

Note that Budget is best viewed online by clicking this link as it is optimized for digital viewing and contains interactive elements. This PDF file is included in agenda package for record keeping purposes only.

[Link to Budget Book](#)



LAKE COUNTRY

Life. The Okanagan Way.

Five-Year Financial Plan

2026 - 2030



Table of Contents

- Land Acknowledgement 6
- Mayor & Council 8
- Message from the Mayor 9
- Message from the Chief Administrative Officer 11
- Community Profile 13
- Mission & Vision 14
- Organization Chart 15
- Strategic Priorities 16
 - Infrastructure 17
 - Environment & Climate Action 18
 - Economic Prosperity 19
 - Governance 20
 - Community 21
- CFO's Budget Message 22
 - Key Strategic Investments 25
 - Changes from Proposed Budget 29
 - Factors Influencing Budget Development 30
- Budget Process 34
 - Budget Preparation 35
 - Financial Policies 38
 - Reserve Funds 39
 - Community Engagement 45
- 2026 - 2030 Financial Plan 46
 - 2026-2030 Financial Plan Bylaw 1310, 2026 47
 - Property Taxation 51
 - Utilities Fees 53
 - Revenue Breakdown 55
 - Expense Breakdown 56
 - Full Time Equivalent (FTE) Summary 57
- Operating Budget 59
 - Ballpark Numbers 60
 - Operating Supplementals 61
 - 2 RCMP MUNICIPAL EMPLOYEES 62
 - BYLAW SUPPORT 64
 - COMMUNICATIONS LEAD 66
 - MILLWRIGHT 69
 - FACILITIES CREW LEADER 71
 - FIRE RESCUE TECHNICIAN 73

FLEET & EQUIPMENT CREW LEADER	76
INTAKE & DAM MAINTENANCE CONTRACTED SERVICES	78
OHS SUMMER STUDENT	80
TRANSIT ROUTE 32 MID-DAY SERVICE	82
WATER QUALITY MONITORING CONTRACTED SERVICES	84
General Operating Fund	86
General Fund Revenue	87
General Fund Expenses	89
General Revenue	91
Debt Payments	92
Transfers	93
General Government	94
Human Resources & Safety	96
Strategic Communication	97
Information Technology	98
Corporate Services	99
Bylaw Services	100
RCMP	101
Fire	103
Transportation	105
Development Engineering	107
Hydro Generation	108
Garbage & Recycling	109
Transit	110
Parks	111
Facilities	113
Arena	114
Recreation & Leisure	116
Culture & Theatre	117
Building	118
Economic Development	119
Planning	120
Water Operating Fund	121
Water - Lake Country	122
Water - Coral Beach	124
Water - Lakepine	126
Sewer Operating Fund	128
Sewer - Lake Country	129
Capital Budget	131
Projects by Department	132
Project Funding Sources	140
Projected Reserve Balances	150

General Capital Fund	152
Economic Development	153
ECONOMIC DEVELOPMENT FIVE YEAR STRATEGY	154
TOURISM SIGNAGE FOR PARKS	157
Facilities	160
FACILITY REPAIRS & RENEWAL	161
Fire	164
BUSINESS CONTINUITY PLAN	165
HAZARD RISK VULNERABILITY ASSESSMENT	169
REPLACEMENT OF PPE FOR LCFD	173
REPLACEMENT OF RMS FOR LCFD	177
USED WATER TENDER FOR LCFD	181
Garbage & Recycling	186
SOLID WASTE CARTS	187
Human Resources & Safety	190
HEALTH & SAFETY PROGRAM INITIATIVES	191
OFFICE FURNITURE UPGRADES	194
Hydro Generation	197
POWER PURCHASING AGREEMENT	198
Information Technology	201
CYBERSECURITY ENHANCEMENTS	202
END USER HARDWARE	205
GIS ORTHO PHOTO	208
FIELDWORK SOFTWARE ENHANCMENT	211
INTERNAL GIS PROPERTY SYSTEM INTEGRATION	214
IT INFRASTRUCTURE UPGRADES	217
PAYROLL SOFTWARE	220
Parks	223
INDOOR MULTI-USE FACILITY	224
OUTDOOR SPORT COURT IMPROVEMENTS	228
OYAMA ISTHMUS BOAT LAUNCH & SWIM AREA IMPROVEMENTS	232
WOODSDALE RECREATION PARK	236
Planning	240
AFFORDABLE HOUSING STRATEGY	241
DENSITY BONUSING REVIEW AND UPDATE	244
OCP UPDATE	247
Transportation	250
CAMP RD SHOP - NEW BACKUP POWER SOURCE	251
CLEARWATER SUBDIVISION DRAINAGE	255
EQUIPMENT NEW - PARKS - INFIELD GROOMER	259
EQUIPMENT REPLACEMENT - UNIT 0254	263
FLEET REPLACEMENT - UNIT 0320	267

FLEET NEW - FACILITIES - CREW LEADER VAN	271
FLEET NEW - WATER - 1/2 TON TRUCK	275
FLEET REPLACEMENT - UNIT 4965	279
INTEGRATED STORMWATER MANAGEMENT PLAN	283
INTERIM PAVEMENT RENEWAL	286
LAKE COUNTRY BUSINESS PARK (LCBP) COMPREHENSIVE SERVICING PLAN	289
LAKESTONE DRIVE DRAINAGE CORRIDOR	293
MULTI-USE PATHWAY - CAMP RD IMPROVEMENTS	297
PRIORITY PAVEMENT REPLACEMENT	301
ROADS CONDITION ASSESSMENT	304
WEST HIGHWAY PARALLEL ROUTE	307
WOODSDALE NEIGHBOURHOOD TRANSPORTATION IMPROVEMENTS	311
Water Capital Fund	315
Water - Lake Country	316
BEAVER LAKE STORAGE INCREASE	317
DAM SAFETY REVIEW DAMER LAKE	321
OK CENTRE LOCAL SERVICE AREA	325
OK CENTRE SMALL DIAMETER WATERMAINS	329
OLD MISSION ROAD WATERMAIN IMPROVEMENTS	333
OYAMA WATER & SEWER LONG-TERM SERVICING STRATEGY	337
PRV CONFINED SPACE IMPROVEMENTS	340
WATER MANAGEMENT PLAN	344
WOODSDALE WATERMAIN CONNECTION	348
Water - Coral Beach	352
CORAL BEACH LONG-TERM SERVICING STRATEGY	353
Sewer Capital Fund	356
Sewer - Lake Country	357
LODGE RD FORCEMAIN PARTIAL TWINNING	358
MCCARTHY LIFT STATION	362
WOODSDALE LIFT STATION RETENTION	366
WWTP BLOWER REPLACEMENT	370
WWTP SECOND SLUDGE BIN	374
Debt	378
Permissive Tax Exemptions	381
Glossary	383



Land Acknowledgement

The District of Lake Country acknowledges that it is conducting business on the unceded territory of squilx"/syilx (Okanagan) peoples. Lake Country Council and staff recognize the importance of building respectful relationships that contribute to stewarding the land and waters in the community with integrity and consideration for future generations.







District of Lake Country Council



Blair Ireland
Mayor



Bib Patel
Councillor - At Large



Cara Reed
Councillor - Carrs Landing



Heather Irvine
Councillor - Winfield



Michael Lewis
Councillor - At Large



Todd McKenzie
Councillor - Oyama



Tricia Brett
Councillor - Okanagan Centre





Message from the Mayor



Dear Residents,

At Council's direction, staff have prepared the District of Lake Country's draft budget for the upcoming fiscal year. Guided by Council's priorities and informed by engagement with community members, staff have worked to balance increasing operational pressures while striving to maintain stable tax rates.

This draft proposal represents the strategic priorities set forth by Council. Council and I look forward to reviewing the draft budget together at the upcoming Council meeting. I encourage all residents to participate in the budget process, share their feedback, and attend our community open houses. Your perspectives are essential as we plan for the years ahead.

Together, we will continue building a vibrant, resilient, and inclusive Lake Country.





Sincerely,

Mayor Ireland





Message from the Chief Administrative Officer



Dear Council and Lake Country Residents,

I'm pleased to share the draft 2026–2030 Financial Plan with you. Each year, we work hard to ensure your tax dollars are spent wisely, keeping our community safe, vibrant, and well-maintained while planning for the future.

For 2026, the proposed tax increase is about **\$172** (6.25%) for the typical single-family home, covering municipal services, fire, and policing. Like many communities, we're facing rising costs in policing, transit, and infrastructure. This budget carefully balances those pressures while aiming to keep taxes as stable and predictable as possible.

Your input is important. Over the coming months, there will be many opportunities to learn about the plan, ask questions,





and share your thoughts before it is finalized in **March 2026**.

Thank you for your ongoing interest and involvement in Lake Country — together, we are building a strong, sustainable, and connected community.

Sincerely,

Paul Gipps
Chief Administrative Officer
District of Lake Country





Community Profile



**3 lakes - Okanagan Lake,
Kalamalka Lake, Wood Lake**



**Population estimated to grow
by 87% by 2046**



**3 elementary schools
(grades k-5), 1 middle school (grades 6-8), 1
high school (grades 7-12), French immersion
available from k-12**



Cost of living ~17% lower than BC average



Crime rates 42% below BC average



Rapid current growth: from **12,922** in 2016
to estimated **17,857** in 2024.



Estimated to grow by **87%** by 2046 - the
fastest growth rate in the Central
Okanagan.





LAKE COUNTRY
Life. The Okanagan Way.

Our Vision

Lake Country, living the Okanagan way.
Embracing our histories and nurturing
our future.

Our Mission

We serve to nurture a healthy natural
environment, strong rural character and
urban core, sustainable infrastructure,
economic opportunities, an inclusive
community with involved citizens,
through respectful, transparent
government, focused on balanced
strategic decision-making.

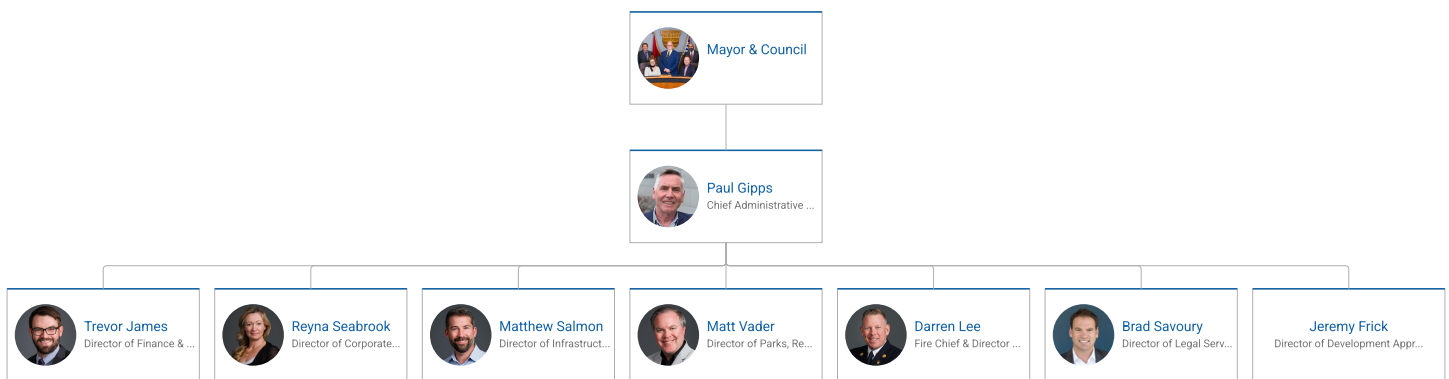


District of Lake Country Council Strategic Priorities 2024-2026





Organization Chart





Our Strategic Priorities



Infrastructure



Environment & Climate Action



Economic Prosperity



Governance




Community



District of Lake Country Council Strategic Priorities 2024-2026





We will invest in developing, maintaining and improving our utility systems, transportation networks, recreation assets, civic facilities and organizational capacity to meet the needs of the growing community. We will seek innovative and creative solutions that are cost-effective and affordable to ratepayers. Our commitment to the environment, and to resiliency in the face of change, will inform our infrastructure decisions.

Focus Areas

Fire Protection

We will continue to invest in mitigation initiatives, and will enhance our capacity to respond to a range of fire-related emergencies, guided by a set of risk-informed service levels that reflect the needs and characteristics of Lake Country.

Wastewater



We will make investments, on our own and in collaboration with the City of Kelowna, to provide the sewage infrastructure required to address existing needs and accommodate future growth.

Water

We will work to ensure that all parts of the community have equitable access to water that is safe and affordable, satisfies water quality requirements, provides for improved fire protection and takes into account future growth projections.

Transportation

We will increase mobility throughout the community by providing greater access to public transit, enhancing the District's active transportation network, introducing new transportation options and seeking improvements to the Highway 97 Corridor.



We will create incentives to curb greenhouse gas emissions, and build resiliency. We will enhance the health of our lakes, optimize our natural assets and promote conservation. All of the decisions we take as a local government will take into consideration the protection of our natural environment and our commitment to climate action.

Focus Areas

Incentive-based Change

We will provide tools, incentives and information to encourage greenhouse gas reduction, reduce footprints, promote responsible growth and protect natural assets in the community. Where necessary, we will supplement incentives with regulations to direct decisions and change behaviour.

Water

We will collaborate with regional agencies, provincial and federal governments, local governments, First Nations and community groups to restore and protect foreshores, promote watershed stewardship, advance water conservation efforts, encourage responsible lake use and enhance the health of our lakes.

Resiliency

We will continue to invest in programs and approaches to adapt to a changing climate, and to protect the community from floods, heatwaves, wildfires and other disasters.



On our own and in collaboration with our partners we will diversify Lake Country's tax base, and create a complete community with economic opportunities and economic prosperity for those who call Lake Country home.

Focus Areas

Tax Base

We will identify and promote the development of employment lands (Class 5 and Class 6).

Downtown Core

We will promote the economic development of the community's downtown core, including Main Street.

Role of District

We will oversee the expansion of the District's in-house economic development function as the preferred service model for promoting sustainable economic opportunities, investment and economic growth in Lake Country.

Agriculture

We will initiate and support efforts to bolster the role of agriculture and agri-tourism as economic drivers.

Tourism

We will expand our organizational and financial capacity, including through participation in the Municipal Regional District Tax program and Destination British Columbia, to identify and develop tourism opportunities in Lake Country.



We will ensure that community input is at the heart of our decision-making. We will expand and nurture our relationships with other governments, seeking ways to leverage our resources for the benefit of Lake Country. Our advocacy to other orders of government will focus on finding areas of alignment to promote our priorities.

Focus Areas

Official Community Plan

We will engage the community in the development of our renewed Official Community Plan that, as the District's chief policy document, will be used to guide the growth of Lake Country as a thriving, sustainable and resilient community.

Intergovernmental Relations

We will build relationships and, where we share common ground, work in partnership with the Okanagan Indian Band, other Indigenous governments, local governments throughout the Okanagan, and other orders of government.

Advocacy

We will undertake our own initiatives, and will work through the Union of British Columbia Municipalities, the Southern Interior Local Government Association, and other local governments and partners in the Okanagan, to liaise with other orders of government and secure support for Lake Country's interests and priorities.

Communications

In our decision-making and in our delivery of services, we will communicate regularly with our community in ways that are clear, consistent, transparent and proactive.

We will continue to build a complete community with a high quality of life in which people are safe, active and healthy.

Focus Areas

Housing

We will continue to provide incentives, further streamline our development approval processes, and work in other ways to support the development of housing options to address gaps identified in our *2024 Interim Housing Needs Report*.

Health Care

We will engage the Ministry of Health, Interior Health, Central Okanagan Regional Hospital District, KGH Foundation and other parties to identify and secure support for community-based health services that meet the needs of Lake Country's growing and diverse population.

Parks, Recreation and Culture

We will expand facility-based recreation services, parks, greenspaces and outdoor recreation amenities to meet growing community demand.

Protective Services

We will advance the development of the RCMP Lake Country Detachment building, and will work with Lake Country RCMP, Bylaw Enforcement, and Lake Country Fire Department to define and achieve Lake Country's protective services priorities.





Chief Financial Officer's Executive Summary

The 2026 - 2030 Financial Plan is being presented in accordance with sections 165 and 197 of the Community Charter. In accordance with the legislation, the Annual Financial Plan, Annual Revenue Policy, and Annual Tax Rate Bylaw must be adopted by May 15th of each calendar year.

The 2026 Financial Plan contains the recommendations of staff, cumulative influence of Council requests and resolutions and supports the District of Lake Country Strategic Priorities.

The draft plan includes a municipal property tax increase (municipal, policing and fire) of approximately \$172 or 6.25% for the typical or median single-family home in Lake Country (assessed at approximately \$930,000) or approximately \$471 for a business assessed at \$1 million. The District is navigating rising operational costs and the need to invest in infrastructure and existing and improved services, while minimizing the impact on taxpayers. Starting with last year's 2025 budget, Council and the District undertook strategies to ensure stable tax rates and increases and avoid large fluctuations. This is being achieved using strategies such as smoothing out necessary increases in areas such as policing and transit over multiple years using existing reserves.

This budget is subject to change after extensive public engagement and input from multiple upcoming Council meetings. I encourage the public to get engaged and have their say in the coming months prior to adoption of the financial plan in March 2026.





The financial plan presented was compiled using Council's Strategic Priorities, historical information, contractual obligations, Council resolutions, and significant input from management. The entire budget is scrutinized line by line to ensure only amounts required for providing Council's desired service levels are included.

A five-year Capital Plan has been prepared for review by Council. The Capital Plan incorporates the various long term master plans completed by the District as well as Council's Strategic Priorities and other projects necessary for ongoing operation of the District. It is proposed that all the recommended capital projects be funded from various reserve funding sources as well as grants and developer contributions. Both the operating and capital plans are part of an integrated document that ties in with master plans, priorities, policies, and operational necessities.

“ The aim of this budget and upcoming budgets is to try to ensure stable tax rates and increases and avoid large fluctuations.

On December 2, 2025, the review of the Financial Plan by Council in a public meeting will begin with an overview presentation of the budget and challenges in building the 2026 - 2030 Financial Plan. There will be opportunities for public input during that meeting but there will be numerous other opportunities for the public to provide comment in the coming months including budget open house sessions in January and February.

The impacts of rising costs on materials, supplies, utilities, construction, and contracted policing and transit services continue to be felt by the District in both the operating and capital budgets. This budget looks to address those impacts both in the short term through the operating budget but in the long term infrastructure and asset management plans to ensure the District can continue to provide the levels of service the community expects.





It is expected that the adoption of the 2026 - 2030 Financial Plan will be complete in March 2026.

Trevor James, CPA, CA
Chief Financial Officer





Key Strategic Investments

9718 Bottom Wood Lake Road

A unique opportunity to purchase the BC Tree Fruits property at 9718 Bottom Wood Lake Road came up because of the cooperative going into receivership. The 8.4 acre lot right next to the Winfield Arena activity hub went through a very quick court-ordered sale process and the District's bid of \$9.1 million was accepted by the appointed monitor and approved November 27th by the court.

Mayor and Council recognize that as Lake Country continues to grow the demand for community access to both programmed and unprogrammed recreational opportunities, greenspace and public amenities is always expanding. Every year during the budget process Council hears from residents and businesses; and besides the ever-present focus on roads maintenance, water and sewer, there are always requests for investments in public spaces and recreational amenities.

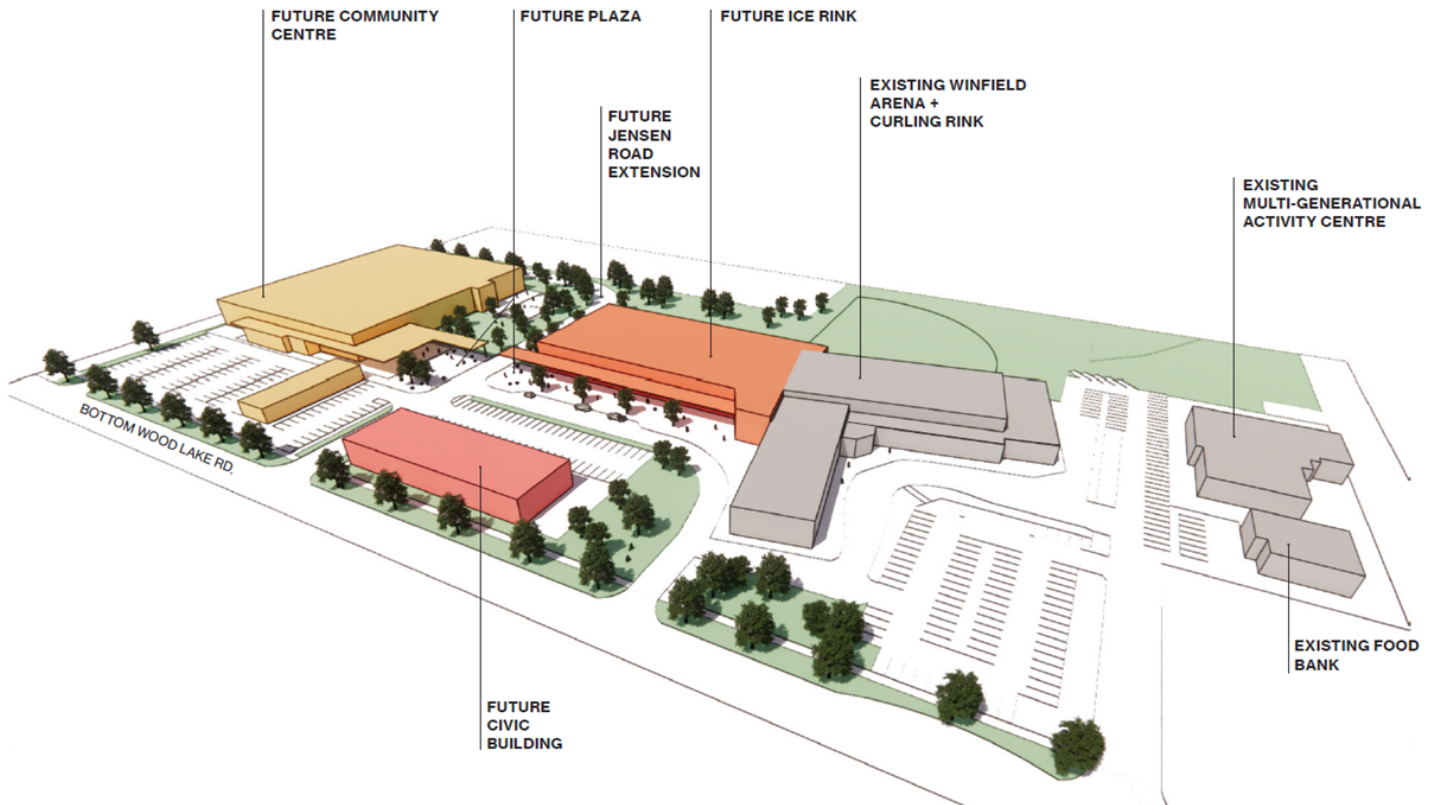
"Balancing the community's priorities to make strategic investments without sacrificing service and amenities is never easy," said Mayor Blair Ireland. "And when a unique opportunity like this comes along, when grant funding and reserves are available to make a purchase that will benefit the community long into the future, it feels like a win for all!"

The land and buildings offer so much more than expanded recreation, including a possible location for the RCMP detachment. Renovating and maximizing the use of existing 73,965 sq ft and 4800 sq ft buildings on the property, with lots of room for parking, plus improvements and expansion of the adjacent Winfield Arena, make this a strategic addition to Lake Country's assets.

"The right time, location and price don't often align, so we made sure we did our due diligence in quick order so we could direct staff to make a fair bid in the best interest of the community," said Ireland. "And we were thrilled when the court approved it this morning."

The District will be engaging the community in 2025 to help establish priorities for the use of the property to meet the needs of the community now and in the future. The Sports and Recreation Needs Assessment done in 2023, the Official Community Plan (OCP), the Mobility Master Plan and other guiding documents with a lot of community input will also help determine how the property is developed so it reflects the long-term interests of the diverse Lake Country community.





3411 Woodsdale Road

When a centrally located piece of land recently became available, Council acted quickly to add it to the area between two parcels previously purchased by the District of Lake Country in early 2021 using Development Cost Charge (DCC) funds.

“When Council learned that the property across from Beasley Park – and which links other parcels the District already owns – was going to be made available for sale, we immediately discussed opportunities for purchasing it to give the community more contiguous centrally-located public park space,” said Mayor Blair Ireland. “In the Sports and Recreation Needs Assessment completed in 2023, community members made it clear how much they value the outdoor activity opportunities we have in Lake Country. Using contributions collected through development for the parkland acquisition, the DCC program continues to make the most sense to purchase this land which is identified within the Official Community Plan (OCP) as Parkland Conservation.”

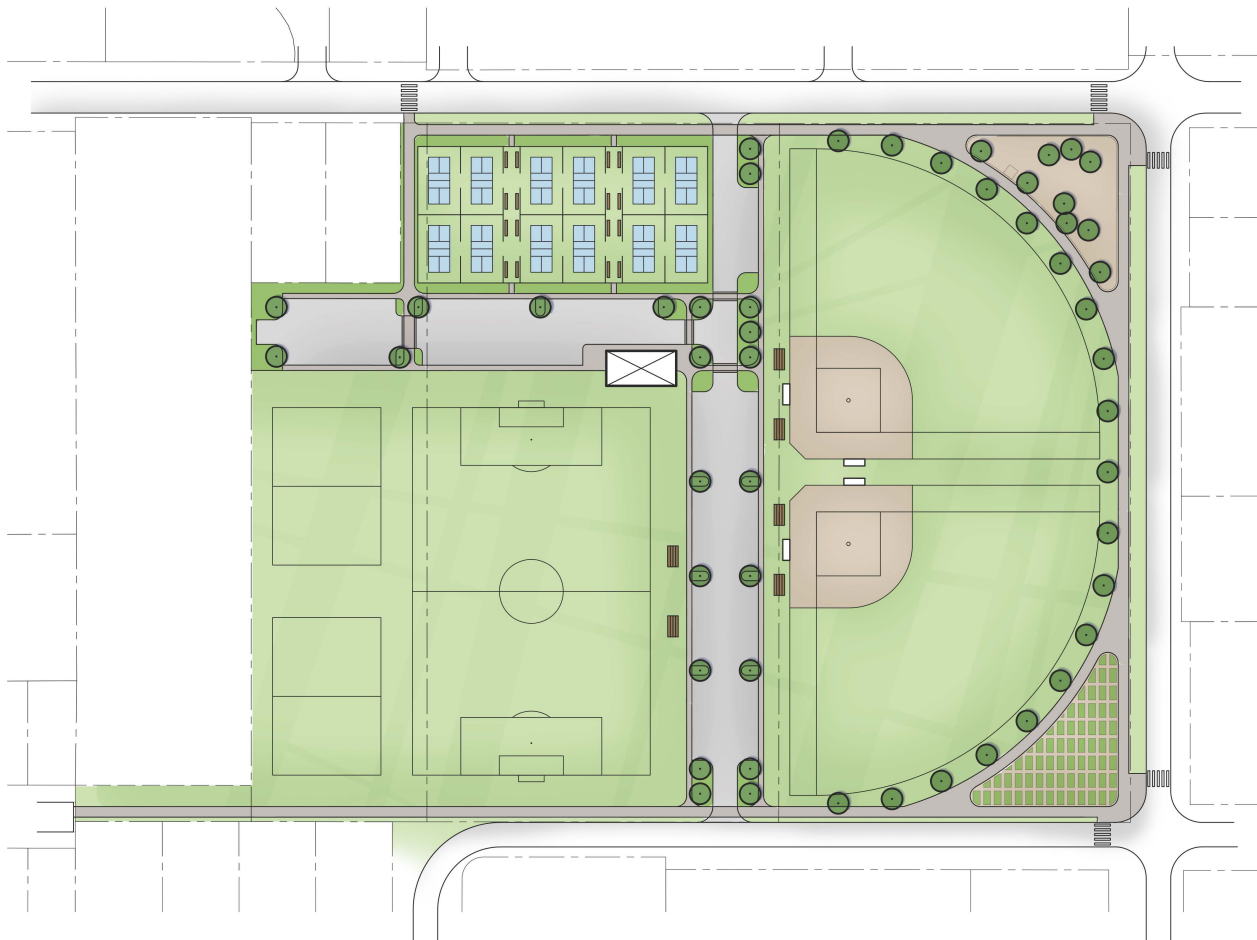
The recent property acquisition at 3411 Woodsdale Road is 2 hectares (5 acres) and cost \$2,297,250. Adding that to the properties on either side of it, the combined size of all three properties is 4.86 hectares (12 acres). The properties are strategically situated adjacent to existing recreation amenities at the District of Lake Country-owned Beasley Park and Regional District of Central Okanagan-owned Reiswig Park. Those park properties were granted non-farm use for community park purposes in the 1990’s.





The Parks and Recreation Master Planning process set out the vision, objectives and direction for managing parks, trails and community facilities over a 20-year period and to ensure decisions on acquiring public land are strategic. Acquiring new adjacent or contiguous property to add to the public land inventory aligns with Council's vision focused on the theme of "Community: We will continue to build a complete community with a high quality of life in which people are safe, active and healthy. Focus area for Parks, Recreation and Culture: We will expand facility-based recreation services, parks, greenspaces and outdoor recreation amenities to meet growing community demand."

-



3211 Berry Road

The District of Lake Country has purchased the Canada Post building at 3211 Berry Road to expand RCMP service capacity in response to community growth. This acquisition helps delay the need for immediate construction of a RCMP facility on the newly acquired site at 9718 Bottom Wood Lake Road.





“Back in 2023, the 3211 Berry Road property was identified as being a suitable candidate for acquisition for the purpose of providing additional space for the RCMP detachment and staff contacted Canada Post to express interest in the property,” said Mayor Blair Ireland. “Council passed a resolution in 2024 authorizing staff to negotiate the purchase of the land using Land Reserves, Policing Reserve and General Fund Surplus. Following Canada Post’s relocation, the District was informed that the Berry Road property was for sale and successfully negotiated its purchase for \$1,120,000.”

With the recent purchase, the District now owns three of the four parcels on the block bordered by Berry Road, Main Street and Grant Road.





Changes from Proposed Budget

The Proposed Annual Budget is adopted in March of each year following a process that starts more than 6 months prior to develop the financial information and budget proposals that are included. As a result, new information and changes come to light in late fall and throughout the winter that are not included in the proposed budget. Budget "Reconciliation" is the period following the release of the proposed budget where new additions and changes are included prior to the final adoption of the Annual Budget.

No changes have been submitted at this time due to the proposed nature of this document. Changes from Proposed Budget has been left as a part of this document as a placeholder for readers to identify as a source of information once the adopted version of the Annual Budget has been published.

Expenditures and Revenues by Change Request Name

No current change requests

Expenditures and Revenues by Fund

No current change requests





Factors Influencing Budget Development

Non-Market Change (Growth)

There are additional taxes received from new assessment growth in the community, also called non-market change. Non-market change is the term applied to all change in assessment in the District that is not related to market increases. Almost all the non-market change in the District is related to new inventory being added to the roll including new properties (as a result of subdivisions) and the construction of new homes and commercial buildings (a result of building permits issued).

The latest estimation from BC assessment is 2.28% of non-market change or growth for the 2026 roll. This typically drops by a fraction of a percentage after all appeals are included on the revised roll. As such only 1.50% growth has been included at this stage. There is a lagging effect between when projects start and when they are reflected in the growth amount, as such the growth figured does not necessarily reflect the exact current moment of the market.

These funds have been used for the last few years to offset the costs of maintaining and providing new services related to growth and the recommendation is the same in 2025.

Base Increase for Inflationary, Contractual, and Wage Rates

The base increase is as a result of inflationary, contractual and wage rate increases. The latest 12-month average % change for B.C. Consumer Price Index (CPI) is 2.2% (source: Statistics Canada, October 2025) which impacts numerous accounts such as materials & supplies, insurance, utilities etc. The District has a Collective Agreement in place with set increases for its unionized staff and makes cost of living adjustments for its exempt staff based on a number of factors to ensure competitiveness in recruitment and staff retention. Please see individual department breakdowns for additional details on these increases.

