



City Of West Kelowna 2021 - 2025 Financial Plan
Previous, Current and Projected

	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Growth (Actual 2020 and Projected)	1.44%	1.50%	1.50%	1.50%	1.50%	1.50%
Previous Year Taxes	33,009,059	34,408,643	36,559,184	38,752,735	41,077,899	43,542,573
Growth	475,330	516,130	548,388	581,291	616,168	653,139
Budget Increase	924,254	1,290,324	1,279,571	1,356,346	1,437,726	1,523,990
Infrastructure Allocation	0	344,086	365,592	387,527	410,779	435,426
Current Taxes	\$ 34,408,643	\$ 36,559,184	\$ 38,752,735	\$ 41,077,899	\$ 43,542,573	\$ 46,155,127
Total Increase	4.24%	6.25%	6.00%	6.00%	6.00%	6.00%
Less Growth (from completed roll)	1.44%	2.20%	1.50%	1.50%	1.50%	1.50%
Net Tax Increase	2.80%	4.05%	4.50%	4.50%	4.50%	4.50%



City Of West Kelowna 2021 - 2025 Financial Plan
Consolidated Totals Revenue Schedule "A1"

	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Property Taxes	34,408,643	36,559,183	38,752,734	41,077,898	43,542,572	46,155,126
Property Tax Exemption	206,099	209,190	212,328	215,513	218,745	222,026
Utility Companies	593,304	603,844	640,074	678,479	719,188	762,340
Parcel Tax	1,144,010	1,144,010	1,212,650	1,285,409	1,362,534	1,444,286
Grants-in-Lieu	-	-	-	-	-	-
Sales of Service and Recoveries	34,648,335	35,173,706	37,204,627	39,436,907	41,803,122	44,311,312
Other Revenue	1,346,100	1,346,100	1,426,866	1,512,478	1,603,226	1,699,420
Government Grants and Operating Reserves	2,364,947	2,600,117	2,756,124	2,921,491	1,786,663	1,893,863
Capital Funding Sources	18,223,737	35,595,056	-	-	-	-
Sub-total	92,935,175	113,231,206	82,205,403	87,128,175	91,036,050	96,488,373
Collections for Other Governments	21,930,300	21,930,300	23,246,118	24,640,885	26,119,339	27,686,500
TOTAL REVENUES	\$ 114,865,475	\$ 135,161,506	\$ 105,451,521	\$ 111,769,060	\$ 117,155,389	\$ 124,174,873

City Of West Kelowna 2021 - 2025 Financial Plan
Consolidated Totals Expenditure Schedule "A2"

Description	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Operating Expenditures						
General Government Services	8,854,572	9,179,308	9,712,845	10,277,540	10,875,199	11,507,776
Protective Services	15,779,302	16,321,693	17,300,995	18,339,056	19,439,400	20,605,764
Engineering and Transportation Services	7,865,914	8,058,089	8,405,893	8,910,247	9,444,863	10,011,556
Water, Sewer, Solid Waste & Recycling	15,182,299	15,804,841	16,673,631	17,674,051	18,734,486	19,858,560
Storm Sewer Utility	348,998	350,444	371,470	393,757	417,381	442,425
Cemetery	160,569	163,005	172,785	183,152	194,141	205,790
Development Services	4,069,905	4,234,389	4,488,454	4,757,762	5,043,227	5,345,823
Recreation & Cultural Services	8,322,473	8,366,339	8,868,318	9,400,416	9,964,442	10,562,311
Property Tax Exemption Offset	206,099	209,190	212,328	215,513	218,745	222,026
Interest & Principal - Municipal Debt	3,124,512	3,124,512	3,311,983	3,510,703	3,721,345	3,944,624
Other Fees	-	-	-	-	-	-
Transfer to Reserves:						
General Capital	8,419,356	8,512,098	9,022,824	9,564,193	9,701,338	10,283,417
Sewer Capital	450,000	450,000	477,000	505,620	535,957	568,114
Water Capital	1,927,440	1,927,441	2,043,087	2,165,670	2,295,620	2,433,354
Available for supplemental requests 2021 to 2025	-	934,801	1,143,790	1,230,495	449,906	496,832
Total Operating Expenditures	74,711,438	77,636,150	82,205,403	87,128,175	91,036,050	96,488,372
Capital Expenditures						
General Government Services	631,286	711,875				
Protective Services	1,376,130	1,162,000				
Transportation Services	9,700,716	9,091,700				
Environmental Health Services (water Sewer, Cemetery)	2,578,205	19,298,981				
Public Health Services		-				
Recreation & Cultural Services	3,437,400	4,160,500				
Storm Sewer	500,000	1,170,000				
Total Capital Expenditures	18,223,737	35,595,056	-	-	-	-
Transfers to Other Governments	21,930,300	21,930,300	23,246,118	24,640,885	26,119,339	27,686,501
TOTAL EXPENDITURES	\$ 114,865,475	\$ 135,161,506	\$ 105,451,521	\$ 111,769,060	\$ 117,155,389	\$ 124,174,873
Difference	0	0	0	0	(0)	(0)



