(1,197,228)	(1,239,976)
TAX REQ - LAKE COUNTRY	(27,574)	(27,884)	(31,027)	(34,538)	(38,403)	(39,735)	(41,154)
TAX REQ - PEACHLAND	(66,664)	(66,546)	(80,476)	(89,582)	(99,608)	(103,063)	(106,743)
TAX REQ - WEST KELOWNA	(161,772)	(163,525)	(186,175)	(207,241)	(230,435)	(238,428)	(246,941)
TOTAL REQUISITION	(1,556,767)	(1,556,529)	(1,681,697)	(1,838,539)	(2,010,305)	(2,079,350)	(2,150,967)
*Percentage increase over prior year Requisition	3.8%	3.8%	8.0%	9.3%	9.3%	3.4%	3.4%
TOTAL FUNDING	(1,541,767)	(1,541,529)	(1,666,697)	(1,823,539)	(1,995,305)	(2,064,350)	(2,135,967)
Surplus/(Deficit)*	-	-	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	74	74	74	75	76	76	77
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1	4	1	1	1	1	1
Ending Balance	74	78	75	76	76	77	77
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

118 - Starling Control							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	21,000	20,710	21,630	22,279	22,947	23,636	24,345
TOTAL OPERATING COSTS	21,000	20,710	21,630	22,279	22,947	23,636	24,345
*Percentage Increase over prior year	1.4%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
TOTAL EXPENDITURES	21,000	20,710	21,630	22,279	22,947	23,636	24,345
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	1,139	1,139	1,124	1,278	1,364	1,435	1,484
TOTAL REVENUE	1,139	1,139	1,124	1,278	1,364	1,435	1,484
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	(19,638)	(19,630)	(20,112)	(20,821)	(21,489)	(22,160)	(22,830)
TAX REQ - PEACHLAND	(683)	(688)	(691)	(715)	(738)	(761)	(784)
TAX REQ - LAKE COUNTRY	(1,818)	(1,821)	(1,951)	(2,020)	(2,085)	(2,150)	(2,215)
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(22,139)	(22,139)	(22,754)	(23,556)	(24,312)	(25,071)	(25,829)
*Percentage increase over prior year Requisition	1.3%	1.3%	2.8%	3.5%	3.2%	3.1%	3.0%
TOTAL FUNDING	(21,000)	(21,000)	(21,630)	(22,279)	(22,947)	(23,636)	(24,345)
Surplus/(Deficit)*	-	290	-	-	-	-	-
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

120 - Economic Development Commission							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	1,117,378	1,124,956	1,162,016	1,218,868	1,266,554	1,316,193	1,367,867
TOTAL OPERATING COSTS	1,117,378	1,124,956	1,162,016	1,218,868	1,266,554	1,316,193	1,367,867
*Percentage Increase over prior year	6.7%	25.0%	4.0%	4.9%	3.9%	3.9%	3.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	1,283	1,283	1,321	1,361	1,402	1,444	1,487
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	1,283	1,283	1,321	1,361	1,402	1,444	1,487
TOTAL EXPENDITURES	1,118,661	1,126,239	1,163,338	1,220,228	1,267,956	1,317,636	1,369,354
<u>FUNDING SOURCES (REVENUE)</u>							
Grants	(40,000)	(72,100)	(35,000)	-	-	-	-
Indirect & support costs	257,657	257,657	284,846	314,313	334,937	353,147	366,938
Other	(49,256)	(81,305)	(49,997)	(51,497)	(53,042)	(54,633)	(56,272)
EDC Advertising & Promotions	(15,000)	(32,000)	(30,000)	(15,000)	(15,000)	(15,000)	(15,000)
TOTAL REVENUE	153,401	72,252	169,849	247,816	266,895	283,514	295,666
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(42,500)	-	(70,000)	(60,000)	(50,000)	(40,000)	(30,000)
TAX REQ - CEN OK EAST	(22,606)	(22,578)	(22,638)	(25,235)	(26,611)	(27,979)	(29,302)
TAX REQ - CEN OK WEST	(24,957)	(24,933)	(25,128)	(28,009)	(29,537)	(31,055)	(32,524)
TAX REQ - KELOWNA	(849,602)	(849,423)	(873,790)	(973,993)	(1,027,123)	(1,079,902)	(1,131,000)
TAX REQ - PEACHLAND	(35,679)	(35,700)	(36,102)	(40,242)	(42,437)	(44,618)	(46,729)
TAX REQ - LAKE COUNTRY	(93,076)	(92,846)	(98,074)	(109,320)	(115,284)	(121,207)	(126,943)
TAX REQ - WEST KELOWNA	(203,641)	(203,982)	(207,455)	(231,245)	(243,859)	(256,390)	(268,522)
TOTAL REQUISITION	(1,229,562)	(1,229,462)	(1,263,186)	(1,408,045)	(1,484,851)	(1,561,150)	(1,635,020)
*Percentage increase over prior year Requisition	3.8%	3.8%	2.7%	11.5%	5.5%	5.1%	4.7%
TOTAL FUNDING	(1,118,661)	(1,157,210)	(1,163,338)	(1,220,228)	(1,267,956)	(1,317,636)	(1,369,354)
Surplus/(Deficit)*	-	30,971	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	43,827	43,827	45,439	47,101	48,815	50,583	52,406
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	1,283	1,283	1,321	1,361	1,402	1,444	1,487
Interest	329	1,889	341	353	366	379	393
Ending Balance	45,439	46,999	47,101	48,815	50,583	52,406	54,286
OPERATING RESERVE							
Beginning Balance	535,017	535,017	508,567	453,824	407,439	369,662	340,752
Uses (transfer from)	(42,500)	-	(70,000)	(60,000)	(50,000)	(40,000)	(30,000)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	16,051	16,981	15,257	13,615	12,223	11,090	10,223
Ending Balance	508,567	551,998	453,824	407,439	369,662	340,752	320,975
NOTES							
<u>OPERATING:</u> 1. Remuneration increases per collective agreement (\$28K) 2. Shift of cell phone costs to admin overhead (-\$4K) 3. Additional programming focused on Indigenous businesses 4. Increase in programming budget focused on workforce development in response to anticipated increase in contractor costs 5. Indirect & support costs: a. allocation decreases due to 2025 budget decreases (-\$16K) b. annual inflationary increases (\$12K) c. increases due to increased IT infrastructure security and licensing costs (\$19K) d. pay structure changes (\$12K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

121 - Ellison Heritage Community Centre							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	138,139	104,542	152,128	156,998	162,604	168,453	174,195
TOTAL OPERATING COSTS	138,139	104,542	152,128	156,998	162,604	168,453	174,195
*Percentage Increase over prior year	5.2%	-10.7%	10.1%	3.2%	3.6%	3.6%	3.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	8,194	8,194	8,604	9,034	9,486	10,000	10,300
TOTAL TRANSFERS	8,194	8,194	8,604	9,034	9,486	10,000	10,300
TOTAL COSTS	146,333	112,736	160,732	166,032	172,090	178,453	184,495
*Percentage Increase over prior year	5.1%	-23.9%	9.8%	3.3%	3.6%	3.7%	3.4%
<u>Projects</u>							
Costs	30,000	-	22,000	-	-	-	-
Funding (excl tax req)	(30,000)	-	(22,000)	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	176,333	112,736	182,732	166,032	172,090	178,453	184,495
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(19,027)	(17,995)	(19,903)	(20,798)	(21,713)	(22,686)	(23,201)
Indirect & support costs	36,181	36,181	35,400	38,564	37,102	38,976	40,438
TOTAL REVENUE	17,154	18,186	15,497	17,766	15,389	16,290	17,237
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(40,000)	-	(36,000)	(8,000)	(7,000)	(6,000)	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(153,487)	(153,487)	(162,229)	(175,798)	(180,479)	(188,744)	(201,733)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(153,487)	(153,487)	(162,229)	(175,798)	(180,479)	(188,744)	(201,733)
*Percentage increase over prior year Requisition	2.4%	2.4%	5.7%	8.4%	2.7%	4.6%	6.9%
TOTAL FUNDING	(176,333)	(135,301)	(182,732)	(166,032)	(172,090)	(178,453)	(184,495)
Surplus/(Deficit)*	-	22,565	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
1081 - Electrial-Audio and Energy Efficiencies (Solar Panel)	-	-	-	-	-	51,500	-
1118 - Hvac System Upgrades	291,000	299,476	-	-	-	-	-
1119 - Rear Entrance Stairs Replacement	-	-	-	5,500	82,500	-	-
TOTAL EXPENDITURES	291,000	299,476	-	5,500	82,500	51,500	-
<u>FUNDING SOURCES</u>							
Other Grants	(200,000)	(11,950)	-	-	-	-	-
Transfer From Capital Facilities Reserve	(91,000)	-	-	(500)	(7,500)	(1,500)	-
Transfer From CWF Cap Fac Reserve	-	-	-	(5,000)	(75,000)	(50,000)	-
TOTAL FUNDING	(291,000)	(11,950)	-	(5,500)	(82,500)	(51,500)	-
Check	-	287,526	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

121 - Ellison Heritage Community Centre							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	71,955	71,955	74,018	76,238	78,525	80,881	83,307
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	2,063	3,705	2,221	2,287	2,356	2,426	2,499
Ending Balance	74,018	75,660	76,238	78,525	80,881	83,307	85,807
FACILITIES RESERVE							
Beginning Balance	427,176	427,176	357,186	376,505	396,334	410,210	431,017
Uses (transfer from)	(91,000)	-	-	(500)	(7,500)	(1,500)	-
Funding (transfer to)	8,194	8,194	8,604	9,034	9,486	10,000	10,300
Interest	12,815	23,262	10,716	11,295	11,890	12,306	12,930
Ending Balance	357,186	458,632	376,505	396,334	410,210	431,017	454,247
OPERATING RESERVE							
Beginning Balance	181,498	181,498	186,943	192,551	198,328	204,278	210,406
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	5,445	8,151	5,608	5,777	5,950	6,128	6,312
Ending Balance	186,943	189,649	192,551	198,328	204,278	210,406	216,718
NOTES							
OPERATING: 1. Position level changes to support enhancement of visitor programming (\$9K) 2. Maintenance budget added for the elevator (\$3K) <u>2026 Operating projects</u> - Building maintenance (\$15K), Floor refinishing (\$7K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

123 - Joe Rich Community Hall							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	60,857	49,682	66,425	68,001	69,624	71,381	73,567
TOTAL OPERATING COSTS	60,857	49,682	66,425	68,001	69,624	71,381	73,567
*Percentage Increase over prior year	5.9%	-14.1%	9.1%	2.4%	2.4%	2.5%	3.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	1,171	1,171	3,619	3,222	2,793	3,000	3,000
TOTAL TRANSFERS	1,171	1,171	3,619	3,222	2,793	3,000	3,000
TOTAL COSTS	62,028	50,853	70,044	71,223	72,417	74,381	76,567
*Percentage Increase over prior year	0.4%	-18.2%	12.9%	1.7%	1.7%	2.7%	2.9%
<u>Projects</u>							
Costs	10,000	-	-	-	-	-	-
Funding (excl tax req)	(10,000)	-	-	-	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	72,028	50,853	70,044	71,223	72,417	74,381	76,567
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	6,986	6,986	8,795	8,561	9,049	9,440	9,709
TOTAL REVENUE	6,986	6,986	8,795	8,561	9,049	9,440	9,709
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(10,000)	-	-	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(69,014)	(69,014)	(78,839)	(79,783)	(81,466)	(83,820)	(86,276)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(69,014)	(69,014)	(78,839)	(79,783)	(81,466)	(83,820)	(86,276)
*Percentage increase over prior year Requisition	0.4%	0.4%	14.2%	1.2%	2.1%	2.9%	2.9%
TOTAL FUNDING	(72,028)	(62,028)	(70,044)	(71,223)	(72,417)	(74,381)	(76,567)
Surplus/(Deficit)*	-	11,175	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
1082 - HVAC Assessment & Improvement	-	-	-	-	-	51,500	-
1120 - Parking Area Paving	103,000	97,843	-	-	-	-	-
1161 - Hall Washroom Reno	-	-	-	-	27,500	-	-
1162 - Hall Exterior Doors	-	-	-	82,500	-	-	-
TOTAL EXPENDITURES	103,000	97,843	-	82,500	27,500	51,500	-
<u>FUNDING SOURCES</u>							
Transfer From Capital Facilities Reserve	(5,500)	-	-	(7,500)	(2,500)	(1,500)	-
Transfer From CWF Cap Fac Reserve	(97,500)	-	-	(75,000)	(25,000)	(50,000)	-
TOTAL FUNDING	(103,000)	-	-	(82,500)	(27,500)	(51,500)	-
Check	-	97,843	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