Later in the report, in the Capital Budget section, each Capital Budget Request sheet has a section titled “Annual Costs” where, if applicable, a breakdown of the future additional labour, contracted services, materials & supplies, and renewal costs are outlined. While some of these costs don’t materialize as a one for one into the following budget (for example labour costs might be \$20,000 annual but if that represents ¼ of an FTE we wouldn’t directly hire an FTE for that but it would be considered with other factors and projects when it comes time to potentially add an FTE), in many cases the additional contracted services or materials & supplies that come with adding a new capital asset or project are added to the operating budget in the year after those projects are completed. These costs would be captured within this base increase.





Infrastructure

While CPI has significantly increased over the past several years, this metric measures consumer goods, the types of goods the District primarily purchases such as construction, labour, materials, infrastructure etc. has increased even higher than consumer inflation metrics. While the BC CPI has increased by 20.2% from the beginning of 2020 to October 2025, Statistics Canada has shown that Residential Building Construction Price Index has increased 67.5% and Non-Residential Building Construction Price Index has increased 41.1% during that same period. As such this budget includes additional infrastructure increases in attempting to keep pace with some of the rising costs felt in our long term master plans. This includes additional road reserve funding to support the Mobility Improvement Program, adjustments to our fleet, fire vehicles and equipment, facilities and general capital reserves.

RCMP

The District continues to face significant cost increases in its RCMP contract both from additional members as well as increasing contractual costs. The District went from 20 to 21 authorized members in 2025 and this budget includes moving from 21 to 22 as part of a plan to go from 20 to 24 members from 2025 to 2029. This represents approximately \$2 million of additional annual costs by the end of that 5 year period. Given the bulk of the cost increase would be felt in the first 2-3 years of that 5 year plan, the 2025 budget started a plan of smoothing the impact over the 5 year plan, with 1.5% tax increases related to RCMP annually as opposed to 2+% increases in the first few years and 1.5% and under increases in the last few. This is accomplished using the policing reserve. This stability and smoothing is a theme in general again in this year's budget.

Transit

The cost of transit services have increased significantly in the last few years primarily due to wage increases, fuel increases and large increases in capital renewal. In prior years have managed to smooth in the increases using COVID grant money during years where revenues were lost and have built a transit reserve to handle fluctuations in costs. Similar to RCMP, starting in 2025 Council undertook a smoothing process over multiple years with the plan to use the transit reserve.

As requested by Council, the District is in the process of providing additional options for increasing BC Transit. Additional information on options available are coming to upcoming Council meetings. Included in the proposed financial plan is the option to introduce midday service on route 32 The Lakes at an additional annual cost of \$87k. This makes up approximately 0.4% of the proposed tax increase.

Fire Vehicles & Equipment





During 2023 Council adopted the 25-Year Fire Department Asset Management Plan. This plan identified significant long term savings through changes in fleet composition, however even with the revised plan there was a funding deficit given the significant cost increases in firefighting equipment and vehicles. The nature of Fire Department spending is that there can be several years of minimal spending but with large spikes when it comes to major items such as ladder trucks. To avoid large spikes in taxation (raising taxes in one year to fund a ladder truck for example but then dropping down the following year), the funding plan is spread out over 25 years. Due to the timing it is fully expected that there would be periods where the reserve would dip into a negative balance, to be borrowing internally from the District's other reserves.

In 2024 & 2025 annual increases were added to significantly address the funding deficit. In addition to a small inflationary adjustment to the reserve contribution as part of the "infrastructure" category discussed above, staff are proposing supplementing the funding of the plan using Community Works Fund (CWF formerly known as the Gas Tax Fund) funding. For many years, the District has allocated \$400,000 of its CWF funding towards transportation projects and \$185,000 towards parks, recreation, and culture projects. As the District's population has grown the total annual amount collected under this grant has grown and is budgeted for \$783,621 for 2026. The excess over the \$585,000 allotted amounts has been applied to transportation and parks, recreation, and culture projects as necessary (i.e. transportation might have a large project in year X where the excess gets applied in that year and then year Y the excess goes to a parks project depending on when projects line up in the long term master plans). Recently, the program has been updated to allow for the purchase of fire trucks as stand-alone projects. As such, staff is proposing that \$100,000 of CWF funding be allotted for fire vehicles on a go forward basis meaning \$400,000 for transportation, \$185,000 for parks, recreation, and culture and \$100,000 for fire with the excess being allocated as necessary as was previously done. This significantly helps fund the 25-Year Fire Department Asset Management Plan without an additional impact on taxation.

Capital Projects Pilot Program

At the December 2, 2025 Council meeting to go over the draft 2026-2030 Financial Plan, there will be a business case reviews presentation on potentially including an in-house paving crew and in-house civil construction crew (water & sanitary sewer) in the budget. These are being proposed as a pilot project and if Council opts to proceed would result in realigning certain existing funds designated for contracted infrastructure projects (via contributions to reserves) to a combination of in-house wages, equipment, materials, and supplies to deliver certain smaller scale capital projects. The pilot projects as presented will not impact the proposed tax increase as they will be funded through existing budgets.

Summary of Significant Changes in General Taxation

Base increase to account for inflationary, contractual, and wage rate increases	648,000
Infrastructure funding	190,000
Increase to support RCMP	438,000





Transit increase (including midday service expansion)	180,000
Taxation portion of additional FTEs	<u>415,000</u>
Total	1,871,000

Proposed funding for increases:

1.5% taxes from assessment growth	358,500
Potential property tax increase - 6.25%	<u>1,512,500</u>
	1,871,000





Budget Process



This Photo was taken by [fauxels](#) on Pexels.





Budget Preparation

Adoption of an annual budget establishes a short-term fiscal plan; however, short-term decisions can have long-term future implications. For example, construction of capital facilities often creates new recurring expenditures such as personnel, repairs, and utilities. Evaluating long-term fiscal trends is important in order to make sound short-term spending or service level decisions.

The Government Finance Officers Association (GFOA) recommends that governments forecast major revenues and expenditures for a three to five year period beyond the current budget in order to assess the long-term financial implications of current or proposed policies, programs, and assumptions. The GFOA also recommends that financial forecasts be made available to all participants in the budget process and that the forecast be monitored and adjusted as conditions change. Financial forecasting is intended to accomplish the following goals:

- Provide an understanding of available funding
- Evaluate financial risk
- Assess the likelihood that services can be continued beyond the current year
- Assess the level at which capital investments can be made based on available resources
- Identify future commitments and resource demands
- Identify key variables that can affect future revenues or expenditures

The first step in the District's annual financial forecasting process is development of the multi-year financial plan, which projects fund balances, revenues, and expenditures for a five year period, along with the development and adoption of a five-year Capital Plan. The purpose of the Capital Plan process is to evaluate the capital needs of the District compared to anticipated resources. When sufficient resources are not available, project plans must be reduced or new resources must be identified. The Capital Plan includes all capital expenditures such as buildings, equipment, software, and major maintenance projects. The Capital Plan also includes a projection of major revenues, fund balances, and operating costs for the same five-year period.

The review and adoption of the Annual Operating and Capital Budget represents one of the important policy-making responsibilities of the Mayor and Council. The budget is more than just the legal document that appropriates revenue; it establishes priorities among competing governmental services, all of which have dedicated constituencies. After establishing priorities, District Council must establish service levels which are within the fiscal capacity of the District. While the budget adoption process is the primary opportunity for the District Council and Staff to focus on the operations and services of the District, it is only one part of the overall policy-making process in which the District Council engages throughout the year. As the needs and requirements of the community change, so too must the operations of the District.

When preparing the budget for 2026, District Staff were guided by the following policies:

- Maintain the overall quality of life for residents in accordance with economic limitations.
- Review financial forecasts for the next five years to determine appropriate service levels in line with available revenues.
- Review functions and activities to determine if cost savings or efficiencies can be achieved by providing the service differently.
- Review and adjust user charges based on related service costs where possible.
- Ensure appropriate level of cost recovery is achieved through user charges.





- Replace equipment and vehicles when it is most cost effective and maximizes value based on long term fleet plan.
- When more than one funding source is available for a project, use the most restrictive funding source first.

Goal Setting

The District prepares its consolidated financial statements and the Financial Plan on a modified accrual basis. All revenue is budgeted for and recognized on an accrual basis. Property taxes are budgeted for and recognized as revenue in the year they are levied. Utility charges are budgeted for and recognized as revenue in the period earned. Expenses are budgeted for and recorded in the period in which the goods or services are (or are anticipated to be) acquired and a liability is incurred.

The District's Financial Plan is prepared on a modified accrual basis. All revenue is budgeted on an accrual basis. Property taxes are budgeted for in the year they are levied. Utility charges are budgeted for and recognized as revenue in the period earned. Expenses are budgeted for and recorded in the period in which the goods or services are (or are anticipated to be) acquired and a liability is incurred.

Budgeting and Accounting Basis

Every budget process begins with goal setting. Led by their Department Directors, team members are asked to consider the District's Strategic Plan, Official Community Plan, and any other long-range planning documents that help guide our operations. Reflecting on past and current progress, the current environment, and opportunities and challenges that lie ahead, Departments identify key goals for their operations.

Simultaneously, the District's Leadership Team engages in discussions at the executive level to work across functions and consider the big-picture needs of the community and District organization. These community-wide goals are identified in partnership with the Chief Administrative Officer on feedback from the District Council.

Collectively, these district-wide and department priorities are shared at the beginning of the process to provide insight, opportunities for partnership and collaboration, and awareness across functions of 'what is most important right now' for our District service delivery.

Fund Accounting

As a local government, the District uses fund accounting. The resources and operations of the District have been segregated for accounting and financial reporting purposes into the following funds, which are presented as supplementary information: General, Water, and Sewer.





Segment Disclosure

The District segregates its operations for financial reporting based upon group of activities / services. A segment is defined as a distinguishable activity or group of activities / services of a government for which it is appropriate to separately report financial information.

Differences Between the Basis of Budgeting and Basis of Accounting

The financial plan amounts presented throughout the District's Financial Statements are presented on a consolidated basis. The District's financial statements contains note disclosure that reconciles the District's Financial Plan to the financial plan figures as presented on the financial statements.

The District includes a budget for amortization expense, however does not tax for this expense and therefore the Financial Plan Bylaw includes an offsetting adjusting amortization expense reduction. The District's financial statements include the amortization expense for actuals and budget but excludes the offsetting adjusting amortization expense reduction.

Debt proceeds and principal repayments are included in the Financial Plan expenses, however for the District's Financial Statements these are excluded from the Consolidated Statement of Operations and instead are an increase or reduction to the Consolidated Statement of Financial Position debt liabilities.

Capital expenses for capital projects are included in the Financial Plan, however, they are excluded from the District's Consolidated Statement of Operations and instead result in an increase to the District's tangible capital assets on the Consolidated Statement of Financial Position.

Any transfers to or from reserves and unappropriated surplus accounts as revenues or expenses to balance the Financial Plan are not included in the Consolidated Statement of Operations in the District's financial statements.





Financial Policies

The 2026 - 2030 Financial Plan incorporates all relevant District policies. These policies include the Reserve Fund Policy, Council Remuneration & Expenses Policy as well as other policies relating to expenses.

Section 165 of the Community Charter sets out the requirements for a financial plan and section 166 states that public consultation must occur prior to the adoption of the financial plan. Adoption of the financial plan must occur prior to the adoption of the tax rates bylaw and prior to May 15 each year.

The legislative requirements of producing a financial plan bylaw include identifying the proportion of total revenue associated with each revenue source type, the distribution of taxes amongst the property classes, use of permissive tax exemptions and separating transfers from revenues and expenses.

Local governments are required to produce a balanced budget annually that ensures no deficit or surplus is created. Section 165 (5) of the Community Charter states:

(5) The total of the proposed expenditures and transfers to other funds for a year must not exceed the total of the proposed funding sources and transfers from other funds for the year.

In order to balance the budget for each of the five years of the plan, adjustments are made to the transfers to or from reserves.

Draft Bylaw 1310, 2026 (Attached) contains all the information required in a financial plan bylaw as per legislation.





Reserve Funds

The District holds funds in several reserves and provisions. Reserves are created and restricted by bylaw and provisions are created and restricted by Council motion. The primary objectives of the District's Reserves and Provisions are to:

- Provide funding for emergencies to be accessed when unexpected events result in an immediate need for funds.
- Provide working capital and cash availability for operations and construction funding for projects which are funded by long-term borrowing.
- Provide taxation stability and predictability by contributing annually to reserves and funding capital projects from reserve.
- Focus on long term financial sustainability through proactive reserve contributions that will finance the District's long term capital and asset management plans to achieve community goals.
- Set aside funds collected for specific services for future costs.
- Set aside funds received by the development community to contribute to a share of infrastructure and amenity costs associated with community growth.

Operating Reserve Funds

Financial Stabilization Reserve Fund

To offset unrealized revenues – some of the District's revenue sources (i.e. development fees, building permits) are cyclical in nature and thus are subject to downturns in the economy. The District tries to anticipate economic downturns during budget processes but despite best efforts may be exposed to the possibility of unrealized or declining revenues. Funds may be used during the budget process as a transfer from reserves to offset cyclical revenue declines.

One time and intermittent projects – the District undertakes certain on time and/or intermittent projects that are larger in terms of costs. If these projects were funded from property taxation, annual spikes and declines in taxation would result, therefore, it is not prudent to fund these projects from on-going property taxation revenue. Examples include master plan updates and Official Community Plan (OCP) updates.

Cyclical expenditures – the District has some cyclical expenditures that do not reoccur annually but may reoccur every two or more years. An annual cost would be determined and included as an expenditure in the Financial Plan with an offsetting transfer to the reserve until the year required. Some examples include elections or satisfaction surveys.

Policing Reserve Fund





To offset the cost of special policing major crimes, DNA analysis costs or other unexpected expenditures. Major policing expenditures can come forward without any forewarning and it is often not possible to fund these projects via taxation or other reserves. Funds can also be used for capital expenditures as related to policing. As the District's population grows, the funds in this reserve can be used in assisting with smoothing of additional policing costs to prevent spiking of tax rates related to policing.

Solid Waste Reserve Fund

To assist with the funding of solid waste containers, which are required to be replaced or upgraded on a regular two to three year cycle. This reserve could also be used to assist with capital costs related to establishing infrastructure for the purposes of solid waste or recycling services.

Fire Operations Reserve Fund

To offset the cost of wildfire events not covered under other emergency funding. Major wildfire expenditures can happen in any year without any forewarning and it is often not possible to fund these events via taxation or other reserves.

Insurance and Legal Reserve Fund

To provide a source of funds for liability claims not covered under our insurance policies and to offset the cost of major legal costs or claims of which the magnitude and timing is often indeterminable.

Capital Reserve Funds

Capital Reserve Fund

To fund general capital projects that are not specifically funded from other established reserves or user fees. Capital projects that will be funded from this reserve are budgeted within the District's long term capital plan.

Climate Action Reserve Fund





The District recognizes the importance of reducing greenhouse gas (GHG) emissions through projects that reduce fossil fuel consumption. Reducing GHG emissions is part of Lake Country's commitment as a signatory to the BC Climate Action Charter. Funds in this reserve will be used for projects that reduce greenhouse gas emissions, replacement of equipment in the Hydroelectric Generating Station or early retirement of related debt, as funds permit.

Transportation Infrastructure Reserve Fund

To fund designated road capital projects required for road operations or as identified in the transportation for tomorrow plan.

Equipment Acquisition and Replacement Reserve Fund

To fund the acquisition of municipal vehicles and equipment in accordance with an acquisition plan and the replacement of municipal vehicles and equipment according to planned replacement schedules.

Fire Facilities and Equipment Reserve Fund

To fund the replacement of fire vehicles and equipment according to planned replacement schedules and planned maintenance, upgrades, additions or improvements to fire buildings.

Information Technology (IT) Reserve Fund

To fund information system and technology projects including communications systems. Technology can change rapidly within the information technology area and often comes at a large cost. This reserve is needed to keep pace with technology and to take advantage of technological improvement/efficiency opportunities. Due to the industry trend towards Software as a Service (SaaS) compared to Software as a Product more and more IT systems that used to be capital in nature are now considered operating and as such this reserve is intended to fund both capital and SaaS operating IT projects.

Facilities Reserve Fund

To fund expenditures for major repairs, upgrading, replacement or expansion of municipal buildings, ancillary structures and site services that serve as public spaces.





Community Works Gas Tax Reserve Fund

To account for funds received and used pursuant to the Community Works Gas Tax Agreement. Projects funded by this account must be in compliance with acceptable uses as defined in the community Works Gas Tax Agreement.

The intent is to spend all funds received, per our Community Works Gas Tax Agreement.

Water Capital Reserve Fund

To fund water utility capital projects required for water operations or as identified in the Water Master Plan.

Sewer Capital Reserve Fund

To fund sewer utility capital projects required for sewer operations or identified in the Sewer Master Plan.

Roads Maintenance Services Reserve Fund

If snow accumulations along roadways from clearing operations reach a level that impede further snow clearing operations, it is the responsibility of the District to remove (or pay a contractor to remove) the snow to a storage area. The frequency and cost of this is entirely dependent on unpredictable weather patterns. This reserve is to account for the risk being borne by the District and ensure funds are in place in the event of a heavy snowfall year.

Transit Reserve Fund

BC Transit bills are based on actual expenditures instead of budgeted expenditures. As ridership and expenses can fluctuate, the transit reserve fund is intended to allow the District to absorb the financial impact of unfavorable years and unforeseen events and provide the financial flexibility to pursue new opportunities in transit when they arise.

Growing Communities Fund Reserve

In March 2023, the District received \$6,778,000 under the Growing Communities Fund (GCF), a grant from the Province of British Columbia with the principal objective “to increase the local housing supply with investments in community infrastructure and





amenities”. “As a condition of this funding, the grant must be placed in a segregated reserve fund established by bylaw under section 188 of the Community Charter for the Capital and Planning purposes of the GCF”. This reserve is being established to track and facilitate the appropriate expenditures of the grant in line with the grant guidelines until it is fully spent.

Kelowna Bulk Water Capital Improvement Reserve

As part of the District’s Bulk Water Supply Agreement with the City of Kelowna, “DLC and Kelowna acknowledge and agree that developmental growth will occur in the Supply Area during the Term, and DLC will bill Kelowna for any required costs for DLC to incrementally increase the Design Demand and Peak Day Supply Capacity (above their initial and baseline amounts)”. The purpose of this reserve is to segregate the funds received from the City of Kelowna related to developmental growth and use these funds on expenditures related to increasing the Design Demand and Peak Day Supply Capacity as necessary in line with the agreement.

Septage Facility Reserve Fund

As part of the Regional Septage Facility – Capital, Operating & Maintenance Agreement with the Regional District of Central Okanagan (RDCO), the District has the responsibility to “Establish a Septage Facility reserve fund to be used for expenses related to Capital Improvement Works and Capital Renewal Works”. The District will use these funds to plan and execute all of the Capital Renewal Works and Capital Improvement Works at the Regional Septage Facility in line with the agreement.

Slope Stability Reserve Fund

To fund expenditures for all reactive and proactive slope stability works in the District.

Statutory Reserve Funds

Development Cost Charge (DCC) Reserve Funds

As per subsection 188(2)(a) of the Community Charter, separate Reserves need to be established for DCC collections and use, under section 566 of the Local Government Act. The following DCC Reserves have been established for the purpose so identified in the associated DCC bylaw and are as follows:

- Roads DCC





- Sewer DCC
- Parks DCC
- Drainage DCC
- Water DCC

Parkland Acquisition Reserve Fund

As per subsection 188(2)(b) of the Community Charter funds received from the sale or disposal of parkland as well as funds received pursuant to section 510 of the Local Government Act (parkland funds received upon subdivision) must be set aside in a reserve and be used exclusively to purchase parkland. The Parkland Acquisition Reserve has been established for accumulating and expending monies as per this requirement.

Land Sale Reserve Fund

As per subsection 188(2)(e) of the Community Charter funds received from the sale of land and improvements must be set aside for paying any debt remaining in relation to the property and for acquiring land, improvements and other assets of a capital nature. The Land Sale Reserve has been established for accumulating and expending monies as per this requirement.

Access to Body of Water Reserve Fund

As per section 41(1)(d) of the Community Charter funds received from the sale of highway must be placed to the credit of reserve fund to be used to acquire property that Council considers will provide public access to the same body of water that is of at least equal benefit to the public.





Community Engagement

With the implementation of all municipal budgets, the need for community engagement and input is a vital part of the process. Council must be provided with opportunities for meaningful dialogue with constituents prior to finalizing the budget

The following is a framework of how the 2026 budget will be delivered to the community:

Timeline	Description
November 26, 2025	Public Release of Draft 2026-2030 Financial Plan
December 2, 2025	Draft 2026-2030 Financial Plan 1st Reading
December 16, 2025	Early Approval of Certain 2026 Capital and Staffing Requests
January 2026 (date TBD)	Public Engagement Open House #1
February 2026 (date TBD)	Public Engagement Open House #2
February 2026 (date TBD)	Draft 2026-2030 Financial Plan 2nd & 3rd Readings
March 2026 (date TBD)	Adoption of 2026-2030 Financial Plan

In addition to the above schedule, the District will continue to use the Let's Talk - Lake Country online engagement platform. This has been incredibly successful and received significant uptake in prior years and allows the public to not only ask questions that District staff answers, but all questions, comments and answers are publicly available for others to see.

Advertisements in different forms of media, news releases, social media posts will also ensure additional reach and engagement.





2026 - 2030 Financial Plan





WHEREAS, pursuant to Section 165 of the Community Charter, Council shall, before the 15th day of May in each year, before the annual property tax bylaw is adopted, adopt a financial plan;

The Council of the District of Lake Country, in open meeting assembled, enacts as follows:

1. This Bylaw may be cited for all purposes as “2026-2030 Financial Plan Bylaw 1310, 2026.”
2. The schedules marked as Schedule A and B attached hereto, and forming part of this bylaw, are hereby declared to be the Financial Plan for the District of Lake Country for the period January 1, 2026 to December 31, 2030.

READ A FIRST TIME this _____ day of _____, 2025.

READ A SECOND TIME this _____ day of _____, 2026.

READ A THIRD TIME this _____ day of _____, 2026.

ADOPTED this _____ day of _____, 2026.

Mayor

Corporate Officer





	2026	2027	2028	2029	2030
Revenue					
Property Taxes	(26,070,449)	(27,519,776)	(28,829,433)	(30,273,396)	(31,865,178)
Parcel Taxes	(950,093)	(912,728)	(929,558)	(936,661)	(915,007)
Fees and Charges	(15,474,871)	(16,530,468)	(17,605,047)	(18,343,464)	(19,106,488)
Other Revenue	(12,611,515)	(12,842,085)	(9,660,792)	(10,243,867)	(9,867,589)
Transfer from DCC Reserves	(4,629,158)	(6,086,990)	(6,175,515)	(8,163,265)	(12,491,899)
Total Revenue	(59,736,086)	(63,892,047)	(63,200,345)	(67,960,653)	(74,246,161)
Expenses					
General Government Services	6,285,588	6,314,213	6,469,819	6,555,508	6,780,309
Protective Services	12,287,077	12,601,762	13,179,419	13,977,092	14,679,376
Transportation Services	8,542,334	8,703,638	8,968,010	9,211,069	9,461,741
Environmental Services	2,919,965	2,968,731	3,049,706	3,132,952	3,218,533
Development Services	2,690,924	2,766,916	2,839,767	2,914,548	2,991,410
Parks and Recreation	7,513,411	7,681,394	7,862,840	8,046,778	8,235,510
Water Operations	6,047,275	5,931,143	6,079,001	6,228,784	6,382,683
Sewer Operations	3,350,693	3,439,016	3,524,192	3,611,073	3,700,283
Interest Expense	860,158	858,261	858,261	776,085	745,521
Total Expenses	50,497,425	51,265,073	52,831,014	54,453,889	56,195,367
Annual Surplus	(9,238,662)	(12,626,974)	(10,369,331)	(13,506,765)	(18,050,794)
Proceeds from Borrowing	-	-	-	-	-
Transfer from Reserves	(14,145,507)	(11,343,123)	(13,069,706)	(9,726,752)	(10,408,416)
Transfer from Surplus	(11,557)	12,825	18,891	25,686	28,641
Principal Repayment	833,114	781,147	781,147	724,830	684,133
Capital Expenditures	19,074,500	18,736,896	17,293,204	16,668,000	21,428,298
Transfer to Surplus and Non-Statutory Reserve	9,840,422	10,890,301	11,897,163	12,535,290	13,182,350
Actuarial Adjustment on Long Term Debt	187,912	219,953	253,080	220,248	215,136
Amortization of tangible capital assets	(6,540,222)	(6,671,025)	(6,804,447)	(6,940,537)	(7,079,348)
Debt, Capital and Reserve/Surplus transfers	9,238,662	12,626,974	10,369,332	13,506,765	18,050,794
Financial Plan Balance	-	-	-	-	-





required to include in its Five-Year Financial Plan (2026 - 2030), objectives and policies regarding each of the following:

- A. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the Community Charter;
- B. The distribution of property taxes among the property classes; and
- C. The use of permissive tax exemptions.

1. Funding Sources

The objectives and policies pertaining to municipal revenue which are incorporated into the District of Lake Country’s Financial Plan include:

- The build-up of reserves to minimize the need to borrow for future capital projects;
- Provide sufficient operating funds to ensure existing infrastructure is properly maintained to maximize its lifespan;
- Pursue infrastructure grants from senior levels of government to lessen the impact on local property taxation and user fees;
- Review user fees to match operational costs, where appropriate;
- Examine business opportunities to raise revenue for the District of Lake Country; and
- In year 1 (2025) of the five-year plan, the proportion or percentage of total revenue from the various revenue sources, as detailed in the Financial Plan, is summarized in Table 1 below.

Table 1: Sources of Revenue

Revenue Sources	2026
Property Taxes	43.64%
Parcel Taxes	1.59%
Fees & Charges	25.91%
Other Revenue	21.11%
Transfers from DCC Restricted Revenue	7.75%
Total Revenue	100%

2. Distribution of Property Taxes

It is Council’s goal to ensure there is a fair and equitable apportionment of taxes to each property class. The objectives and policies pertaining to the distribution of property taxes among the property classes and incorporated into the Financial Plan include:

- Regular reviews and comparisons of the District of Lake Country’s tax burden relative to other BC municipalities and its neighbours to ensure a competitive tax structure and rates;





- that each property class is impacted equally, relative to other property classes;
- Decrease (or increase) tax rates to offset the market increase (or decrease) in average taxable assessment within each property class compared to the previous year prior to applying the general municipal tax increase; and
 - The use of non-market growth in the assessment roll due to new construction and development to assist in covering expenditures required to service the additional burden on the infrastructure and services within the District of Lake Country.

Table 2 below highlights the estimated municipal property tax dollars and the respective percentages to be collected from each of the tax classes for 2025.

Table 2: Approximate Distribution of 2025 Municipal Property Taxes

Property Class	Property Tax Dollars Raised (General, Police & Fire Protection)	% of Total Property Taxation	Ratio
(1) Residential	\$22,738,645	87.22%	1.0000
(2) Utility	\$281,561	1.08%	14.8368
(5) Light Industrial	\$576,157	2.21%	4.9284
(6) Business/Other	\$2,359,376	9.05%	2.4642
(8) Recreation/Non-Profit	\$109,496	.42%	1.2878
(9) Farm	\$5,214	.02%	0.2205
Totals	\$26,070,449	100.00%	

3. Permissive Tax Exemptions

The Annual Report details the extent of permissive tax exemptions provided by the District of Lake Country. The administration and approval of permissive tax exemptions is set by Council policy. Some of the eligibility criteria within the policy include the following:

- The paramount consideration for a permissive tax exemption is the benefit to the community and the residents of Lake Country;
- Permissive exemptions will also be granted where an organization provides a service that the District of Lake Country would provide given sufficient financial resources;
- Permissive tax exemptions are based on the principal use of the property;
- The goals, policies or principles of the organization must not be inconsistent or conflict with those of the District of Lake Country;
- Membership in the organization and/or use of the property must be reasonably open to all Lake Country residents; and
- The organization must be a registered non-profit society. The support of the municipality will not be used for commercial or private gain.





Property Taxation

Property taxes are the main source of funding for the District of Lake Country. Under the Community Charter, municipalities may recover part or all of the cost of providing services by levying taxes against properties. District staff and Council work hard to maintain core services while supporting other important projects and service improvements the community wants and needs.

Taxation Policy

The property tax for an individual property is calculated by multiplying the assessed value of the property by the municipal tax rate, which is expressed as a dollar figure per \$1,000 dollars of assessed property value.

During the annual budgeting process, the District determines service expenditures and infrastructure reserve contributions for the year and the total amount of property tax required to fund the annual budget. These requirements are outlined in the District of Lake Country 2026 - 2030 Financial Plan Bylaw.

Once the District has determined the total amount of tax revenue requirement to raise, it must then determine how to distribute that tax revenue requirement over the nine property classes which will result in setting the tax rates for each property class.

For 2026, the mill rates were calculated utilizing the Revenue Distribution Method, which uses the percentage of tax revenue distribution on the base property assessments from the prior year (prior to non-market change) to mathematically calculate the tax rates required to generate the revenue distribution (including non-market change) across classes of the current year's tax revenue requirement in the approved financial plan.

Taxation Objectives

The District of Lake Country aims to provide taxpayers with stable, predictable, and clear property taxation while providing excellent programs and services.

Key Amounts

Property taxes fund approximately 35% of the District of Lake Country Budget in 2026. Read on to view what your property taxes fund and how the District is prioritizing work to support our community today, and build a resilient, connected community for tomorrow.

- The total **2026** budget comprises of the General Operating Fund, Water Operating Fund, Sewer Operating Fund, a Capital Plan, and Reserve contributions.





- Once the planning and budgeting is complete, the revenue required to raise from property taxes is **\$26.1 million**
- This property tax revenue requirement net of 1.5% of offsetting growth is **6.25% higher than 2025.**

Discussion

A 1% tax increase translates to approximately \$239,000 in additional revenue for the District and costs the typical (median) single-family homeowner (home assessed at approximately \$930,000) in Lake Country approximately \$28 annually in municipal, fire, and policing taxes. Comparably, for a business assessed at \$1 million, a 1% tax increase results in approximately an additional \$75.

The 2026 Financial Plan is focused on addressing the following:

- **Tax Rate Stability** – There are significant costs particularly in policing and transit which if entirely taken on in the initial year(s) would result in significant tax rate increases in the next 1-2 years with much less significant tax increases in years 3-5. A conscious effort is therefore being undertaken to use existing reserves to smooth in the impacts of these increases and stabilize tax rate increases.
- **Long-term infrastructure and asset management** – Ensuring long term sustainability and improvement of District assets and infrastructure through adequate reserve funding.
- **Keeping up with rising costs of delivering services** – While inflation is settling back down to Bank of Canada target levels, we are still trying to catch up to the impact of costs of providing services and construction which have been much higher than even the elevated consumer inflation numbers.

The draft 2026 - 2030 Financial Plan is being proposed with a 6.25% tax increase on municipal, policing and fire rates, which translates to approximately \$172 annually or \$14 monthly on the typical single-family home or approximately \$471 or \$39 monthly on a business assessed at \$1 million. Please note that this is only relating to the municipal controlled areas of property taxes. Property taxes collected on behalf of other governments (regional District, hospital, library, school etc.) represent approximately 35-40% of each property's total tax bill.





Utilities Fees

Water

The District operates three (3) water systems: Lake Country Water System, Coral Beach Water System, and Lake Pine Water System. Water is designed to be a self-funding utility with users paying all the expenses and transfers to reserves required. Therefore, the net operating expenditures are zero. The water system budget includes the operations and maintenance of the pump stations, dams, reservoirs, distribution system, pressure reducing stations, and hydrants. Principal and interest payments on water system debt are also included as well as transfers to reserves to fund capital projects.