City Of West Kelowna 2021 - 2025 Financial Plan

General Revenue Fund - Revenues Schedule "B1"

	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
General Fund - Revenues						
Property Taxes	34,408,643	36,559,183	38,752,734	41,077,898	43,542,572	46,155,126
Property Tax Exemptions (all governments)	206,099	209,190	212,328	215,513	218,745	222,026
Utility Companies	593,304	603,844	640,074	678,479	719,188	762,340
Parcel Tax Funding	-	-	-	-	-	-
Grants-in-Lieu	-	-	-	-	-	-
Sales of Service and Recoveries						
General Government						
Administration Fees - Departments	5,398,149	5,398,149	5,722,037	6,065,359	6,429,280	6,815,037
Administration - Utilities	1,659,841	1,659,841	1,759,432	1,864,998	1,976,898	2,095,512
Administration on Capital Projects	200,000	320,000	339,200	359,552	381,125	403,993
Administration Recoveries (Finance, HR, IT)	122,150	122,150	129,479	137,249	145,485	154,214
Recoveries from Protective Services	3,533,597	3,612,647	3,829,406	4,059,171	4,302,719	4,560,883
Engineering, Public Works, Transit & Parks	837,190	820,190	869,401	921,565	976,859	1,035,471
Solid Waste & Recycling	2,648,144	2,648,144	2,807,033	2,975,455	3,153,982	3,343,221
Cemetery	160,569	163,005	172,785	183,153	194,141	205,789
Economic Development	16,500	16,500	17,490	18,539	19,651	20,830
Recreation	238,100	283,100	300,086	318,091	337,177	357,408
Facilities	1,726,450	1,304,450	1,382,717	1,465,679	1,553,622	1,646,839
Planning & Development	218,425	310,925	329,581	349,356	370,317	392,537
Building and Licence	1,611,600	1,611,600	1,708,296	1,810,794	1,919,442	2,034,609
Other Income						
Investment Income	500,000	500,000	530,000	561,800	595,508	631,238
Sewer Fund - Interest Income	150,000	150,000	159,000	168,540	178,652	189,371
Cemetery Fund - Principal payment	27,735	27,735	29,399	31,163	33,033	35,015
Cemetery Fund - Interest Income	35,765	35,765	37,911	40,186	42,597	45,153
Penalties and Interest on Taxes	460,000	460,000	487,600	516,856	547,867	580,740
Other Income	40,000	40,000	42,400	44,944	47,641	50,499
Government Grants and Operating Reserves						
Prior Year Surplus Carried Forward	375,000	-	-	-	-	-
Government Grants	1,470,117	1,470,117	1,558,324	1,651,823	1,750,933	1,855,989
Transfer from Reserves - Operating	478,621	1,100,000	1,166,000	1,235,960	-	-
Capital and Operating Funding Sources:						
Transfers from Reserves and DCC's	13,962,532	15,372,075	-	-	-	-
Grants and Donations	-	174,000	-	-	-	-
Debt Proceeds	1,683,000	750,000	-	-	-	-
Subtotal	72,761,531	75,722,610	62,982,713	66,752,123	69,437,434	73,593,840
Collections for other Governments	21,930,300	21,930,300	23,246,118	24,640,885	26,119,339	27,686,500
TOTAL GENERAL REVENUES	\$ 94,691,831	\$ 97,652,910	\$ 86,228,831	\$ 91,393,008	\$ 95,556,773	\$ 101,280,340



City Of West Kelowna 2021 - 2025 Financial Plan
General Revenue Fund - Expenses Schedule "B2"