123 - Joe Rich Community Hall							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	61,103	61,103	58,607	63,985	61,626	63,768	67,181
Uses (transfer from)	(5,500)	-	-	(7,500)	(2,500)	(1,500)	-
Funding (transfer to)	1,171	1,171	3,619	3,222	2,793	3,000	3,000
Interest	1,833	2,934	1,758	1,920	1,849	1,913	2,015
Ending Balance	58,607	65,208	63,985	61,626	63,768	67,181	72,196
OPERATING RESERVE							
Beginning Balance	16,096	16,096	16,579	17,076	17,589	18,116	18,660
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	483	850	497	512	528	543	560
Ending Balance	16,579	16,946	17,076	17,589	18,116	18,660	19,220
NOTES							
OPERATING: 1. Staffing allocation adjustments (\$5K) 2. Increase in transfer to reserves for future capital purchases (\$2K) 3. Increase indirect & support cost allocations due to new staffing allocations (\$1K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

124 - Westside Municipal Recreation							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Transfer to District of West Kelowna	64,826	64,784	66,771	68,774	70,837	72,962	75,151
TOTAL OPERATING COSTS	64,826	64,784	66,771	68,774	70,837	72,962	75,151
*Percentage Increase over prior year	10.0%	11.1%	3.0%	3.0%	3.0%	3.0%	3.0%
TOTAL EXPENDITURES	64,826	64,784	66,771	68,774	70,837	72,962	75,151
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	3,240	3,240	3,468	3,944	4,212	4,429	4,582
TOTAL REVENUE	3,240	3,240	3,468	3,944	4,212	4,429	4,582
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	(68,066)	(68,024)	(70,238)	(72,718)	(75,049)	(77,392)	(79,733)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(68,066)	(68,024)	(70,238)	(72,718)	(75,049)	(77,392)	(79,733)
*Percentage increase over prior year Requisition	11.4%	12.4%	3.2%	3.5%	3.2%	3.1%	3.0%
TOTAL FUNDING	(64,826)	(64,784)	(66,771)	(68,774)	(70,837)	(72,962)	(75,151)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							
<u>OPERATING:</u>							
1. Estimated increase until tax rates set by CWK							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

125 - Johnson Bentley Memorial Aquatic Centre							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Transfer to District of West Kelowna	13,303	13,299	13,702	14,113	14,537	14,973	15,422
TOTAL OPERATING COSTS	13,303	13,299	13,702	14,113	14,537	14,973	15,422
*Percentage Increase over prior year	-2.9%	-2.6%	3.0%	3.0%	3.0%	3.0%	3.0%
TOTAL EXPENDITURES	13,303	13,299	13,702	14,113	14,537	14,973	15,422
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	753	753	712	809	864	909	940
TOTAL REVENUE	753	753	712	809	864	909	940
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(14,056)	(14,052)	(14,414)	(14,922)	(15,401)	(15,882)	(16,362)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(14,056)	(14,052)	(14,414)	(14,922)	(15,401)	(15,882)	(16,362)
*Percentage increase over prior year Requisition	-2.8%	-2.6%	2.5%	3.5%	3.2%	3.1%	3.0%
TOTAL FUNDING	(13,303)	(13,299)	(13,702)	(14,113)	(14,537)	(14,973)	(15,422)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							
<u>OPERATING:</u>							
1. Estimated increase until tax rates set by CWK							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

126 - Killiney Community Hall							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	52,676	50,439	54,879	57,571	60,397	63,362	66,474
TOTAL OPERATING COSTS	52,676	50,439	54,879	57,571	60,397	63,362	66,474
*Percentage Increase over prior year	-5.3%	-8.8%	4.2%	4.9%	4.9%	4.9%	4.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	52,676	50,439	54,879	57,571	60,397	63,362	66,474
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	1,384	1,384	2,879	3,177	3,305	3,387	3,415
TOTAL REVENUE	1,384	1,384	2,879	3,177	3,305	3,387	3,415
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ -LOCAL SERV AREA	(54,060)	(54,060)	(57,758)	(60,749)	(63,702)	(66,749)	(69,889)
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(54,060)	(54,060)	(57,758)	(60,749)	(63,702)	(66,749)	(69,889)
*Percentage increase over prior year Requisition	-5.4%	-5.4%	6.8%	5.2%	4.9%	4.8%	4.7%
TOTAL FUNDING	(52,676)	(52,676)	(54,879)	(57,571)	(60,397)	(63,362)	(66,474)
Surplus/(Deficit)*	-	2,237	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	3,351	3,351	3,451	3,555	3,662	3,771	3,885
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	101	156	104	107	110	113	117
Ending Balance	3,451	3,507	3,555	3,662	3,771	3,885	4,001
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

131 - Winfield Recreation Centre							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Transfer to District of Lake Country	55,000	55,000	55,000	55,000	55,000	55,000	55,000
TOTAL EXPENDITURES	55,000	55,000	55,000	55,000	55,000	55,000	55,000
<u>FUNDING SOURCES (REVENUE)</u>							
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

142 - Regional Parks							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	5,855,502	5,060,717	6,421,167	6,663,509	6,895,374	7,117,473	7,371,366
TOTAL OPERATING COSTS	5,855,502	5,060,717	6,421,167	6,663,509	6,895,374	7,117,473	7,371,366
*Percentage Increase over prior year	12.5%	1.9%	9.7%	3.8%	3.5%	3.2%	3.6%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	459,131	459,131	470,373	481,902	493,726	518,412	533,964
Transfer to Capital Facilities Reserve	2,847,013	2,847,013	2,943,073	3,042,015	3,143,926	3,318,872	3,429,088
Transfer to Operating Reserve	-	-	-	-	-	-	-
Transfer to Parkland Reserve - Regional	852,000	852,000	852,000	852,000	852,000	894,600	921,438
TOTAL TRANSFERS	4,158,144	4,158,144	4,265,446	4,375,917	4,489,651	4,731,884	4,884,490
TOTAL COSTS	10,013,645	9,218,861	10,686,613	11,039,426	11,385,025	11,849,357	12,255,856
*Percentage Increase over prior year	4.2%	-4.0%	6.7%	3.3%	3.1%	4.1%	3.4%
<u>Projects</u>							
Costs	105,090	2,802	450,000	160,000	100,000	100,000	150,000
Funding (excl tax req)	(105,090)	-	(450,000)	(160,000)	(100,000)	(100,000)	(150,000)
Net Project Costs (Funded From Tax Req)	-	2,802	-	-	-	-	-
TOTAL EXPENDITURES	10,118,735	9,221,662	11,136,613	11,199,426	11,485,025	11,949,357	12,405,856
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(600,125)	(603,036)	(628,984)	(643,022)	(657,478)	(672,367)	(687,819)
Indirect & support costs	1,477,941	1,477,941	1,575,504	1,704,163	1,808,900	1,901,856	1,971,177
Grants	(100,000)	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
TOTAL REVENUE	777,816	873,905	846,520	961,141	1,051,422	1,129,489	1,183,358
	7.2%	19.0%	8.8%	13.5%	9.4%	7.4%	4.8%
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(105,090)	-	(350,000)	(60,000)	-	-	(50,000)
TAX REQ -CEN OK EAST	(198,404)	(198,167)	(208,486)	(216,863)	(224,675)	(234,395)	(242,646)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(219,039)	(218,830)	(231,409)	(240,707)	(249,377)	(260,167)	(269,325)
TAX REQ - KELOWNA	(7,456,677)	(7,455,116)	(8,047,042)	(8,370,383)	(8,671,896)	(9,047,092)	(9,365,545)
TAX REQ - PEACHLAND	(313,146)	(313,326)	(332,475)	(345,834)	(358,291)	(373,793)	(386,950)
TAX REQ - LAKE COUNTRY	(816,902)	(814,880)	(903,195)	(939,486)	(973,328)	(1,015,440)	(1,051,183)
TAX REQ - WEST KELOWNA	(1,787,293)	(1,790,273)	(1,910,527)	(1,987,295)	(2,058,880)	(2,147,959)	(2,223,566)
TOTAL REQUISITION	(10,791,461)	(10,790,592)	(11,633,133)	(12,100,568)	(12,536,447)	(13,078,846)	(13,539,214)
*Percentage increase over prior year Requisition	4.4%	4.4%	7.8%	4.0%	3.6%	4.3%	3.5%
TOTAL FUNDING	(10,118,735)	(9,916,687)	(11,136,613)	(11,199,426)	(11,485,025)	(11,949,357)	(12,405,856)
Surplus/(Deficit)*	-	(695,025)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

142 - Regional Parks							
CAPITAL							
	2025		2026	2027	2028	2029	2030
EXPENDITURES	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
1031 - Woodhaven Phase 1	46,300	-	-	-	-	-	-
1032 - Gellatly Heritage House Restoration	-	-	-	-	103,000	-	-
1048 - Entrance Gateways	92,700	35,202	92,700	-	-	-	-
1049 - Structure Asset Renewal	299,300	55,951	113,300	61,800	61,800	61,800	-
1055 - 1/2 Ton w Dump Box	210,000	103,000	-	-	-	-	-
1059 - Upper Glen Canyon Phase 2	-	-	-	22,000	247,500	-	-
1066 - Mission Creek Greenway - grading & Resurfacing	61,800	-	-	192,500	-	-	-
1069 - Scenic Canyon Cabin Removal & Trail Improvements	121,500	-	-	-	-	-	-
1072 - Hardy Falls Park Entrance Improvement Project	24,000	3,162	-	-	-	-	-
1085 - Stephens Coyote Park Development	-	-	-	33,000	275,000	-	-
1086 - Kaloya - Facility Updates & Repaving Parking Area	159,650	4,515	400,000	-	-	-	-
1087 - Kopje Parking Upgrades	-	-	-	-	185,400	-	-
1089 - Mission Creek Greenway Truswell Trailhead Washroom	181,000	147,404	-	-	-	-	-
1090 - Mission Creek Playground Replacement	345,700	500,886	-	-	-	-	-
1091 - Mission Creek Kokanee Bridge Handrail Replacement	3,000	-	-	-	-	-	-
1092 - Mission Creek Plaza Re/Re	62,250	9,172	-	-	-	-	-
1093 - Traders Cove Park Improvements	-	-	-	30,900	257,500	-	-
1094 - Woodhaven Nature Conservancy Park Development	-	-	27,500	566,500	-	-	618,000
1096 - Coldham Park Development	-	-	-	-	-	27,500	368,500
1097 - Black Mountain/SNTSK'IL'NTEC Park Development	139,000	7,567	-	-	-	-	-
1098 - John's Family - Arch Span/Culvert/Bridge Replacement	103,000	-	-	-	-	-	-
1099 - Kalamoir - Collens Hill Parking Area Improvement	-	-	-	330,000	-	-	-
1102 - Mission Creek Parking Lot Repaving	-	-	-	220,000	220,000	-	-
1103 - Mission Creek Greenway Grasslands Landslide Bypass	154,500	66,617	55,000	-	550,000	-	-
1104 - Robert Lake Viewing Platform	-	-	-	-	-	82,500	-
1105 - John's Family Interpretation Trail Improvements	-	-	-	-	-	-	165,000
1108 - Kopje Irrigation System Upgrades	-	-	-	-	110,000	-	-
1113 - KLO Creek Trail Improvements	-	-	-	-	231,000	-	-
1116 - Mission Creek Hall Road Parking Area Development	-	-	-	-	-	22,000	247,500
1128 - Bertram Creek Park Improvements	325,000	-	-	-	27,500	357,500	-
1130 - Shannon Lake Washroom Replacement	-	-	-	-	82,500	-	-
1138 - Mission Creek Greenway Streambank Stabilization	557,000	446,328	-	-	-	-	-
1168 - Park Security Gate	55,000	26,780	-	-	-	-	-
1169 - Land Acquisition Securement	257,500	21,769	-	-	-	-	-
1173 - Mission Creek Park Reader Board	-	-	82,500	-	-	-	-
1181 - Mission Creek Park Kokanee Bridge Maintenance	-	-	-	-	-	-	128,750
1183 - Black Mountain Trail Development	-	-	-	206,000	-	-	-
1186 - Regional Parks Accessibility	392,700	3,400	-	-	-	-	-
1188 - Post Grouse Complex Fire	326,000	13,223	-	-	-	-	-
1194 - ECCO HVAC System Replacement	242,700	196,503	-	-	-	-	-
1195 - Misson Creek Park Septic Pump Replacement	25,750	-	-	-	-	-	-
1196 - Active Transportation Route Kalamoir Trail	548,250	28,574	-	-	-	-	-
1197 - Gerstmar Bridge	500,000	45,786	-	-	-	-	-
1204 - Vehicles	220,000	243,258	200,000	255,000	275,000	125,000	130,000
1205 - Equipment	160,000	149,549	208,000	138,000	200,000	140,000	100,000
1207 - Mission Creek New Washroom	-	-	38,500	456,500	-	-	-
1208 - Mission Creek Greenway Soopallie Trail Updates	-	-	165,000	-	-	-	-
1209 - Goats Peak Multi-Use Trail Connection	-	-	27,500	247,500	-	-	-
1210 - West Zone Herbert Rd Water & Sanitary Municipal Connection	-	-	77,000	-	-	-	-
	5,613,600	2,196,151	1,487,000	2,759,700	2,826,200	816,300	1,757,750
Land Acquisition	3,534,975	-	-	-	-	-	-
CAPITAL EXPENDITURES	9,148,575	2,207,447	1,487,000	2,759,700	2,826,200	816,300	1,757,750
FUNDING SOURCES							
Proceeds of Sale	-	-	-	-	-	-	-
Canada / BC Infrastructure / Federal Government Grant	-	-	-	-	-	-	-
Other Grants	(644,150)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(590,000)	-	(408,000)	(393,000)	(475,000)	(265,000)	(230,000)
Transfer From Capital Facilities Reserve	(7,914,425)	-	(1,079,000)	(2,366,700)	(2,351,200)	(551,300)	(1,527,750)
TOTAL FUNDING	(9,148,575)	(65,722)	(1,487,000)	(2,759,700)	(2,826,200)	(816,300)	(1,757,750)
Check	-	2,130,429	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