Part of the Water Master Plan process includes a financial analysis, which indicates revenues required to sustain the water system. In 2023, when rate increases were discussed with the Water Service Advisory Committee, the group passed resolutions recommending Council consider increasing the rates over a five-year period. Because the intent of the initial analysis was to complete a rate increase and the re-evaluate as time progresses, staff thought it prudent to include estimated future inflation in the 5-year analysis.

The Water Master Plan looks to address 4 key issues within our water system. Sustainable funding for water utilities is required for:

- Water Quality
- Water availability
- System expansion
- Ageing infrastructure

Water quality improvements are mandated by the interior health authority, and are not viewed as optional. Water availability needs are largely met in the community, and there is little in way of costs for this item in the capital plan. System expansion is assumed to be paid for by the benefiting party, and thus has no added cost. Part of Council's 2022 strategic priorities is to ensure sustainable water service delivery for the community and create infrastructure that meets the community needs. A key aspect to ensuring reliable safe delivery of water is to ensure the water system is adequately funded.

Current rate schedules can be found in the "Water Regulation and Rates Bylaw" below:

[Microsoft Word - Water Regulation and Rate Amendment Bylaw 1217 2023.docx](#)

Sewer

The sewer system budget includes the operations and maintenance of the wastewater treatment plant (WWTP), Oyama treatment plant, Carr's Landing sewer systems, lift stations, collection system, and regional septage facility. In 2017 Council approved undertaking sewer treatment plant operations by District staff. Sewer operations, like the water operations, is self-funded and therefore has net zero operating expenditures. Principal and interest payments on sewer system debt are also included in the total expenditures.





Recently the District has transitioned funding for the sanitary sewer system by adopting a user fee structure that collects all fees through the utility billing process rather than through a combination of user fees and parcel taxes. Along with this change came an update to the "Sanitary Sewer Regulations and Rate Bylaw". The most recent Bylaw can be found here:

[sanitary-sewer-regulation-and-rate-bylaw-1176-2022-consolidated-2025-08-19](#)

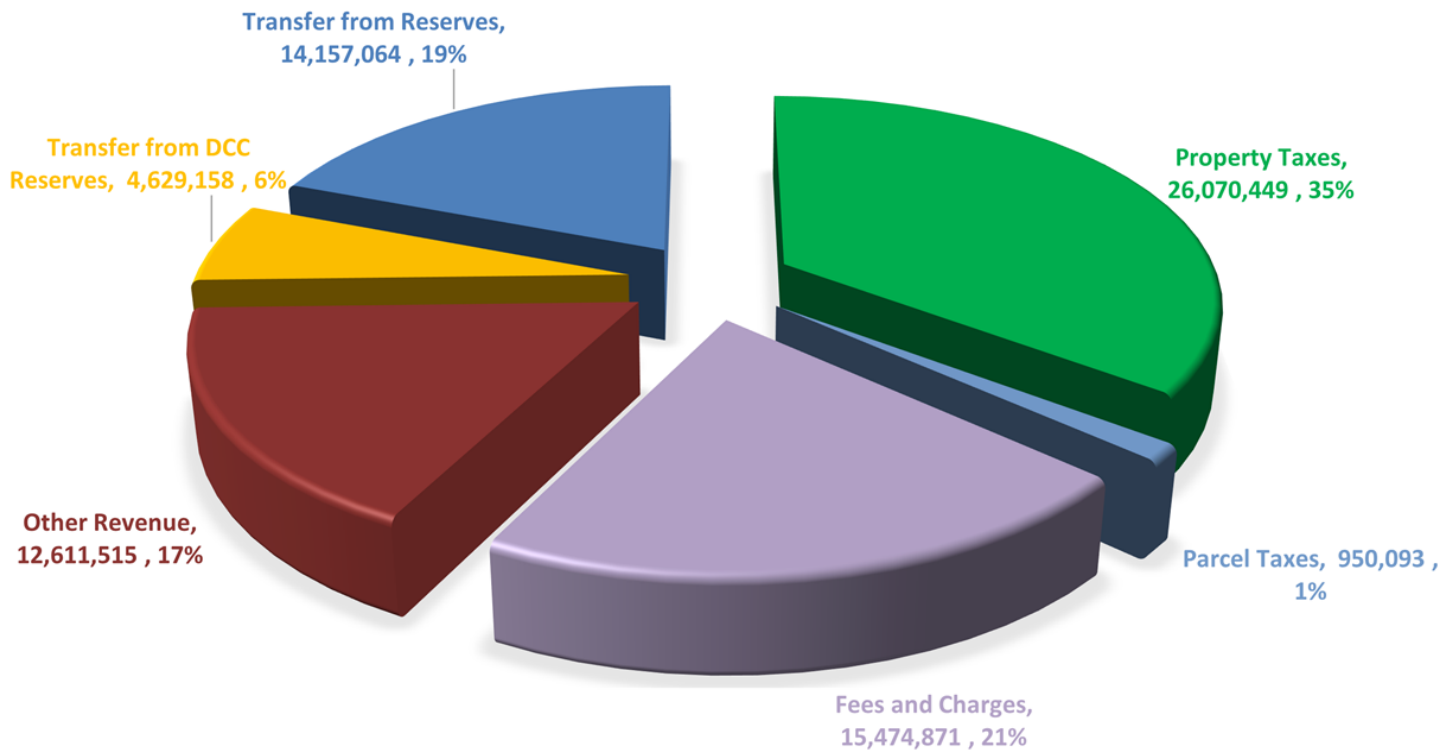




Revenue Breakdown

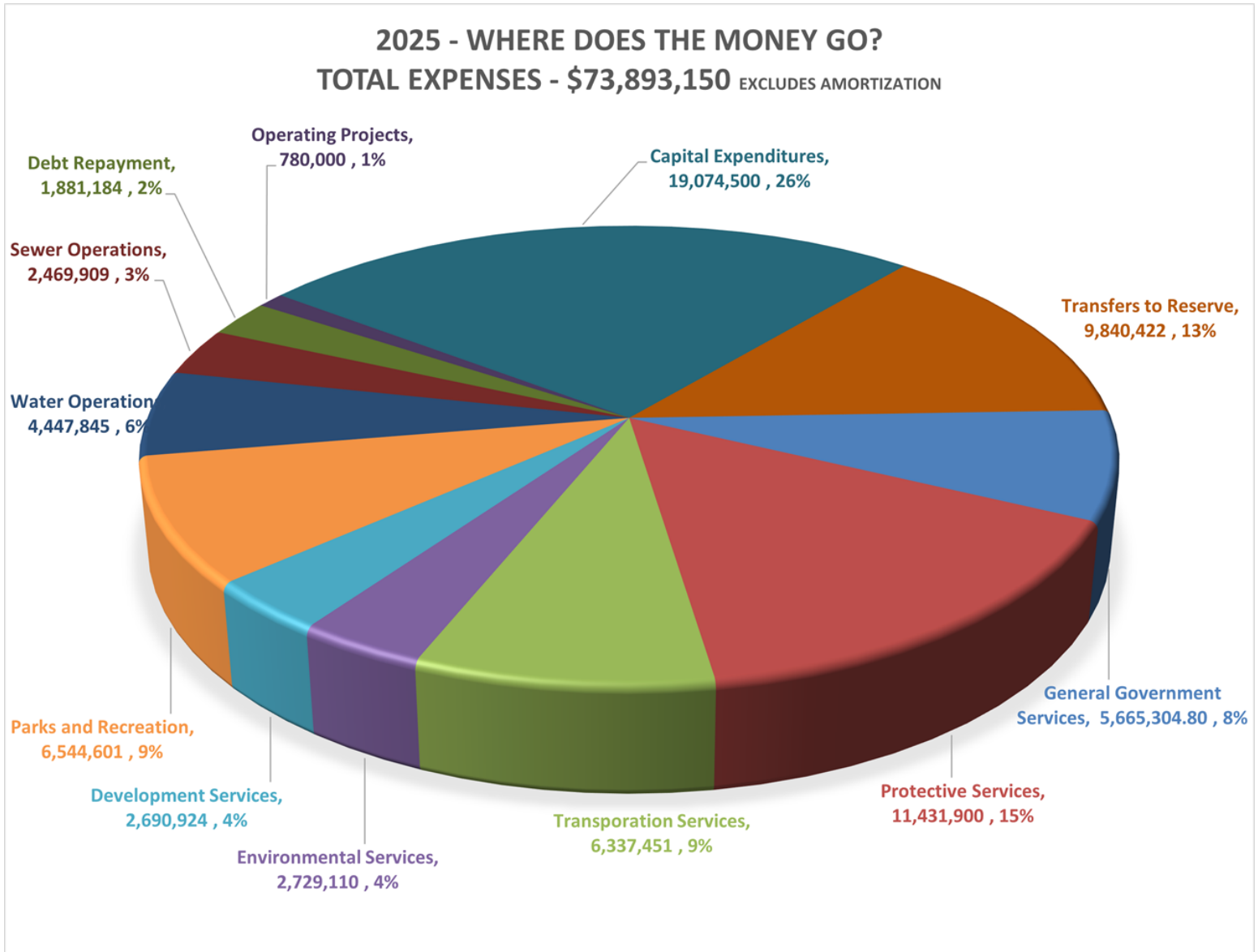
2026 - WHERE DOES THE MONEY COME FROM?

TOTAL REVENUE - \$73,893,150





Expense Breakdown





Full Time Equivalent (FTE) Summary

Below is a table showing the number of FTE for each Department. Further information regarding salaries and employee expenses can be found in the Statements of Financial Information (SOFI) for the District of Lake Country. Each position is considered as part of the Strategic Plan and measures are taken to ensure a fair hiring process.

	Budget Year	
	FY25	FY26
BUILDING	7.00	7.00
BYLAW SERVICES	3.00	3.75
CORPORATE SERVICES	6.30	6.30
CULTURE & THEATRE	1.00	1.25
DEVELOPMENT ENGINEERING	7.25	7.25
ECONOMIC DEVELOPMENT	0.80	0.80
FACILITIES		1.00
FIRE	10.00	11.00
GENERAL GOVERNMENT	12.00	11.64
HR & SAFETY	3.80	3.80
INFORMATION TECHNOLOGY	4.00	4.00
PARKS	16.00	16.00
PLANNING	7.50	7.50
RCMP	4.00	4.00
RECREATION & LEISURE	1.50	1.25
SEWER - LAKE COUNTRY	7.60	8.28
STRATEGIC COMMUNICATIONS	1.40	2.40
TRANSPORTATION	7.65	8.65

Taxation Portion of Additional FTE Employees

Included in the draft budget are 5.75 FTEs. Of the additional wages & benefits, \$415,000 is funded from taxation and \$122,000 from user fees. The remainder is funded from a combination of existing budgets, capital funding (including DCCs), and efficiencies.





	Budget Year	
	FY25	FY26
WATER - LAKE COUNTRY	11.80	12.48
Grand Total	112.60	118.35





Operating Budget





- **1% tax increase** represents approx. **\$239,000** of new revenue for the District
- Average single-family home in 2025 was **\$1,065,000** (down from \$1,085,000 in 2024)
- Median single-family home in 2025 was **\$930,000** (down from \$955,000 in 2024)
- **1% tax increase** results in approximately **\$28** of additional municipal taxes on the typical single-family home (municipal, fire & policing)

	\$1,065,000 Home	\$930,000 Home	\$750,000 Home
Approx. Annual Amount for Single Family Home	\$197	\$172	\$139
Approx. Monthly Amount for Single Family Home	\$16	\$14	\$12
Potential Tax Increase	6.25%	6.25%	6.25%





Operating Supplementals





2 RCMP MUNICIPAL EMPLOYEES

Project Type: Operating Supplemental

Short Description: Transition from RCMP regional model to autonomous model

Department: 034 - RCMP - 10 - GEN OP

Background & Justification

The District of Lake Country RCMP detachment is in the process of going from a regional model depending on many shared services with the City of Kelowna, City of West Kelowna and District of Peachland to an autonomous model where more services will be handled at the local Lake Country RCMP detachment. As part of this, certain costs previously paid to the City of Kelowna under a shared services agreement are going in-house. While certain services will continue to be shared, many functions switching internally require additional RCMP municipal employees.

If approved, these positions would be hired when the corresponding services are removed from the shared services agreement with a direct offset, meaning the budgeted contracted services costs in the RCMP budget would shift to wages. As such there is no additional tax impact from these positions.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description: Community - Protective Services

Master Plan Description:

Other Description:

Communication & Engagement





Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

	2026	2027	2028	2029	2030
WAGES	173,600	178,808	184,172	189,697	195,388
BENEFITS	43,400	44,702	46,043	47,424	48,847
CONTRACTED SERVICES	(217,000)	(223,510)	(230,215)	(237,121)	(244,235)
Grand Total	0	0	0	0	0





BYLAW SUPPORT

Project Type: Operating Supplemental

Short Description: Potential addition of 0.75 FTE of additional bylaw support

Department: 032 - BYLAW SERVICES - 10 - GEN OP

Background & Justification

Council has expressed desire to increase level of service in the bylaw department. Adding 0.75 FTE of additional bylaw support would allow for enhanced focus on District and Council bylaw priority areas in the community.

This service level addition would come with a \$86,000 taxation impact for wages & benefits.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: False

Strategic Priority Description: Community - Protective Services

Master Plan Description:

Other Description:

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False





Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

	2026	2027	2028	2029	2030
WAGES	68,800	70,864	72,990	75,180	77,435
BENEFITS	17,200	17,716	18,248	18,795	19,359
Grand Total	86,000	88,580	91,238	93,975	96,794





COMMUNICATIONS LEAD

Project Type: Operating Supplemental

Short Description: Adding a Communications Lead to coordinate work with communications team.

Department: 024 - STRATEGIC COMMUNICATIONS - 10 - GEN OP

Background & Justification

As part of Council's Strategic Priorities, under the Governance – Communications pillar, the commitment states: "In our decision-making and in our delivery of services, we will communicate regularly with our community in ways that are clear, consistent, transparent, and proactive."

As the District moves forward with a growing number of capital and operational projects, it is essential that we strengthen how we communicate with our community. Enhanced oversight of our website, video/media production, and the use of AI tools will ensure we remain transparent, accessible, and aligned with modern communication expectations.

To support this priority, the District currently employs two part-time Communications Officers who are responsible for developing and implementing communication strategies and work plans that use a range of physical and digital tools to educate, inform, build public awareness, and inspire community engagement.

However, as communication expectations continue to grow—both from Council and the community—additional leadership capacity is required. The demand for timely messaging, media response, crisis communication, and increased use of video and digital storytelling has expanded significantly. Without a dedicated lead role, the coordination of priorities, quality control, and strategic oversight remains limited.

The proposed Communications Lead position will:

- Provide leadership, coordination, and oversight for the Communications Officers.
- Strengthen consistency of messaging across platforms, departments, and projects.
- Support strategic communications planning and alignment with Council direction.
- Lead and develop multimedia content, including video production, social media campaigns, and enhanced digital presence.
- Provide responsiveness to media, public inquiries, and emerging issues.
- Support proactive communication rather than reactive messaging.

This position will ensure the District can meet Council's stated commitment to clear, transparent, and proactive communication while enhancing the professionalism, responsiveness, and efficiency of communication efforts across the organization.

To be funded through capital projects with no direct impact to taxation.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description: Governance - Communications

Master Plan Description:

Other Description:

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

	2026	2027	2028	2029	2030
WAGES	104,000	107,120	110,334	113,644	117,053
BENEFITS	26,000	26,780	27,583	28,411	29,263
TSF TO CAPITAL WORKS RSV	(10,000)	(10,300)	(10,609)	(10,927)	(11,255)
TSF TO FACILITIES RSV	(15,000)	(15,450)	(15,912)	(16,393)	(16,882)
TSF TO WATER CAPITAL WORKS	(35,000)	(36,050)	(37,132)	(38,245)	(39,393)





	2026	2027	2028	2029	2030
RSV					
TSF TO TRANSPORTATION RSV	(35,000)	(36,050)	(37,132)	(38,245)	(39,393)
SEWER CAP RSV	(35,000)	(36,050)	(37,132)	(38,245)	(39,393)
Grand Total	0	0	0	0	0





MILLWRIGHT

Project Type: Operating Supplemental

Short Description: Millwright to support Sewer and Water Daily Operations

Department: 086 - SEWER - LAKE COUNTRY - 70 - SEW OP

Background & Justification

The District currently relies on third-party vendors to perform essential millwright services across both the water and sanitary sewer daily operations. These services include pump refurbishment and replacement, process mechanical equipment maintenance, and work on critical infrastructure such as mixers, aerators, centrifuges, belt conveyance systems, and the Eldorado hydro-generation facility. Additionally, millwright expertise will be vital to the daily operations of the proposed future water and sanitary sewer infrastructure.

As the District's water and sewer infrastructure continues to expand, staff have identified the need to bring this capability in-house by hiring a full-time millwright. This position would enhance operational efficiency, reduce reliance on external contractors, and provide timely support for both routine and emergency maintenance needs.

A recent review of expenditures revealed that the District spends approximately \$162,500 annually on contracted millwright services across both departments. This costs will increase as our water and sanitary sewer systems expand to support growth. It is estimated that 50% of this work could be effectively delivered by a full-time millwright. Factoring in wages, benefits, and administrative support, the total cost of adding this position would be approximately \$73,750 per year, split between the water and sewer operational budgets.

Furthermore, as existing contracts expire, such as the generator maintenance agreement, there is potential for the millwright to absorb additional responsibilities, resulting in additional savings of \$20,000–\$30,000 annually.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:





Master Plan: False

Other: False

Master Plan Description:

Other Description:

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

Factoring in wages, benefits, and administrative support, the total cost of adding this position would be approximately \$73,750 per year, split between the water and sewer operational budgets. This number would increase overtime with inflationary wage adjustments.

	2026	2027	2028	2029	2030
WAGES	150,000	153,000	156,060	159,181	162,365
MATERIALS/SUPPLIES	5,000	100	5,202	5,306	5,412
CONTRACTED SERVICES	(81,250)	(107,875)	(84,532)	(86,223)	(87,948)
Grand Total	73,750	45,225	76,730	78,264	79,829





FACILITIES CREW LEADER

Project Type: Operating Supplemental

Short Description: Adding a full-time Facilities Crew Leader

Department: 063 - FACILITIES - 10 - GEN OP

Background & Justification

The District currently has two Facilities employees responsible for servicing all of the District owned buildings. There is a current inventory of fifteen occupied buildings, 6 six washrooms, multiple outbuildings parks infrastructure and two newly purchased properties the BC Tree Fruits building and the old Post Office. The Facilities department performs daily operations, repairs, preventative maintenance, in-house construction projects, and contractor coordination. Facilities staff report directly to the Manager of the Parks and Facilities relying on a reactive approach with limited coordination among facilities staff. The Crew Leader position will provide on-site, hands-on leadership and supervision of facilities staff. Coordinate daily scheduling for operations, repairs and preventative maintenance. Improve operational efficiencies, manage maintenance costs and ensure the safety and functionality of our physical infrastructure. Working closely with the Manager of Parks and Facilities, this position will provide a mixture of hands-on support and administration duties for the department. The role of Facilities Crew Leader is essential for scaling our facilities management to meet current and future demands.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Communication & Engagement





Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

Factoring in wages, benefits, and administrative support, the total cost of adding this position would be approximately \$133,000.00 annually. This number would increase over time with inflationary wage adjustments per the collective agreement.

	2026	2027	2028	2029	2030
WAGES	96,762	99,665	102,655	105,734	108,906
BENEFITS	24,190	24,916	25,663	26,433	27,226
Grand Total	120,952	124,581	128,318	132,167	136,132





FIRE RESCUE TECHNICIAN

Project Type: Operating Supplemental

Short Description: This budget proposal is for the addition of one new Fire and Rescue Technician to the Lake Country Fire Department in 2026. Fire and Rescue Technicians are career staff who carry out a wide range of fire related emergency response, operational preparedness, administrative support, and community facing responsibilities.

Department: 040 - FIRE - 10 - GEN OP

Background & Justification

Proposal Summary:

This budget proposal is for the addition of one new Fire and Rescue Technician to the Lake Country Fire Department (LCFD) in 2026. This full-time equivalent (FTE) will be funded through taxation and integrated into the revised seven-day-a-week fire department composite staffing model endorsed by Council in 2024. Fire and Rescue Technicians are career staff who carry out a wide range of fire related emergency response, operational preparedness, administrative support, and community facing responsibilities. Due to the size and structure of the LCFD, these roles provide critical support for paid-on-call firefighters, their training programs, and the equipment that they use.

Rationale and Strategic Alignment:

In 2024 the LCFD implemented a revised seven-day-a-week composite staffing model to improve service consistency, improve firefighter safety, and consistent service coverage. This staffing model has demonstrated measurable improvements in service delivery and internal support. Despite these gains, current staffing levels are unbalanced, and this limits the District's ability to consistently realize the benefits of the seven-day-a-week composite staffing model.

The addition of one Fire and Rescue Technician will balance staffing and workloads between the two shifts that cover the seven-day-a-week composite staffing model. This directly supports the District's strategic priorities of Infrastructure and Community.

Infrastructure – Fire Protection

The proposed addition of one Fire and Rescue Technician will strengthen the District's awareness and ability to plan for and respond to a wide range of hazard-related emergencies. The added capacity will help improve operational readiness by proactively identifying and mitigating risks throughout the community.

Community – Protective Services

The proposed addition of one Fire and Rescue Technician will enhance the District's ability to consistently deliver fire related emergency response throughout the community. The balanced staffing supports compliance with WorkSafe BC and other applicable provincial legislation and regulations.

Project Objectives and Outcomes:

To meet the growing demands on fire services within the District, this proposal seeks funding for an additional Fire and Rescue





Technician. Community growth, increasing legislative requirements, climate-driven hazards, and heightened public safety expectations have steadily increased workload volume and technical complexity.

Adding one Fire and Rescue Technician in 2026 will support the following outcomes:

- Addresses increasing service demands driven by community growth, climate-related risks, and evolving public safety expectations.
- Ensures consistent deployment of minimum staffed crews from Fire Station 71 seven-days-a-week.
- Improved safety oversight and operational support during emergency response to fire related and other emergencies.
- Improved compliance with WorkSafe BC and BC Office of the Fire Commissioner minimum training standards.
- Supports the delivery of provincially mandated fire inspections, public education, and other community safety initiatives.
- Supports the delivery of FireSmart BC residential assessments, public education, and other wildfire mitigation activities aligned.

Financial Summary:

This budget proposal is for the addition of one Fire and Rescue Technician in the 2026 Protective Services operating budget. A detailed description of the ongoing operational costs is provided in the budget section.

Funding Strategy:

This position will be funded through general taxation in 2026. The LCFD will continue to explore grant funding and cost recovery opportunities to offset staffing costs where possible. No external funding is secured for this position, and no guarantees are being made regarding future cost offsets.

Consultant Services:

Third party consultants and certified medical practitioners are used at various stages of the Fire and Rescue Technician recruitment process. These costs are supported by the LCFD operating budget.

Staff Time:

Staff from multiple internal departments will be required to support the Fire and Rescue Technician recruitment process. This staff time will be supported by various internal department work plans.

Requirement

Safety Requirement: True

Development Driven: True

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description: Infrastructure and, Community

Master Plan Description:

Other Description:





Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement: No specific communication and community engagement is applicable to this proposal during the 2026 Budget process.

Costs

This budget proposal is for addition of one new Fire and Rescue Technician in 2026. This position will be funded through general taxation. Annual operating expenses will be subject to wages and benefits provided by the District to its career staff.

	2026	2027	2028	2029	2030
WAGES	97,315	100,235	103,242	106,339	109,529
BENEFITS	24,329	25,059	25,810	26,585	27,382
Grand Total	121,644	125,294	129,052	132,924	136,911





FLEET & EQUIPMENT CREW LEADER

Project Type: Operating Supplemental

Short Description: Adding a Full-Time Fleet & Equipment Crew Leader

Department: 050 - TRANSPORTATION - 10 - GEN OP

Background & Justification

The District currently operates a single-person Fleet Department responsible for maintaining equipment used by the Utilities and Roads crews. The Fire Department continues to outsource its vehicle maintenance, and a transition to in-house servicing is not being considered at this time. The Parks Department relies on a combination of internal staff, external contractors, and in-house efforts for minor repairs.

A maintenance resource utilization (MRU) analysis indicates that 1.6 full-time technicians are needed to adequately service the current fleet, not including administrative duties. Dependence on external vendors often results in delays and extended equipment downtime, prompting interest in expanding in-house maintenance capacity.

With additional staffing, the District could handle nearly all fleet-related maintenance internally—excluding tire services and lifting equipment inspections—while improving response times, streamlining service schedules, and reducing downtime. Internal inspections would further lessen reliance on external vendors.

This expansion would also enable a more strategic use of internal resources, particularly within the Parks Department, where minor repairs could shift from Parks staff to fleet technicians. This change would save approximately 0.3 of a full-time position, allowing Parks staff to focus on core responsibilities and improving overall service delivery. Expanding fleet capacity would give the District greater control over maintenance scheduling, reduce exposure to fluctuating labor costs, and enhance service levels for operational crews.

The first phase of implementation would establish a Fleet and Equipment Crew Leader position; a working role that combines supervisory oversight with hands-on participation in maintenance and repair, and a Fleet Maintenance Technician position to support servicing and repairs for the existing fleet. This structure will provide appropriate leadership and capacity as the District transitions toward a more comprehensive in-house maintenance model.

Note that as fleet costs are allocated out to respective departments that make use of the fleet, while the majority is property tax funded, a portion is water & sewer user fee funded.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

Factoring in wages, benefits, and administrative support, the total cost of adding this position would be approximately \$100,000.00 per year. This number would increase over time with inflationary wage adjustments per the collective agreement.

	2026	2027	2028	2029	2030
WAGES	97,640	100,869	104,195	107,621	111,150
BENEFITS	26,910	27,717	28,549	29,405	30,287
Grand Total	124,550	128,586	132,744	137,026	141,437





INTAKE & DAM MAINTENANCE CONTRACTED SERVICES

Project Type: Operating Supplemental

Short Description: Increased operational contracted services budget for Intake and Dam Maintenance

Department: 080 - WATER - LAKE COUNTRY - 20 - WAT

Background & Justification

In recent years, the District has experienced increased scrutiny from Provincial Dam Safety Regulators, resulting in heightened requirements for engineering evaluations and formal sign-offs. To accommodate these evolving regulatory demands, staff are requesting an additional \$50,000 be added to the Intake and Dam Maintenance budget within Water Operations.

This funding will specifically support contracted services, including engineering consulting and technical assessments, which are essential to maintaining compliance with provincial standards and ensuring the continued safe operation of the District's dam infrastructure.

Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Communication & Engagement





Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

Ongoing annual costs are anticipated at \$50,000 per year from 2026-2030.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	50,000	50,000	50,000	50,000	50,000
Grand Total	50,000	50,000	50,000	50,000	50,000





OHS SUMMER STUDENT

Project Type: Operating Supplemental

Short Description: Occupational Health and Safety student (4 MONTH TERM)

Department: 022 - HR & SAFETY - 10 - GEN OP

Background & Justification

Summer Student: Occupational Health and Safety student (4 Month Term)

To maximize the value of our summer student program, we propose allocating resources to the following initiatives:

- WHMIS SDS Library Review & Update (3E Online Platform)
- Class 1 Hazardous Materials Inventory (In response to new OHSR regulations)
- Event Management Module Development in BIS
- Internal E-Learning Module Creation in BIS

This summer student position would be funded entirely from the decrease in WCB premiums we are currently experiencing as a result of the District's stellar safety rating and has no taxation impact.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Communication & Engagement





Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

	2026	2027	2028	2029	2030
WAGES	15,350	0	0	0	0
Grand Total	15,350	0	0	0	0





TRANSIT ROUTE 32 MID-DAY SERVICE

Project Type: Operating Supplemental

Short Description: Increase in transit service hours for Lake Country Route 32 - The Lakes

Department: 050 - TRANSPORTATION - 10 - GEN OP

Background & Justification

On April 1, 2025, Council adopted the Integrated Transit Strategy - Phase 3 Final Report (Implementation Plan)

Link: <https://www.lakecountry.bc.ca/media/file/integrated-transit-strategy-phase-3-final-report>.

Increasing transit ridership by 10% was an established goal, and as an outcome of Phase 2 of the study, Council had selected possible options to pursue, and included the recommendation to improve mid-day transit service on Route 32 - The Lakes, for implementation. The recommended expansion will add 1300 hours of scheduling annually between 10am and 1:30pm, and result in continuous service between 6am and 8pm weekdays.

All local governments that request BC Transit expansions will have their requests evaluated and prioritized, and it is important to note, expansion of the Route 32 service will still be dependent on successful approval of the subsequent funding request BC Transit will make to the Province through their annual Service Plan process.

This service level adjustment is aligned to the transportation goals in the OCP, and Council's Strategic Priorities, and reflects the District's commitment to the core aim of the Mobility Master Plan - building a better community.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: True

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description: Infrastructure - Focus Area Transportation





Master Plan: True

Other: True

Master Plan Description: Mobility Master Plan

Other Description: Integrated Transit Strategy - Phase 3 Final Report (Implementation Plan)

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement: Communications regarding changes to transit services in Lake Country will be issued by BC Transit, along with standard messaging and social media notifications issued by the District communications team. It is anticipated BC Transit will also use their UMO app to advise users of schedule and service updates.

Costs

The identified 2026 operating supplemental has been estimated at a 3% increase reflected annually 2027 and forward however, costs will be in accordance with the Annual Operating Agreement (AOA) terms each year. Council considers the BC Transit AOA for specific approval via a Report to Council, generally in early June of each year.

	2026	2027	2028	2029	2030
INTER-REGIONAL TRANSIT	87,011	89,622	92,311	95,080	97,933
Grand Total	87,011	89,622	92,311	95,080	97,933





WATER QUALITY MONITORING CONTRACTED SERVICES

Project Type: Operating Supplemental

Short Description: Water Quality Testing and Monitoring of Kalamalka & Wood Lake

Department: 080 - WATER - LAKE COUNTRY - 20 - WAT

Background & Justification

For over 25 years, the District has participated in a collaborative water quality monitoring program on Kalamalka Lake with the RDNO. The program aligns with the Province's lake monitoring network, supporting two-way data sharing and consistency across regional and provincial datasets. This long-term partnership has built a valuable baseline record that tracks natural variation and emerging trends influenced by climate change, including drought, wildfire, and flooding all of which individually and cumulatively can impact drinking water quality.