	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
General Fund - Operating Expenses						
General Government Services						
Legislative Services	379,458	389,331	412,690	437,451	463,697	491,518
Administration	378,712	394,611	418,288	443,385	469,987	498,187
Grant-in-aid	432,464	432,464	458,412	485,917	515,072	545,976
Library	1,600,118	1,580,118	1,674,925	1,775,421	1,881,946	1,994,863
Financial Administration	1,566,242	1,581,393	1,676,276	1,776,854	1,883,467	1,996,472
Corporate Services	758,495	565,563	593,841	623,533	654,710	687,445
Human Resources	841,947	902,318	947,434	994,806	1,044,546	1,096,773
Information Services	2,045,287	2,136,436	2,264,623	2,400,503	2,544,531	2,697,206
Legal Services	-	254,175	266,884	280,228	294,239	308,951
Corporate Initiatives & Communications						
Corporate Initiatives	218,972	210,854	223,505	236,916	251,130	266,198
Communications	292,927	420,981	446,239	473,013	501,393	531,477
Economic Development	339,948	311,064	329,728	349,513	370,481	392,709
Protective Services						
Police Services	6,002,554	6,425,507	6,811,037	7,219,699	7,652,881	8,112,053
Fire and Rescue	9,776,748	9,896,186	10,489,958	11,119,357	11,786,519	12,493,711
Engineering						
Engineering	866,495	887,625	940,882	997,335	1,057,178	1,120,609
Transportation Services						
Operations and Road Maintenance	3,910,032	4,074,933	4,183,748	4,434,771	4,700,857	4,982,908
Street Lighting	442,059	442,059	468,583	496,698	526,499	558,090
Operations Fleet	137,775	141,524	150,015	159,017	168,558	178,672
Transit System	2,509,552	2,511,948	2,662,665	2,822,426	2,991,771	3,171,277
Solid Waste Collection & Recycling	2,445,438	2,453,805	2,601,034	2,757,096	2,922,522	3,097,874
Storm Sewer	348,998	350,444	371,470	393,757	417,381	442,425
Cemetery	160,569	163,005	172,785	183,152	194,141	205,790
Environmental Development Services						
Bylaw Enforcement	741,174	846,726	897,530	951,382	1,008,464	1,068,972
Planning and Development	1,425,969	1,306,615	1,385,012	1,468,111	1,556,197	1,649,568
Building and Licence	1,282,574	1,385,223	1,468,337	1,556,437	1,649,823	1,748,814
Development Engineering	620,188	695,825	737,575	781,832	828,743	878,469
Recreation & Cultural Services						
Recreation	1,514,277	1,382,871	1,465,843	1,553,794	1,647,022	1,745,845
Facilities	3,635,385	3,894,377	4,128,038	4,375,723	4,638,269	4,916,563
Parks	3,068,311	2,984,591	3,163,667	3,353,482	3,554,689	3,767,973
Museum	104,500	104,500	110,770	117,417	124,462	131,930
Other						
Property Tax Exemption Offset	206,099	209,190	212,328	215,513	218,745	222,026
Financial Services Interest						
Interest & Principal - Municipal Debt	643,374	643,374	681,977	722,896	766,270	812,245
Miscellaneous						
Transfer to Reserves:						
Capital Infrastructure - New	4,431,123	4,283,865	4,540,897	4,813,351	4,665,446	4,945,371
Equipment Replacement	660,000	900,000	954,000	1,011,240	1,071,914	1,136,229
Fire Equipment Replacement	560,000	560,000	593,600	629,216	666,969	706,987
Solid Waste	60,000	60,000	63,600	67,416	71,461	75,749
Future Expenditures	450,000	450,000	477,000	505,620	535,957	568,114
Gas Tax (Community Works)	1,420,117	1,420,117	1,505,324	1,595,643	1,691,382	1,792,865
City Hall Reserve	700,000	700,000	742,000	786,520	833,711	883,734
Recreation	107,116	107,116	113,543	120,356	127,577	135,232
General	31,000	31,000	32,860	34,831	36,921	39,136
Available for supplemental requests		934,801	1,143,790	1,230,495	449,906	496,832
Total Operating Expenditures	57,115,999	59,426,535	62,982,713	66,752,123	69,437,434	73,593,839
Capital Expenditures	15,645,532	16,296,075	-	-	-	-
Transfers to Other Governments	21,930,300	21,930,300	23,246,118	24,640,885	26,119,339	27,686,501
TOTAL GENERAL EXPENDITURES	\$ 94,691,831	\$ 97,652,910	\$ 86,228,831	\$ 91,393,008	\$ 95,556,773	\$ 101,280,340
Difference	(0)	0	0	0	(0)	(0)



City Of West Kelowna 2021 - 2025 Financial Plan
General Fund Capital Expenditures Schedule "B3"