142 - Regional Parks							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	548,785	548,785	434,380	509,784	613,980	651,125	924,071
Uses (transfer from)	(590,000)	-	(408,000)	(393,000)	(475,000)	(265,000)	(230,000)
Funding (transfer to)	459,131	459,131	470,373	481,902	493,726	518,412	533,964
Interest	16,464	30,644	13,031	15,294	18,419	19,534	27,722
Ending Balance	434,380	1,038,560	509,784	613,980	651,125	924,071	1,255,758
FACILITIES RESERVE							
Beginning Balance	18,843,101	18,843,101	22,255,406	25,866,141	29,684,141	33,718,590	38,049,020
Uses (transfer from)	-	(249)	-	-	-	-	-
Funding (transfer to)	2,847,013	2,847,013	2,943,073	3,042,015	3,143,926	3,318,872	3,429,088
Interest	565,293	805,245	667,662	775,984	890,524	1,011,558	1,141,471
Ending Balance	22,255,406	22,495,109	25,866,141	29,684,141	33,718,590	38,049,020	42,619,579
OPERATING RESERVE							
Beginning Balance	1,546,718	1,546,718	1,488,029	1,182,670	1,158,150	1,192,894	1,228,681
Uses (transfer from)	(105,090)	-	(350,000)	(60,000)	-	-	(50,000)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	46,402	67,807	44,641	35,480	34,744	35,787	36,860
Ending Balance	1,488,029	1,614,525	1,182,670	1,158,150	1,192,894	1,228,681	1,215,541
PARK LAND RESERVE							
Beginning Balance	2,507,448	2,507,448	2,582,672	2,660,152	2,739,956	2,822,155	2,906,820
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	852,000	-	-	-	-	-
Interest	75,223	86,816	77,480	79,805	82,199	84,665	87,205
Ending Balance	2,582,672	3,446,264	2,660,152	2,739,956	2,822,155	2,906,820	2,994,024
PARKS LEGACY RESERVE							
Beginning Balance	32,065	32,065	885,027	1,763,578	2,668,485	3,600,540	4,603,156
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	852,000	-	852,000	852,000	852,000	894,600	921,438
Interest	962	1,651	26,551	52,907	80,055	108,016	138,095
Ending Balance	885,027	33,716	1,763,578	2,668,485	3,600,540	4,603,156	5,662,689
NOTES							
OPERATING:							
1. Remuneration increases per collective agreement (\$186K)							
2. Pay scale adjustments per job evaluation process in accordance with the collective agreement (\$53K)							
3. Converting three part time staff positions to full time positions to enhance service to the public by providing year round access to all regional parks (\$101K)							
4. A new support role (Park Operations Coordinator) to implement a new work order system and target faster responses to safety issues and more consistent contractor performance to ensure positive visitor experiences in our parks (\$111K)							
5. Adding capacity to the capital program with a Parks Facilities and Construction Assistant, so the program can complete projects efficiently and address the backlog of approved projects							
6. Budget for historical standby wage costs (\$40K)							
7. New work order management software to remedy facility deficiencies faster and reduce unplanned closures (\$20K) - implementation costs in operating projects							
8. Budget decreases from cost consolidation of phone charges to Admin OH (-\$36K)							
9. Enhancing conservation of healthy ecosystems with new budget for noxious weed management across regional and community parks (\$30K)							
10. Contract services - budget decrease to reflect historical reduction in costs resulting from procurement process (-\$53K)							
11. The addition of Indigenous partnerships for events and programs (\$10K)							
12. Annual increase in transfers to reserves to support the planned capital project program (\$107K)							
13. Indirect & support costs:							
a. allocation decreases due to 2025 budget decreases (-\$142K)							
b. annual inflationary increases (\$67K)							
c. increases due to increased IT infrastructure security and licensing costs (\$108K)							
d. pay structure changes (\$65K)							
2026 Operating Projects:							
a. Security gates (\$20K)							
b. Rockfall hazard removal - Goats Peak, KLO Creek (\$125K)							
c. Wildfire recovery work - Rose Valley, Stephens Coyote (\$175K)							
d. Workorder software implementation (\$30K)							
e. FireSmart Activities - UBCM grant (\$100K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

143 - Westside Community Parks							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	252,355	177,373	267,409	280,238	288,388	301,872	310,705
TOTAL OPERATING COSTS	252,355	177,373	267,409	280,238	288,388	301,872	310,705
*Percentage Increase over prior year	2.3%	-10.9%	6.0%	4.8%	2.9%	4.7%	2.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	26,000	26,000	26,000	26,000	26,000	26,000	26,000
Transfer to Operating Reserve	-	-	-	-	-	-	-
TOTAL TRANSFERS	26,000	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL COSTS	278,355	203,373	293,409	306,238	314,388	327,872	336,705
*Percentage Increase over prior year	2.1%	-25.4%	5.4%	4.4%	2.7%	4.3%	2.7%
<u>Projects</u>							
Costs	20,000	-	30,000	25,000	10,000	-	10,000
Funding (excl tax req)	(20,000)	-	(30,000)	(25,000)	-	-	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	10,000	-	10,000
TOTAL EXPENDITURES	298,355	203,373	323,409	331,238	324,388	327,872	346,705
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	54,081	54,081	60,635	67,554	73,427	72,186	75,573
TOTAL REVENUE	54,081	54,081	60,635	67,554	73,427	72,186	75,573
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(20,000)	-	(40,000)	(25,000)	(10,000)	-	(10,000)
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	(332,436)	(332,436)	(344,043)	(373,792)	(387,815)	(400,058)	(412,278)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(332,436)	(332,436)	(344,043)	(373,792)	(387,815)	(400,058)	(412,278)
*Percentage increase over prior year Requisition	1.9%	1.9%	3.5%	8.6%	3.8%	3.2%	3.1%
TOTAL FUNDING	(298,355)	(278,355)	(323,409)	(331,238)	(324,388)	(327,872)	(346,705)
Surplus/(Deficit)*	-	74,982	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
1076 - Westshores Estates Multi Sport Courts	-	-	-	-	283,250	-	-
1123 - Westshore Sports Field Lighting	-	-	-	-	-	-	55,000
1124 - Killiney Washroom Replacement	-	-	-	-	-	49,500	-
TOTAL EXPENDITURES	-	-	-	-	283,250	49,500	55,000
<u>FUNDING SOURCES</u>							
Transfer From Capital Facilities Reserve	-	-	-	-	(8,250)	(4,500)	(5,000)
Transfer From CWF Cap Fac Reserve	-	-	-	-	(275,000)	(45,000)	(50,000)
TOTAL FUNDING	-	-	-	-	(283,250)	(49,500)	(55,000)
Check	-	-	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

143 - Westside Community Parks							
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	55,268	55,268	56,926	58,634	60,393	62,205	64,071
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,658	2,846	1,708	1,759	1,812	1,866	1,922
Ending Balance	56,926	58,115	58,634	60,393	62,205	64,071	65,993
FACILITIES RESERVE							
Beginning Balance	453,761	453,761	493,374	534,175	576,200	611,236	651,073
Uses (transfer from)	-	-	-	-	(8,250)	(4,500)	(5,000)
Funding (transfer to)	26,000	26,000	26,000	26,000	26,000	26,000	26,000
Interest	13,613	22,028	14,801	16,025	17,286	18,337	19,532
Ending Balance	493,374	501,789	534,175	576,200	611,236	651,073	691,606
OPERATING RESERVE							
Beginning Balance	111,639	111,639	94,988	57,838	34,573	25,610	26,378
Uses (transfer from)	(20,000)	-	(40,000)	(25,000)	(10,000)	-	(10,000)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,349	3,299	2,850	1,735	1,037	768	791
Ending Balance	94,988	114,938	57,838	34,573	25,610	26,378	17,170
PARK LAND RESERVE							
Beginning Balance	208,465	208,465	214,719	221,161	227,796	234,630	241,668
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	6,254	10,735	6,442	6,635	6,834	7,039	7,250
Ending Balance	214,719	219,201	221,161	227,796	234,630	241,668	248,919
NOTES							
OPERATING: 1. Remuneration increases per collective agreement (\$5K) 2. Increase in park maintenance contract costs (\$5K) 3. Enhancing conservation of healthy ecosystems with new budget for noxious weed management across regional and community parks (\$5K) 4. Indirect & support costs: a. annual inflationary increases (\$3K) b. increases due to increased IT infrastructure security and licensing costs (\$5K) <u>2026 Operating projects</u> - Fintry access improvements (\$20K), Killiney Beach bank protection (\$10K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