The program provides essential information to guide operational decisions such as optimizing intake location and depth to ensure the best water quality. While the scope of sampling in the Kalamalka–Wood Lake basin has remained consistent, laboratory, analytical, and sampling costs have increased substantially, from a few thousand dollars annually in the early years to several times that today. Continued investment in this program is critical to maintain high-quality data, meet regulatory expectations, and protect the integrity of our drinking water supply.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project:

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description: Environment & Climate Action
- Water

Master Plan Description:

Other Description:





Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Note regarding community engagement:

Costs

The costs will need to be adjusted annually to account for inflation.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	30,000	30,600	31,212	31,836	32,473
Grand Total	30,000	30,600	31,212	31,836	32,473





General Operating Fund

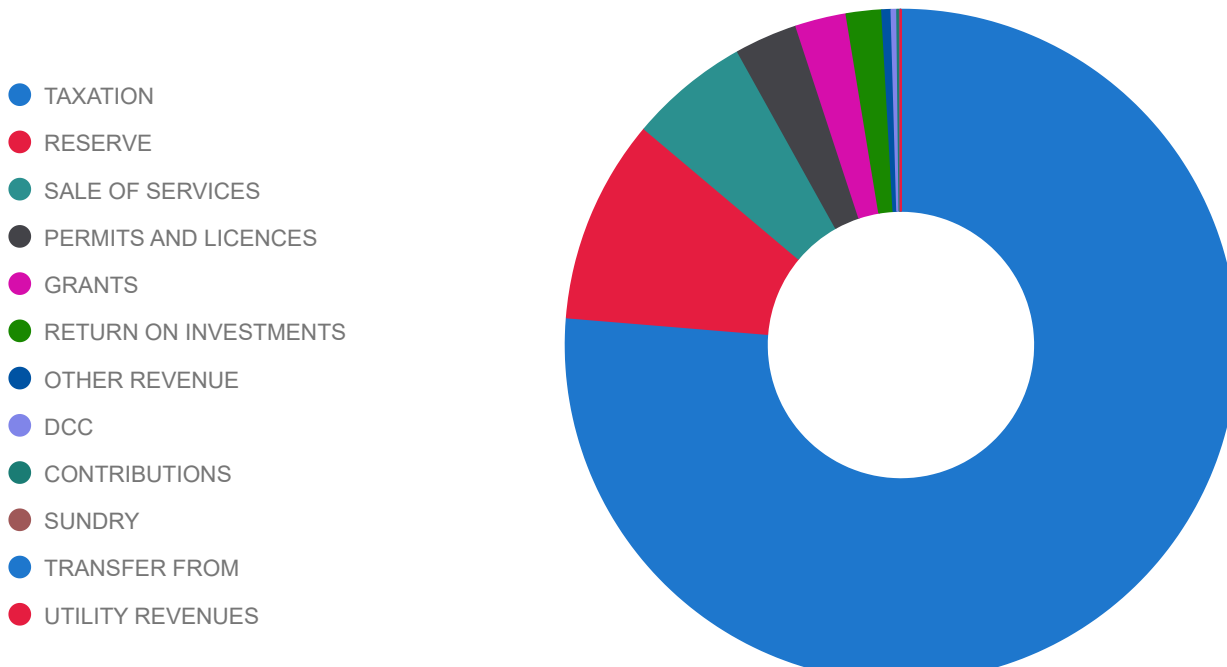




General Fund Revenue

	PY Budget	CY Budget
DCC	100,000	150,000
DEVELOPER CONTRIBUTIONS	64,612	74,500
GRANTS	1,410,453	1,400,531
OTHER REVENUE	247,297	254,888
PERMITS AND LICENCES	1,716,010	1,730,020
RESERVE	4,331,471	5,633,758
RETURN ON INVESTMENTS	958,305	974,442
SALE OF SERVICES	3,256,928	3,305,306
SUNDRY	31,300	33,495
TAXATION ¹	41,188,723	43,671,350
TRANSFER FROM	0	0
UTILITY REVENUES	0	0
Grand Total	53,305,099	57,228,290

1) This includes taxation collected on behalf of other governments (school, hospital, regional district etc.)





LAKE COUNTRY
Life. The Okanagan Way.





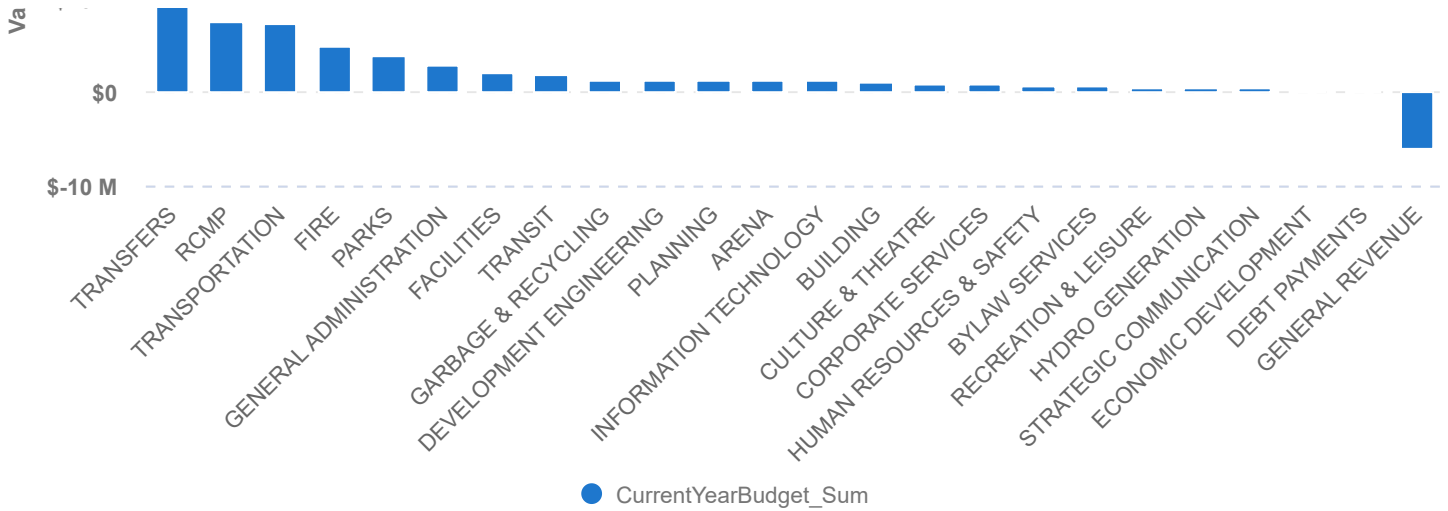
General Fund Expenses

	PY Budget	CY Budget
ARENA	1,198,028	1,265,497
BUILDING	1,060,867	1,080,982
BYLAW SERVICES	523,046	653,454
CORPORATE SERVICES	853,643	903,225
CULTURE & THEATRE	647,667	940,484
DEBT PAYMENTS	179,028	179,028
DEVELOPMENT ENGINEERING	1,250,976	1,270,120
ECONOMIC DEVELOPMENT	212,353	342,428
FACILITIES	1,753,423	2,149,654
FIRE	4,442,257	4,835,618
GARBAGE & RECYCLING	1,296,466	1,333,525
GENERAL ADMINISTRATION	2,486,102	2,834,500
GENERAL REVENUE	(5,567,300)	(6,020,808)
HUMAN RESOURCES & SAFETY	657,150	734,006
HYDRO GENERATION	478,716	457,130
INFORMATION TECHNOLOGY	1,180,997	1,226,417
PARKS	3,600,309	3,835,155
PLANNING	1,257,679	1,267,514
RCMP	6,816,798	7,514,500
RECREATION & LEISURE	466,869	461,967
STRATEGIC COMMUNICATION	363,765	376,439
TRANSFERS	19,921,533	20,582,724
TRANSIT	1,631,196	1,809,935
TRANSPORTATION	6,593,530	7,213,077
Grand Total	53,305,098	57,246,570





LAKE COUNTRY
Life. The Okanagan Way.





General Revenue

General Revenue includes all non-departmental operating revenues including property taxes, 1% utility grants (included in Taxation category), unconditional provincial grants, return on investments, business licenses, administration fees and other miscellaneous revenues.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
GRANTS ¹	332,910	317,910	307,910	292,910	267,910	252,910
PERMITS AND LICENCES ²	200,000	200,000	200,000	200,000	200,000	200,000
RETURN ON INVESTMENTS ³	850,000	850,000	850,000	850,000	850,000	850,000
SALE OF SERVICES ⁴	270,388	216,259	219,484	222,774	226,129	229,552
SUNDRY	4,080	5,000	5,000	5,000	5,000	5,000
TAXATION ⁵	21,812,314	23,354,980	24,706,840	25,932,602	27,290,155	28,792,936
Grand Total	23,469,692	24,944,149	26,289,234	27,503,286	28,839,194	30,330,397

1) Includes Local Government Climate Action Program and Small Community Grant from province. The latter is decreasing as the District's population grows.

2) Includes business license revenue

3) Majority of Return on Investments is allocated to specific reserve funds based on reserve balances for the year and is primarily not available to fund any operations.

4) Includes Fortis BC Operating Revenue charge which dropped based on 2025 Fortis Revenue

5) Taxation includes 6.25% increase to taxation but is partially offset by 1% utility grants dropping by approximately \$19,000

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES ¹	(5,567,300)	(6,020,808)	(6,141,224)	(6,264,049)	(6,389,330)	(6,517,116)
Grand Total	(5,567,300)	(6,020,808)	(6,141,224)	(6,264,049)	(6,389,330)	(6,517,116)

1) Admin charges are allocated out to all other departments to reflect the services that IT, HR & Safety, Strategic Communications, Finance etc. provide to them





Debt Payments

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
TAXATION	0	0	0	0	0	0
Grand Total	0	0	0	0	0	0

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
INTEREST LONG TERM DEBT ¹	122,711	122,711	122,711	122,711	50,600	50,600
PRINCIPAL LONG TERM DEBT ²	56,317	56,317	56,317	56,317	0	0
Grand Total	179,028	179,028	179,028	179,028	50,600	50,600

1) includes \$50,000 of interest on prepaid taxes which the District pays to those on the preauthorized withdrawal property tax instalments plan

2) Canada Lands debt matures in 2028





Transfers

Includes the budget for the transfer to the Capital Works Reserve, Transportation Reserve, IT Reserve, transfer of interest earnings to reserves and transfers between operating funds.

Revenue

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	0	0	0	0	0	0
GRANTS ¹	774,543	783,621	783,621	814,965	814,965	814,965
OTHER REVENUE	7,500	7,500	7,500	7,500	7,500	7,500
RESERVE ²	3,268,001	4,358,758	4,426,808	4,515,344	4,605,651	4,716,514
RETURN ON INVESTMENTS	108,305	124,442	141,107	158,320	109,018	102,445
TAXATION ³	15,620,151	16,244,751	16,894,333	17,569,899	18,272,487	18,997,985
TRANSFER FROM	0	0	0	0	0	0
Grand Total	19,778,500	21,519,072	22,253,369	23,066,028	23,809,621	24,639,409

1) Community Works Fund (formerly Gas Tax)

2) Offset of amortization/depreciation to reflect those are non-cash costs

3) Taxation collected on behalf of other governments (School taxes, Regional District, Regional Hospital etc.)

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
INTERFUND TRANSACTIONS ¹	4,306,575.00	4,343,168.00	4,504,436.00	4,670,805.00	4,749,212.80	4,819,757.24
TRANSFERS TO OTHER GOVERNMENTS	15,614,958.00	16,239,556.00	16,889,138.24	17,564,703.77	18,267,291.92	18,997,983.60
Grand Total	19,921,533.00	20,582,724.00	21,393,574.24	22,235,508.77	23,016,504.72	23,817,740.83

1) Transfer to Transportation, Capital Works, IT Reserves as well as transfer of investment income to various reserves.





General Government

General Government is the administration of the organization and includes the departments of Council, administration, finance, and legal services. The cost of the administration is recovered from each of the other departments by using an internal "administration charge" which allocates the costs based on expenses of each of the departments. Note that Corporate Services, Strategic Communication, HR & Safety are also recovered as part of the administration charge but are displayed as their own departments.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
RESERVE ¹	0	25,000	0	0	0	0
RETURN ON INVESTMENTS	0	0	0	0	0	0
SALE OF SERVICES	46,524	46,879	47,816	48,773	49,748	50,743
Grand Total	46,524	71,879	47,816	48,773	49,748	50,743

1) One time funding for Lake Country Health Planning from Financial Stabilization Reserve

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES ¹	37,937	49,598	54,431	55,881	56,999	58,139
AMORTIZATION ²	169,393	410,283	418,489	426,858	435,396	444,104
CONTRACTED & GENERAL SERVICES	263,680	272,520	280,303	286,169	292,241	298,464
GAIN/LOSS ON DISPOSAL OF TCA	0	0	0	0	0	0
GRANTS & DONATIONS ³	40,075	74,120	49,120	49,120	49,120	49,120
MATERIAL & SUPPLIES	71,420	78,074	79,575	81,107	82,669	84,261
SALARIES, WAGES, AND BENEFITS	1,903,597	1,949,905	2,017,418	2,076,524	2,137,353	2,200,012





	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
Grand Total	2,486,102	2,834,500	2,899,336	2,975,659	3,053,777	3,134,099

1) Vehicle charge from the Fleet department for admin vehicles

2) Amortization updated to reflect closer to actuals, non-cash cost no impact on taxation

3) Grant for Lake Country Health Planning was previously coded to Planning/Economic Development, moved here. Council also moved to re-allocate some Council Contingency funds during 2025 to Community Hall Grants





Human Resources & Safety

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	112	0	0	0	0	0
SUNDRY	0	112	114	117	119	121
Grand Total	112	112	114	117	119	121

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRACTED & GENERAL SERVICES	70,550	72,830	73,708	74,600	75,505	76,425
MATERIAL & SUPPLIES	21,420	33,395	34,063	34,744	35,439	36,148
SALARIES, WAGES, AND BENEFITS ¹	565,180	627,781	645,617	663,958	682,819	702,216
Grand Total	657,150	734,006	753,388	773,302	793,763	814,789

1) Now includes \$50,000 of first aid pay stipends paid out to designated first aid attendants (field, basic and intermediate) which was added in 2025 but is now being coded separately





Strategic Communication

Provides information to the community through the District’s website, social media channels and traditional and online media. Supports public engagement programs and assists media outlets with access to information and spokespeople.

Revenues

	PY Budget	CY Budget	FY 2028	FY 2027	FY 2029	FY 2030
SUNDRY	112	112	0	0	0	0
Grand Total	112	112	0	0	0	0

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRACTED & GENERAL SERVICES	49,340	50,495	51,763	52,750	53,758	54,784
MATERIAL & SUPPLIES	1,300	1,326	1,353	1,380	1,407	1,435
SALARIES, WAGES, AND BENEFITS	313,125	324,618	333,877	343,417	353,246	363,370
Grand Total	363,765	376,439	386,993	397,547	408,411	419,589





Information Technology

Protects District data and resources, develops long-term plans based on innovative and standardized technology, and strives to maximize the benefits of technology. Integrates people, processes, and technology to increase the efficiency and effectiveness of District services. Ensures critical cybersecurity practices, technologies, and processes are continuously updated, monitored, and enforced. Provides customer service to all users, focusing on effective communication, reliable infrastructure, and collaboration across service units to identify and implement technology benefits.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
Grand Total						

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRACTED & GENERAL SERVICES ¹	531,570	591,190	718,814	720,691	644,138	679,217
MATERIAL & SUPPLIES	52,000	62,000	62,940	63,899	64,876	65,875
SALARIES, WAGES, AND BENEFITS	597,427	573,227	589,956	607,219	624,995	643,241
Grand Total	1,180,997	1,226,417	1,371,710	1,391,808	1,334,009	1,388,333

1) Significant increase in IT related expenses moving from one time large capital costs to ongoing Software as a Service paid via monthly or annual ongoing subscription. Similarly, shifted LIDAR GIS services partially from being large one time project to ongoing project by project basis. As part of this, reduced IT reserve contribution by offsetting amount to reflect new model.





Corporate Services

Supports the government function to ensure that the legislated and statutory responsibilities of the District are met, including Council and Committee meeting management, Freedom of Information requests and the protection of privacy, elections, and records management requirements. Supports Mayor and Councilor work and activities.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
PERMITS AND LICENCES	20,000	20,000	20,000	20,000	20,000	20,000
SUNDRY	948	948	948	948	948	948
Grand Total	20,948	20,948	20,948	20,948	20,948	20,948

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRACTED & GENERAL SERVICES	9,450	14,600	14,750	14,900	15,050	15,200
MATERIAL & SUPPLIES ¹	1,500	27,000	2,050	2,100	2,150	27,200
SALARIES, WAGES, AND BENEFITS	842,693	861,625	886,914	912,890	939,500	966,938
Grand Total	853,643	903,225	903,714	929,890	956,700	1,009,338

1) \$25,000 included in 2026 & 2030 for election expenses. An amount is put into the financial stabilization reserve annually (\$5,000 previously and recently \$6,250) and then drawn out of the reserve in election years to spread the cost to all years





Bylaw Services

Our dedicated staff and officers collaborate with District departments and community partners, including police, social agencies, community groups, and other levels of government, to promote and maintain Lake Country as a safe community to live in and visit. Bylaws enacted by the District of Lake Country reflect community values and are in place to maintain a safe and livable community.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
PERMITS AND LICENCES ¹	16,000	30,000	30,000	30,000	30,000	30,000
Grand Total	16,000	30,000	30,000	30,000	30,000	30,000

1) Updated to reflect receiving approx. \$30k in MTI & Bylaw Notice revenue for multiple years

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	109,779	138,275	143,414	146,507	149,437	152,426
CONTRACTED & GENERAL SERVICES	8,016	8,710	8,884	9,062	9,243	9,428
MATERIAL & SUPPLIES	3,500	3,600	3,672	3,745	3,820	3,897
SALARIES, WAGES, AND BENEFITS ¹	401,751	502,869	517,589	532,749	548,313	564,372
Grand Total	523,046	653,454	673,560	692,063	710,813	730,122

1) Reflects operating supplemental request for 0.75 Bylaw FTE





RCMP

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
GRANTS ¹	98,000	144,000	146,880	149,818	152,814	155,870
RESERVE ²	984,000	1,200,000	1,200,000	1,090,000	840,000	590,000
RETURN ON INVESTMENTS	0	0	0	0	0	0
SUNDRY	8,160	8,323	8,489	8,659	8,832	9,009
Grand Total	1,090,160	1,352,323	1,355,369	1,248,477	1,001,646	754,879

1) Increased to reflect increased traffic fine revenue (based on provincial distribution formula, not on specific Lake Country RCMP activity)

2) Transfer from reserve to reflect smoothing of increase from 20-24 officers over 2025-2029 period. As our actual officer strength is below budgeted officer strength, we don't actually pull revenue from this reserve for the full amount. As more positions are filled, will potentially draw on some of this amount.

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	1,125,086	1,237,502	1,262,252	1,287,497	1,313,247	1,339,512
AMORTIZATION	0	0	0	0	0	0
CONTRACTED & GENERAL SERVICES ¹	5,274,763	5,833,721	6,235,246	6,653,838	7,288,533	7,823,596
GRANTS & DONATIONS	7,000	7,000	7,000	7,000	7,000	7,000
INTERFUND TRANSACTIONS	0	0	0	0	0	0
MATERIAL & SUPPLIES	3,100	3,162	3,225	3,290	3,356	3,423
SALARIES, WAGES, AND BENEFITS ²	406,849	433,115	445,711	458,646	471,988	485,693
Grand Total	6,816,798	7,514,500	7,953,435	8,410,271	9,084,123	9,659,224





- 1) Includes increase in RCMP contract, reflecting another FTE request (authorized strength from 21 to 22), as well as shared services contract with City of Kelowna.
- 2) As per operating supplemental for 2 additional municipal RCMP staff, this amount will increase with a corresponding decrease to contracted services related to the shared services agreement with the City of Kelowna as the District detachment takes on more duties as part of the de-regionalization





Fire

Lake Country Fire Rescue protects the community through public education, fire prevention and emergency response with dedicated career and paid-on-call staff who serve the community residents and visitors over 120 Km² of urban, rural, industrial, wildland interface.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	25,000	25,000	25,000	25,000	25,000	25,000
GRANTS	155,000	155,000	155,000	155,000	155,000	155,000
OTHER REVENUE	0	0	0	0	0	0
PERMITS AND LICENCES	7,000	7,000	7,000	7,000	7,000	7,000
SALE OF SERVICES	5,000	5,000	5,000	5,000	5,000	5,000
SUNDRY	0	0	0	0	0	0
TAXATION ¹	3,756,258	4,071,619	4,191,219	4,297,690	4,407,127	4,519,616
TRANSFER FROM	0	0	0	0	0	0
Grand Total	3,948,258	4,263,619	4,383,219	4,489,690	4,599,127	4,711,616

1) Fire taxation is calculated to cover additional fire expenses as fire levy is shown separately on tax notices from regular municipal taxes

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	488,654	537,561	548,312	559,278	570,464	581,873
AMORTIZATION ¹	494,000	571,865	583,302	594,968	606,868	619,005
CONTRACTED & GENERAL SERVICES	298,693	299,496	305,393	311,416	317,538	323,761
GAIN/LOSS ON DISPOSAL OF TCA	0	0	0	0	0	0



	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
GRANTS & DONATIONS	0	0	0	0	0	0
INTEREST LONG TERM DEBT ²	205,766	205,766	205,766	205,766	205,766	205,766
INTERFUND TRANSACTIONS ³	542,040	553,965	570,584	587,701	605,333	623,492
MATERIAL & SUPPLIES	216,983	222,726	227,181	231,724	236,359	241,086
PRINCIPAL LONG TERM DEBT ⁴	239,737	239,737	239,737	239,737	239,737	239,737
SALARIES, WAGES, AND BENEFITS ⁵	1,913,755	2,159,752	2,238,098	2,302,273	2,368,210	2,436,154
UTILITIES	42,629	44,750	45,785	46,847	47,937	49,058
Grand Total	4,442,257	4,835,618	4,964,157	5,079,712	5,198,211	5,319,933

1) Updated to more accurately reflect actual amortization, non-cash cost, no impact on taxation

2) Debt Interest on Station 71 Firehall

3) Transfer to Fire Facilities & Equipment Replacement Reserve

4) Principal payments on Station 71 Firehall debt

5) Includes additional fire technician FTE as well as increase to Paid on Call wages in addition to regular wages & benefits increases



Transportation

Transportation service includes the roads, sidewalks and bike path maintenance and transit functions. Some maintenance is contracted out to a Roads Maintenance Contractor.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	30,000	30,000	30,000	30,000	30,000	30,000
DCC ¹	70,000	100,000	100,000	100,000	100,000	100,000
GRANTS	0	0	0	0	0	0
OTHER REVENUE	35,000	35,000	35,000	35,000	35,000	35,000
PERMITS AND LICENCES	84,500	84,500	84,500	84,500	84,500	84,500
RESERVE	0	0	0	0	0	0
SALE OF SERVICES	27,061	27,000	27,000	27,000	27,000	27,000
SUNDRY	0	0	0	0	0	0
TRANSFER FROM	0	0	0	0	0	0
Grand Total	246,561	276,500	276,500	276,500	276,500	276,500

1) DCCs reflect Road and Drainage DCCs used on internal capital projects team's time on DCC projects

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES ¹	139,745	(17,553)	(88,560)	(95,668)	(97,581)	(99,533)
AMORTIZATION ²	1,799,782	2,198,238	2,242,203	2,287,047	2,332,788	2,379,444
CONTRACTED & GENERAL SERVICES ³	2,807,017	2,904,973	2,982,480	3,053,310	3,125,848	3,200,134
GAIN/LOSS ON DISPOSAL OF TCA	0	0	0	0	0	0





	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
INTERFUND TRANSACTIONS ⁴	405,091	480,091	580,091	594,916	602,715	610,590
MATERIAL & SUPPLIES ⁵	357,000	396,500	403,280	411,346	419,573	427,964
SALARIES, WAGES, AND BENEFITS ⁶	964,155	1,130,088	1,162,968	1,196,901	1,231,796	1,267,672
UTILITIES	120,740	120,740	123,155	125,618	128,130	130,693
Grand Total	6,593,530	7,213,077	7,405,616	7,573,469	7,743,268	7,916,964

- 1) Fleet charges are allocated out to all other departments, a \$1,026,280 charge out represents a negative amount, offset by \$746,714 in admin charges to Transportation and \$262,013 of vehicle charge outs to the Transportation department
- 2) Amortization updated to closer reflect actual amortization, non-cash cost therefore no impact on taxation
- 3) Includes \$64,000 increase related to Road Maintenance Contract which has an annual CPI increase
- 4) Increase to Vehicles & Equipment Reserve as part of infrastructure increase to reflect rising costs of fleet vehicles in long term fleet plan
- 5) Increase to reflect increased costs of materials & supplies, included in inflationary increase
- 6) Includes additional fleet FTE





Development Engineering

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
PERMITS AND LICENCES	510	520	530	541	552	563
SALE OF SERVICES ¹	265,000	267,000	268,640	270,293	271,959	273,638
Grand Total	265,510	267,520	269,170	270,834	272,510	274,201

1) Development engineering, inspection fees and subdivision fees

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	206,469	209,171	213,354	217,622	221,974	226,413
CONTRACTED & GENERAL SERVICES	75,150	76,900	78,338	79,805	81,301	82,827
MATERIAL & SUPPLIES	1,200	2,000	2,040	2,081	2,122	2,165
SALARIES, WAGES, AND BENEFITS	968,157	982,049	1,010,732	1,040,302	1,070,771	1,102,085
Grand Total	1,250,976	1,270,120	1,304,465	1,339,809	1,376,168	1,413,490





Hydro Generation

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
SALE OF SERVICES ¹	360,605	350,000	353,500	357,035	360,605	364,211
Grand Total	360,605	350,000	353,500	357,035	360,605	364,211

1) Revenue from sale of electricity to BC Hydro

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	17,923	20,388	20,796	21,212	21,636	22,069
AMORTIZATION	118,111	107,130	109,273	111,458	113,687	115,961
CONTRACTED & GENERAL SERVICES	65,529	75,311	76,817	78,353	79,921	81,519
INTEREST LONG TERM DEBT	11,250	20,500	20,500	20,500	20,500	0
INTERFUND TRANSACTIONS	223,972	188,910	189,784	190,636	191,465	229,561
MATERIAL & SUPPLIES	8,600	8,600	8,772	8,947	9,126	9,309
PRINCIPAL LONG TERM DEBT	16,791	16,791	16,791	16,791	16,791	0
SALARIES, WAGES, AND BENEFITS	11,640	15,000	15,450	15,914	16,391	16,883
UTILITIES	4,900	4,500	4,590	4,682	4,775	4,871
Grand Total	478,716	457,130	462,772	468,493	474,293	480,172





Garbage & Recycling

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
RESERVE	0	0	0	0	0	0
SALE OF SERVICES	1,253,500	1,279,800	1,305,326	1,331,363	1,357,920	1,385,008
SUNDRY	0	0	0	0	0	0
UTILITY REVENUES	0	0	0	0	0	0
Grand Total	1,253,500	1,279,800	1,305,326	1,331,363	1,357,920	1,385,008

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	202,381	219,888	224,286	228,771	233,347	238,014
AMORTIZATION	42,966	53,725	54,800	55,895	57,013	58,154
CONTRACTED & GENERAL SERVICES	1,018,200	1,103,202	1,136,266	1,170,322	1,205,400	1,241,529
INTERFUND TRANSACTIONS ¹	27,290	(55,391)	(67,665)	(80,519)	(93,973)	(108,050)
MATERIAL & SUPPLIES	2,060	2,101	2,143	2,186	2,230	2,274
SALARIES, WAGES, AND BENEFITS	3,569	10,000	10,300	10,609	10,927	11,255
Grand Total	1,296,466	1,333,525	1,360,129	1,387,265	1,414,944	1,443,176

1) Significant Garbage & Recycling Reserve built up, above the maximum recommended in the reserve policy and as such if there is a deficit in the year more than enough to cover for multiple years without need to raise collection user fees





Transit

Provides Lake Country Transit services, including regular fixed-route, on-demand, and custom (handyDART) services. This includes all costs related to operations and maintenance, as well as planning for future transit expansions.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	0	0	0	0	0	0
RESERVE ¹	50,000	50,000	0	0	0	0
SALE OF SERVICES	265,200	265,204	270,508	275,918	281,437	287,065
Grand Total	315,200	315,204	270,508	275,918	281,437	287,065

1) Part of plan to smooth in increases in Transit contract

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	268,084	296,977	302,917	308,975	315,154	321,457
AMORTIZATION	6,898	6,645	6,778	6,913	7,052	7,193
CONTRACTED & GENERAL SERVICES ¹	1,348,672	1,498,313	1,564,012	1,670,770	1,747,096	1,827,057
MATERIAL & SUPPLIES	3,000	3,000	3,090	3,183	3,278	3,377
SALARIES, WAGES, AND BENEFITS	4,542	5,000	5,150	5,305	5,464	5,628
Grand Total	1,631,196	1,809,935	1,881,947	1,995,146	2,078,044	2,164,712

1) Includes supplemental to increase service via midday Route 32 service





Parks

Operates and maintains District parks and trails. Scope includes waste management, mowing grassy areas and boulevards, planting and maintaining gardens and baskets, clearing debris from trails and managing vegetation, maintaining sports fields and associated infrastructure, irrigation systems, and assessing danger trees on District property. The Parks department also supports design, construction, and commissioning of new infrastructure completed by the District's Capital team or new development.