General Fund - Capital Expenditures	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
General Government Services						
Administration	300,000	415,000				
Information Services	331,286	296,875				
Protective Services						
Police Services	46,000					
Fire	1,330,130	1,162,000				
Transportation Services						
Roads & Maintenance	7,753,350	7,270,000				
Pedestrian Infrastructure	1,800,000	1,300,000				
Street Lighting	-					
Equipment	147,366	521,700				
Environmental Health Services						
Solid Waste & Recycling	-					
Cemetery	-					
Recreation & Cultural Services						
Storm Sewer	500,000	1,170,000				
Recreation	-					
Facilities	2,684,500	3,618,000				
Parks	752,900	542,500				
TOTAL CAPITAL EXPENDITURES	15,645,532	16,296,075	-	-	-	-



City Of West Kelowna 2021 - 2025 Financial Plan

Revenues Schedule "C" Sewer

Sewer Utility	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Revenues						
User fees	1,826,326	1,836,074	1,946,238	2,063,012	2,186,793	2,318,001
Parcel taxes	1,113,453	1,113,453	1,180,260	1,251,076	1,326,141	1,405,709
Interest income	132,600	132,600	140,556	148,989	157,928	167,404
Sewer Surplus/Deficit	-	-	-	2	3	2
Collections for RDCO Waste Water Treatment Plant	3,935,250	3,935,250	4,171,365	4,421,647	4,686,946	4,968,163
Grants	-	-	-	-	-	-
Okanagan Basin Water Board	41,209	30,000	31,800	33,708	35,730	37,874
Transfer from Reserves						
Reserve - Future Expenditures	450,000	-	-	-	-	-
Local Improvements	-	-	-	-	-	-
Capital Reserve	89,928	-	-	-	-	-
Development Cost Charges	-	-	-	-	-	-
Borrowing Proceeds	477,045	-	-	-	-	-
TOTAL REVENUES	8,065,811	7,047,377	7,470,219	7,918,434	8,393,541	8,897,153
Expenditures						
Environmental Health Services	5,364,385	5,362,924	5,684,699	6,025,782	6,387,330	6,770,570
Interest & Principal - Municipal Debt	1,113,453	1,113,453	1,180,260	1,251,076	1,326,141	1,405,709
Interest - to General Fund	121,000	121,000	128,260	135,956	144,113	152,760
Transfer to Reserves:						
Capital Infrastructure - New	450,000	450,000	477,000	505,620	535,957	568,114
Capital Infrastructure - Renewal	-	-	-	-	-	-
Total Operating Expenditures	7,048,838	7,047,377	7,470,219	7,918,434	8,393,541	8,897,153
Capital Expenditures	1,016,973					
TOTAL EXPENDITURES	\$ 8,065,811	\$ 7,047,377	\$ 7,470,219	\$ 7,918,434	\$ 8,393,541	\$ 8,897,153
		0	0	0	0	0

City Of West Kelowna 2021 - 2025 Financial Plan

Revenues Schedule "D" Water

Water Utility	Approved 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024	Forecast 2025
Revenue						
User fees	10,205,386	10,821,023	11,390,784	12,074,230	12,798,683	13,566,604
Parcel tax	30,557	30,557	32,390	34,333	36,393	38,577
Other revenue	310,658	310,658	329,297	349,055	369,999	392,199
Water Surplus/Deficit	-	-	-	-	-	-
Government Grants	-	-	-	-	-	-
Transfer from Surplus	-	-	-	-	-	-
Transfer from Statutory Reserves						
Development Cost Charges	-	-	-	-	-	-
Water Reserves	1,240,383	837,490	-	-	-	-
Capital Debt	320,849	18,461,491	-	-	-	-
Developer/Donation	-	-	-	-	-	-
TOTAL REVENUES	12,107,833	30,461,219	11,752,471	12,457,618	13,205,075	13,997,380
Expenditures						
Environmental Health Services	7,372,476	7,988,112	8,387,898	8,891,173	9,424,634	9,990,116
Interest & Principal - Municipal Debt	1,246,685	1,246,685	1,321,486	1,400,775	1,484,821	1,573,910
Transfers to Reserves:						
Reserve trsf - re Rose Valley	1,362,753	1,362,753	1,444,518	1,531,189	1,623,060	1,720,444
Reserve trsf re Powers Creek	564,687	564,687	598,568	634,482	672,551	712,904
Equipment Replacement	-	-	-	-	-	-
Accumulated Surplus	-	1	1	(1)	9	6
Total Operating Expenditures	10,546,601	11,162,238	11,752,471	12,457,618	13,205,075	13,997,380
Capital Expenditures	1,561,232	19,298,981				
TOTAL EXPENDITURES	\$ 12,107,833	\$ 30,461,219	\$ 11,752,471	\$ 12,457,618	\$ 13,205,075	\$ 13,997,380