144 - Eastside Community Parks							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	154,329	94,297	169,678	175,844	182,819	189,567	197,054
TOTAL OPERATING COSTS	154,329	94,297	169,678	175,844	182,819	189,567	197,054
*Percentage Increase over prior year	4.7%	-21.5%	9.9%	3.6%	4.0%	3.7%	3.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL TRANSFERS	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL COSTS	164,329	104,297	179,678	185,844	192,819	199,567	207,054
*Percentage Increase over prior year	11.5%	-29.2%	9.3%	3.4%	3.8%	3.5%	3.8%
<u>Projects</u>							
Costs	15,000	-	-	20,000	-	25,000	-
Funding (excl tax req)	(15,000)	-	-	(20,000)	-	(25,000)	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	179,329	104,297	179,678	205,844	192,819	224,567	207,054
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	34,089	34,089	40,131	41,401	47,831	46,595	53,216
TOTAL REVENUE	34,089	34,089	40,131	41,401	47,831	46,595	53,216
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(15,000)	-	(6,000)	(20,000)	-	(25,000)	-
TAX REQ -CEN OK EAST	(198,418)	(198,418)	(213,809)	(227,245)	(240,650)	(246,163)	(260,269)
TAX REQ -LOCAL SERV AREA	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(198,418)	(198,418)	(213,809)	(227,245)	(240,650)	(246,163)	(260,269)
*Percentage increase over prior year Requisition	3.0%	3.0%	7.8%	6.3%	5.9%	2.3%	5.7%
TOTAL FUNDING	(179,329)	(164,329)	(179,678)	(205,844)	(192,819)	(224,567)	(207,054)
Surplus/(Deficit)*	-	60,032	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
1125 - Scotty Creek Playground	226,250	2,192	-	-	-	-	-
1191 - Scotty Sport Storage	-	-	-	-	30,900	-	-
1193 - Joe Rich Playground Updates	-	-	-	-	-	-	30,900
TOTAL EXPENDITURES	226,250	2,192	-	-	30,900	-	30,900
<u>FUNDING SOURCES</u>							
Grant	(125,000)	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(41,250)	-	-	-	(900)	-	(900)
Transfer From CWF Cap Fac Reserve	(60,000)	-	-	-	(30,000)	-	(30,000)
TOTAL FUNDING	(226,250)	-	-	-	(30,900)	-	(30,900)
Check	-	2,192	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

144 - Eastside Community Parks							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	60,435	60,435	62,248	64,115	66,039	68,020	70,060
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	1,813	3,112	1,867	1,923	1,981	2,041	2,102
Ending Balance	62,248	63,547	64,115	66,039	68,020	70,060	72,162
FACILITIES RESERVE							
Beginning Balance	177,611	177,611	141,690	145,940	150,318	153,928	158,546
Uses (transfer from)	(41,250)	-	-	-	(900)	-	(900)
Funding (transfer to)	-	-	-	-	-	-	-
Interest	5,328	9,363	4,251	4,378	4,510	4,618	4,756
Ending Balance	141,690	186,975	145,940	150,318	153,928	158,546	162,402
OPERATING RESERVE							
Beginning Balance	53,584	53,584	55,192	56,848	58,553	60,310	62,119
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	10,000	-	-	-	-	-
Interest	1,608	1,358	1,656	1,705	1,757	1,809	1,864
Ending Balance	55,192	64,942	56,848	58,553	60,310	62,119	63,983
PARK LAND RESERVE							
Beginning Balance	75,328	75,328	77,588	79,916	82,313	84,783	87,326
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	2,260	3,879	2,328	2,397	2,469	2,543	2,620
Ending Balance	77,588	79,208	79,916	82,313	84,783	87,326	89,946
NOTES							
OPERATING:							
1. Remuneration increases per collective agreement (\$5K)							
2. Increase in park maintenance contract costs (\$5K)							
3. Enhancing conservation of healthy ecosystems with new budget for noxious weed management across regional and community parks (\$5K)							
4. Indirect & support costs:							
a. annual inflationary increases (\$2K)							
b. increases due to increased IT infrastructure security and licensing costs (\$3K)							
c. pay structure changes (\$1K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

171 - Okanagan Regional Library							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	-	-	-	-	-	-	-
*Percentage Increase over prior year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	-	-	-	-	-	-	-
Transfer to Library Board	352,074	352,074	362,960	373,849	385,064	396,616	408,515
TOTAL TRANSFERS	352,074	352,074	362,960	373,849	385,064	396,616	408,515
TOTAL EXPENDITURES	352,074	352,074	362,960	373,849	385,064	396,616	408,515
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL REVENUE	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	(171,542)	(171,532)	(176,497)	(181,720)	(187,100)	(192,641)	(198,348)
TAX REQ - CEN OK WEST	(185,532)	(185,542)	(191,463)	(197,129)	(202,965)	(208,976)	(215,167)
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(357,074)	(357,074)	(367,960)	(378,849)	(390,064)	(401,616)	(413,515)
*Percentage increase over prior year Requisition	4.7%	0.4%	3.0%	3.0%	3.0%	3.0%	3.0%
TOTAL FUNDING	(352,074)	(352,074)	(362,960)	(373,849)	(385,064)	(396,616)	(408,515)
Surplus/(Deficit)*	-	-	-	-	-	-	-
RESERVES							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
EQUIPMENT RESERVE							
Beginning Balance	3,825	3,825	3,940	4,058	4,180	4,305	4,434
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	115	197	118	122	125	129	133
Ending Balance	3,940	4,022	4,058	4,180	4,305	4,434	4,567
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

188 - Regional Library Debt							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
M.F.A. INTEREST	494,500	494,500	494,500	494,500	494,500	494,500	494,500
M.F.A. PRINCIPAL	325,268	325,268	325,268	325,268	325,268	325,268	325,268
TOTAL OPERATING COSTS	819,768	819,768	819,768	819,768	819,768	819,768	819,768
*Percentage Increase over prior year	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL EXPENDITURES	819,768	819,768	819,768	819,768	819,768	819,768	819,768
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)
Indirect & support costs	-	-	-	-	-	-	-
TOTAL REVENUE	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)	(819,768)
Surplus/(Deficit)*	-	-	-	-	-	-	-
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

189 - Fiscal - Member Municipal							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
M.F.A. INTEREST	4,656,390	4,914,676	6,718,711	6,348,531	5,058,334	4,252,208	4,062,546
M.F.A. PRINCIPAL	7,840,444	6,806,765	7,587,735	6,727,649	4,791,112	4,307,032	3,988,921
TOTAL OPERATING COSTS	12,496,834	11,721,441	14,306,446	13,076,180	9,849,445	8,559,240	8,051,467.34
*Percentage Increase over prior year	-1.0%	-16.3%	14.5%	-8.6%	-24.7%	-13.1%	-5.9%
TOTAL EXPENDITURES	12,496,834	11,721,441	14,306,446	13,076,180	9,849,445	8,559,240	8,051,467
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	-	-	-	-	-	-	-
M.F.A. - KELOWNA	(9,137,949)	(9,951,795)	(8,786,847)	(7,746,460)	(4,770,215)	(3,805,482)	(3,805,482)
M.F.A. - PEACHLAND	(708,530)	(708,530)	(775,718)	(775,718)	(775,718)	(775,718)	(775,718)
M.F.A. - LAKE COUNTRY	(1,584,951)	(1,635,349)	(1,642,671)	(1,588,807)	(1,588,807)	(1,440,065)	(1,379,054)
M.F.A. - WEST KELOWNA	(1,065,404)	(1,447,066)	(3,101,210)	(2,965,195)	(2,714,706)	(2,537,975)	(2,091,214)
TOTAL REQUISITION	(12,496,834)	(13,742,740)	(14,306,446)	(13,076,180)	(9,849,445)	(8,559,240)	(8,051,467)
*Percentage increase over prior year Requisition	-1.0%	-2.3%	14.5%	-8.6%	-24.7%	-13.1%	-5.9%
TOTAL FUNDING	(12,496,834)	(13,742,740)	(14,306,446)	(13,076,180)	(9,849,445)	(8,559,240)	(8,051,467)
Surplus/(Deficit)*	-	2,021,299	-	-	-	-	-
NOTES							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

301 - Killiney Beach Water System							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	234,095	230,742	251,871	244,183	251,128	258,315	230,638
TOTAL OPERATING COSTS	234,095	230,742	251,871	244,183	251,128	258,315	230,638
*Percentage Increase over prior year	22.0%	-1.1%	7.6%	-3.1%	2.8%	2.9%	-10.7%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	264,739	264,739	242,159	283,890	306,883	339,197	403,993
Transfer to Operating Reserve	32,783	32,783	32,933	33,088	33,247	33,411	33,411
TOTAL TRANSFERS	297,522	297,522	275,092	316,978	340,130	372,608	437,404
TOTAL COSTS	531,617	528,264	526,963	561,161	591,258	630,923	668,042
*Percentage Increase over prior year	6.5%	-8.7%	-0.9%	6.5%	5.4%	6.7%	5.9%
<u>Projects</u>							
Costs	90,000	37,328	66,000	23,000	220,000	197,000	190,000
Funding (excl tax req)	(90,000)	-	(66,000)	(23,000)	(220,000)	(197,000)	(190,000)
Net Project Costs (Funded From Tax Req)	-	37,328	-	-	-	-	-
TOTAL EXPENDITURES	621,617	565,592	592,963	584,161	811,258	827,923	858,042
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(584,480)	(442,713)	(612,472)	(639,502)	(867,000)	(912,000)	(948,000)
Indirect & support costs	37,899	37,899	59,818	51,736	57,911	61,968	59,546
Engineering support costs	14,964	14,964	25,691	26,605	27,831	29,109	30,412
TOTAL REVENUE	(531,617)	(389,850)	(526,963)	(561,161)	(781,258)	(820,923)	(858,042)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(90,000)	-	(66,000)	(23,000)	(30,000)	(7,000)	-
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(621,617)	(389,850)	(592,963)	(584,161)	(811,258)	(827,923)	(858,042)
Surplus/(Deficit)*	-	(138,415)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

301 - Killiney Beach Water System							
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
9000 - Capital Assets Under \$50K	45,100	-	-	-	-	-	-
9006 - Killiney Beach Northwest Regional Water Line	100,000	-	175,000	200,000	3,667,950	8,558,550	-
9015 - PRV Replacement	-	2,936	-	-	-	-	-
9019 - Killiney Beach Water - Assets Renewal (High Risk)	-	-	-	-	921,720	-	-
9023 - Killiney Beach Water - Assets Renewal (Medium Risk)	-	-	-	-	323,810	-	-
9024 - Killiney Beach Water - Assets Renewal (Low Risk)	-	-	-	-	3,919,037	-	-
9027 - Valve Replacement Program	-	-	100,000	-	-	-	-
9029 - Killiney Beach Water - Houghton Main Replacement	-	-	-	-	-	-	400,000
TOTAL EXPENDITURES	145,100	2,936	275,000	200,000	8,832,517	8,558,550	400,000
FUNDING SOURCES							
Proceeds of Sales	-	-	-	-	-	-	-
Canada / BC Infrastructure Grant	-	-	-	-	(2,445,300)	(5,705,700)	-
Other Grants	-	-	-	-	(4,079,037)	-	-
Debt Proceeds	-	-	-	-	(1,222,650)	(2,852,850)	-
Transfer From Equipment Replacement Fund	(45,100)	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(100,000)	-	(275,000)	(200,000)	(1,085,530)	-	(400,000)
TOTAL FUNDING	(145,100)	-	(275,000)	(200,000)	(8,832,517)	(8,558,550)	(400,000)
SURPLUS / DEFICIT	-	2,936	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	124,523	124,523	83,159	85,654	88,224	90,870	93,596
Uses (transfer from)	(45,100)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	3,736	27,871	2,495	2,570	2,647	2,726	2,808
Ending Balance	83,159	152,394	85,654	88,224	90,870	93,596	96,404
FACILITIES RESERVE							
Beginning Balance	1,779,558	1,779,558	1,997,684	2,024,773	2,169,407	1,455,842	1,838,715
Uses (transfer from)	(100,000)	-	(275,000)	(200,000)	(1,085,530)	-	(400,000)
Funding (transfer to)	264,739	264,739	242,159	283,890	306,883	339,197	403,993
Interest	53,387	76,847	59,931	60,743	65,082	43,675	55,161
Ending Balance	1,997,684	2,121,144	2,024,773	2,169,407	1,455,842	1,838,715	1,897,869
OPERATING RESERVE							
Beginning Balance	102,953	102,953	138,824	175,922	214,287	253,962	294,992
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	32,783	32,783	32,933	33,088	33,247	33,411	33,411
Interest	3,089	2,317	4,165	5,278	6,429	7,619	8,850
Ending Balance	138,824	138,052	175,922	214,287	253,962	294,992	337,252
NOTES							
OPERATING:							
1. Remuneration increases per collective agreement (\$6K)							
2. Reduction in transfers to capital reserves to keep expenditures within expected fee revenues (-\$28K)							
3. Increase in budget for maintenance to reflect anticipated increase in costs (\$15K)							
4. Indirect & support costs:							
a. increases due to 2025 budget increases (\$14K)							
b. annual inflationary increases (\$4K)							
c. increases due to increased IT infrastructure security and licensing costs (\$2K)							
5. Engineering support cost allocation increase due to 2025 budget increase (\$14K)							
2026 Operating Projects:							
a. Slope maintenance (\$25K)							
b. E&H analyzers (\$28K)							
c. Cyclical maintenance (\$13K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