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	4,500	4,500	4,590	4,682	4,775	4,871
DCC ¹	30,000	50,000	50,000	50,000	50,000	50,000
OTHER REVENUE	0	0	0	0	0	0
RESERVE	0	0	0	0	0	0
SALE OF SERVICES	20,000	20,000	20,250	20,504	20,761	21,021
SUNDRY	16,000	17,000	17,340	17,687	18,041	18,401
TRANSFER FROM	0	0	0	0	0	0
Grand Total	70,500	91,500	92,180	92,872	93,577	94,294

1) DCCs reflect Parks DCCs used on internal team's time on DCC projects

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	703,966	795,893	833,929	852,688	869,742	887,136
AMORTIZATION ¹	337,459	533,192	543,856	554,733	565,828	577,144
CONTRACTED & GENERAL SERVICES	440,587	466,111	475,434	484,942	494,640	504,533
GRANTS & DONATIONS ²	90,000	0	0	0	0	0





	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
INTEREST LONG TERM DEBT	71,913	79,235	79,235	79,235	79,235	79,235
INTERFUND TRANSACTIONS	31,836	31,836	32,473	33,122	33,785	34,460
MATERIAL & SUPPLIES ³	213,078	198,000	201,360	204,787	208,283	211,849
PRINCIPAL LONG TERM DEBT	92,469	92,469	92,469	92,469	92,469	92,469
SALARIES, WAGES, AND BENEFITS	1,528,001	1,549,419	1,594,205	1,640,356	1,687,690	1,736,620
UTILITIES	91,000	89,000	90,780	92,596	94,448	96,336
Grand Total	3,600,309	3,835,155	3,943,741	4,034,928	4,126,119	4,219,783

1) Updated to reflect actual amortization, non-cash cost therefore no impact on taxation

2) Art Gallery grant now coded through Culture & Theatre Department

3) Slight increase in materials & supplies offset by moving Public Art Advisory Commission (PAAC) grant to Culture & Theatre





Facilities

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
GRANTS	0	0	0	0	0	0
OTHER REVENUE ¹	155,697	162,988	166,347	169,777	173,173	176,636
Grand Total	155,697	162,988	166,347	169,777	173,173	176,636

1) Includes library lease, MAC building cost share, and integrated services building lease

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	129,453	178,510	183,461	187,260	191,005	194,826
AMORTIZATION ¹	43,857	219,630	224,023	228,503	233,073	237,735
CONTRACTED & GENERAL SERVICES ²	327,534	391,919	398,757	405,733	412,846	420,104
GRANTS & DONATIONS ³	57,500	0	0	0	0	0
INTERFUND TRANSACTIONS	950,384	954,392	973,479	992,949	1,012,808	1,033,064
MATERIAL & SUPPLIES ⁴	45,500	57,500	58,650	59,823	61,019	62,240
SALARIES, WAGES, AND BENEFITS ⁵	53,995	189,503	195,073	200,818	206,741	212,817
UTILITIES	145,200	158,200	160,344	163,551	166,822	170,158
Grand Total	1,753,423	2,149,654	2,193,787	2,238,637	2,284,315	2,330,944

1) Updated to accurately reflect actual amortization, non-cash cost therefore no impact on taxation

2) Includes inflationary increases, as well as additional costs related to Bottom Wood Lake Rd Facility

3) Museum grant moved to Culture & Theatre

4) Includes inflationary increases, as well as additional costs related to Bottom Wood Lake Rd Facility

5) Includes Facilities Crew Lead new FTE request





Arena

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
OTHER REVENUE	2,500	2,800	2,856	2,913	2,971	3,031
SALE OF SERVICES ¹	381,500	395,014	395,534	396,065	396,606	397,158
SUNDRY	2,000	2,000	2,000	2,000	2,000	2,000
Grand Total	386,000	399,814	400,390	400,978	401,578	402,189

1) Includes hockey tournaments, ice rentals, arena advertising revenue, curling club lease among others

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	163,899	177,680	181,234	184,858	188,555	192,327
AMORTIZATION	202,476	184,096	187,778	191,533	195,364	199,271
CONTRACTED & GENERAL SERVICES	166,117	171,790	175,226	178,730	182,305	185,951
GAIN/LOSS ON DISPOSAL OF TCA	0	0	0	0	0	0
GRANTS & DONATIONS	600	600	600	600	600	600
INTERFUND TRANSACTIONS	2,500	2,500	2,500	2,500	2,500	2,500
MATERIAL & SUPPLIES	72,500	73,500	73,950	75,429	76,938	78,476
SALARIES, WAGES, AND BENEFITS	404,936	410,331	422,441	434,910	447,749	460,970
UTILITIES ¹	185,000	245,000	249,900	254,898	259,996	265,196





	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
Grand Total	1,198,028	1,265,497	1,293,628	1,323,459	1,354,007	1,385,291

1) Adjustment to reflect rising costs of utilities





Recreation & Leisure

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	0	0	0	0	0	0
OTHER REVENUE	6,600	6,600	6,667	6,735	6,803	6,872
RESERVE	4,470	0	0	0	0	0
SALE OF SERVICES	160,100	160,100	161,600	163,115	164,645	166,191
Grand Total	171,170	166,700	168,267	169,850	171,448	173,063

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	77,055	79,370	80,957	82,577	84,228	85,913
CONTRACTED & GENERAL SERVICES	232,571	250,890	255,896	261,002	266,210	271,522
GRANTS & DONATIONS ¹	30,000	0	0	0	0	0
MATERIAL & SUPPLIES	5,600	6,000	6,120	6,242	6,367	6,495
SALARIES, WAGES, AND BENEFITS	121,643	125,707	129,376	133,155	137,039	141,027
Grand Total	466,869	461,967	472,349	482,976	493,844	504,956

1) BGC Okanagan Grant now in the form of providing MAC space





Culture & Theatre

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	5,000	15,000	15,000	15,000	15,000	15,000
OTHER REVENUE	40,000	40,000	40,000	40,000	40,000	40,000
SALE OF SERVICES ¹	109,000	196,000	199,620	203,312	207,079	210,920
Grand Total	154,000	251,000	254,620	258,312	262,079	265,920

1) Increased programming revenues concurrently with programming fees, no net increase

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	126,291	149,815	152,811	155,868	158,985	162,165
AMORTIZATION	53,060	55,204	56,308	57,434	58,583	59,755
CONTRACTED & GENERAL SERVICES ¹	315,173	390,680	395,115	399,638	404,252	408,958
GRANTS & DONATIONS ²	0	147,500	147,500	147,500	147,500	147,500
INTERFUND TRANSACTIONS	12,000	15,000	15,000	15,000	15,000	15,000
MATERIAL & SUPPLIES ³	19,500	56,578	58,060	59,583	61,147	62,753
SALARIES, WAGES, AND BENEFITS	121,643	125,707	129,376	133,155	137,039	141,027
Grand Total	647,667	940,484	954,170	968,178	982,505	997,157

1) Increased programming fees concurrently with programming revenues, no net increase

2) Moved Art Gallery & Museum Grants to this account

3) Moved PAAC expenses to this account





Building

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	0	0	0	0	0	0
PERMITS AND LICENCES	1,388,000	1,388,000	1,401,880	1,415,899	1,430,058	1,444,358
SALE OF SERVICES	10,000	10,000	10,000	10,000	10,000	10,000
Grand Total	1,398,000	1,398,000	1,411,880	1,425,899	1,440,058	1,454,358

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	185,056	191,050	195,879	199,892	203,890	207,968
CONTRACTED & GENERAL SERVICES	39,372	41,041	41,862	42,699	43,553	44,424
MATERIAL & SUPPLIES	5,000	5,000	5,100	5,202	5,306	5,412
SALARIES, WAGES, AND BENEFITS	831,439	843,891	868,644	894,073	920,082	946,891
Grand Total	1,060,867	1,080,982	1,111,485	1,141,867	1,172,831	1,204,695





Economic Development

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	0	0	0	0	0	0
GRANTS	0	0	0	0	0	0
PERMITS AND LICENCES	0	0	0	0	0	0
RESERVE	0	0	0	0	0	0
Grand Total	0	0	0	0	0	0

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	35,873	41,162	41,985	42,825	43,681	44,555
CONTRACTED & GENERAL SERVICES ¹	88,280	114,780	120,064	121,153	122,264	123,397
GRANTS & DONATIONS ²	25,000	0	0	0	0	0
MATERIAL & SUPPLIES	13,200	14,500	14,670	14,843	15,020	15,201
SALARIES, WAGES, AND BENEFITS ³	50,000	171,986	176,521	181,182	185,973	190,897
Grand Total	212,353	342,428	353,240	360,004	366,939	374,050

1) Increase in economic development promotions/conferences/trade shows funded through increase in business license revenue

2) Lake Country Health Planning moved to Council/General Government

3) Economic Development and Public Engagement Specialist position was previously allocated to Strategic Communications, now in economic development





Planning

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
GRANTS ¹	50,000	0	0	0	0	0
RESERVE ²	25,000	0	0	0	0	0
SALE OF SERVICES	83,050	67,050	67,721	68,398	69,082	69,773
SUNDRY	0	0	0	0	0	0
Grand Total	158,050	67,050	67,721	68,398	69,082	69,773

1) One time planning grant in 2025 from province to help with legislation updates

2) Previously funded Lake Country Health grant from stabilization reserve in this department, now located in Transfers section

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	211,701	208,742	212,917	217,175	221,519	225,949
CONTRACTED & GENERAL SERVICES	56,430	60,341	61,448	62,577	63,728	64,903
GRANTS & DONATIONS	0	0	0	0	0	0
MATERIAL & SUPPLIES	3,600	2,600	2,652	2,705	2,759	2,814
SALARIES, WAGES, AND BENEFITS	985,948	995,831	1,024,959	1,054,950	1,085,711	1,117,395
Grand Total	1,257,679	1,267,514	1,301,976	1,337,407	1,373,717	1,411,061





Water Operating Fund





Water - Lake Country

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
DCC ¹	50,000	75,000	75,000	75,000	75,000	75,000
OTHER REVENUE	3,500	3,500	3,500	3,500	3,500	3,500
RESERVE ²	1,215,539	1,319,430	1,345,819	1,372,735	1,400,190	1,428,193
RETURN ON INVESTMENTS	34,346	35,509	36,714	37,961	39,251	25,000
SALE OF SERVICES	200,000	206,000	212,180	218,545	225,102	231,855
SUNDRY	1,000	1,000	1,000	1,000	1,000	1,000
TAXATION	0	0	0	0	0	0
UTILITY PARCEL TAX	76,609	76,609	44,034	44,034	33,970	0
UTILITY REVENUES	5,698,868	6,337,942	6,958,108	7,639,364	8,025,662	8,431,510
Grand Total	7,279,862	8,054,990	8,676,355	9,392,139	9,803,675	10,196,058

1) DCCs reflect Water DCCs used on internal capital projects team's time on DCC projects

2) Offset to amortization/depreciation as it is a non-cash cost

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	865,837	993,271	1,035,568	1,058,389	1,079,557	1,101,148
AMORTIZATION	1,215,539	1,319,430	1,345,819	1,372,735	1,400,190	1,428,193
CONTRACTED & GENERAL SERVICES ¹	506,911	575,921	587,439	599,188	611,172	623,395
GAIN/LOSS ON DISPOSAL OF TCA	0	0	0	0	0	0





	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
INTEREST LONG TERM DEBT	22,383	21,276	20,129	20,129	10,064	0
INTERFUND TRANSACTIONS ²	2,084,142	2,386,581	2,881,573	3,454,576	3,731,634	4,009,493
MATERIAL & SUPPLIES	687,400	728,420	742,988	757,848	773,005	788,465
PRINCIPAL LONG TERM DEBT	54,227	55,334	23,906	23,906	23,906	0
SALARIES, WAGES, AND BENEFITS	1,524,924	1,624,907	1,672,363	1,721,241	1,771,466	1,823,202
UTILITIES	318,500	349,850	356,847	363,984	371,264	378,689
Grand Total	7,279,863	8,054,990	8,666,631	9,371,997	9,772,257	10,152,586

1) Some additional contracted services as per operating supplementals offset partially by reduction from potentially adding Millwright
 2) Budgeted contribution to water capital reserve increasing in line with increased rates consistent with Water Master Plan





Water - Coral Beach

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
CONTRIBUTIONS	0	0	0	0	0	0
RESERVE ¹	(3,344)	(7,443)	(12,825)	(18,891)	(25,686)	(28,641)
RETURN ON INVESTMENTS	1,000	1,000	1,000	1,000	1,000	1,000
SALE OF SERVICES	0	0	0	0	0	0
TAXATION	0	0	0	0	0	0
UTILITY REVENUES	64,157	71,550	78,612	86,405	94,975	99,756
Grand Total	61,813	65,107	66,787	68,514	70,289	72,115

1) Net costs almost zero but small deficit expected annually offset by overall contribution to Water Capital Reserve in Lake Country Water

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	10,202	10,722	10,936	11,155	11,378	11,606
CONTRACTED & GENERAL SERVICES	14,768	16,065	16,386	16,714	17,048	17,389
INTERFUND TRANSACTIONS	0	0	0	0	0	0
MATERIAL & SUPPLIES	8,600	8,600	8,772	8,947	9,126	9,309
SALARIES, WAGES, AND BENEFITS	24,244	25,720	26,492	27,287	28,105	28,948
UTILITIES	4,000	4,000	4,080	4,162	4,245	4,330





LAKE COUNTRY
Life. The Okanagan Way.

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
Grand Total	61,814	65,107	66,666	68,265	69,903	71,582





Water - Lakepine

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
RETURN ON INVESTMENTS	500	500	500	500	500	500
SALE OF SERVICES	0	0	0	0	0	0
TAXATION ¹	21,289	21,289	0	0	0	0
UTILITY REVENUES	102,937	114,748	126,150	138,683	152,463	160,177
Grand Total	124,726	136,537	126,650	139,183	152,963	160,677

1) Lakepine LSA parcel tax expires in 2026 in line with maturity of loan

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	16,216	18,176	18,540	18,910	19,289	19,674
CONTRACTED & GENERAL SERVICES	19,750	22,930	23,389	23,856	24,333	24,820
INTEREST LONG TERM DEBT ¹	1,473	750	0	0	0	0
INTERFUND TRANSACTIONS	5,185	4,879	13,042	22,225	32,541	36,673
MATERIAL & SUPPLIES	11,800	11,800	12,036	12,277	12,522	12,773
PRINCIPAL LONG TERM DEBT ²	19,816	20,539	0	0	0	0
SALARIES, WAGES, AND BENEFITS	32,485	34,463	35,497	36,562	37,659	38,788
UTILITIES	18,000	23,000	23,460	23,929	24,408	24,896
Grand Total	124,725	136,537	125,963	137,759	150,751	157,625

1) Loan matures 2026





2) Loan matures 2026





Sewer Operating Fund





Sewer - Lake Country

Revenues

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
DCC ¹	632,017	637,017	637,017	637,017	637,017	637,017
GRANTS ²	113,000	61,723	61,723	61,723	61,723	61,723
RESERVE ³	741,243	880,784	898,400	916,368	934,695	953,389
RETURN ON INVESTMENTS	49,269	62,961	77,132	91,799	106,979	122,691
SALE OF SERVICES	823,015	899,846	917,224	934,948	953,027	971,468
SUNDRY	100	100	100	100	100	100
TAXATION ⁴	489,379	0	0	0	0	0
UTILITY PARCEL TAX ⁵	977,496	0	0	0	0	0
UTILITY REVENUES ⁶	1,036,687	2,692,512	3,024,174	3,310,313	3,551,744	3,806,481
Grand Total	4,862,206	5,234,943	5,615,770	5,952,268	6,245,285	6,552,869

- 1) DCC primarily reflects repaying 80% of Wastewater Treatment Plant loans (developer portion) with small amount to reflect time spent by internal capital team on Sewer DCC projects
 2) Okanagan Basin Water Board grant decreases with less debt
 3) Offset of amortization/depreciation due to it being non-cash cost
 4) Environmental Levy removed and replaced with user fees
 5) Sewer parcel tax removed and replaced with user fees
 6) User fees increased concurrently with removing Sewer Parcel Tax and Environmental Levy

Expenses

	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
ADMIN CHARGES	445,694	484,612	500,333	510,907	521,125	531,548
AMORTIZATION	741,243	880,784	898,400	916,368	934,695	953,389
CONTRACTED & GENERAL SERVICES	510,954	482,178	491,822	501,658	511,691	521,925





	PY Budget	CY Budget	FY 2027	FY 2028	FY 2029	FY 2030
INTEREST LONG TERM DEBT	409,920	409,920	409,920	409,920	409,920	409,920
INTERFUND TRANSACTIONS	1,019,498	1,122,404	1,414,907	1,666,230	1,872,365	2,090,739
MATERIAL & SUPPLIES	188,000	194,500	198,390	202,358	206,405	210,533
PRINCIPAL LONG TERM DEBT	351,927	351,927	351,927	351,927	351,927	351,927
SALARIES, WAGES, AND BENEFITS	965,270	1,078,919	1,110,545	1,143,060	1,176,420	1,210,716
UTILITIES	229,700	229,700	234,294	238,980	243,759	248,635
Grand Total	4,862,206	5,234,944	5,610,538	5,941,408	6,228,308	6,529,332





Capital Budget





Projects by Department

2026 - 2030 Capital Projects by Department

Department	Title	FY 2026 (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT FIVE YEAR STRATEGY	75,000.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	TOURISM SIGNAGE FOR PARKS	7,800.00	0.00	0.00	0.00
FACILITIES	FACILITY REPAIRS & RENEWAL	2,650,000.00	1,850,000.00	0.00	0.00
FACILITIES	PUBLIC WORKS BUILDING UPGRADES & EXPANSION	0.00	0.00	2,500,000.00	0.00
FIRE	REPLACEMENT OF PPE FOR LCFD	60,000.00	0.00	0.00	0.00
FIRE	REPLACEMENT OF RMS FOR LCFD	110,000.00	0.00	0.00	0.00
FIRE	BUSINESS CONTINUITY PLAN	75,000.00	0.00	0.00	0.00
FIRE	COMMAND TRUCK	0.00	130,000.00	0.00	0.00
FIRE	COMMAND TRUCK IMPROVEMENTS	0.00	0.00	0.00	130,000.00
FIRE	COMMUNICATIONS EQUIPMENT	0.00	0.00	50,000.00	0.00
FIRE	AUTOMATIC EXTRNAL DEFIBILLATORS AND FIRST AID	0.00	50,000.00	0.00	0.00
FIRE	GAS DETECTORS	0.00	50,000.00	0.00	0.00
FIRE	HAZARD RISK VULNERABILITY ASSESSMENT	75,000.00	0.00	0.00	0.00
FIRE	USED WATER TENDER FOR LCFD	485,000.00	0.00	0.00	0.00





Department	Title	FY 2026 (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
GARBAGE & RECYCLING	SOLID WASTE CARTS	48,000.00	49,000.00	50,000.00	60,000.00
HR & SAFETY	HEALTH & SAFETY PROGRAM INITIATIVES	30,000.00	30,000.00	30,000.00	30,000.00
HR & SAFETY	OFFICE FURNITURE UPGRADES	15,000.00	15,000.00	15,000.00	15,000.00
HYDRO GENERATION	HYDRO GENERATION EQUIPMENT REPLACEMENT	0.00	0.00	500,000.00	0.00
HYDRO GENERATION	ELDORADO SOLAR PANEL INSTALLTION	0.00	450,000.00	6,000,000.00	0.00
HYDRO GENERATION	POWER PURCHASING AGREEMENT	30,000.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	END USER HARDWARE	50,900.00	40,676.00	42,450.00	60,230.00
INFORMATION TECHNOLOGY	FIELDWORK SOFTWARE ENHANCMENT	11,600.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	CYBERSECURITY ENHANCEMENTS	35,000.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	GIS ORTHO PHOTO	70,000.00	0.00	70,000.00	0.00
INFORMATION TECHNOLOGY	INTERNAL GIS PROPERTY SYSTEM INTEGRATION	8,000.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	IT INFRASTRUCTURE UPGRADES	53,200.00	35,220.00	31,254.00	260,770.00
INFORMATION TECHNOLOGY	PAYROLL SOFTWARE	75,000.00	0.00	0.00	0.00
PARKS	OUTDOOR SPORT COURT IMPROVEMENTS	345,000.00	0.00	0.00	0.00
PARKS	OYAMA ISTHMUS BOAT LAUNCH & SWIM AREA IMPROVEMENTS	1,470,000.00	0.00	0.00	0.00





Department	Title	FY 2026 (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
PARKS	OYAMA ISTHMUS PARK IMPROVEMENTS	0.00	0.00	150,000.00	1,500,000.00
PARKS	PARKS & RECREATION MASTER PLAN UPDATE	0.00	0.00	0.00	150,000.00
PARKS	WOODSDALE RECREATION PARK	1,950,000.00	0.00	1,500,000.00	0.00
PARKS	NEW COMMUNITY PARK DEVELOPMENT	0.00	0.00	0.00	0.00
PARKS	NEW NEIGHBOURHOOD PARK DEVELOPMENT	0.00	50,000.00	500,000.00	50,000.00
PARKS	NEW PADDLE TRAIL DEVELOPMENT	0.00	55,000.00	65,000.00	0.00
PARKS	INDOOR MULTI-USE FACILITY	100,000.00	0.00	0.00	0.00
PARKS	STREET BANNER REPLACEMENT	0.00	0.00	35,000.00	0.00
PARKS	TOWN CENTRE PEDESTRIAN BRIDGE	0.00	1,760,000.00	0.00	0.00
PLANNING	OCP UPDATE	30,000.00	0.00	0.00	0.00
PLANNING	DENSITY BONUSING REVIEW AND UPDATE	50,000.00	0.00	0.00	0.00
PLANNING	AFFORDABLE HOUSING STRATEGY	25,000.00	0.00	0.00	0.00
PLANNING	OTHER STRATEGY UPDATES	0.00	0.00	35,000.00	0.00
SEWER - LAKE COUNTRY	COMMUNITY RETROFIT SEWER	0.00	0.00	0.00	0.00
SEWER - LAKE COUNTRY	LODGE RD FORCEMAIN PARTIAL TWINNING	1,000,000.00	0.00	0.00	0.00



Department	Title	FY 2026 (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
SEWER - LAKE COUNTRY	LONG-TERM WASTERWATER DISPOSAL**	0.00	0.00	20,000,000.00	0.00
SEWER - LAKE COUNTRY	MCCARTHY LIFT STATION	50,000.00	0.00	1,500,000.00	0.00
SEWER - LAKE COUNTRY	SEYMOUR LIFT STATION & FORCEMAIN IMPROVEMENTS	0.00	0.00	0.00	4,000,000.00
SEWER - LAKE COUNTRY	WOODSDALE LIFT STATION RETENTION	75,000.00	0.00	0.00	0.00
SEWER - LAKE COUNTRY	WWTP & SEPTAGE RECEIVING IMPROVEMENTS	0.00	3,500,000.00	0.00	0.00
SEWER - LAKE COUNTRY	WWTP BLOWER REPLACEMENT	150,000.00	150,000.00	0.00	0.00
SEWER - LAKE COUNTRY	WWTP FORECEMAIN & ACCESS REALIGNMENT	0.00	2,000,000.00	0.00	0.00
SEWER - LAKE COUNTRY	WWTP SECOND SLUDGE BIN	100,000.00	0.00	0.00	0.00
TRANSPORTATION	TRANSPORTATION STUDIES & DESIGNS	0.00	150,000.00	300,000.00	300,000.00
TRANSPORTATION	WEST HIGHWAY PARALLEL ROUTE	300,000.00	0.00	0.00	0.00
TRANSPORTATION	WOODSDALE NEIGHBOURHOOD TRANSPORTATION IMPROVEMENTS	75,000.00	0.00	0.00	0.00
TRANSPORTATION	PRIORITY PAVEMENT REPLACEMENT	330,000.00	350,000.00	350,000.00	350,000.00
TRANSPORTATION	PELMEWASH ACTIVE TRANSPORTATION CONNECTION**	0.00	0.00	0.00	0.00
TRANSPORTATION	ROADS CONDITION ASSESSMENT	50,000.00	0.00	0.00	0.00

Department	Title	FY 2026 (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
TRANSPORTATION	ROBINSON RD IMPROVEMENTS	0.00	3,360,000.00	0.00	0.00
TRANSPORTATION	OK CENTRE RD E (JARDINES TO BERRY RD)	0.00	0.00	4,600,000.00	0.00
TRANSPORTATION	OK CENTRE RD E (WILLIAMS - DAVIDSON)	0.00	2,250,000.00	0.00	0.00
TRANSPORTATION	OK CENTRE RD E IMPROVEMENTS (BERRY TO HWY 97)	0.00	0.00	0.00	0.00
TRANSPORTATION	OK CENTRE RD IMPROVEMENTS (DAVIDSON TO OCEOLA)	0.00	0.00	0.00	4,000,000.00
TRANSPORTATION	CAMP RD SHOP - NEW BACKUP POWER SOURCE	30,000.00	0.00	0.00	0.00
TRANSPORTATION	CARRS LANDING RD IMPROVEMENT (COMMONAGE TO COMMONAGE)	0.00	0.00	0.00	0.00
TRANSPORTATION	CLEARWATER SUBDIVISION DRAINAGE	200,000.00	0.00	0.00	0.00
TRANSPORTATION	FLEET & EQUIPMENT REPLACEMENT	0.00	612,000.00	799,500.00	812,000.00
TRANSPORTATION	FLEET NEW - FACILITIES - CREW LEADER VAN	100,000.00	0.00	0.00	0.00
TRANSPORTATION	FLEET NEW - WATER - 1/2 TON TRUCK	60,000.00	0.00	0.00	0.00
TRANSPORTATION	FLEET REPLACEMENT - UNIT 0320	50,000.00	0.00	0.00	0.00
TRANSPORTATION	FLEET REPLACEMENT - UNIT 4965	60,000.00	0.00	0.00	0.00
TRANSPORTATION	EQUIPMENT NEW - PARKS - INFIELD	60,000.00	0.00	0.00	0.00



Department	Title	FY 2026 (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
	GROOMER				
TRANSPORTATION	EQUIPMENT REPLACEMENT - UNIT 0254	75,000.00	0.00	0.00	0.00
TRANSPORTATION	LAKE COUNTRY BUSINESS PARK (LCBP) COMPREHENSIVE SERVICING PLAN	750,000.00	0.00	0.00	0.00
TRANSPORTATION	LAKE COUNTRY BUSINESS PARK SECTION 1-4	0.00	0.00	0.00	0.00
TRANSPORTATION	LAKESTONE DRIVE DRAINAGE CORRIDOR	1,300,000.00	0.00	0.00	0.00
TRANSPORTATION	MOBILITY IMPROVEMENT PLAN UPDATE	0.00	150,000.00	0.00	0.00
TRANSPORTATION	MULTI-USE PATHWAY - CAMP RD IMPROVEMENTS	250,000.00	0.00	0.00	0.00
TRANSPORTATION	INTEGRATED STORMWATER MANAGEMENT PLAN	100,000.00	0.00	0.00	0.00
TRANSPORTATION	INTERIM PAVEMENT RENEWAL	620,000.00	0.00	620,000.00	0.00
TRANSPORTATION	BEAVER LAKE RD IMPROVEMENTS (HWY 97 TO JENSEN RD)	0.00	0.00	0.00	3,650,000.00
WATER - CORAL BEACH	CORAL BEACH LONG-TERM SERVICING STRATEGY	50,000.00	0.00	0.00	0.00
WATER - LAKE COUNTRY	BEAVER LAKE STORAGE INCREASE	100,000.00	150,000.00	150,000.00	0.00
WATER - LAKE COUNTRY	CARR'S LANDING SD WATERMAIN IMPROVEMENT	0.00	0.00	4,600,000.00	0.00





Department	Title	FY 2026 (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)	
WATER - LAKE COUNTRY	DAM SAFETY REVIEW DAMER LAKE	30,000.00	0.00	0.00	0.00	
WATER - LAKE COUNTRY	ELDORADO WATER TREATMENT PLAN**	0.00	0.00	80,000,000.00	0.00	
WATER - LAKE COUNTRY	KALAMALKA LAKE INTAKE	0.00	1,200,000.00	0.00	0.00	
WATER - LAKE COUNTRY	LAKEPINE CONNECTION TO WOCWS	0.00	0.00	1,000,000.00	0.00	
WATER - LAKE COUNTRY	OK CENTRE LOCAL SERVICE AREA	1,355,000.00	0.00	0.00	0.00	
WATER - LAKE COUNTRY	OK CENTRE SMALL DIAMETER WATERMAINS	3,100,000.00	0.00	0.00	0.00	
WATER - LAKE COUNTRY	OKANAGAN LAKE PUMP HOUSE NEW PUMP	0.00	0.00	0.00	1,000,000.00	
WATER - LAKE COUNTRY	OLD MISSION ROAD WATERMAIN IMPROVEMENTS	100,000.00	0.00	0.00	0.00	
WATER - LAKE COUNTRY	OYAMA SMALL DIAMETER WATERMAIN REPLACEMENT	0.00	0.00	0.00	0.00	
WATER - LAKE COUNTRY	OYAMA WATER & SEWER LONG-TERM SERVICING STRATEGY	100,000.00	0.00	0.00	0.00	
WATER - LAKE COUNTRY	PRV CONFINED SPACE IMPROVEMENTS	300,000.00	300,000.00	300,000.00	300,000.00	
WATER - LAKE COUNTRY	WATER MANAGEMENT PLAN	100,000.00	0.00	0.00	0.00	
WATER - LAKE COUNTRY	WOODSDALE WATERMAIN CONNECTION	900,000.00	0.00	0.00	0.00	
Total:		\$19,854,500.00	\$18,736,896.00	\$125,793,204.00	\$16,668,000.00	Total





Note that 2028 and 2030 include some projects that are partially unfunded or would require debt funding.

\$19,854,500 of 2026 projects from the table above is made up of \$19,074,500 of Capital Expenditures and \$780,000 of Operating Projects as part of the Capital Plan.



Project Funding Sources

2026 - 2030 Project Funding Sources

Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT FIVE YEAR STRATEGY	GRANTS	60,000.00	0.00	0.00	
ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT FIVE YEAR STRATEGY	RESERVE	15,000.00	0.00	0.00	
ECONOMIC DEVELOPMENT	TOURISM SIGNAGE FOR PARKS	RESERVE	7,800.00	0.00	0.00	
FACILITIES	FACILITY REPAIRS & RENEWAL	RESERVE	2,650,000.00	1,850,000.00	0.00	
FIRE	AUTOMATIC EXTRNAL DEFIBILLATORS AND FIRST AID	RESERVE	0.00	50,000.00	0.00	
FIRE	COMMAND TRUCK	RESERVE	0.00	130,000.00	0.00	
FIRE	COMMAND TRUCK IMPROVEMENTS	RESERVE	0.00	0.00	0.00	
FIRE	COMMUNICATIONS EQUIPMENT	RESERVE	0.00	0.00	50,000.00	
FIRE	BUSINESS CONTINUITY PLAN	GRANTS	75,000.00	0.00	0.00	
FIRE	GAS DETECTORS	RESERVE	0.00	50,000.00	0.00	
FIRE	HAZARD RISK VULNERABILITY ASSESSMENT	GRANTS	75,000.00	0.00	0.00	
FIRE	REPLACEMENT OF PPE FOR LCFD	GRANTS	30,000.00	0.00	0.00	
FIRE	REPLACEMENT OF PPE FOR LCFD	RESERVE	30,000.00	0.00	0.00	
FIRE	REPLACEMENT OF RMS FOR LCFD	GRANTS	45,000.00	0.00	0.00	

Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY
FIRE	REPLACEMENT OF RMS FOR LCFD	RESERVE	65,000.00	0.00	0.00	
FIRE	USED WATER TENDER FOR LCFD	RESERVE	485,000.00	0.00	0.00	
GARBAGE & RECYCLING	SOLID WASTE CARTS	RESERVE	48,000.00	49,000.00	50,000.00	
HR & SAFETY	OFFICE FURNITURE UPGRADES	RESERVE	15,000.00	15,000.00	15,000.00	
HR & SAFETY	HEALTH & SAFETY PROGRAM INITIATIVES	RESERVE	30,000.00	30,000.00	30,000.00	
HYDRO GENERATION	HYDRO GENERATION EQUIPMENT REPLACEMENT	RESERVE	0.00	0.00	500,000.00	
HYDRO GENERATION	ELDORADO SOLAR PANEL INSTALLTION	GRANTS	0.00	80,000.00	0.00	
HYDRO GENERATION	ELDORADO SOLAR PANEL INSTALLTION	RESERVE	0.00	370,000.00	0.00	
HYDRO GENERATION	POWER PURCHASING AGREEMENT	RESERVE	30,000.00	0.00	0.00	
INFORMATION TECHNOLOGY	END USER HARDWARE	RESERVE	50,900.00	40,676.00	42,450.00	
INFORMATION TECHNOLOGY	FIELDWORK SOFTWARE ENHANCMENT	RESERVE	11,600.00	0.00	0.00	
INFORMATION TECHNOLOGY	CYBERSECURITY ENHANCEMENTS	RESERVE	35,000.00	0.00	0.00	
INFORMATION TECHNOLOGY	GIS ORTHO PHOTO	RESERVE	70,000.00	0.00	70,000.00	
INFORMATION TECHNOLOGY	INTERNAL GIS PROPERTY SYSTEM INTEGRATION	RESERVE	8,000.00	0.00	0.00	
INFORMATION TECHNOLOGY	IT INFRASTRUCTURE UPGRADES	RESERVE	53,200.00	35,220.00	31,254.00	

Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY
INFORMATION TECHNOLOGY	PAYROLL SOFTWARE	RESERVE	75,000.00	0.00	0.00	
PARKS	STREET BANNER REPLACEMENT	RESERVE	0.00	0.00	35,000.00	
PARKS	WOODSDALE RECREATION PARK	CONTRIBUTIONS	200,000.00	0.00	0.00	
PARKS	WOODSDALE RECREATION PARK	DCC	1,237,500.00	0.00	1,250,000.00	
PARKS	WOODSDALE RECREATION PARK	RESERVE	512,500.00	0.00	250,000.00	
PARKS	INDOOR MULTI-USE FACILITY	RESERVE	100,000.00	0.00	0.00	
PARKS	TOWN CENTRE PEDESTRIAN BRIDGE	GRANTS	0.00	1,288,800.00	0.00	
PARKS	TOWN CENTRE PEDESTRIAN BRIDGE	RESERVE	0.00	471,200.00	0.00	
PARKS	NEW COMMUNITY PARK DEVELOPMENT	DCC	0.00	0.00	0.00	
PARKS	NEW COMMUNITY PARK DEVELOPMENT	RESERVE	0.00	0.00	0.00	
PARKS	NEW NEIGHBOURHOOD PARK DEVELOPMENT	DCC	0.00	49,500.00	425,000.00	
PARKS	NEW NEIGHBOURHOOD PARK DEVELOPMENT	RESERVE	0.00	500.00	75,000.00	
PARKS	NEW PADDLE TRAIL DEVELOPMENT	RESERVE	0.00	55,000.00	65,000.00	
PARKS	OUTDOOR SPORT COURT IMPROVEMENTS	RESERVE	345,000.00	0.00	0.00	
PARKS	OYAMA ISTHMUS BOAT LAUNCH &	RESERVE	1,470,000.00	0.00	0.00	



Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY 2029 (\$)
	SWIM AREA IMPROVEMENTS					
PARKS	OYAMA ISTHMUS PARK IMPROVEMENTS	DCC	0.00	0.00	148,500.00	1,000.00
PARKS	OYAMA ISTHMUS PARK IMPROVEMENTS	RESERVE	0.00	0.00	1,500.00	
PARKS	PARKS & RECREATION MASTER PLAN UPDATE	RESERVE	0.00	0.00	0.00	
PLANNING	OCP UPDATE	GRANTS	30,000.00	0.00	0.00	
PLANNING	AFFORDABLE HOUSING STRATEGY	RESERVE	25,000.00	0.00	0.00	
PLANNING	OTHER STRATEGY UPDATES	RESERVE	0.00	0.00	35,000.00	
PLANNING	DENSITY BONUSING REVIEW AND UPDATE	RESERVE	50,000.00	0.00	0.00	
SEWER - LAKE COUNTRY	LODGE RD FORCEMAIN PARTIAL TWINNING	DCC	792,000.00	0.00	0.00	
SEWER - LAKE COUNTRY	LODGE RD FORCEMAIN PARTIAL TWINNING	RESERVE	208,000.00	0.00	0.00	
SEWER - LAKE COUNTRY	MCCARTHY LIFT STATION	DCC	39,600.00	0.00	1,188,000.00	
SEWER - LAKE COUNTRY	MCCARTHY LIFT STATION	RESERVE	10,400.00	0.00	312,000.00	
SEWER - LAKE COUNTRY	SEYMOUR LIFT STATION & FORCEMAIN IMPROVEMENTS	DCC	0.00	0.00	0.00	3,000.00
SEWER - LAKE COUNTRY	SEYMOUR LIFT STATION & FORCEMAIN IMPROVEMENTS	RESERVE	0.00	0.00	0.00	



Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY
SEWER - LAKE COUNTRY	WOODSDALE LIFT STATION RETENTION	RESERVE	75,000.00	0.00	0.00	
SEWER - LAKE COUNTRY	WWTP & SEPTAGE RECEIVING IMPROVEMENTS	DCC	0.00	1,980,000.00	0.00	
SEWER - LAKE COUNTRY	WWTP & SEPTAGE RECEIVING IMPROVEMENTS	RESERVE	0.00	1,520,000.00	0.00	
SEWER - LAKE COUNTRY	WWTP BLOWER REPLACEMENT	RESERVE	150,000.00	150,000.00	0.00	
SEWER - LAKE COUNTRY	WWTP FORECEMAIN & ACCESS REALIGNMENT	DCC	0.00	950,400.00	0.00	
SEWER - LAKE COUNTRY	WWTP FORECEMAIN & ACCESS REALIGNMENT	RESERVE	0.00	1,049,600.00	0.00	
SEWER - LAKE COUNTRY	WWTP SECOND SLUDGE BIN	RESERVE	100,000.00	0.00	0.00	
TRANSPORTATION	WEST HIGHWAY PARALLEL ROUTE	DCC	148,500.00	0.00	0.00	
TRANSPORTATION	WEST HIGHWAY PARALLEL ROUTE	RESERVE	151,500.00	0.00	0.00	
TRANSPORTATION	WOODSDALE NEIGHBOURHOOD TRANSPORTATION IMPROVEMENTS	RESERVE	75,000.00	0.00	0.00	
TRANSPORTATION	BEAVER LAKE RD IMPROVEMENTS (HWY 97 TO JENSEN RD)	CONTRIBUTIONS	0.00	0.00	0.00	
TRANSPORTATION	BEAVER LAKE RD IMPROVEMENTS (HWY 97 TO JENSEN RD)	DCC	0.00	0.00	0.00	
TRANSPORTATION	BEAVER LAKE RD IMPROVEMENTS (HWY 97 TO JENSEN RD)	RESERVE	0.00	0.00	0.00	2,

Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY
TRANSPORTATION	FLEET & EQUIPMENT REPLACEMENT	RESERVE	0.00	612,000.00	799,500.00	
TRANSPORTATION	FLEET NEW - FACILITIES - CREW LEADER VAN	RESERVE	100,000.00	0.00	0.00	
TRANSPORTATION	FLEET NEW - WATER - 1/2 TON TRUCK	RESERVE	60,000.00	0.00	0.00	
TRANSPORTATION	FLEET REPLACEMENT - UNIT 0320	RESERVE	50,000.00	0.00	0.00	
TRANSPORTATION	FLEET REPLACEMENT - UNIT 4965	RESERVE	60,000.00	0.00	0.00	
TRANSPORTATION	EQUIPMENT NEW - PARKS - INFIELD GROOMER	RESERVE	60,000.00	0.00	0.00	
TRANSPORTATION	EQUIPMENT REPLACEMENT - UNIT 0254	RESERVE	75,000.00	0.00	0.00	
TRANSPORTATION	INTEGRATED STORMWATER MANAGEMENT PLAN	DCC	49,500.00	0.00	0.00	
TRANSPORTATION	INTEGRATED STORMWATER MANAGEMENT PLAN	RESERVE	50,500.00	0.00	0.00	
TRANSPORTATION	INTERIM PAVEMENT RENEWAL	RESERVE	620,000.00	0.00	620,000.00	
TRANSPORTATION	CAMP RD SHOP - NEW BACKUP POWER SOURCE	RESERVE	30,000.00	0.00	0.00	
TRANSPORTATION	CLEARWATER SUBDIVISION DRAINAGE	RESERVE	200,000.00	0.00	0.00	
TRANSPORTATION	LAKE COUNTRY BUSINESS PARK (LCBP)	DCC	609,040.00	0.00	0.00	



Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY
	COMPREHENSIVE SERVICING PLAN					
TRANSPORTATION	LAKE COUNTRY BUSINESS PARK (LCBP) COMPREHENSIVE SERVICING PLAN	RESERVE	140,960.00	0.00	0.00	
TRANSPORTATION	LAKE COUNTRY BUSINESS PARK SECTION 1-4	DCC	0.00	0.00	0.00	
TRANSPORTATION	LAKE COUNTRY BUSINESS PARK SECTION 1-4	RESERVE	0.00	0.00	0.00	
TRANSPORTATION	LAKESTONE DRIVE DRAINAGE CORRIDOR	GRANTS	1,300,000.00	0.00	0.00	
TRANSPORTATION	MOBILITY IMPROVEMENT PLAN UPDATE	DCC	0.00	74,250.00	0.00	
TRANSPORTATION	MOBILITY IMPROVEMENT PLAN UPDATE	RESERVE	0.00	75,750.00	0.00	
TRANSPORTATION	MULTI-USE PATHWAY - CAMP RD IMPROVEMENTS	GRANTS	125,000.00	0.00	0.00	
TRANSPORTATION	MULTI-USE PATHWAY - CAMP RD IMPROVEMENTS	RESERVE	125,000.00	0.00	0.00	
TRANSPORTATION	PRIORITY PAVEMENT REPLACEMENT	RESERVE	330,000.00	350,000.00	350,000.00	
TRANSPORTATION	TRANSPORTATION STUDIES & DESIGNS	RESERVE	0.00	150,000.00	300,000.00	
TRANSPORTATION	ROADS CONDITION ASSESSMENT	RESERVE	50,000.00	0.00	0.00	
TRANSPORTATION	ROBINSON RD IMPROVEMENTS	CONTRIBUTIONS	0.00	2,000,000.00	0.00	
TRANSPORTATION	ROBINSON RD IMPROVEMENTS	DCC	0.00	561,825.00	0.00	





Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY
TRANSPORTATION	ROBINSON RD IMPROVEMENTS	RESERVE	0.00	798,175.00	0.00	
TRANSPORTATION	OK CENTRE RD E (JARDINES TO BERRY RD)	DCC	0.00	0.00	2,301,997.00	
TRANSPORTATION	OK CENTRE RD E (JARDINES TO BERRY RD)	RESERVE	0.00	0.00	2,298,003.00	
TRANSPORTATION	OK CENTRE RD E (WILLIAMS - DAVIDSON)	DCC	0.00	1,014,997.00	0.00	
TRANSPORTATION	OK CENTRE RD E (WILLIAMS - DAVIDSON)	RESERVE	0.00	1,235,003.00	0.00	
TRANSPORTATION	OK CENTRE RD E IMPROVEMENTS (BERRY TO HWY 97)	DCC	0.00	0.00	0.00	
TRANSPORTATION	OK CENTRE RD E IMPROVEMENTS (BERRY TO HWY 97)	RESERVE	0.00	0.00	0.00	
TRANSPORTATION	OK CENTRE RD IMPROVEMENTS (DAVIDSON TO OCEOLA)	DCC	0.00	0.00	0.00	2,
TRANSPORTATION	OK CENTRE RD IMPROVEMENTS (DAVIDSON TO OCEOLA)	RESERVE	0.00	0.00	0.00	1,
WATER - CORAL BEACH	CORAL BEACH LONG-TERM SERVICING STRATEGY	RESERVE	50,000.00	0.00	0.00	
WATER - LAKE COUNTRY	BEAVER LAKE STORAGE INCREASE	RESERVE	100,000.00	150,000.00	150,000.00	
WATER - LAKE COUNTRY	CARR'S LANDING SD WATERMAIN IMPROVEMENT	RESERVE	0.00	0.00	4,600,000.00	
WATER - LAKE COUNTRY	DAM SAFETY REVIEW DAMER	RESERVE	30,000.00	0.00	0.00	





Department	Project	Funding Source	CY Budget (\$)	FY 2027 (\$)	FY 2028 (\$)	FY
	LAKE					
WATER - LAKE COUNTRY	KALAMALKA LAKE INTAKE	DCC	0.00	594,000.00	0.00	
WATER - LAKE COUNTRY	KALAMALKA LAKE INTAKE	RESERVE	0.00	606,000.00	0.00	
WATER - LAKE COUNTRY	LAKEPINE CONNECTION TO WOCWS	RESERVE	0.00	0.00	1,000,000.00	
WATER - LAKE COUNTRY	OK CENTRE LOCAL SERVICE AREA	CONTRIBUTIONS	1,355,000.00	0.00	0.00	
WATER - LAKE COUNTRY	OK CENTRE SMALL DIAMETER WATERMANS	RESERVE	3,100,000.00	0.00	0.00	
WATER - LAKE COUNTRY	OKANAGAN LAKE PUMP HOUSE NEW PUMP	RESERVE	0.00	0.00	0.00	1,
WATER - LAKE COUNTRY	OLD MISSION ROAD WATERMAIN IMPROVEMENTS	RESERVE	100,000.00	0.00	0.00	
WATER - LAKE COUNTRY	OYAMA SMALL DIAMTER WATERMAIN REPLACEMENT	RESERVE	0.00	0.00	0.00	
WATER - LAKE COUNTRY	OYAMA WATER & SEWER LONG-TERM SERVICING STRATEGY	RESERVE	100,000.00	0.00	0.00	
WATER - LAKE COUNTRY	PRV CONFINED SPACE IMPROVEMENTS	RESERVE	300,000.00	300,000.00	300,000.00	
WATER - LAKE COUNTRY	WATER MANAGEMENT PLAN	RESERVE	100,000.00	0.00	0.00	
WATER - LAKE COUNTRY	WOODSDALE WATERMAIN CONNECTION	DCC	891,000.00	0.00	0.00	
WATER - LAKE COUNTRY	WOODSDALE WATERMAIN CONNECTION	RESERVE	9,000.00	0.00	0.00	
Total:			\$19,854,500.00	\$18,736,896.00	\$17,293,204.00	\$16,





**Note that the 3 projects with ** are projects are included in the "Projects by Department" list but not in the "Project Funding Sources" section as they are either unfunded at this point or would require debt funding. The "Projects by Department" list totals tie to the 5-Year Financial Plan Bylaw Summary for budgeted capital expenditures.

\$19,854,500 of 2026 projects from the table above is made up of \$19,074,500 of Capital Expenditures and \$780,000 of Operating Projects as part of the Capital Plan.





Projected Reserve Balances

	End of 2026	End of 2027
General Reserves		
Capital Works Reserve	(466,525)	(185,785)
Climate Action Reserve	1,613,644	1,639,220
Vehicles & Equipment Reserve	582,162	434,188
Facility Reserve	1,137,013	278,643
Financial Stabilization Reserve	60,362	52,088
Fire Capital Reserve	(901,099)	(546,675)
Future Servicing Works Reserve	1,417,005	1,417,005
Future Capital Expenditures Reserve	157,766	157,766
Parkland Acquisition Reserve	90,853	90,853
Transit Reserve	63,925	63,925
Community Works Fund (Gas Tax)	220,083	845,997
General	2,654,480	2,654,480
IT Reserve	63,278	230,142
Access to Body of Water Reserve	2,247	2,247
Land Sale Reserve	-	-
Solid Waste Reserve	855,424	766,246
Slope Stability Reserve	466,240	566,240
RCMP Reserve	1,144,261	1,180,261
Road Maintenance Reserve	106,684	106,684
Road Reserve	2,525,085	2,663,868
Total General Reserves	11,792,888	12,417,393



Sewer Reserves

Sewer Capital Reserve	1,288,516	667,913
Septage Facilities Reserve	1,899,901	1,441,735
Sewer Reserve	506,014	506,014
Total Sewer Reserves	3,694,431	2,615,662

Water Reserves

Water Capital Reserves	(1,139,782)	(350,923)
Water General	1,319,685	1,319,685
Total Water Reserves	179,903	968,762

Development Cost Charges (DCC's)

Parks Development DCC	663,689	1,414,189
Neighborhood Park DCC	1,132,147	1,432,147
Community Park DCC	671,270	1,571,270
Road DCC	1,185,650	1,737,874
Sewer Trunkmain DCC	(1,790,707)	(2,139,217)
Sewer WWTP DCC Reserve	1,082,722	908,391
Drainage DCC	423,839	487,117
Water DCC	3,303,535	5,296,435
Total DCC's	6,672,145	10,708,206

*Note that these are calculated as though all capital expenditures occur in the year they are approved, i.e. 2025 balance deducts all 2025 approved capital expenditures and 2024 carryforwards. In reality many projects occur over multiple years and therefore end of year balances will show as higher than these numbers on the financial statements. These numbers are a better reflection of reserve balances less all "spoken for" amounts.



General Capital Fund





Economic Development





ECONOMIC DEVELOPMENT FIVE YEAR STRATEGY

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Five Year Economic Development Strategy 2027-2031

Department: 074 - ECONOMIC DEVELOPMENT - 12 - GEN CAP

Grant Dependent: True

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

With the addition of several upcoming new community amenities in Lake Country (The Fridge, Cultural Centre, Baseball Fields, etc...) the current strategy does not take into consideration how these amenities along with new development such as Lake Country Business Park, Copper Hill, Bubna can generate economic value for the District long term. Sports tourism is a growing industry that is not being capitalized in Lake Country along with business development and investor relations. The five year strategy will help staff focus on what is up and coming in order to diversify the tax base, create and maintain high paying jobs within the community along with strategically align the District's goals with various grants being offered.

Requirement

Safety Requirement: False

Development Driven: True

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description: Council Strategic Priorities 2024-2026

Master Plan Description:





Other Description: Economic Prosperity: On our own and in collaboration with our partners we will diversify Lake Countr

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 5

Estimated Start Date: 2026-03-02

Estimated Completion Date: 2026-10-30

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: True

Notes regarding community engagement: Focus groups from different community groups and interest will be engaged to assist with the plan.

Project Expenses

	Year
Budget	2026 75,000

Project Funding





	Year
	2026
GRANT PROV CONDITIONAL	60,000
TSF FROM FUTURE CAP RSV	15,000

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





TOURISM SIGNAGE FOR PARKS

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Cut out tourism signs for three parks

Department: 074 - ECONOMIC DEVELOPMENT - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

In 2021 the District was able to design and produce three cut out signs that tourist and locals could pose with by putting their faces in the cut out holes and take a picture. It serves as something fun to do and turns out to be a free souvenir keepsake. The three signs are located at Swawell Park, Okanagan Rail Trail (tennis court entrance) and the Oyama Boat Launch. The sign was designed and constructed with an ETSI-BC grant.

The cost is to replace the images in 2026 on the three signs (sign structure will be reused) to freshen them up and provide a new image in an effort to keep the content fresh and exciting for the community and visitors.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description: Tourism Strategy

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 5

Estimated Start Date: 2026-03-02

Estimated Completion Date: 2026-05-04

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Once the images are replaced a news item will be published informing the community.

Project Expenses

	Year
	2026
Budget	7,800

Project Funding

	Year
	2026
TSF FROM FIN STAB RSV	7,800





Future Operating Impacts

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





Facilities





FACILITY REPAIRS & RENEWAL

Project Initiated: 2023

Project Type: General

Project Status: Recurring

Short Description: Priority renewal and replacement projects for District owned facilities

Department: 063 - FACILITIES - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The project consists of priority renewal or replacement projects as components reach the end of their service life.

Planned projects for 2026 include improvements to the recently acquired property at 3211 Berry Road to support the expansion of the RCMP footprint, as well as enhancements to the facility at 9718 Bottom Wood Lake Road to accommodate interim recreational and community programming.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: True

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description: 2018 Parks and Recreation Master Plan

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years:

Estimated Start Date: 2026-03-01

Estimated Completion Date: 2027-02-28

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year	
	2026	2027
Budget	2,650,000	1,850,000

Project Funding

	Year	
	2026	2027
TSF FROM FACILITIES RSV	2,650,000	1,850,000





Future Operating Impacts

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





Fire





BUSINESS CONTINUITY PLAN

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: This budget proposal recommends the development of a new and comprehensive Municipal Business Continuity Plan for the District of Lake Country.

Department: 040 - FIRE - 12 - GEN CAP

Grant Dependent: True

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Proposal Summary:

The District of Lake Country (District) currently lacks a comprehensive, locally tailored Municipal Business Continuity Plan (Municipal BCP) to guide service continuity during emergencies and disruptions. While the Regional District of Central Okanagan (RDCO) Emergency Program provides regional support, it does not address the specific operational, staffing, infrastructure, and service delivery needs of the District. This legacy practice is not in alignment with requirements of the BC Emergency Disaster Management Act (BC-EDMA).

This budget proposal recommends the development of a new Municipal BCP for the District, which will identify critical services, assess vulnerabilities, and establish continuity strategies to ensure the District can maintain essential operations during emergencies such as wildfires, floods, cyber incidents, infrastructure failures, and other disruptions. The plan will be developed over a 12-month period with the support of a qualified external consultant who will bring the necessary capacity and experience to guide the process.

Rationale and Strategic Alignment:

This investment in a new Municipal BCP directly supports the District's 2024 to 2026 Strategic Priorities in the areas of Infrastructure, Environment & Climate Action, and Community Safety in the following ways:

Infrastructure - Fire Protection

The proposed Municipal BCP will strengthen the District's ability to maintain essential services during emergencies and disruptions. It will support risk-informed service levels and improve operational resilience by identifying critical functions, resource dependencies, and recovery strategies across all District departments.

Environment & Climate Action:

The proposed Municipal BCP will guide preparedness for climate-related disruptions such as wildfires, extreme heat, and flooding





which contribute to long-term community resilience and service continuity. These capabilities align with the District's commitment to climate adaptation and disaster preparedness.

Community – Protective Services

The Municipal BCP will enhance the District's ability to safeguard public services, infrastructure, and community well-being during emergencies. This supports compliance with the BC-EDMA and strengthens coordination with the RDCO Emergency Program.

The timing is ideal for creating a new Municipal BCP, given several converging factors. The that will support the development of a formal plan to protect public services and community well-being during disruptive events and emergencies:

- The District is actively updating its Official Community Plan (OCP).
- The District is actively updating its Community Wildfire Resiliency Plan (CWRP).
- The new BC-EDMA mandates business continuity planning as core component of emergency management.
- The revised structure of the RDCO Emergency Program emphasizes the need for local emergency resilience planning,
- The 2019 SARS-CoV-2 Pandemic, 2023 Clarke Creek Wildfire, 2017 flooding, 2016 flooding all highlight the need for a local Municipal BCP.
- Developing the Municipal BCP in tandem with the Municipal HVRA offers significant timing and efficiency advantages.
- The new Municipal BCP will support future grant applications and inter-agency coordination by providing standardized, defensible continuity strategies.

Project Objectives and Outcomes:

Creating a new Municipal BCP will support the following objectives and outcomes:

- Identify essential services and functions across all District departments and determine continuity requirements.
- Assess risks and vulnerabilities that could disrupt District operations, including natural hazards, technological failures, and human-caused events.
- Establish clear continuity strategies, including staffing plans, resource dependencies, and recovery timelines for the District.
- Integrate with District existing emergency plans, asset management strategies, and climate adaptation frameworks.
- Support compliance with BC-EDMA mandates for local government business continuity planning.
- Provide a practical, department-level tool to guide decision-making before, during, and after disruptive events for the District.

Financial Summary:

The total estimated project cost for a new Municipal BCP is \$75,000 CAD. This includes consultant services for continuity planning, risk assessment, stakeholder engagement, and integration with municipal planning documents.

Funding Strategy:

The proposed project is currently 100% grant dependent. Staff may seek Council's approval to apply for grant funding through the Union of British Columbia Municipalities – Community Emergency Preparedness Fund - Disaster Risk Reduction Climate Adaptation Stream (CEPF-DRRCA) to support this proposal. If this grant funding application is not successful, staff may bring a revised proposal back to Council for their consideration.

Consultant Services:

The estimated project costs are \$75,000 CAD, subject to adjustment based on scope, consultant rates, and integration needs. Consultants will be responsible for plan development, supporting policy development, spatial analysis, and mapping deliverables.

Staff Time:

Staff from multiple District departments will be required to support the development of Municipal BCP and supporting geospatial mapping. CEPF-DRRCA funding does not typically cover applicable staff time, this contribution from the District will be in-kind and





will have to be absorbed within existing departmental work plans.

Partnership Opportunities:

Staff are exploring collaboration opportunities with staff from other local governments within the RDCO to share data, methodologies, and best practices. The Municipal HRVA will support alignment with RDCO Emergency Program initiatives.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: True

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: True

Operational Requirement: True

Strategic Priority Description: Infrastructure, Environment & Climate Action and Community

Master Plan Description: Official Community Plan

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: Five (5) to Seven (7) Years

Estimated Start Date: 2026-03-01

Estimated Completion Date: 2027-03-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False





Notes regarding community engagement: No specific communication and community engagement is applicable to this proposal during the 2026 Budget process.

Project Expenses

	Year
	2026
Budget	75,000

Project Funding

	Year
	2026
GRANT PROV CONDITIONAL	75,000

Future Operating Impacts

The new Municipal BCP should be completed over a twelve month period with the support of a qualified external consultant, who will bring the necessary capacity and additional experience to guide the process. The Municipal BCP will be a foundational document for emergency planning, risk reduction, and resiliency building across all departments and service areas. No ongoing or annual costs are anticipated however, future revisions would likely be eligible for conditional grant funding.

	2026	2027	2028	2029	2030
Grand Total					





HAZARD RISK VULNERABILITY ASSESSMENT

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: This budget proposal recommends the development of a new and comprehensive Municipal Hazard Vulnerability Risk Assessment for the District of Lake Country.

Department: 040 - FIRE - 12 - GEN CAP

Grant Dependent: True

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Proposal Summary:

The District of Lake Country (District) currently relies on the Regional District of Central Okanagan (RDCO) Emergency Program and legacy planning documents that do not fully reflect the unique geographic, demographic, and infrastructure characteristics of the District. While the RDCO HVRA provides a regional overview, it lacks the local specificity needed for effective decision-making and operational readiness and is not in alignment with requirements of the new BC Emergency Disaster Management Act (BC-EDMA).

This budget proposal recommends the development of a new Municipal HVRA for the District and surrounding areas. The proposed Municipal HVRA will provide a high-level, data-driven assessment of the District's exposure to a wide range of natural and human-caused hazards. It will serve as a foundational tool for emergency planning, land use policy, infrastructure investment, and climate adaptation. The assessment should be completed over a twelve month period with the support of a qualified external consultant, who will bring the necessary capacity and additional experience to guide the process.

Rationale and Strategic Alignment:

This investment directly supports the District's 2024 to 2026 Strategic Priorities in the areas of Infrastructure, Environment & Climate Action, and Community Safety.

Infrastructure – Fire Protection

The proposed Municipal HVRA will strengthen the District's awareness and ability to plan for and respond to a range of hazard-related emergencies. It could support risk-informed service levels and help improve operational readiness by identifying localized threats to infrastructure, residents, businesses and municipal operations.





Environment & Climate Action

By assessing climate-related hazards such as wildfire, flooding, extreme heat, winter storms and geotechnical instability, the Municipal HVRA contributes to long-term community resilience and proactive risk reduction. These assessments align with the District's commitment to climate adaptation and disaster preparedness.

Community – Protective Services

The Municipal HVRA will enhance the District's ability to safeguard the public and guide emergency response planning. It supports compliance with the BC-EDMA and strengthens coordination with the RDCO Emergency Program.

Project Objectives and Outcomes:

The new Municipal HRVA will identify and assess all hazards including natural, technological, and human-caused that pose risks to the residents, businesses, infrastructure, environment, government operations and economy. It will serve as a foundational document for emergency planning, risk reduction, and resiliency building across all departments and service areas. Recent events, including the 2023 Clarke Creek Wildfire, flooding in 2017, flooding in 2016, and geotechnical instability have all highlighted the need for a localized Municipal HRVA. These incidents underscore the importance of identifying and preparing for hazards that are specific to Lake Country's terrain, development patterns, and community needs.

The proposed Municipal HRVA will deliver the following outcomes:

- Fulfill compliance requirements under the BC-EDMA and the supporting Local Authority Emergency Management Regulation.
- Develop a modern, multi-hazard risk assessment that includes wildfire, flooding, extreme heat, extreme cold, storms, landslides, and other relevant hazards.
- Integrate geospatial analysis and mapping to visualize hazard exposure and community vulnerability across the District.
- Support evidence-based emergency planning, mitigation prioritization, and resource allocation.
- Inform the District's OCP, emergency response plans, asset management plans, and emergency response related service levels.
- Fulfill obligations and ensure alignment with the RDCO Emergency Program.

Financial Summary:

The total estimated project cost for a new Municipal HRVA is \$75,000 CAD. This includes consultant services for Municipal HRVA research, development, document writing, GIS mapping, and integration with existing planning and emergency response documents within the District.

Funding Strategy:

The proposed project is currently 100% grant dependent. Staff may seek Council's approval to apply for grant funding through the Union of British Columbia Municipalities – Community Emergency Preparedness Fund - Disaster Risk Reduction Climate Adaptation Stream (CEPF-DRRCA) to support this proposal. If this grant funding application is not successful, staff may bring a revised proposal back to Council for their consideration.

Consultant Services:

The estimated project costs are \$75,000 CAD, subject to adjustment based on scope, consultant rates, and integration needs. Consultants will be responsible for plan development, supporting policy development, spatial analysis, and mapping deliverables.

Staff Time:

Staff from multiple District departments will be required to support the development of Municipal HRVA and supporting geospatial mapping. CEPF-DRRCA funding does not typically cover applicable staff time, this contribution from the District will be in-kind and





will have to be absorbed within existing departmental work plans.

Partnership Opportunities:

Staff are exploring collaboration opportunities with staff from other local governments within the RDCO to share data, methodologies, and best practices. The Municipal HRVA will support alignment with RDCO Emergency Program initiatives.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: True

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: True

Operational Requirement: True

Strategic Priority Description: Infrastructure, Environment & Climate Action, and Community

Master Plan Description: Official Community Plan

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: Five (5) to Seven (7) Years

Estimated Start Date: 2026-03-01

Estimated Completion Date: 2027-03-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False





Notes regarding community engagement: No specific communication and community engagement is applicable to this proposal during the 2026 Budget process.

Project Expenses

	Year
	2026
Budget	75,000

Project Funding

	Year
	2026
GRANT PROV CONDITIONAL	75,000

Future Operating Impacts

The Manipl HVRA assessment should be completed over a twelve month period with the support of a qualified external consultant, who will bring the necessary capacity and additional experience to guide the process. The Municipal HRVA will be a foundational document for emergency planning, risk reduction, and resiliency building across all departments and service areas. No ongoing or annual costs are anticipated however, future revisions would likely be eligible for conditional grant funding.

	2026	2027	2028	2029	2030
Grand Total					





REPLACEMENT OF PPE FOR LCFD

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: This budget proposal is for the renewal and replacement of twelve sets of structural firefighting personal protective equipment for the Lake Country Fire Department in 2026.

Department: 040 - FIRE - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

Proposal Summary:

This budget proposal is for the renewal and replacement of twelve sets of structural firefighting personal protective equipment (PPE) for the Lake Country Fire Department (LCFD) in 2026. The new PPE will replace worn-out and aging sets currently in use by paid-on-call firefighters who deliver frontline service to the community. The worn-out and aging PPE will be reallocated for use by new-recruit and junior firefighters in controlled training environments. This approach supports the safety of paid-on-call firefighters, ensures compliance with WorkSafe BC Regulations, maintains operational readiness, and supports new recruit and junior firefighter training programs.

The replacement PPE will be deployed across District of Lake Country's (District's) three fire stations and integrated into the LCFD's broader asset management plan. The project is conditionally eligible for the Union of British Columbia Municipalities – Community Emergency Preparedness Fund - Volunteer and Composite Fire Departments Equipment and Training Stream (UBCM-CEPF). Staff sought Council approval to make application to the UBCM-CEPF in late 2025 to support and inform this 2026 budget proposal.

Rationale and Strategic Alignment:

This proposal for the renewal and replacement of twelve sets of PPE, directly supports the Districts 2024 to 2026 Strategic Priorities of Infrastructure and Community.

Infrastructure – Fire Protection

The replacement of aging and worn-out PPE will ensure that paid-on-call firefighters are equipped with sets of gear that meet WorkSafe BC regulations and NFPA standards. This investment ensures operational readiness and the ability to respond to fire-related emergency throughout the community.

Community – Protective Services

The replacement of aging and worn-out PPE prioritizes the health and safety of paid-on-call firefighters and career staff while they





provide service to a growing community. Reallocating aging and worn-out PPE for use by new-recruits and junior firefighters, ensures that the LCFD is continually striving to build a safe and effective team to meet future service needs.

Project Objectives and Outcomes:

Replacing twelve sets of worn-out and aging PPE in 2026, will improve frontline safety by equipping firefighters with gear that meets WorkSafe BC regulations and NFPA standards. This initiative supports strategic planning outlined in the 25-year LCFD Asset Management Plan, which identifies PPE renewal as a capital priority. It also extends the lifecycle of existing gear by reallocating older sets for use in training use. This maximizes the return on investment and minimizes waste.

If successful, the \$30,000 grant from the UBCM-CEPF will help reduce the financial impact on the District, while ensuring the following key operational benefits:

- Improve frontline safety by equipping paid-on-call firefighters and career staff with gear that meets current WorkSafe BC regulations and NFPA standards.
- Addresses aging inventory by replacing worn-out and aging PPE, ensuring frontline firefighters are equipped with gear that meets current safety standards.
- Extend the lifecycle of existing PPE by reallocating older sets for training use, maximizing value, and minimizing waste.
- Respond to community growth and risk by ensuring PPE resources match the evolving needs of firefighters operating in both urban and rural environments.
- Supports infrastructure resilience by maintaining a dependable inventory of PPE across all three fire stations, ensuring consistent safety and service.
- Aligns with asset management planning, contributing to the sustainability of LCFD's equipment lifecycles outlined in the 25-year Asset Management Plan.

Financial Summary:

The total estimated project cost for the renewal and replacement of twelve sets of PPE is \$60,000 CAD, including purchase, applicable taxes, and fees.