303 - Falcon Ridge Water System							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	84,403	89,797	84,157	76,875	88,462	90,720	92,855
TOTAL OPERATING COSTS	84,403	89,797	84,157	76,875	88,462	90,720	92,855
*Percentage Increase over prior year	25.3%	-7.9%	-0.3%	-8.7%	15.1%	2.6%	2.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	13,345	13,345	1,753	9,841	1,309	1,915	1,107
Transfer to Operating Reserve	9,420	9,420	21,420	21,420	21,920	18,420	17,420
TOTAL TRANSFERS	22,765	22,765	23,173	31,261	23,229	20,335	18,527
TOTAL COSTS	107,168	112,562	107,330	108,137	111,691	111,055	111,383
*Percentage Increase over prior year	20.5%	1.6%	0.2%	0.8%	3.3%	-0.6%	0.3%
<u>Projects</u>							
Costs	11,000	6,049	19,500	22,500	36,000	15,000	4,000
Funding (excl tax req)	(11,000)	-	(19,500)	(22,500)	(36,000)	(15,000)	(4,000)
Net Project Costs (Funded From Tax Req)	-	6,049	-	-	-	-	-
TOTAL EXPENDITURES	118,168	118,612	126,830	130,637	147,691	126,055	115,383
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(115,482)	(93,335)	(120,268)	(124,542)	(126,511)	(128,511)	(130,511)
Indirect & support costs	12,722	12,722	15,803	19,029	17,119	19,417	20,745
Engineering support costs	5,254	5,254	6,797	7,038	7,363	7,701	8,046
TOTAL REVENUE	(97,506)	(75,359)	(97,668)	(98,475)	(102,029)	(101,393)	(101,721)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(11,000)	-	(19,500)	(22,500)	(36,000)	(15,000)	(4,000)
PARCEL TAX	(9,662)	(8,338)	(9,662)	(9,662)	(9,662)	(9,662)	(9,662)
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(9,662)	(8,338)	(9,662)	(9,662)	(9,662)	(9,662)	(9,662)
*Percentage increase over prior year Requisition	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(118,168)	(75,359)	(126,830)	(130,637)	(147,691)	(126,055)	(115,383)
Surplus/(Deficit)*	-	(28,866)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

303 - Falcon Ridge Water System							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	32,122	32,122	46,431	49,577	60,906	64,042	67,878
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	13,345	-	1,753	9,841	1,309	1,915	1,107
Interest	964	864	1,393	1,487	1,827	1,921	2,036
Ending Balance	46,431	32,986	49,577	60,906	64,042	67,878	71,022
OPERATING RESERVE							
Beginning Balance	2,868	2,868	12,374	14,335	13,686	16	3,437
Uses (transfer from)	(11,000)	-	(19,500)	(22,500)	(36,000)	(15,000)	(4,000)
Funding (transfer to)	9,420	9,420	21,420	21,420	21,920	18,420	17,420
Interest	86	86	41	430	411	0	103
Ending Balance	1,374	12,374	14,335	13,686	16	3,437	16,960
NOTES							
<u>OPERATING:</u>							
1. Indirect & support costs:							
a. increases due to 2025 budget increases (\$1K)							
b. annual inflationary increases (\$1K)							
c. increases due to increased IT infrastructure security and licensing costs (\$2K)							
<u>2026 Operating Projects:</u> Road/easement maintenance (\$15K), water filter replacement (\$4K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

305 - Sunset Ranch Water System							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	153,041	169,336	161,515	166,993	172,629	177,431	181,726
TOTAL OPERATING COSTS	153,041	169,336	161,515	166,993	172,629	177,431	181,726
*Percentage Increase over prior year	17.3%	13.6%	5.5%	3.4%	3.4%	2.8%	2.4%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	76,475	76,475	23,011	28,547	28,567	53,857	58,297
Transfer to Operating Reserve	38,569	38,569	74,535	74,674	74,817	39,965	39,965
TOTAL TRANSFERS	115,044	115,044	97,546	103,221	103,384	93,822	98,262
TOTAL COSTS	268,085	284,379	259,062	270,214	276,013	271,253	279,989
*Percentage Increase over prior year	6.2%	4.9%	-3.4%	4.3%	2.1%	-1.7%	3.2%
<u>Projects</u>							
Costs	61,500	4,181	160,000	50,000	95,000	30,000	10,000
Funding (excl tax req)	(61,500)	-	(160,000)	(50,000)	(95,000)	(30,000)	-
Net Project Costs (Funded From Tax Req)	-	4,181	-	-	-	-	10,000
TOTAL EXPENDITURES	329,585	288,561	419,062	320,214	371,013	301,253	289,989
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(305,728)	(249,403)	(317,944)	(328,605)	(335,043)	(341,673)	(347,000)
Indirect & support costs	27,470	27,470	41,875	40,780	40,606	51,151	46,880
Engineering support costs	10,173	10,173	17,007	17,611	18,423	19,269	20,132
ARO Accretion							
TOTAL REVENUE	(268,085)	(211,761)	(259,062)	(270,214)	(276,013)	(271,253)	(279,989)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(61,500)	-	(160,000)	(50,000)	(95,000)	(30,000)	(10,000)
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(329,585)	(211,761)	(419,062)	(320,214)	(371,013)	(301,253)	(289,989)
Surplus/(Deficit)*	-	(72,619)	-	-	-	-	-
CAPITAL							
	2025 PLAN	2025 Actual	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>EXPENDITURES</u>							
9002 - Capital Assets Under \$50K	70,000	-	-	-	-	-	-
9031 - Sunset Ranch Water - Surge Anticipation Valve	130,000	879	-	-	-	-	-
9553 - Sunset Ranch Well Improvement/Replacement		-	150,000	-	-	-	-
TOTAL EXPENDITURES	200,000	879	150,000	-	-	-	-
<u>FUNDING SOURCES</u>							
Proceeds	(16,200)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(53,800)	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(130,000)	-	(150,000)	-	-	-	-
TOTAL FUNDING	(200,000)	-	(150,000)	-	-	-	-
Check	-	879	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

305 - Sunset Ranch Water System							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	242,953	242,953	196,442	202,335	208,405	214,657	221,097
Uses (transfer from)	(53,800)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	7,289	13,102	5,893	6,070	6,252	6,440	6,633
Ending Balance	196,442	256,055	202,335	208,405	214,657	221,097	227,730
FACILITIES RESERVE							
Beginning Balance	430,277	430,277	389,661	274,362	311,140	349,041	413,369
Uses (transfer from)	(130,000)	-	(150,000)	-	-	-	-
Funding (transfer to)	76,475	76,475	23,011	28,547	28,567	53,857	58,297
Interest	12,908	19,709	11,690	8,231	9,334	10,471	12,401
Ending Balance	389,661	526,462	274,362	311,140	349,041	413,369	484,067
OPERATING RESERVE							
Beginning Balance	92,212	92,212	135,368	52,064	78,300	60,467	72,245
Uses (transfer from)	(61,500)	-	(160,000)	(50,000)	(95,000)	(30,000)	(10,000)
Funding (transfer to)	38,569	38,569	74,535	74,674	74,817	39,965	39,965
Interest	2,766	4,588	2,161	1,562	2,349	1,814	2,167
Ending Balance	72,047	135,368	52,064	78,300	60,467	72,245	104,378
NOTES							
OPERATING:							
1. Remuneration increases per collective agreement (\$7K)							
2. Increase budget for meter replacement program (\$6K)							
3. Reduction in transfers to reserves to offset increasing costs (\$20K)							
4. Indirect & support costs:							
a. increases due to 2025 budget increases (\$9K)							
b. annual inflationary increases (\$2K)							
c. increases due to increased IT infrastructure security and licensing costs (\$3K)							
d. pay structure changes (\$2K)							
2026 Operating Projects:							
a. Reservoir cleaning (\$30K)							
b. Multiple cyclical maintenance projects (\$90K)							
c. Fibre cable to reservoir (\$20K)							
d. Asset management plan updates (\$20K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

306 - Trepanier Bench Water System							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	27,954	28,641	26,050	26,773	27,521	28,308	29,042
TOTAL OPERATING COSTS	27,954	28,641	26,050	26,773	27,521	28,308	29,042
*Percentage Increase over prior year	18.2%	-5.7%	-6.8%	2.8%	2.8%	2.9%	2.6%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	10,433	10,433	12,578	12,618	12,549	11,850	11,370
Transfer to Operating Reserve	5,700	5,700	5,650	5,805	5,964	6,128	6,279
TOTAL TRANSFERS	16,133	26,566	18,228	18,423	18,513	17,977	17,649
TOTAL COSTS	44,087	55,207	44,277	45,196	46,034	46,285	46,690
*Percentage Increase over prior year	48.9%	70.6%	0.4%	2.1%	1.9%	0.5%	0.9%
<u>Projects</u>							
Costs	-	-	3,000	2,450	5,000	3,000	-
Funding (excl tax req)	-	-	(3,000)	(2,450)	(5,000)	(3,000)	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	44,087	55,207	47,277	47,646	51,034	49,285	46,690
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(47,549)	(29,428)	(51,828)	(53,965)	(55,197)	(56,502)	(56,716)
Indirect & support costs	4,601	4,601	5,334	6,474	6,763	7,706	7,403
Engineering support costs	1,850	1,845	2,216	2,295	2,400	2,511	2,623
TOTAL REVENUE	(41,098)	(22,982)	(44,277)	(45,196)	(46,034)	(46,285)	(46,690)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(2,989)	-	(3,000)	(2,450)	(5,000)	(3,000)	-
TOTAL FUNDING	(44,087)	(22,982)	(47,277)	(47,646)	(51,034)	(49,285)	(46,690)
Surplus/(Deficit)*	-	(32,225)	-	-	-	-	-
CAPITAL							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>EXPENDITURES</u>							
9003 - Trepanier Water - Small Scale Capital	4,000	442	-	-	-	-	-
9552 - Trepanier Bench Blow-off Installation	-	-	3,000	-	-	-	-
TOTAL EXPENDITURES	4,000	442	3,000	-	-	-	-
<u>FUNDING SOURCES</u>							
Transfer From Capital Facilities Reserve	(4,000)	-	(3,000)	-	-	-	-
TOTAL FUNDING	(4,000)	-	(3,000)	-	-	-	-
Check	-	442	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

306 - Trepanier Bench Water System							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	9,860	9,860	16,588	26,664	40,082	53,833	67,298
Uses (transfer from)	(4,000)	-	(3,000)	-	-	-	-
Funding (transfer to)	10,433	10,433	12,578	12,618	12,549	11,850	11,370
Interest	296	508	498	800	1,202	1,615	2,019
Ending Balance	16,588	20,800	26,664	40,082	53,833	67,298	80,686
OPERATING RESERVE							
Beginning Balance	220	220	2,938	5,676	9,201	10,441	13,882
Uses (transfer from)	(2,989)	-	(3,000)	(2,450)	(5,000)	(3,000)	-
Funding (transfer to)	5,700	5,700	5,650	5,805	5,964	6,128	6,279
Interest	7	90	88	170	276	313	416
Ending Balance	2,938	6,010	5,676	9,201	10,441	13,882	20,577
NOTES							
<u>2026 Operating Projects:</u> Asset renewals (2.5K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