Funding Strategy:

To support this initiative, staff have sought Council approval to apply for \$30,000 CAD in grant funding from the UBCM-CEPF. If awarded, this funding would support 50% of the proposed \$60,000 CAD project. This reflects a cost-effective approach that enhances community resiliency. In the past, similar projects have successfully leveraged UBCM-CEPF funding to reduce financial impact on capital reserves and taxation. This proposal continues that proactive and cost-effective approach to enhancing community resiliency.

Consultant Services:

Estimated project costs are \$60,000 CAD. A purchasing consultant will not be required to provide staff with additional capacity and expertise.

Staff Time:

Staff will be responsible for procuring twelve sets of PPE that meets operational needs, WorkSafe BC regulations and NFPA standards. This work will be incorporated in LCFD workplans for 2026.

Partnership Opportunities:

Staff have explored opportunities for joint purchasing with staff from other local governments within the Regional District of Central Okanagan (RDCO). Staff are confident that they will be able to secure safe and effective PPE at a good value for the District.





Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description: Infrastructure Fire Protection and, Community Protective Services.

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 8 to 10 Years

Estimated Start Date: 2026-03-01

Estimated Completion Date: 2026-06-30

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: No specific communication and community engagement is applicable to this proposal during the 2026 Budget process.

Project Expenses





	Year
	2026
Budget	60,000

Project Funding

	Year
	2026
GRANT PROV CONDITIONAL	30,000
TSF FROM FIRE FAC EQUIP RSV	30,000

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





REPLACEMENT OF RMS FOR LCFD

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: This proposal outlines the planned replacement of the Lake Country Fire Department legacy Records Management System with a modern with a modern Records Management System that is Next Generation 911 Ready providing a suite of integrated fire and emergency services applications.

Department: 040 - FIRE - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: True

Background & Justification

Proposal Summary:

This proposal outlines the planned replacement of the Lake Country Fire Department Legacy Records Management System (Legacy RMS) with a modern Records Management System that is Next Generation 911 Ready and compliant with other applicable provincial requirements. Staff are researching several cloud-based Next Generation 911 Ready Records Management Systems that consolidate multiple data management and emergency response modules into a single unified interface (Next Generation RMS+). This forced transition is made necessary by the Central Square Technologies decision to discontinue support for FDM after 2026. In response to this decision by Central Square Technologies, the Kelowna Fire Dispatch Centre has issued advance notice to its dispatch clients that, they will not be able to support FDM and FDM related applications after 2026.

Project Objectives and Outcomes:

In response to the decision to discontinue FDM, most municipal fire services agencies in British Columbia have moved to or are in the process of moving to a Next Generation RMS+. To maintain operational alignment with the Kelowna Fire Dispatch Centre and mutual aid partners, the District of Lake Country (District) needs to complete the implementation of a compatible Next Generation RMS+ in 2026. Staff are asking for early approval to allow sufficient time to secure a product and configure the critical data management and emergency response modules before the end of 2026.

A Next Generation RMS+ will be Next Generation 911 ready and implementing a system with modern and evolving data management and emergency response modules will provide the following direct benefits to the District:

- Enable real-time data sharing between fire apparatus, fire dispatchers, internal departments, incident commanders, and emergency operations centers.





- Enhance integration with Computer-Aided Dispatch (CAD) and Automatic Vehicle Location (AVL) enabling real-time tracking and closest unit dispatch.
- Ensure compliance with federally mandated Next Generation 911 standards and future data integration requirements.
- Support unified operations by integrating previously separate applications into one streamlined platform.

The Lake Country Fire Department (LCFD) currently relies on a patchwork of disconnected applications to support its operations. A Next Generation RMS+ will allow the eventual discontinuation of the following applications:

- FDM – legacy fire department specific RMS.
- APX – modern fire inspection application a database.
- Vector Solutions – modern learning management, asset management and scheduling systems.
- I Am Responding – modern firefighter paging and pre-incident plan application.

This fragmented approach has led to workflow inefficiencies, compliance risks, and increased administrative burden. Additionally, the District faces internal challenges with business systems that are incompatible with shiftwork and paid-on-call callouts. This incompatibility compounds operational and administrative inefficiencies and adds to the workload of payroll staff and fire department administration staff.

The new Next Generation RMS+ should provide the following records management and workflow system advantages:

- Mapping, occupancy data, and utility data integration that uses both ESRI ArcGIS and Google Maps for emergency response.
- Real-time notifications that uses Google live traffic data to inform emergency vehicle routing.
- Push-button status updates for critical time sensitive benchmarking and reduced radio traffic on primary radio channels.
- Incident reporting that is integrated with provincial fire investigation reporting databases that is customizable to support local data collection needs.
- Fire inspections modules that allow configurable checklists, violation tracking, and information sharing with internal departments.
- Scheduling, attendance, and payroll that will integrate with a wide range of payroll and financial applications using an Application Programming Interface (API) to streamline the transfer of data.

This initiative aligns with The District of Lake Country Information Technology Department modernization goals. It also mitigates the risk of service disruption due to software obsolescence and dispatch provider consolidation.

Financial Summary:

The transition to a Next Generation RMS+ will balance implementation costs with long-term operational efficiency and budget sustainability.

Year 1 (2026) Implementation Costs:

\$65,000 CAD – new Next Generation RMS+ software subscription including initial set-up fees and charges.

\$45,000 CAD – Additional equipment, technology, staff time and third-party subject matter expert support includes onboarding, data migration, staff training, and configuration support with Kelowna Fire Dispatch.

Year 2 and beyond (Starting 2027) Licensing Costs:

\$55,000 CAD per year – Next Generation RMS+ subscription

Beginning in 2027, this cost will reflect in the Information Technology Department operating budget and managed as part of overall work plans for IT staff and fire department administration staff.

Year 2 Cost Offset:





Approximately \$25,000 in annual cost offsets by replacing multiple fragmented applications with a Next Generation RMS+.

Potential Funding Support:

Staff intend to make application to the third round of UBCM Next Generation 911 grant funding for up to \$45,000 CAD. This funding may offset implementation costs by supporting data integration work and hardware that will modernize communication between fire apparatus, fire dispatchers, internal departments, incident commanders, and emergency operations centers.

Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: True

Strategic Priority: False

Master Plan: False

Other: True

Service Level Enhancement: False

Legislative Change: True

Operational Requirement: True

Strategic Priority Description: Infrastructure-Fire Protection and, Community-Protective Services.

Master Plan Description:

Other Description: Forced change due to FDM end of life and Federal Next Generation 911 Mandates

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: Annual Subscription 10 Years

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False





Notes regarding community engagement: No specific communication and community engagement is applicable to this proposal during the 2026 Budget process.

Project Expenses

	Year 2026
Budget	110,000

Project Funding

	Year 2026
GRANT PROV CONDITIONAL	45,000
TSF FROM FIRE FAC EQUIP RSV	65,000

Future Operating Impacts

Beginning in 2027, the annual operating cost of the Next Generation RMS+ will be transferred to the District of Lake Country Information Technology Department operating budget, where it will be managed as part of the department's overall work plan. The increase to operating costs will be offset by approximately 25,000 in savings due to the ability to systematically replace numerous other software applications with the various modules provided by a Next Generation RMS+.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	0	55,000	41,344	43,411	45,581
Grand Total	0	55,000	41,344	43,411	45,581





USED WATER TENDER FOR LCFD

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: The Lake Country Fire Department is seeking approval to acquire one used water tender in 2026 as a strategic enhancement to its firefighting fleet. The proposed addition will strengthen capacity to deliver firefighting water supplies in rural neighborhoods and areas with elevated wildland urban interface risks.

Department: 040 - FIRE - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

Proposal Summary:

The Lake Country Fire Department (LCFD) is seeking approval to acquire one used water tender in 2026 as a strategic enhancement to its firefighting fleet. The proposed addition will strengthen capacity to deliver firefighting water supplies in rural neighborhoods and areas with elevated wildland urban interface (WUI) risks. Water tender capacity is essential for achieving Canadian Fire Underwriters Survey – Superior Tanker Shuttle Service™ (FUS-STSS) standard-recognition and/or full-accreditation. Attaining these nationally recognized third-party endorsements, can have positively influence residential fire insurance premiums across the District.

When combined with the three water tenders currently planned for the LCFD fleet, the increased capacity provided by adding one used water tender will:

- Enhance water supply distribution in coordination with existing and planned municipal and private water systems throughout the District.
- Increase operational resilience during wildfire and structure fire events in areas with limited hydrant access.
- Support mutual-aid and inter-agency response by aligning with regional and provincial water shuttle standards and expectations.
- Improve response capacity and resiliency for significant or simultaneous fire related emergencies requiring sustained water shuttle delivery.

This initiative aligns with LCFD's broader efforts to follow NFPA 1142 Standard on Water Supplies for Suburban and Rural Firefighting (NFPA 1141). NFPA 1142 is an internationally recognized consensus standard that is used by FUS Fire Protection Engineers and Technologists when evaluating applications for FUS-STSS standard-recognition and/or full-accreditation.

Rationale and Strategic Alignment:





This investment directly supports the District of Lake Country's 2024 to 2026 Strategic Priorities in Infrastructure, Environment & Climate Action, and Community in the following ways:

Infrastructure – Water

The proposed acquisition of one used water tender is a low-cost investment that will enhance the District's utilization of current and anticipated municipal water systems. Additional water tender capacity will maximize the geographic area covered by municipal water supplies and provide improved resiliency.

Infrastructure – Fire Protection

The proposed acquisition of one used water tender will improve firefighting water supplies throughout the District, especially in rural neighborhoods and areas with elevated WUI risks. This added fleet capacity will enhance distribution of firefighting resources throughout the community and provide additional redundancy within the LCFD fleet.

Environment & Climate Action Resiliency

The proposed acquisition of one used water tender will improve water shuttle capacity will help the District prepare for and mitigate the impacts of wildfires, contributing to long-term community resilience and service continuity. This aligns with the District's commitment to climate adaptation and disaster preparedness.

Community – Protective Services

The proposed acquisition of one used water tender will support the achievement of FUS-STSS standard-recognition and/or full-accreditation. These nationally recognized third-party endorsements can have positively influence residential fire insurance premiums across the District.

Project Objectives and Outcomes:

The LCFD is seeking approval to acquire one used water tender in 2026 as a strategic enhancement to its firefighting fleet. When combined with the three water tenders currently planned, the increased water shuttle capacity will optimize the District's ability to meet the rigorous standards required for FUS-STSS standard-recognition and/or full-accreditation. The proposed addition will strengthen capacity to deliver firefighting water supplies in rural neighborhoods and areas with elevated wildland urban interface (WUI) risks. Additional water tender capacity will maximize the geographic area covered by municipal water supplies and provide improved resiliency.

Planned objectives and outcomes will include:

- Support FUS-STSS standard-recognition and full-accreditation to enhance fire safety and service levels across the District.
- Positively influence residential fire insurance premiums across the District.
- Enhance the District's utilization of current and anticipated municipal water systems to maximize the geographic coverage and resiliency.
- Improve resiliency when existing water tenders are out of service or during high-demand incidents.
- Support mutual-aid and inter-agency response where cost recovery may be possible.
- Increase operational flexibility by securing a unit with a light footprint suitable for rural neighborhoods and areas with elevated WUI risks.

Financial Summary:

The total estimated project cost for one used water tender is \$485,000 CAD, including procurement, inspections, and integration into the LCFD fleet.

Funding Strategy:





The project is currently 100% funded from capital reserves. Staff will explore grant funding sources, however grant funding for fire apparatus is extremely limited.

Lifecycle and Maintenance:

Purchasing a used water tender is a cost-effective method of improving firefighting water capacity and enhance utilization of current and anticipated municipal water systems. At an estimated cost of \$485,000, a used water tender is significantly more affordable than a new \$1,000,000 apparatus. If approved by Council approval, staff will source a unit that meets NFPA and ULC standards to support FUS-STSS standard-recognition and/or full- accreditation. This purchase aligns with LCFD's 25-year Asset Management Plan by balancing apparatus age and ensuring compliance with FUS fire apparatus service life requirements. Maintaining a fourth water tender allows for a spare unit, extending the service life of current apparatus.

Consultant Services:

Estimated project costs are \$485,000 CAD. A purchasing consultant may be required to support staff in the purchasing process. Any consulting fees will be absorbed into the project budget.

Staff Time:

LCFD staff will be responsible for locating, evaluating, and procuring a suitable used water tender that meets operational needs, WorkSafe BC regulations, ULC standards, and NFPA standards. This work will be incorporated into existing staff workplans for 2026.

Partnership Opportunities:

Staff regularly discuss collaboration opportunities with fire department staff within the Regional District of Central Okanagan (RDCO). Purchasing a used water tender, instead of a new unit, limits opportunities for cooperative purchasing.

Requirement

Safety Requirement: False

Development Driven: True

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: False

Strategic Priority Description: Infrastructure, Environment & Climate Action, and Community

Master Plan Description:

Other Description:

Timing





Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 15 to 20 Years

Estimated Start Date: 2026-01-02

Estimated Completion Date: 2026-06-30

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: No specific communication and community engagement is applicable to this proposal during the 2026 Budget process.

Project Expenses

	Year 2026
Budget	485,000

Project Funding

	Year 2026
TSF FROM CWF GAS TAX RSV	200,000
TSF FROM FIRE FAC EQUIP RSV	285,000





Future Operating Impacts

Ongoing operational costs associated with the addition of one used water tender to the LCFD fleet will be managed through the Lake Country Fire Department operating budgets for vehicle insurance, vehicle maintenance, fuel, and firefighter training. Improving fleet capacity provides opportunities for inter-agency response with the BC Wildfire Service – Structure Protection Program. These responses create the opportunity for cost recovery which can offset annual operating budgets. All surplus funds are transferred to capital reserves.

	2026	2027	2028	2029	2030
Grand Total					





Garbage & Recycling





SOLID WASTE CARTS

Project Initiated: 2015

Project Type: General

Project Status: Recurring

Short Description: Waste carts for garbage, recycling and yard waste

Department: 056 - GARBAGE & RECYCLING - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Ongoing annual capital purchase of carts to support new residential services and replacement of damaged carts and carts at end of useful life. Requested budget includes contribution to cart reserve fund managed by the RDCO Waste Reduction Office on behalf of all Central Okanagan municipalities.

Impact if Not Approved:

New residential services would be impacted by not having collection carts available. Replacement of damaged or end of life carts would also be impacted.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date: 2026-01-07

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year				
	2026	2027	2028	2029	2030
Budget	48,000	49,000	50,000	60,000	60,000

Project Funding

	Year				
	2026	2027	2028	2029	2030
TSF FROM SLD	48,000	49,000	50,000	60,000	60,000
WASTE RSV					





Future Operating Impacts

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





Human Resources & Safety





HEALTH & SAFETY PROGRAM INITIATIVES

Project Initiated: 2026

Project Type: General

Project Status: Recurring

Short Description: Strategic safety initiatives that further enhance workplace safety and compliance.

Department: 022 - HR & SAFETY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Budget Proposal: Safety Program Reinvestment

Since the successful completion of the 2024 DLC COR Certifications, and with another successful audit anticipated for 2025, the District has received an annual rebate of (4600 – CONTRIBUTIONS) \$40,050.51, a direct result of our safety team's dedication and continuous improvement efforts. Our WorkSafeBC preliminary experience rating stands at 2.08%, reflecting our commitment to maintaining a safe and healthy workplace.

Given the substantial resource investment from our safety personnel required to complete the annual COR audit, we propose that a portion of the rebate be reinvested into the Safety Budget to support strategic initiatives that further enhance workplace safety and compliance. Possible Safety Projects in order of priority:

Physical Demands Analysis for Labour Roles

Estimated Cost: ~\$5,000 annually

Supports the development of a more effective Return-to-Work (RTW) program. We propose assessing 3–4 roles per year to build a comprehensive database.

Specialized PPE – Arc Flash Protection (Water Division)

Estimated Cost: \$4,000–\$8,000

Ensures compliance with electrical safety standards and protects workers from high-risk exposures.

Portable Davit Arm & Rescue Winch (Utilities)

Estimated Cost: \$13,000–\$20,000

Enhances confined space rescue capabilities across multiple departments including Utilities, Public Works, and Parks/Arena.





NAOSH Week Departmental Engagement Fund

Proposed Allocation: Flexible departmental budgets (\$200-\$500 per team). Encourages safety culture through department-led events and activities during NAOSH Week.

Reinvesting a portion of the COR audit rebate into these targeted safety initiatives will not only sustain our positive momentum but also demonstrate our commitment to continuous improvement, regulatory compliance, and employee well-being.

Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date:

Estimated Completion Date:

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False





Notes regarding community engagement:

Project Expenses

	Year				
	2026	2027	2028	2029	2030
Budget	30,000	30,000	30,000	30,000	30,000

Project Funding

	Year				
	2026	2027	2028	2029	2030
TSF FROM FIN STAB RSV	30,000	30,000	30,000	30,000	30,000

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





OFFICE FURNITURE UPGRADES

Project Initiated: 2015

Project Type: General

Project Status: Recurring

Short Description: Renew and replace office furniture

Department: 022 - HR & SAFETY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

This is related to a priority started in 2017 to upgrade equipment and furniture needed to prevent injury for sitting for long periods. Ergonomic assessments have been completed for most workers who either spend a portion or most of their days seated at a desk. Equipment such as chairs, desks, keyboard trays etc. have been replaced to prevent injury. An amount has been included each year to deal with needs of new staff or replacement requirements.

Replacements were prioritized with the highest priorities being completed first. The cost of the program has gradually decreased as the needs are filled and the equipment is renewed. This request also purchases new chairs for new positions that are added as required.

Ergonomics must be reviewed at least annually, and deficiencies corrected without undue delay under regulations by WorkSafe.

Impact if Not Approved:

The organization may see an increase in the use of sick time, use of extended benefits or possibly WorkSafe BC claims for injuries related to workstation set up. Ensuring staff have the appropriate equipment allows for more productive and efficient employees.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False





Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date:

Estimated Completion Date:

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year				
	2026	2027	2028	2029	2030
Budget	15,000	15,000	15,000	15,000	15,000

Project Funding





	Year				
	2026	2027	2028	2029	2030
TSF FROM FACILITIES RSV	15,000	15,000	15,000	15,000	15,000

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





Hydro Generation





POWER PURCHASING AGREEMENT

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Renewal of the Power Purchasing Agreement for the hydrogeneration facility with BC Hydro.

Department: 054 - HYDRO GENERATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The District's existing Power Purchase Agreement (PPA) with BC Hydro for the 1.2 MW hydrogeneration facility will expire in 2029. To ensure continued revenue generation and alignment with updated regulatory and market conditions, staff are seeking budget approval to begin preparations for the renewal process.

The renewed PPA will determine the rate of compensation per kWh exported to the grid and will have a direct impact on long-term revenue projections. The renewal process will require contract review, negotiation, and specialized legal support from professionals experienced in energy and utility agreements.

As part of the PPA renewal, the District will explore opportunities to expand its renewable power production and increase the allowable export capacity to BC Hydro. Staff have already begun assessing the feasibility of additional generation options, including expanded hydropower and solar energy integration to diversify the District's renewable portfolio.

This budget request ensures the District can proactively engage with BC Hydro, secure expert legal advice, and position the facility for optimal financial and operational outcomes ahead of the current contract's expiry.

Requirement





Safety Requirement: False
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: True

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False

Strategic Priority Description:
Master Plan Description:
Other Description: Required for continued revenue generation from hydrogenation facility.

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years: 20

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026
	30,000





Project Funding

	Year
	2026
TSF FROM CLIMATE ACTION RSV	30,000

Future Operating Impacts

No ongoing annual costs.

	2026	2027	2028	2029	2030
Grand Total					





Information Technology





CYBERSECURITY ENHANCEMENTS

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Enhancements to the District's cybersecurity posture

Department: 026 - INFORMATION TECHNOLOGY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

As part of our ongoing commitment to protecting the District's digital infrastructure and public data, we are proposing a capital investment to conduct a comprehensive cybersecurity assessment. This initiative will include both internal and external testing of our network systems, performed by a qualified third-party vendor. The assessment will focus on key areas such as access controls, network security, data protection, and business continuity. It will also include a review aligned with the National Institute of Standards and Technology (NIST) Cybersecurity Framework, which is widely recognized as a best practice for public sector organizations. This work will help ensure our systems are resilient, our policies are current, and our operations are aligned with modern cybersecurity standards.

This investment is not in response to any specific incident, but rather a proactive step to strengthen our overall security posture. Technology and cyber threats continue to evolve rapidly, and regular assessments are a responsible and necessary part of maintaining secure and reliable services for our community. The findings from this engagement will guide future improvements and help us prioritize resources effectively. By taking this step now, we are reinforcing our commitment to safeguarding public assets and ensuring the continuity of services that residents and businesses rely on every day.

Requirement

Safety Requirement: False

Service Level Enhancement: True





Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: False

Legislative Change: False
Operational Requirement: True

Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years:

Estimated Start Date: 2026-04-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026 35,000





Project Funding

	Year
	2026
TSF FROM IT RSV	35,000

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





END USER HARDWARE

Project Initiated: 2015

Project Type: General

Project Status: Recurring

Short Description: Renewal and replacement of end user IT hardware

Department: 026 - INFORMATION TECHNOLOGY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The District's IT infrastructure plays a critical role in supporting daily operations across all departments, enabling staff to deliver essential services efficiently and securely. Many of the current user hardware assets—such as desktop computers, laptops, and peripherals—are approaching or have exceeded their recommended lifecycle of 4–5 years. Aging equipment not only hampers productivity due to slower performance and increased downtime, but also poses security risks as older devices may no longer support modern operating systems or critical updates. This project proposes a phased upgrade and replacement of end-user hardware to ensure continued reliability, compatibility with current software standards, and alignment with cybersecurity best practices. Additionally, the upgrade will proactively support anticipated staff growth across departments, ensuring new employees are equipped with modern tools from day one.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: True

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 5

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year				
	2026	2027	2028	2029	2030
Budget	50,900	40,676	42,450	60,230	129,510

Project Funding

	Year				
	2026	2027	2028	2029	2030
TSF FROM IT RSV	50,900	40,676	42,450	60,230	129,510





Future Operating Impacts

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





GIS ORTHO PHOTO

Project Initiated: 2023

Project Type: General

Project Status: Recurring

Short Description: Updates to the District's aerial photo imagery

Department: 026 - INFORMATION TECHNOLOGY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The District plans to refresh aerial photo imagery for use in our Geographic Information System (GIS) mapping every two years. This ensures staff have access to current, high-resolution visual data that supports planning, operations, and investigations across departments such as Engineering, Public Works, Utilities, and Emergency Management. Updated imagery helps staff make informed decisions, improves efficiency by reducing field visits, and enhances coordination for infrastructure projects and service delivery.

This investment also benefits the public by supporting transparent, user-friendly mapping tools that residents rely on for property information and service access. In emergency situations, current imagery is critical for assessing damage and coordinating response efforts. A biennial refresh strikes a cost-effective balance, maintaining data relevance while maximizing value across multiple departments and public-facing services.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: True

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 2

Estimated Start Date: 2026-03-01

Estimated Completion Date: 2026-07-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year		
	2026	2028	2030
Budget	70,000	70,000	73,000

Project Funding

	Year		
	2026	2028	2030
TSF FROM IT RSV	70,000	70,000	73,000





Future Operating Impacts

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





FIELDWORK SOFTWARE ENHANCEMENT

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Enhancements to existing software used by field workers

Department: 026 - INFORMATION TECHNOLOGY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

The District's property management system is a critical tool used by staff to manage and monitor property-related activities, including permits, calls for service, business licensing and more. Currently, field staff face significant limitations when accessing business licensing and permit information while on site. The existing system requires staff to either contact the office or return to their workstation to retrieve details about business licenses or permits. This process is inefficient, time-consuming, and can delay service delivery to residents and contractors.

To address this gap, we propose an enhancement to the in-field application front end of the property management system. This upgrade will enable users to directly access real-time permit and business licensing data—including status, history, and relevant documentation—while in the field. By integrating this functionality, users will be empowered to:

Quickly verify permit and business license status (active, closed, expired) without relying on office support.

Access detailed permit information such as issue dates, inspection results, and conditions.

Improve responsiveness to public inquiries and contractor requests during site visits.

Reduce administrative overhead and improve operational efficiency across departments.

Requirement

Safety Requirement: False

Service Level Enhancement: True





Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: False

Legislative Change: False
Operational Requirement: False

Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years: 10

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026 11,600





Project Funding

	Year
	2026
TSF FROM IT RSV	11,600

Future Operating Impacts

\$2000

	2026	2027	2028	2029	2030
Grand Total					





INTERNAL GIS PROPERTY SYSTEM INTEGRATION

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Software integration between the internal GIS map and property management system

Department: 026 - INFORMATION TECHNOLOGY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The District of Lake Country is undertaking a necessary upgrade to its GIS mapping platform to maintain compatibility with current software standards, security patches, and support requirements. As part of this transition, the existing integration between our property management system desktop application and the GIS map will no longer function with newer versions of the GIS platform. To ensure continuity of service and maintain operational efficiency, the District is proposing the implementation of a new property management system integration package for our GIS platform.

This integration will enable seamless two-way communication between the property management system and the District's web-based GIS applications, allowing staff to view and interact with parcel data across both platforms. By combining the property management system's robust non-spatial search capabilities with the spatial visualization tools of GIS, staff will be better equipped to respond to public and internal inquiries quickly and accurately. The project includes deployment, configuration, documentation, and warranty support, ensuring a smooth transition and long-term value for the District.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: True

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True





Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 10

Estimated Start Date: 2026-04-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026
	8,000

Project Funding





	Year
TSF FROM IT RSV	2026
	8,000

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





IT INFRASTRUCTURE UPGRADES

Project Initiated: 2015

Project Type: General

Project Status: Recurring

Short Description: Replacement and Renewal of IT Infrastructure Assets

Department: 026 - INFORMATION TECHNOLOGY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

The District's networking and server infrastructure is the backbone of all digital operations, supporting everything from internal communications and data storage to public-facing services and emergency response systems. Much of the existing infrastructure is aging, with several core components nearing end-of-life or operating beyond recommended capacity. This increases the risk of service disruptions, security vulnerabilities, and performance bottlenecks. The proposed upgrade will modernize key elements such as switches, firewalls, wireless access points, printers, and server hardware to ensure a secure, scalable, and high-performing environment. Importantly, this investment will also accommodate anticipated staff growth and increased digital service demands, ensuring the infrastructure can support a larger user base and more data-intensive applications.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: True

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 6

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year				
	2026	2027	2028	2029	2030
Budget	53,200	35,220	31,254	260,770	77,800

Project Funding

	Year				
	2026	2027	2028	2029	2030
TSF FROM IT RSV	53,200	35,220	31,254	260,770	77,800





Future Operating Impacts

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





PAYROLL SOFTWARE

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Payroll Software in anticipation of sunseting of current software

Department: 026 - INFORMATION TECHNOLOGY - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

As our organization continues to evolve, the opportunity to invest in a modern payroll software solution presents a strategic advantage that aligns with our long-term operational goals. A new system would allow us to streamline payroll processes, improve accuracy, and enhance compliance with ever-changing regulatory requirements. By adopting a more advanced platform, we can leverage automation, real-time reporting, and integration capabilities that support broader financial and HR initiatives, ultimately contributing to increased efficiency and reduced administrative burden.

While our current payroll software has served us in the past, its planned sunset within the next three years presents a timely opportunity to transition proactively rather than reactively. Staff have expressed support for this change, recognizing the limitations of the existing system and the potential benefits of a more robust and user-friendly solution. This support underscores the readiness of our team to embrace a new platform that better meets our operational needs and improves the employee experience.

Investing in a new payroll system now allows us to take control of the transition timeline, conduct thorough implementation planning, and ensure a smooth rollout with minimal disruption. It also positions us to select a solution that aligns with our future growth and technology roadmap. By acting early, we can secure favorable vendor terms, allocate resources effectively, and avoid the risks associated with last-minute migrations. This proposal reflects a forward-thinking approach that prioritizes sustainability, scalability, and strategic alignment.

Requirement

Safety Requirement: False

Development Driven: False

Service Level Enhancement: True

Legislative Change: False





Capital Renewal or Required Replacement: True
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: False

Operational Requirement: True
Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years: 5

Estimated Start Date: 2026-06-26

Estimated Completion Date:

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026
	75,000





Project Funding

	Year
	2026
TSF FROM GEN CAP RSV	75,000

Future Operating Impacts

In terms of financial planning, the proposed payroll software subscription is expected to involve both initial implementation costs and ongoing annual fees. Initial setup—including data migration, configuration, training, and integration—typically ranges between \$25,000 and \$50,000, depending on the vendor and complexity of requirements. Annual subscription fees for cloud-based payroll services generally fall between \$15,000 and \$30,000, with pricing models often based on per-employee or per-payroll-run rates. These costs are competitive within the municipal sector and can be offset by gains in efficiency, reduced manual processing, and improved compliance. Additionally, many vendors offer tiered pricing and multi-year agreements that can help manage long-term budget impacts while ensuring scalability as organizational needs evolve.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	15,000	15,750	16,538	17,364	18,233
Grand Total	15,000	15,750	16,538	17,364	18,233





Parks





INDOOR MULTI-USE FACILITY

Project Initiated: 2025

Project Type: General

Project Status: New

Short Description: Converting an existing large span structure into a culture, recreation & sport focused facility

Department: 060 - PARKS - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

Culture, recreation and sport services contribute directly to our citizens' quality of life including their personal health and social connectivity. Additionally, these facilities provide opportunity for tourism and economic development.

Community engagement for the Sport and Recreation Needs Assessment work completed in 2023 identified that there is demand for new and enhanced indoor amenities to support a wide range of structured and spontaneous activities across a broad spectrum of a growing population. Additionally, a hub for cultural facilities in Lake Country's town centre has been explored in past plans. With the recent acquisition of property adjacent to the Winfield Recreation Centre, there is potential multi-use synergies and opportunities between all of these services.

This project involves a study focused on the conversion of an existing large span structure into a multi-use facility focused on culture, recreation and sport services. The study will include a review of key market demands, potential benefits analysis, programming options, overall costs (capital and operating), operating approaches, and public/stakeholder engagement. The study will also ensure the necessary information is available to inform future decision making and potential partnership discussions.

2026 Capital Budget Update:

The proposed supplementary funding will support further refinement of the concept design, enable a more comprehensive architectural and engineering review of building systems, and facilitate the development of a presentation package to assist with fundraising efforts and grant applications - ultimately helping to advance the project toward implementation.

Impact if Not Approved:

The direction relating to an indoor multi-use facility will lack adequate information to make well informed decisions and partnership discussions.





Level 1 Floor Plan



Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: True

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description: 2018 Parks & Recreation Master Plan





Other Description: 2023 Sport & Recreation Needs Assessment

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-06-30

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: True

Notes regarding community engagement: This project follows through on the 2023 Sport and Recreation Needs Assessment that was developed through substantial community input. District staff will continue to work closely with community stakeholder groups, and methods of engagement could include group discussion sessions with potential facility users to explore probable levels of use, perceived programming benefits, key amenity needs, etc. The project will also include engagement with the general public to share information and gather feedback.

Project Expenses

	Year
Budget	2026 100,000

Project Funding





	Year
	2026

TSF FROM CWF GAS TAX RSV	100,000
--------------------------	---------

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





OUTDOOR SPORT COURT IMPROVEMENTS

Project Initiated: 2024

Project Type: General

Project Status: Carried Forward

Short Description: Sport court additions at Winfield Recreation Centre and Beasley Park, and replacement at Coral Beach Park

Department: 060 - PARKS - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: True

Background & Justification

Community and stakeholder engagement from recent planning works on the Sport & Recreation Needs Assessment and Town Centre Parks and Trails Design raised the need for improved functionality and access to outdoor sport courts for basketball, hockey and other unprogrammed activities.

This project involves the addition of two new outdoor sport courts, and replacement/enhancement of two existing outdoor sport courts. A new half court adjacent to the Winfield Recreation Centre would benefit BGC and minor hockey youth, and town centre residents. A new full court in Beasley Park just south of the Community Centre would fill a significant gap in the Woodsdale neighbourhood. Replacement of the existing court in Coral Beach Park is needed due to deteriorating condition.