307 - Westshore Water System							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	208,626	269,344	221,370	228,140	236,136	243,366	250,534
TOTAL OPERATING COSTS	208,626	269,344	221,370	228,140	236,136	243,366	250,534
*Percentage Increase over prior year	2.3%	8.8%	6.1%	3.1%	3.5%	3.1%	2.9%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	5,000	5,000	-	-	-	-	-
Transfer to Capital Facilities Reserve	412,272	412,272	417,106	438,349	456,638	463,938	471,757
Transfer to Operating Reserve	43,700	43,700	43,985	44,279	44,581	44,892	45,128
TOTAL TRANSFERS	460,972	460,972	461,091	482,628	501,219	508,830	516,885
TOTAL COSTS	669,598	730,316	682,461	710,768	737,355	752,196	767,419
*Percentage Increase over prior year	7.8%	5.8%	1.9%	4.1%	3.7%	2.0%	2.0%
<u>Projects</u>							
Costs	85,000	24,786	131,500	62,400	54,827	64,782	33,765
Funding (excl tax req)	(85,000)	-	(131,500)	(62,400)	(54,827)	(70,782)	(33,765)
Net Project Costs (Funded From Tax Req)	-	24,786	-	-	-	(6,000)	-
TOTAL EXPENDITURES	754,598	755,102	813,961	773,168	792,182	816,977	801,184
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(726,024)	(597,365)	(761,444)	(795,950)	(814,720)	(833,951)	(852,000)
Indirect & support costs	40,523	40,523	55,707	66,078	52,150	61,383	57,028
Engineering support costs	15,903	15,903	23,276	24,104	25,214	26,373	27,553
TOTAL REVENUE	(669,598)	(540,939)	(682,461)	(705,768)	(737,355)	(746,196)	(767,419)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(85,000)	-	(131,500)	(67,400)	(54,827)	(70,782)	(33,765)
PARCEL TAX	-	-	-	-	-	-	-
TAX REQ -CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(754,598)	(540,939)	(813,961)	(773,168)	(792,182)	(816,977)	(801,184)
Surplus/(Deficit)*	-	(189,377)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

307 - Westshore Water System							
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	Actual	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
9004 - Capital Assets Under \$50K	94,200	-	-	-	-	-	-
9009 - Westshore Northwest Regional Water Line	300,000	-	375,000	200,000	4,837,950	11,288,550	-
9032 - Westshore Water Surge Anticipation Valve	140,000	4,577	-	-	-	-	-
9028 - Westshore Water - Valve Replacement Program	-	-	-	100,000	-	-	-
9548 - Westshore Hydrant Replacement Program	-	-	-	-	-	-	500,000
TOTAL EXPENDITURES	534,200	4,577	375,000	300,000	4,837,950	11,288,550	500,000
FUNDING SOURCES							
Debt Proceeds	-	-	-	-	(1,612,650)	(3,762,850)	-
Infrastructure Grant	-	-	-	-	(3,225,300)	(7,525,700)	(500,000)
Transfer From Equipment Replacement Fund	(45,200)	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	(489,000)	-	(375,000)	(300,000)	-	-	-
TOTAL FUNDING	(534,200)	-	(375,000)	(300,000)	(4,837,950)	(11,288,550)	(500,000)
SURPLUS / DEFICIT	-	4,577	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	1,094,489	1,094,489	1,087,124	1,119,738	1,153,330	1,187,930	1,223,568
Uses (transfer from)	(45,200)	-	-	-	-	-	-
Funding (transfer to)	5,000	5,000	-	-	-	-	-
Interest	32,835	58,384	32,614	33,592	34,600	35,638	36,707
Ending Balance	1,087,124	1,157,873	1,119,738	1,153,330	1,187,930	1,223,568	1,260,275
FACILITIES RESERVE							
Beginning Balance	2,165,311	2,165,311	2,153,542	2,260,254	2,466,411	2,997,041	3,550,890
Uses (transfer from)	412,272	412,272	417,106	438,349	456,638	463,938	471,757
Funding (transfer to)	(489,000)	-	(375,000)	(300,000)	-	-	-
Interest	64,959	92,342.67	64,606	67,808	73,992	89,911	106,527
Ending Balance	2,153,542	2,669,925	2,260,254	2,466,411	2,997,041	3,550,890	4,129,174
OPERATING RESERVE							
Beginning Balance	215,119	215,119	180,272	98,165	77,989	70,082	46,295
Uses (transfer from)	(85,000)	-	(131,500)	(67,400)	(54,827)	(70,782)	(33,765)
Funding (transfer to)	43,700	43,700	43,985	44,279	44,581	44,892	45,128
Interest	6,454	7,876.39	5,408	2,945	2,340	2,102	1,389
Ending Balance	180,272	266,695	98,165	77,989	70,082	46,295	59,047
NOTES							
OPERATING:							
1. Remuneration increases per the collective agreement (\$7K)							
2. Meter replacement program cost increases (\$7K)							
3. Indirect & support costs:							
a. increases due to 2025 budget increases (\$8K)							
c. increases due to increased IT infrastructure security and licensing costs (\$3K)							
4. Engineering support cost allocation increases due to 2025 budget increases (\$10K)							
2026 Operating Projects:							
a. Engineering studies (\$75K)							
b. Cyclical maintenance (\$21K)							
c. Leak detection & repair (\$30K)							
d. System inspection of mains (\$5)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

310 - Upper Fintry Water System							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	397,432	373,579	400,136	404,925	409,980	414,544	419,344
TOTAL OPERATING COSTS	397,432	373,579	400,136	404,925	409,980	414,544	419,344
*Percentage Increase over prior year	4.2%	-2.1%	0.7%	1.2%	1.2%	1.1%	1.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	64,819	64,819	63,677	47,589	69,921	58,808	69,409
Transfer to Operating Reserve	68,100	68,100	68,160	68,222	68,285	68,351	68,351
TOTAL TRANSFERS	132,919	132,919	131,837	115,811	138,206	127,159	137,760
TOTAL COSTS	530,350	506,498	531,974	520,736	548,186	541,703	557,104
*Percentage Increase over prior year	2.5%	-5.7%	0.3%	-2.1%	5.3%	-1.2%	2.8%
<u>Projects</u>							
Costs	24,000	13,107	42,250	114,000	-	121,500	-
Funding (excl tax req)	(24,000)	-	(42,250)	(114,000)	-	(121,500)	-
Net Project Costs (Funded From Tax Req)	-	13,107	-	-	-	-	-
TOTAL EXPENDITURES	554,350	519,605	574,224	634,736	548,186	663,203	557,104
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(300,239)	(496,375)	(311,939)	(322,144)	(331,267)	(341,400)	(351,400)
Indirect & support costs	23,522	23,522	30,279	51,274	32,348	48,338	42,300
Engineering support costs	9,249	9,249	12,568	13,015	13,615	14,240	14,878
TOTAL REVENUE	(267,468)	(463,605)	(269,092)	(257,854)	(285,304)	(278,822)	(294,222)
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(24,000)	-	(42,250)	(114,000)	-	(121,500)	-
PARCEL TAX	(262,882)	-	(262,882)	(262,882)	(262,882)	(262,882)	(262,882)
TAX REQ - CEN OK EAST	-	-	-	-	-	-	-
TAX REQ - CEN OK WEST	-	-	-	-	-	-	-
TAX REQ - KELOWNA	-	-	-	-	-	-	-
TAX REQ - PEACHLAND	-	-	-	-	-	-	-
TAX REQ - LAKE COUNTRY	-	-	-	-	-	-	-
TAX REQ - WEST KELOWNA	-	-	-	-	-	-	-
TOTAL REQUISITION	(262,882)	-	(262,882)	(262,882)	(262,882)	(262,882)	(262,882)
*Percentage increase over prior year Requisition	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL FUNDING	(554,350)	(463,605)	(574,224)	(634,736)	(548,186)	(663,203)	(557,104)
Surplus/(Deficit)*	-	(56,000)	-	-	-	-	-
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>EXPENDITURES</u>							
9549 - Upper Fintry Valve Exposure	-	-	-	100,000	-	-	-
7 - Legacy Small Scale Capital	40,000	-	-	-	-	-	-
TOTAL EXPENDITURES	40,000	-	-	100,000	-	-	-
<u>FUNDING SOURCES</u>							
Proceeds of Sales	(16,200)	-	-	-	-	-	-
Transfer From Equipment Replacement Fund	(23,800)	-	-	-	-	-	-
Transfer From Capital Facilities Reserve	-	-	-	(100,000)	-	-	-
TOTAL FUNDING	(40,000)	-	-	(100,000)	-	-	-
SURPLUS / DEFICIT	-	-	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

310 - Upper Fintry Water System							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	209,751	209,751	192,243	198,010	203,951	210,069	216,371
Uses (transfer from)	(23,800)	-	-	-	-	-	-
Funding (transfer to)	-	-	-	-	-	-	-
Interest	6,293	10,801	5,767	5,940	6,119	6,302	6,491
Ending Balance	192,243	220,552	198,010	203,951	210,069	216,371	222,862
FACILITIES RESERVE							
Beginning Balance	729,328	729,328	816,026	904,184	978,899	1,078,186	1,169,340
Uses (transfer from)	64,819	64,819	63,677	47,589	69,921	58,808	69,409
Interest	21,880	32,547	24,481	27,126	29,367	32,346	35,080
Ending Balance	816,026	826,693	904,184	978,899	1,078,186	1,169,340	1,273,829
OPERATING RESERVE							
Beginning Balance	163,887	163,887	212,903	245,200	206,778	281,267	236,556
Uses (transfer from)	(24,000)	-	(42,250)	(114,000)	-	(121,500)	-
Funding (transfer to)	68,100	68,100	68,160	68,222	68,285	68,351	68,351
Interest	4,917	5,429	6,387	7,356	6,203	8,438	7,097
Ending Balance	212,903	237,416	245,200	206,778	281,267	236,556	312,004
NOTES							
OPERATING: 1. Indirect & support costs: a. increases due to 2025 budget increases (\$3K) b. annual inflationary increases (\$3K) c. increases due to increased IT infrastructure security and licensing costs (\$2K) d. pay structure changes (\$1K) <u>2026 Operating Projects:</u> Reservoir cleaning (\$30K), Hydrant maintenance (\$12K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

401 - TREATMENT PLANT							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	3,159,739	3,108,773	3,393,373	3,531,356	3,593,049	3,754,590	3,831,113
TOTAL OPERATING COSTS	3,159,739	3,108,773	3,393,373	3,531,356	3,593,049	3,754,590	3,831,113
*Percentage Increase over prior year	6.8%	2.3%	7.4%	4.1%	1.7%	4.5%	2.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	1,707,569	1,707,569	1,907,569	2,107,569	2,307,569	2,529,469	2,530,000
Transfer to Equipment Replacement Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to Operating Reserve	162,400	162,400	162,400	162,400	162,400	162,400	162,400
TOTAL TRANSFERS	1,969,969	1,969,969	2,169,969	2,369,969	2,569,969	2,791,869	2,792,400
TOTAL COSTS	5,129,708	5,078,742	5,563,342	5,901,325	6,163,018	6,546,459	6,623,513
*Percentage Increase over prior year	8.2%	-1.0%	8.45%	6.08%	4.43%	6.22%	1.18%
<u>Projects</u>							
Costs	367,000	240,253	466,000	360,000	30,000	101,900	-
Funding (excl tax req)	(367,000)	-	(466,000)	(360,000)	(30,000)	(80,000)	-
Net Project Costs (Funded From Tax Req)	-	240,253	-	-	-	21,900	-
TOTAL EXPENDITURES	5,496,708	5,318,994	6,029,342	6,261,325	6,193,018	6,648,359	6,623,513
<u>FUNDING SOURCES (REVENUE)</u>							
Grants	(17,000)	-	-	-	-	-	-
Indirect & support costs	713,513	713,513	1,040,630	1,049,906	1,117,681	1,120,051	1,163,606
Engineering support costs	173,546	173,546	279,567	289,507	302,850	316,761	330,936
Revenue - Other	(2,400)	(43,760)	(2,400)	(2,400)	(2,400)	(2,400)	(24,000)
TOTAL REVENUE	867,659	843,299	1,317,798	1,337,013	1,418,131	1,434,412	1,470,542
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(350,000)	-	(466,000)	(360,000)	(130,000)	(101,900)	-
City of West Kelowna Contribution	(4,083,917)	(3,062,938)	(4,672,294)	(4,914,831)	(5,079,700)	(5,419,011)	(5,495,863)
*Dollar increase over prior year Requisition	(63,872)	642,138	(588,377)	(242,537)	(164,868)	(339,311)	(76,852)
*Percentage increase over prior year Requisition	1.59%	-17.33%	14.41%	5.19%	3.35%	6.68%	1.42%
District of Peachland Contribution	(427,365)	(320,524)	(489,249)	(514,646)	(531,910)	(567,440)	(575,487)
*Dollar increase over prior year Requisition	(32,405)	45,014	(61,884)	(25,397)	(17,264)	(35,530)	(8,047)
*Percentage increase over prior year Requisition	8.20%	-12.31%	14.48%	5.19%	3.35%	6.68%	1.42%
Westbank First Nation Contribution	(1,503,085)	(1,127,314)	(1,719,597)	(1,808,861)	(1,869,539)	(1,994,420)	(2,022,704)
*Dollar increase over prior year Requisition	(140,227)	80,735	(216,512)	(89,264)	(60,678)	(124,881)	(28,285)
*Percentage increase over prior year Requisition	10.29%	-6.68%	14.40%	5.19%	3.35%	6.68%	1.42%
Total Partner Contribution	(6,014,367)	(4,510,775)	(6,881,140)	(7,238,338)	(7,481,148)	(7,980,870)	(8,094,054)
*Dollar increase over prior year Requisition	(236,504)	767,888	(866,773)	(357,198)	(242,810)	(499,722)	(113,184)
*Percentage increase over prior year Requisition	4.09%	-14.55%	14.41%	5.19%	3.35%	6.68%	1.42%
TOTAL FUNDING	(5,496,708)	(3,667,476)	(6,029,342)	(6,261,325)	(6,193,018)	(6,648,359)	(6,623,513)
Surplus/(Deficit)*	-	(1,651,518)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

401 - TREATMENT PLANT							
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
9500 - Capital Assets Under \$50K	125,000	102,151	-	-	-	-	-
9503 - WWTP - Blowers	-	127,106	555,000	-	-	-	-
9505 - HVAC System Admin Building - CF	270,000	121,592	265,000	-	-	-	-
9507 - WWTP - Vehicles	473,905	60,151	-	-	-	92,500	58,250
9508 - Facility Renewal	101,500	-	-	-	-	-	-
9510 - WWTP - Bioreactor	340,000	-	60,000	500,000	-	-	200,000
9517 - WWTP Stage 4 Upgrades	-	-	-	370,000	266,000	4,575,000	12,600,000
9523 - WWTP - ML Recycle Pump	68,000	-	-	-	-	-	-
9529 - WWTP - Asset Renewal (High Risk)	3,500	-	239,750	199,958	170,595	606,799	135,259
9530 - WWTP - Asset Renewal (Medium Risk)	575,297	7,179	1,845,233	241,043	1,006,624	396,278	1,112,804
9531 - WWTP - Asset Renewal (Low Risk)	12,830	1,835	11,120	73,195	168,655	114,708	16,190
9534 - FPS Pumps	200,000	-	-	-	-	-	-
9536 - WWTP Control Improvements	200,000	167,991	185,000	100,000	-	-	-
9537 - WWTP Centrifuge VFD Panel	200,000	8,252	-	-	-	-	-
9538 - WWTP Electrical Replacement - Sludge Loading	260,000	68,351	-	-	-	-	-
9539 - WWTP Security System Capital	75,000	19,677	-	-	-	-	-
9540 - WWTP PE Channel	1,300,000	-	-	-	-	-	-
9541 - WWTP - Control System Renewal/Replacement	40,000	33,341	50,000	-	50,000	-	50,000
9542 - WWTP - Secondary Clarifier #1 Mechanism Replacement	-	-	200,000	-	-	-	-
9543 - WWTP - Centrifuge #2 Rotating Assembly	-	-	-	-	250,000	-	-
9545 - WWTP - DAF Pumps Replacement	-	-	200,000	-	-	-	-
9546 - WWTP - UV bank #1 overhaul	-	-	60,000	-	-	-	-
TOTAL EXPENDITURES	4,245,032	717,627	3,671,104	1,484,196	1,911,873	5,785,285	14,172,503
FUNDING SOURCES							
Grants	(368,554)	(117,107)	(306,069)	(73,987)	(646,669)	(186,891)	(570,163)
Sale of Assets	-	(6,216)	-	-	-	-	-
Transfer from Equipment Reserve	(477,405)	-	-	-	-	(92,500)	(58,250)
Transfer from Capital Facilities Reserve	(3,399,073)	-	(3,365,035)	(1,290,208)	(999,205)	(2,990,894)	(944,090)
Transfer from DCC Reserve	-	-	-	(120,000)	(266,000)	(2,515,000)	(12,600,000)
TOTAL FUNDING	(4,245,032)	(123,323)	(3,671,104)	(1,484,196)	(1,911,873)	(5,785,285)	(14,172,503)
	-	594,305	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

401 - TREATMENT PLANT							
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	438,868	438,868	74,629	176,868	282,174	390,639	409,858
Uses	(477,405)	-	-	-	-	(92,500)	(58,250)
Funding	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest	13,166	14,765	2,239	5,306	8,465	11,719	12,296
Ending Balance	74,629	553,633	176,868	282,174	390,639	409,858	463,904
FACILITIES RESERVE							
Beginning Balance	4,833,186	4,833,186	3,286,677	1,927,812	2,803,007	4,195,461	3,859,900
Uses	(3,399,073)	-	(3,365,035)	(1,290,208)	(999,205)	(2,990,894)	(944,090)
Funding	1,707,569	1,707,569	1,907,569	2,107,569	2,307,569	2,529,469	2,530,000
Interest	144,996	188,918	98,600	57,834	84,090	125,864	115,797
Ending Balance	3,286,677	6,729,673	1,927,812	2,803,007	4,195,461	3,859,900	5,561,607
OPERATING RESERVE							
Beginning Balance	1,146,470	1,146,470	993,264	719,462	543,446	592,149	670,413
Uses	(350,000)	-	(466,000)	(360,000)	(130,000)	(101,900)	-
Funding	162,400	162,400	162,400	162,400	162,400	162,400	162,400
Interest	34,394	61,369	29,798	21,584	16,303	17,764	20,112
Ending Balance	993,264	1,370,239	719,462	543,446	592,149	670,413	852,926
DCC RESERVE							
Beginning Balance	13,252,112	13,252,112	14,399,675	15,581,665	16,679,115	17,663,490	16,428,395
Uses	-	-	-	(120,000)	(266,000)	(2,515,000)	(12,600,000)
Funding	750,000	-	750,000	750,000	750,001	750,001	750,001
Interest	397,563	1,497,182	431,990	467,450	500,373	529,905	492,852
Ending Balance	14,399,675	14,749,294	15,581,665	16,679,115	17,663,490	16,428,395	5,071,248
NOTES							
OPERATING:							
1. Remuneration increases per collective agreement (\$52K)							
2. Pay scale adjustments per job evaluation process (\$33K)							
3. Chemical cost increases due to changing market conditions and additional treatment in response to compliance issues (\$103K)							
4. Budget decreases from cost consolidation to Engineering overhead (-\$57K)							
5. Overall inflationary increases (\$48K)							
6. Increasing service contract costs (\$49K)							
7. Annual planned increase to transfers to reserves as directed by the Committee/Board until we achieve levels consistent with the asset management plan (\$200K)							
8. Indirect & support costs:							
a. increases due to 2025 budget increases (\$155K)							
b. annual inflationary increases (\$50K)							
c. increases due to increased IT infrastructure security and licensing costs (\$50K)							
d. pay structure changes (\$33K)							
e. cost increases due to more IT infrastructure at the treatment plant (\$40K)							
9. Engineering support costs:							
a. increases due to 2025 budget increases (\$40K)							
b. increases due to cost consolidation in the overhead function (\$57K)							
c. annual nflationary increases (\$9K)							
2026 Operating projects:							
a. Liquid Waste Management Plan updates to reflect changes in technology, land use and governance (\$250K)							
b. Multiple cyclical maintenance projects (\$216K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

470 - WESTSIDE SEWER SYSTEM: RDCO LIFT STATIONS/COLLECTOR SYSTEMS							
OPERATING							
	2025 PLAN	2025 ACTUAL	2026 PLAN	2027 PLAN	2028 PLAN	2029 PLAN	2030 PLAN
<u>OPERATING COSTS</u>							
Operations	309,345	403,326	384,983	396,533	408,454	420,561	433,234
TOTAL OPERATING COSTS	309,345	403,326	384,983	396,533	408,454	420,561	433,234
*Percentage Increase over prior year	-3.7%	37.1%	24.5%	3.0%	3.0%	3.0%	3.0%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	231,085	231,085	243,161	255,675	268,640	281,000	294,000
Transfer to Operating Reserve	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL TRANSFERS	261,085	261,085	273,161	285,675	298,640	311,000	324,000
TOTAL COSTS	570,430	664,411	658,144	682,208	707,094	731,561	757,234
*Percentage Increase over prior year	-0.6%	16.8%	15.38%	3.66%	3.65%	3.46%	3.51%
<u>Projects</u>							
Costs	54,000	10,888	76,000	1,030	17,061	1,093	1,126
Funding (excl tax req)	(54,000)	-	(76,000)	(1,030)	(17,061)	(1,093)	(1,126)
Net Project Costs (Funded From Tax Req)	-	10,888	-	-	-	-	-
TOTAL EXPENDITURES	624,430	664,411	734,144	683,238	724,155	732,653	758,360
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	60,810	60,810	68,230	67,823	85,917	78,729	78,256
Engineering support costs	25,048	25,048	28,803	29,827	31,201	32,635	34,095
		-					
TOTAL REVENUE	85,858	85,859	97,032	97,650	117,119	111,364	112,351
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(54,000)	-	(76,000)	-	(16,000)	-	-
City of West Kelowna Contribution	(449,767)	(337,325)	(517,522)	(535,142)	(565,560)	(578,405)	(596,698)
*Dollar increase over prior year Requisition	30,498	142,940	(67,755)	(17,620)	(30,418)	(12,845)	(18,293)
	-6.35%	-30.50%	15.06%	3.40%	5.68%	2.27%	3.16%
Westbank First Nation Contribution	(206,521)	(154,891)	(237,654)	(245,745)	(259,714)	(265,612)	(274,013)
*Dollar increase over prior year Requisition	(31,510)	20,120	(31,133)	(8,091)	(13,968)	(5,899)	(8,400)
	18.00%	-12.53%	15.07%	3.40%	5.68%	2.27%	3.16%
Total Partner Contribution	(656,288)	(492,216)	(755,176)	(780,887)	(825,273)	(844,017)	(870,711)
*Dollar increase over prior year Requisition	(1,012)	137,072	(98,888)	(25,711)	(44,386)	(18,744)	(26,693)
*Percentage increase over prior year Requisition	0.15%	-21.78%	15.07%	3.40%	5.68%	2.27%	3.16%
TOTAL FUNDING	(624,430)	(406,357)	(734,144)	(683,238)	(724,155)	(732,653)	(758,360)
Surplus/(Deficit)*	-	(268,941)	-	-	-	-	-

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

470 - WESTSIDE SEWER SYSTEM: RDCO LIFT STATIONS/COLLECTOR SYSTEMS							
CAPITAL							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EXPENDITURES							
9511 - RDCO Sewage - ET Lift Station	420,000	-	4,520,000	3,000,000	-	-	-
9515 - RDCO Sewage - Casaloma Lift Station	660,000	-	630,000	130,000	2,000,000	1,500,000	-
9550 - Sewer MH assessment and rehab			200,000	-	-	-	-
TOTAL EXPENDITURES	1,080,000	-	5,350,000	3,130,000	2,000,000	1,500,000	-
FUNDING SOURCES							
Transfer from Capital Facilities Reserve	-	-	(700,000)	(130,000)	(1,000,000)	(750,000)	-
Transfer from DCC Reserve	(1,080,000)	-	(4,650,000)	(3,000,000)	(1,000,000)	(750,000)	-
TOTAL FUNDING	(1,080,000)	-	(5,350,000)	(3,130,000)	(2,000,000)	(1,500,000)	-
	-	-	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	1,459,245	1,459,245	1,734,108	1,329,292	1,494,846	808,331	363,581
Uses	-	-	(700,000)	(130,000)	(1,000,000)	(750,000)	-
Funding	231,085	231,085	243,161	255,675	268,640	281,000	294,000
Interest	43,777	65,287	52,023	39,879	44,845	24,250	10,907
Ending Balance	1,734,108	1,755,617	1,329,292	1,494,846	808,331	363,581	668,488
OPERATING RESERVE							
Beginning Balance	248,497	248,497	231,952	192,910	228,698	249,559	287,045
Uses	(54,000)	-	(76,000)	-	(16,000)	-	-
Funding	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Interest	7,455	10,155	6,959	5,787	6,861	7,487	8,611
Ending Balance	231,952	288,652	192,910	228,698	249,559	287,045	325,657
DCC RESERVE							
Beginning Balance	5,853,044	5,853,044	7,448,636	5,522,095	5,187,758	6,843,390	8,798,692
Uses	(1,080,000)	-	(4,650,000)	(3,000,000)	(1,000,000)	(750,000)	-
Funding	2,500,000	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Interest	175,591	693,359	223,459	165,663	155,633	205,302	263,961
Ending Balance	7,448,636	6,546,403	5,522,095	5,187,758	6,843,390	8,798,692	11,562,653
NOTES							
OPERATING:							
1. Remuneration increases per the collective agreement (\$5K)							
2. Increase in maintenance costs to reflect historical spending (\$59K)							
3. Budget decreases from cost consolidation to Engineering overhead (-\$3K)							
4. Software licensing cost increases (\$4K)							
5. Overall inflationary increases (\$10K)							
6. Increased transfers to reserves to fund operating and capital projects (\$12K)							
7. Indirect & support costs:							
a. increases due to 2025 budget increases (\$4K)							
b. annual inflationary increases (\$3K)							
8. Engineering support costs:							
a. decreases due to 2025 budget decreases (-\$3K)							
b. increases due to cost consolidation in the overhead function (\$5K)							
c. annual inflationary increases (\$1K)							
2026 Operating Projects: Casa Loma pump rebuild x2 (\$50K), Monitoring equipment (\$25K), manhole rehabilitation (\$1K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

471 - WFN Lift Stations							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	172,127	258,454	226,420	233,373	241,252	237,180	256,639
TOTAL OPERATING COSTS	172,127	258,454	226,420	233,373	241,252	237,180	256,639
*Percentage Increase over prior year	24.8%	42.5%	31.5%	3.1%	3.4%	-1.7%	8.2%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Operating Reserve	8,400	8,400	8,400	8,400	8,400	8,400	8,400
TOTAL TRANSFERS	8,400	8,400	8,400	8,400	8,400	8,400	8,400
TOTAL COSTS	180,527	266,854	234,820	241,773	249,652	245,580	265,039
*Percentage Increase over prior year	19.8%	47.8%	30.07%	2.96%	3.26%	-1.63%	7.92%
<u>Projects</u>							
Costs	22,000	1,400	40,000	-	20,000	11,500	-
Funding (excl tax req)	(22,000)	-	(40,000)	-	(20,000)	-	-
Net Project Costs (Funded From Tax Req)	-	1,400	-	-	-	11,500	-
TOTAL EXPENDITURES	202,527	268,254	274,820	241,773	269,652	257,080	265,039
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	28,674	28,674	38,638	44,124	41,085	46,842	44,389
Engineering support costs	10,761	10,761	15,389	15,936	16,670	17,436	18,216
TOTAL REVENUE	39,435	39,435	54,026	60,060	57,755	64,278	62,605
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(22,000)	-	(40,000)	-	(20,000)	(11,500)	-
PARTNER CONTRIBUTIONS	(219,963)	(164,972)	(288,846)	(301,833)	(307,407)	(309,858)	(327,643)
*Dollar increase over prior year Requisition	(37,398)	56,312	(68,884)	(12,986)	(5,575)	(2,450)	(17,786)
*Percentage increase over prior year Requisition	20.48%	-25.45%	31.32%	4.50%	1.85%	0.80%	5.74%
TOTAL FUNDING	(202,527)	(125,537)	(274,820)	(241,773)	(269,652)	(257,080)	(265,039)
Surplus/(Deficit)*	-	(142,717)	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
OPERATING RESERVE							
Beginning Balance	63,338	63,338	51,638	21,587	30,634	19,953	17,452
Uses	(22,000)	-	(40,000)	-	(20,000)	(11,500)	-
Funding	8,400	8,400	8,400	8,400	8,400	8,400	8,400
Interest	1,900	5,097	1,549	648	919	599	524
Ending Balance	51,638	76,834	21,587	30,634	19,953	17,452	26,376
NOTES							
<u>OPERATING:</u> 1. Remuneration increases per the collective agreement (\$4K) 2. Increase in maintenance costs to reflect historical spending (\$53K) 3. Overall inflationary increases (\$4K) 4. Budget decreases from cost consolidation of phone charges to Admin OH (-\$5K) 5. Budget decreases from cost consolidation to Engineering overhead (-\$3K) 6. Indirect & support costs: a. increases due to 2025 budget increases (\$5K) b. annual inflationary increases (\$2K) c. increases due to increased IT infrastructure security and licensing costs (\$2K) d. pay structure changes (\$1K) 7. Engineering support costs: a. increases due to 2025 budget increases (\$3K) b. increases due to cost consolidation in the overhead function (\$2K) <u>2026 Operating Projects:</u> Fibre optic install to replace radio (\$30K), lift station repairs (\$10K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

472 - Peachland Lift Stations							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	210,931	196,070	226,931	234,023	241,348	248,711	256,541
TOTAL OPERATING COSTS	210,931	196,070	226,931	234,023	241,348	248,711	256,541
*Percentage Increase over prior year	7.4%	2.7%	7.6%	3.1%	3.1%	3.1%	3.1%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Capital Facilities Reserve	16,912	16,912	17,500	17,850	18,207	18,571	18,943
Transfer to Operating Reserve	17,000	17,000	22,000	22,000	22,000	22,000	22,000
TOTAL TRANSFERS	33,912	33,912	39,500	39,850	40,207	40,571	40,943
TOTAL COSTS	244,843	229,982	266,431	273,873	281,555	289,282	297,484
*Percentage Increase over prior year	7.2%	-6.1%	8.82%	2.79%	2.80%	2.74%	2.84%
<u>Projects</u>							
Costs	27,000	5,510	50,000	-	-	90,000	-
Funding (excl tax req)	(27,000)	-	(50,000)	-	-	(90,000)	-
Net Project Costs (Funded From Tax Req)	-	5,510	-	-	-	-	-
TOTAL EXPENDITURES	271,843	235,492	316,431	273,873	281,555	379,282	297,484
<u>FUNDING SOURCES (REVENUE)</u>							
Indirect & support costs	38,142	38,142	45,584	54,903	49,064	51,607	62,839
Engineering support costs	15,326	15,326	18,861	19,532	20,432	21,370	22,327
TOTAL REVENUE	53,468	53,468	64,445	74,435	69,496	72,977	85,165
<u>TRANSFERS FROM RESERVE</u>							
From Operating Reserve	(27,000)	-	(50,000)	-	-	(30,000)	-
PARTNER CONTRIBUTIONS	(298,311)	(223,733)	(330,875)	(348,308)	(351,051)	(422,259)	(382,649)
*Dollar increase over prior year Requisition	(32,291)	49,684	(32,564)	(17,433)	(2,742)	(71,209)	39,610
*Percentage increase over prior year Requisition	12.14%	-18.17%	10.92%	5.27%	0.79%	20.28%	-9.38%
TOTAL FUNDING	(271,843)	(170,265)	(316,431)	(273,873)	(281,555)	(379,282)	(297,484)
Surplus/(Deficit)*	-	(65,227)	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
FACILITIES RESERVE							
Beginning Balance	292,378	292,378	318,061	345,103	373,306	402,712	433,364
Funding	16,912	16,912	17,500	17,850	18,207	18,571	18,943
Interest	8,771	14,284	9,542	10,353	11,199	12,081	13,001
Ending Balance	318,061	323,573	345,103	373,306	402,712	433,364	465,308
OPERATING RESERVE							
Beginning Balance	147,554	147,554	141,981	118,240	143,787	170,101	167,204
Uses	(27,000)	-	(50,000)	-	-	(30,000)	-
Funding	17,000	17,000	22,000	22,000	22,000	22,000	22,000
Interest	4,427	6,948	4,259	3,547	4,314	5,103	5,016
Ending Balance	141,981	171,502	118,240	143,787	170,101	167,204	194,220
NOTES							
<u>OPERATING:</u>							
1. Remuneration increases per the collective agreement (\$4K)							
2. Increase in maintenance costs to reflect historical spending (\$9K)							
3. Budget decreases from cost consolidation to Engineering overhead (-\$2K)							
4. Overall inflationary increases (\$5K)							
5. Increased transfers to reserves to fund operating and capital projects (\$11K)							
6. Indirect & support costs:							
a. increases due to 2025 budget increases (\$2K)							
b. annual inflationary increases (\$2K)							
c. increases due to increased IT infrastructure security and licensing costs (\$3K)							
7. Engineering support cost increases due to cost consolidation in the overhead function (\$3K)							
<u>2026 Operating Projects:</u> Forcemain cleaning planning (\$20K) & forcemain camera work (\$30K)							

**2025-2029 FINANCIAL PLAN
SERVICE SUMMARY**

APPENDIX F

499 - Ellison Sewer System							
OPERATING							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
<u>OPERATING COSTS</u>							
Operations	153,568	145,033	162,441	169,897	172,494	177,854	185,568
TOTAL OPERATING COSTS	153,568	145,033	162,441	169,897	172,494	177,854	185,568
*Percentage Increase over prior year	6.9%	-5.6%	5.8%	4.6%	1.5%	3.1%	4.3%
<u>TRANSFERS TO RESERVE</u>							
Transfer to Equipment Replacement Reserve	23,794	23,794	18,505	15,957	20,464	18,120	19,640
Transfer to Operating Reserve	25,312	25,312	26,060	26,816	27,579	28,000	28,000
TOTAL TRANSFERS	49,106	49,106	44,565	42,773	48,043	46,120	47,640
TOTAL COSTS	202,675	194,139	207,005	212,670	220,537	223,974	233,208
*Percentage Increase over prior year	8.1%	-4.2%	2.1%	2.7%	3.7%	1.6%	4.1%
<u>Projects</u>							
Costs	-	-	-	20,000	-	20,000	-
Funding (excl tax req)	-	-	-	(20,000)	-	(20,000)	-
Net Project Costs (Funded From Tax Req)	-	-	-	-	-	-	-
TOTAL EXPENDITURES	202,675	194,139	207,005	232,670	220,537	243,974	233,208
<u>FUNDING SOURCES (REVENUE)</u>							
Operations	(231,030)	(171,445)	(237,274)	(248,013)	(255,454)	(263,117)	(271,277)
Indirect & support costs	17,155	17,155	18,095	22,737	21,729	25,351	23,659
Engineering support costs	11,200	11,200	12,174	12,606	13,187	13,793	14,410
TOTAL REVENUE	(202,675)	(143,090)	(207,005)	(212,670)	(220,537)	(223,974)	(233,208)
TOTAL FUNDING	(202,675)	(143,090)	(207,005)	(232,670)	(220,537)	(243,974)	(233,208)
Surplus/(Deficit)*	-	(51,049)	-	-	-	-	-
RESERVES							
	2025		2026	2027	2028	2029	2030
	PLAN	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN
EQUIPMENT RESERVE							
Beginning Balance	400,866	400,866	435,895	467,477	497,458	532,846	566,951
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	23,794	23,794	18,505	15,957	20,464	18,120	19,640
Interest	11,235	19,128	13,077	14,024	14,924	15,985	17,009
Ending Balance	435,895	443,789	467,477	497,458	532,846	566,951	603,599
OPERATING RESERVE							
Beginning Balance	85,179	85,179	113,047	142,498	173,589	206,376	240,567
Uses (transfer from)	-	-	-	-	-	-	-
Funding (transfer to)	25,312	25,312	26,060	26,816	27,579	28,000	28,000
Interest	2,555	3,087	3,391	4,275	5,208	6,191	7,217
Ending Balance	113,047	113,578	142,498	173,589	206,376	240,567	275,784
NOTES							