2026 Capital Budget Update:

Community and stakeholder engagement regarding the replacement of the court at Coral Beach Park has identified opportunities for additional improvements to enhance recreational value, safety, and overall park functionality. The proposed supplementary funding would support the expansion of the sport court to accommodate a broader range of uses, increase vehicle parking capacity, upgrade the playground, and improve pedestrian accessibility and safety throughout the park. Additionally, the funding allows for minor enhancements to Gable Beach Park such as site furnishings and landscaping.

Impact if Not Approved:





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: True

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: True

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description: 2018 Parks & Rec MP

Other Description: 2023 Sport and Recreation Needs Assessment

Timing

Was the project previously identified in the previous 5-year financial plan: False





Expected asset life in years: 25

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2027-04-30

Communication & Engagement

Does the community need to be informed: True
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: This project follows through on the 2023 Sport and Recreation Needs Assessment that was developed through substantial community input. Residents will be kept informed about plans and potential impacts they may experience as the project proceeds. District staff will continue to work closely with stakeholders, coordinating directly with them regarding the project and communications to their members.

Project Expenses

	Year
	2026
Budget	345,000

Project Funding

	Year
	2026
TSF FROM GEN CAP RSV	345,000

Future Operating Impacts





Annual operating costs are estimated at \$20,000. This includes contracted services, utilities, materials and supplies. Additional staffing will be required to maintain the park improvements.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	0	15,000	15,300	15,606	15,918
MATERIALS/SUPPLIES	0	2,500	2,550	2,601	2,653
UTILITIES	0	2,500	2,550	2,601	2,653
Grand Total	0	20,000	20,400	20,808	21,224





OYAMA ISTHMUS BOAT LAUNCH & SWIM AREA IMPROVEMENTS

Project Initiated: 2022

Project Type: General

Project Status: Carried Forward

Short Description: Addition of a hard surface boat launch ramp, dock, and swim buoys on Wood Lake

Department: 060 - PARKS - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

Oyama Isthmus Park is one of the Okanagan's most unique publicly accessible waterfronts. This 8-hectare parcel of land stretches for nearly one kilometre along the north end of Wood Lake and possesses the highly desirable qualities of having a gently sloped, south-facing pebble beach, as well as direct access to the recently built Okanagan Rail Trail. However, there are many challenges including the high demand for use of the existing boat launch where upgrades to layout and infrastructure could be considered to improve launching efficiency, improve user safety, and reduce the impact on the sensitive lake edge. Likewise, expansion of the non-motorized swim area fronting the public beach would improve safety, minimize conflicts, and protect the shoreline; and comments left by online survey participants during the concept design phase for Oyama Isthmus Park clearly identified this as a high priority improvement.

The project includes design and permitting for the addition of a hard surface ramp and dock at the existing boat launch area on Wood Lake along with new swim buoys to expand the non-motorized zone from its current extent near Trask Road to the northeast corner of Wood Lake.

2026 Capital Budget Update:

Pending Provincial and DFO approvals, the additional funds would allow for detailed design and construction of the proposed improvements to proceed.

For Council's consideration, although the the boat launch dock would improve functionality for users, it's an optional item that could be completed separately at a later date. If the dock were not included, the capital budget could be reduced by \$350,000. The hard surface ramp provides the greatest environmental benefit by reducing sediment transport from propeller wash.





Requirement

Safety Requirement: False
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: True
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False

Strategic Priority Description:
Master Plan Description: 2018 Parks and Recreation Master Plan
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True





Expected asset life in years: 25

Estimated Start Date: 2026-03-01

Estimated Completion Date: 2027-04-30

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: This design project in 2020 incorporated broad public engagement to gain community input about park improvement priorities. During the construction phase, the aim will be to keep residents informed about work timelines and potential impacts they may experience. This will be accomplished through newspaper ads, community bulletins, social media posts, and site signage.

Project Expenses

	Year 2026
Budget	1,470,000

Project Funding

	Year 2026
TSF FROM CLIMATE ACTION RSV	490,000
TSF FROM GEN CAP RSV	980,000





Future Operating Impacts

Annual operating costs are estimated at \$10,000. This includes contracted services, materials and supplies. Additional staffing will be required to maintain the boat launch improvements.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	0	5,000	5,100	5,202	5,306
MATERIALS/SUPPLIES	0	5,000	5,100	5,202	5,306
Grand Total	0	10,000	10,200	10,404	10,612





WOODSDALE RECREATION PARK

Project Initiated: 2026

Project Type: Construction

Project Status: New

Short Description: Addition of a new community recreation park in the Woodsdale neighbourhood.

Department: 060 - PARKS - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

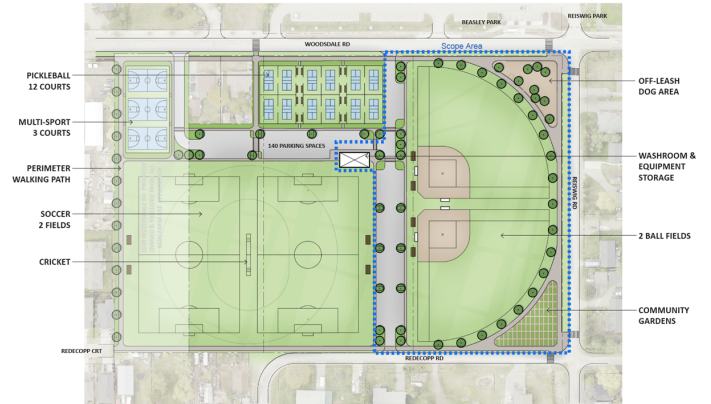
Lake Country's population has increased significantly over the years and a recent analysis of the community's sports and recreation needs concluded that new sport field and recreation amenity development is necessary in the near-term to meet current and future demand.

Pending Agricultural Land Commission (ALC) approval for non-farm use, three properties recently purchased by the District located at 3371, 3411, and 3471 Woodsdale Road will facilitate the development of a new community recreation park. A concept master plan has been prepared to illustrate the proposed development. Key program elements of the park design include soccer fields, ball fields, sport courts, off-leash dog area, community gardens, perimeter walking path, site circulation and vehicle parking, washrooms and equipment storage, along with landscaping and shade trees.

The properties are strategically situated adjacent to an existing concentration of sport fields and other recreation amenities at the District of Lake Country-owned Beasley Park and Regional District of Central Okanagan-owned Reiswig Park. Those park properties were granted non-farm use for community park purposes in the 1990's. The properties were also discussed for community park purposes at that time and it was later consented to provide park designation in the District of Lake Country's Official Community Plan.

The requested funding in 2026 will support the first phase of design and construction including ball fields, site circulation and vehicle parking, off-leash dog area, community gardens, washroom and equipment storage, landscaping and shade trees. The new ball fields are prioritized to replace the decommissioned field at Swalwell Park and provide additional opportunities for youth ball in the community.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: True

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description: 2018 Parks and Recreation Master Plan

Other Description: 2023 Sport and Recreation Needs Assessment

Timing





Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 25

Estimated Start Date: 2026-03-01

Estimated Completion Date: 2027-11-30

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: This project follows through on the 2023 Sport and Recreation Needs Assessment that was developed through substantial community input. Residents will be kept informed about plans and potential impacts they may experience as the project proceeds. District staff will continue to work closely with stakeholders, coordinating directly with them regarding the project and communications to their members.

Project Expenses

	Year	2028
	2026	
Budget	1,950,000	1,500,000

Project Funding

	Year	2028
	2026	
CONTRIBUTIONS	200,000	
TSF FROM GEN CAP RSV	512,500	250,000
TSF FROM PARKS DCC	1,237,500	1,250,000





Future Operating Impacts

Annual operating costs are estimated at \$45,000. This includes contracted services, utilities, materials and supplies. Additional staffing and equipment will be required to maintain this new park.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	0	0	15,000	15,300	15,606
MATERIALS/SUPPLIES	0	0	20,000	20,400	20,808
UTILITIES	0	0	10,000	10,200	10,404
Grand Total	0	0	45,000	45,900	46,818





Planning





AFFORDABLE HOUSING STRATEGY

Project Initiated: 2026

Project Type: Phase 1

Project Status: New

Short Description: Affordable Housing Strategy: policy document that sets District priorities for the provision of residential housing over the next 10 + years

Department: 076 - PLANNING - 12 - GEN CAP

Grant Dependent: True

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Council passed a motion on January 16, 2024 directing staff to develop affordable housing policy during the development of the Official Community Plan. Associated policy development is underway; however, more focused work will be required to enable the District to meet the future need for residential development. In 2025, the provincial government has identified the District as a candidate for minimum housing targets, including targets for non-market housing. With the slower pace of market-based residential construction and increasing competition for housing-related funds from senior levels of government, the District will need to focus on improving local conditions for residential development to attract residential much needed residential investment and development. The development of an affordable housing strategy would enable the District to prioritize the development of residential housing through policy, regulation, and process improvements.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: True

Service Level Enhancement: False

Legislative Change: True

Operational Requirement: False





Strategic Priority: True

Master Plan: False

Other: False

Strategic Priority Description: Housing to fill gaps identified in the Housing Needs Report (Strategic Priority Community

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 10

Estimated Start Date: 2026-08-01

Estimated Completion Date: 2027-06-30

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Public engagement will be required to develop the affordable housing strategy.

Project Expenses

	Year
Budget	2026 25,000

Project Funding





	Year
	2026
TSF FROM FIN STAB RSV	25,000

Future Operating Impacts

The anticipated project costs are \$100,000, split over two years: \$50,000 in 2026 and \$50,000 in 2027. Other annual costs are not anticipated at this time.

	2026	2027	2028	2029	2030
Grand Total					





DENSITY BONUSING REVIEW AND UPDATE

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Density Bonusing: review and update to existing regulation to comply with changes to provincial legislation

Department: 076 - PLANNING - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

The province passed local government housing legislation to encourage the development of housing in municipalities across BC. The changes to the Local Government Act invalidate the District's current density bonusing regulation. In order to comply with the LGA, the District must amend the density bonusing provision contained in the Zoning Bylaw by June 30, 2026. If the District intends to use density bonusing to incentives the creation of housing, the following must occur: update existing density benefits zoning bylaws so that they comply with new requirements, which include identifying required conditions that must be set for affordable housing units, have a financial feasibility analysis, and undertake consultation.

Additionally, density bonusing cannot be used to secure funds for fire rescue services.

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Service Level Enhancement: False

Legislative Change: True

Operational Requirement: False

Strategic Priority Description:





Master Plan: False

Other: False

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date: 2026-01-23

Estimated Completion Date: 2026-06-30

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Public engagement will be required during the development of the density bonusing regulation.

Project Expenses

	Year
Budget	2026 50,000

Project Funding





	Year
TSF FROM FIN STAB RSV	2026
	50,000

Future Operating Impacts

Should the District develop a new density bonusing regulation, the province would require annual reports detailing the number units / amenities resulting from the updated regulation.

	2026	2027	2028	2029	2030
Grand Total					





OCP UPDATE

Project Initiated: 2024

Project Type: General

Project Status: Carried Forward

Short Description: Includes updates to OCP, zoning, housing needs assessment, affordable housing policy & action plan

Department: 076 - PLANNING - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The current OCP was last updated in 2018, and since that time the District's population has grown by approximately 20%. Since 2018, important policy has been adopted by Council such as a new Housing Needs Assessment, the Master Mobility Plan, Water Master Plan and Parks & Recreation Master Plan. These important planning documents need to be incorporated into an updated development vision for the District, and also revise the OCP to incorporate the current community profile and housing needs. Several new legislative changes also need to be incorporated into the OCP, zoning bylaw, and housing needs assessment. Affordable housing policy will also be shaped by the updated legislation.

This project was previously approved by Council, this update is to reflect the application for an additional \$30,000 of grant funding which would enhance the OCP if successful.

Impact if Not Approved:

The current OCP was adopted in 2018, and since that time the communities within the District have grown substantially. The current document should be reviewed to better reflect the community values and priorities. The current OCP should also be updated to align with recent transportation policy initiatives such as the Mobility Master Plan, as well as policy planning initiatives such as the 2023 Housing Needs Assessment and the Lake Country Business Park Area Structure Plan.

Requirement

Safety Requirement: False

Development Driven: False

Service Level Enhancement: False

Legislative Change: True





Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: True
Other: False

Operational Requirement: False
Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years:

Estimated Start Date:

Estimated Completion Date:

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026 30,000





Project Funding

	Year
	2026
GRANT PROV CONDITIONAL	30,000

Future Operating Impacts

	2026	2027	2028	2029	2030
Grand Total					





Transportation





CAMP RD SHOP - NEW BACKUP POWER SOURCE

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Backup power source for Camp Road shop

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

The Camp Road operations shop, which supports both Roads and Water staff, is a critical facility for maintaining essential infrastructure and services. During power outages, the shop loses SCADA control, resulting in immediate disruption to system monitoring and remote operations. Operators must manually start a generator to restore power to essential equipment, which delays response times and increases operational risk. Additionally, outages lead to loss of data and connectivity, compromising system integrity and real-time decision-making. This is the last significant District facility that does not have a permanent backup power source.

Investing in a permanent backup power source would ensure uninterrupted SCADA functionality, preserve data continuity, and maintain connectivity during outages. This would enhance operational resilience, reduce downtime, and support consistent service delivery across Roads and Water operations.





Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 20





Estimated Start Date:

Estimated Completion Date:

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
	2026
Budget	30,000

Project Funding

	Year
	2026
TSF FROM GEN CAP RSV	30,000

Future Operating Impacts

Ongoing annual costs are required for generator maintenance and shown in Operating Impacts. Costs for generator maintenance include expenses such as routine inspections, oil and filter changes, coolant replacement, battery testing, fuel system cleaning, and load bank testing. These costs ensure the generator runs reliably and efficiently, preventing breakdowns and extending its lifespan.





LAKE COUNTRY
Life. The Okanagan Way.

	2026	2027	2028	2029	2030
PARTS	500	500	500	500	500
Grand Total	500	500	500	500	500





CLEARWATER SUBDIVISION DRAINAGE

Project Initiated: 2019

Project Type: General

Project Status: Carried Forward

Short Description: Construction to reinstate the ageing stormwater drainage system within the Clearwater Subdivision area

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

This project is a continuation of previous work done on the Clearwater drainage area that includes the original Drainage Study and subsequent work done on the major outfalls from the area. The original drainage system constructed with the creation of the original subdivision has been dramatically altered by the property owners over the years to the point that it no longer functions correctly. This work will get the drainage system back to the required standard and operational effectiveness. The work largely consists of renewing ditches, culverts and road shoulders.

With the introduction of Cartograph, a new asset management program the District is currently implementing, the inspection and maintenance of the drainage system will be much improved and ensure the drainage system remains fully functional.

Impact if Not Approved:

If not approved the drainage system will continue to deteriorate and become more unserviceable which is likely to impact more homes in this subdivision with the potential of home owners filing claims against the District for property damage.





Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years:

Estimated Start Date: 2026-03-15

Estimated Completion Date: 2026-10-15

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Areas directly impacted by construction will be notified with letters and signage.

Project Expenses





	Year
	2026
Budget	200,000

Project Funding

	Year
	2026
TSF FROM GEN CAP RSV	200,000

Future Operating Impacts

There are no additional operating costs related to this project as it is renewal of existing infrastructure.

	2026	2027	2028	2029	2030
Grand Total					





EQUIPMENT NEW - PARKS - INFIELD GROOMER

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: New infield groomer for the Parks Department

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

The Parks Department is requesting a new Infield Groomer, with plans to add this equipment item in 2026. Acquiring an additional Infield Groomer will support the duties of additional and current staff in the department, streamline operations, and enhance overall efficiency, ultimately improving service delivery and resource management.





LAKE COUNTRY
Life. The Okanagan Way.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 10

Estimated Start Date: 2026-06-01

Estimated Completion Date: 2036-06-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses





	Year
	2026
Budget	60,000

Project Funding

	Year
	2026
TSF FROM EQUIP RSV	60,000

Future Operating Impacts

The ongoing annual costs are shown in Operating Impacts as fuel, insurance, vehicle parts.

	2026	2027	2028	2029	2030
FUEL/OIL	100	100	100	100	100
INSURANCE	50	50	50	50	50
PARTS	200	200	200	200	200
Grand Total	350	350	350	350	350





EQUIPMENT REPLACEMENT - UNIT 0254

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Equipment replacement for Unit 0254 - Turf Mower

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Unit 0254 has been utilized by the Parks department and has now reached it's expected service life and is due for replacement. This piece of equipment will be replaced with a new Turf Mower to better meet the needs of the Parks department. Not replacing Unit 0254 would result in increased maintenance and repair costs.





LAKE COUNTRY
Life. The Okanagan Way.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 10

Estimated Start Date: 2026-06-01

Estimated Completion Date: 2036-06-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses





	Year
	2026
Budget	75,000

Project Funding

	Year
	2026
TSF FROM EQUIP RSV	75,000

Future Operating Impacts

The ongoing annual costs are included in the existing operating budgets as this is a replacement.

	2026	2027	2028	2029	2030
Grand Total					





FLEET REPLACEMENT - UNIT 0320

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Fleet replacement for Unit 0320

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Unit 0320 has been utilized by the Roads department and has now reached its expected service life and is due for replacement. This vehicle will be replaced with a ¼ ton pick-up truck to best meet the needs of the Roads department. Not replacing Unit 0320 would result in increased maintenance and repair costs.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 10





Estimated Start Date: 2026-06-01

Estimated Completion Date: 2036-06-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
	2026
Budget	50,000

Project Funding

	Year
	2026
TSF FROM EQUIP RSV	50,000

Future Operating Impacts

The ongoing annual costs are included in the existing operating budgets as this is a replacement unit.





LAKE COUNTRY
Life. The Okanagan Way.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





FLEET NEW - FACILITIES - CREW LEADER VAN

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: New van for Facilities Crew Leader

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: True

Background & Justification

The Facilities Department is requesting a new van, with plans to add this vehicle in 2026. Acquiring a van will support the duties of additional staff in the department, streamline operations, and enhance overall efficiency, ultimately improving service delivery and resource management.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 10

Estimated Start Date: 2026-06-01

Estimated Completion Date: 2036-06-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year 2026
Budget	100,000

Project Funding

	Year 2026
TSF FROM EQUIP RSV	100,000





Future Operating Impacts

The ongoing annual costs are shown in Operating Impacts as fuel, insurance, tires, and vehicle parts.

	2026	2027	2028	2029	2030
FUEL/OIL	3,200	3,200	3,200	3,200	3,200
INSURANCE	1,200	1,200	1,200	1,200	1,200
PARTS	700	700	700	700	700
TIRES	500	500	500	500	500
Grand Total	5,600	5,600	5,600	5,600	5,600





FLEET NEW - WATER - 1/2 TON TRUCK

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: New 1/2 ton truck for the Water Department

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

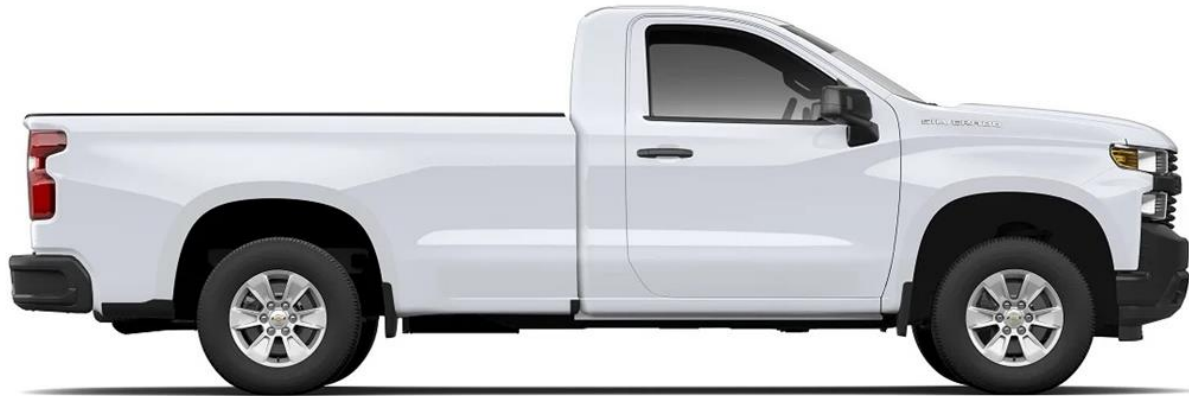
Annualized Costs Required: True

Early Approval Request: False

Background & Justification

The Water Department is requesting a new 1/2 ton pick-up truck, with plans to add this vehicle in 2026. Acquiring an additional pick-up truck will support the duties of additional and current staff in the department, streamline operations, and enhance overall efficiency, ultimately improving service delivery and resource management.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing





Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 10

Estimated Start Date: 2026-06-01

Estimated Completion Date: 2036-06-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
	2026
Budget	60,000

Project Funding

	Year
	2026
TSF FROM EQUIP RSV	60,000

Future Operating Impacts





The ongoing annual costs are shown in Operating Impacts as fuel, insurance, tires, and vehicle parts.

	2026	2027	2028	2029	2030
FUEL/OIL	3,200	3,200	3,200	3,200	3,200
INSURANCE	1,200	1,200	1,200	1,200	1,200
PARTS	700	700	700	700	700
TIRES	500	500	500	500	500
Grand Total	5,600	5,600	5,600	5,600	5,600





FLEET REPLACEMENT - UNIT 4965

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Fleet replacement for Unit 4965

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

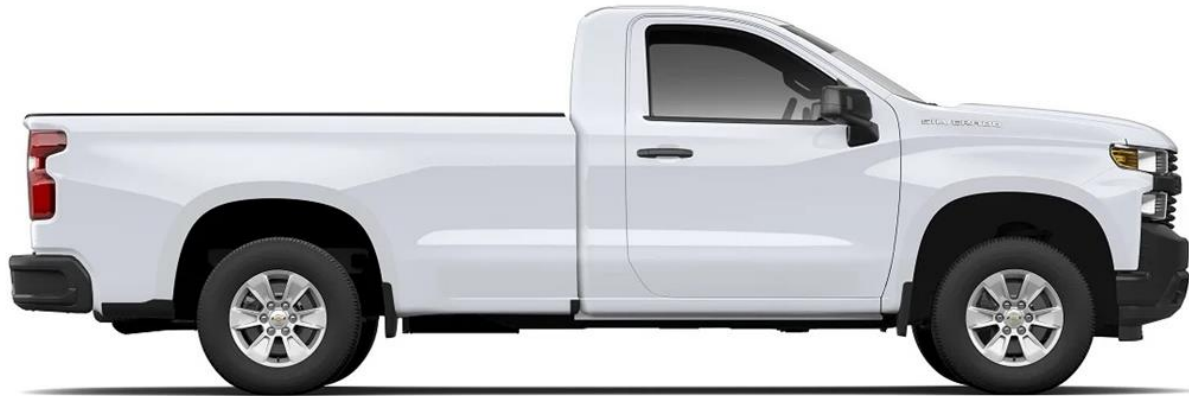
Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Unit 4965 has been utilized by the Roads department and has now reached it's expected service life and is due for replacement. This vehicle will be replaced with a 1/2 ton pick-up truck to better meet the needs of the Roads department. Not replacing Unit 4965 would result in increased maintenance and repair costs.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing





Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 10

Estimated Start Date: 2026-06-01

Estimated Completion Date: 2036-06-01

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
	2026
Budget	60,000

Project Funding

	Year
	2026
TSF FROM EQUIP RSV	60,000

Future Operating Impacts





The ongoing annual costs are included in the existing operating budgets as this is a replacement unit.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





INTEGRATED STORMWATER MANAGEMENT PLAN

Project Initiated: 2024

Project Type: Phase 3

Project Status: Carried Forward

Short Description: Additional works to address issues identified in Phase 2 of the Integrated Stormwater Management Plan.

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The Integrated Stormwater Management Plan completed in 2023 was a Council Strategic Priority. Phase 2 works will be completed in 2025. The purpose of phase 3 is to further investigate and refine the plans to maintain and improve certain aspects of the drainage system identified in the Phase 2 works.

The main Phase 3 scope of works includes:

- Pretty Road / Robinson Area detailed assessment
- Southeast Lake Country integration with City of Kelowna and OKIB
- Stormwater Quality program development
- Capital Renewal and Improvement Project Program Details

Impact if Not Approved:

If not approved certain areas of the drainage system and required upgrades will not be fully understood. This could negatively impact the District's ability to manage its assets appropriately to the detriment of the environment, safety of the community and infrastructure.

Requirement





Safety Requirement: False
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: True
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False

Strategic Priority Description:
Master Plan Description: Integrated Stormwater Management Plan
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True
Expected asset life in years:

Estimated Start Date: 2026-04-01

Estimated Completion Date: 2026-08-31

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026
	100,000





Project Funding

	Year
	2026
TSF FROM CWF GAS TAX RSV	50,500
TSF FROM DRAINAGE DCC	49,500

Future Operating Impacts

There are no ongoing annual costs associated with this project.

	2026	2027	2028	2029	2030
Grand Total					





INTERIM PAVEMENT RENEWAL

Project Initiated: 2026

Project Type: General

Project Status: Recurring

Short Description: Pavement renewal of various roads

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The Interim Pavement Renewal program is included as part of the Mobility Improvement Program and has a list of 7 projects in 2026. Maki Rd, Toby Rd, Wentworth Rd, Whiskey Cove Rd, Schaad Rd, Coral Beach Rd and Hare Rd North have been identified as the next priorities for this program. The program objective is to minimize costs and extend lifespan of the surface using various methods of re-surfacing roads without getting into full reconstruction.

Impact if Not Approved:

These roads would continue to deteriorate with potential impacts on public safety and District resources. Renewal costs can increase significantly as the pavement surface deteriorates further. If the base gravels are allowed to be structurally comprised by deferring renewal beyond a certain point, the whole road structure is required to be replaced at significant additional cost.





Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description: Mobility Improvement Program

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 15 years

Estimated Start Date: 2026-04-15

Estimated Completion Date: 2026-10-01





Communication & Engagement

Does the community need to be informed: True
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Areas directly impacted by construction will be notified with letters and signage.

Project Expenses

	Year		
	2026	2028	2030
Budget	620,000	620,000	620,000

Project Funding

	Year		
	2026	2028	2030
TSF FROM TRANSPORTATION RSV	620,000	620,000	620,000

Future Operating Impacts

There are no additional operating costs related to this project as it is renewal of existing roadways.

	2026	2027	2028	2029	2030
Grand Total					





LAKE COUNTRY BUSINESS PARK (LCBP) COMPREHENSIVE SERVICING PLAN

Project Initiated: 2026

Project Type: Pre-Design

Project Status: New

Short Description: Lake Country Business Park - Comprehensive Servicing Plan and Phase 1 of Design

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

Work and planning towards the creation of the Lake Country Business Park (LCBP) is underway, with a focus on the completion of an Area Structure Plan (ASP). On August 19, 2025, at Committee of the Whole, Council received an update on the ASP, including a timeline for drafting a new specific land use zone, and the objective to undertake re-zoning in the first quarter of 2026.

In conjunction with land use planning and management provided by the ASP, engineering design for the 'Ring Road' around the LCBP lands will need to be complete to ensure the LCBP and the broader community will be serviced appropriately. To achieve this, the existing comprehensive plan produced in 2023 needs updating and advancing beyond the current conceptual state prior to the detailed design process starting. The servicing elements include the mobility network, the water, sanitary and storm services, and the electrical, gas and telecommunications systems. The design work has been broken down into multiyear phases to keep costs manageable, the proposed phasing with approximate costs are as follows:

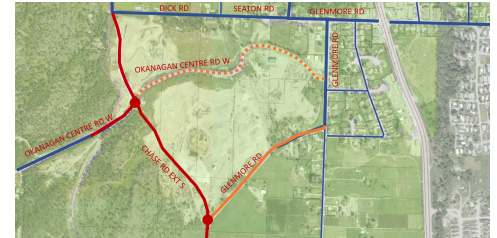
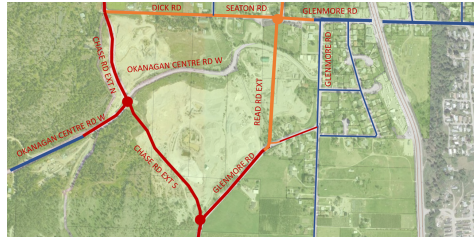
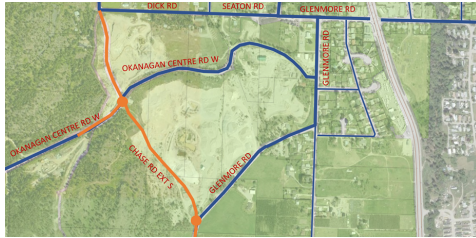
1. Comprehensive Servicing Plan - 2026, \$260,000
2. Phase 1 Design - 2026, \$490,000
3. Phase 2 Design - 2027, \$400,000
4. Phase 3 Design - 2028, \$500,000

Proposed funding of the comprehensive servicing plan, and phase 1 of the design, has been apportioned to the water, sewer and





roads reserves in the same manner as is apportioned for the Area Specific Program (LCBP) in the DCC Bylaw Update Background Report (Sept. 2024, Connections Planning Associates Ltd.).



Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False





Strategic Priority: False

Master Plan: False

Other: True

Strategic Priority Description:

Master Plan Description:

Other Description: Lake Country Business Park Area Structure Plan (ASP)

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-11-30

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: A comprehensive servicing plan and phase 1 of design for the Lake Country Business Park will not require any specific or individual communication plan. It is anticipated Council and the public would be kept informed of progress, when required, and via regular District updates and communication channels, in conjunction with the Area Structure Plan.

Project Expenses

	Year
	2026

Budget

750,000





Project Funding

	Year
	2026
TSF FROM DCC ROADS AREA SPECIFIC	276,262
TSF FROM DCC SEWER AREA SPECIFIC	45,011
TSF FROM DCC WATER AREA SPECIFIC	85,951
TSF FROM ROAD DCC	143,146
TSF FROM SEW CAP RSV	4,977
TSF FROM SEW DCC	36,966
TSF FROM TRANSPORTATION RSV	132,460
TSF FROM WAT CAP RSV	3,523
TSF FROM WAT DCC	21,704

Future Operating Impacts

This servicing plan and initial design phase does not result in any ongoing annual costs.

	2026	2027	2028	2029	2030
Grand Total					





LAKESTONE DRIVE DRAINAGE CORRIDOR

Project Initiated: 2023

Project Type: General

Project Status: Carried Forward

Short Description: Drainage construction – Okanagan Center Road West to 1809 Lakestone Drive

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: True

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

The stormwater drainage system along the Okanagan Centre Road West corridor has experienced long-term performance issues, with two significant failures in recent years resulting in damage to both private and public property. To address this, staff are negotiating a Statutory Right-of-Way with three property owners to establish a drainage outfall to Okanagan Lake through an existing natural drainage corridor.

The District has applied for a grant in the amount of \$2.15 million to fund the full cost of the proposed drainage improvements. A previous budget allocation of \$840,000 was approved for construction based on preliminary design estimates. However, as the design progressed, it became clear that an upsized drainage solution is required to adequately manage stormwater flows and reduce future flood risk. This additional \$1.25 million request represents the incremental construction cost associated with that design enhancement and is included within the total grant application amount.

If the grant application is successful, the grant funding would fully cover both the original and additional project costs, and no further District funding would be required. If the grant is not awarded, staff will return to Council for direction on whether to proceed with the project using District funds or to defer construction. Not funding this work would delay critical improvements and continue to expose the District to the risk of storm events causing damage to public and private infrastructure in the area.







Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years:

Estimated Start Date: 2026-05-01

Estimated Completion Date: 2026-10-30

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Communication will be through regular District channels to inform the public of this project.

Project Expenses





	Year
	2026
Budget	1,300,000

Project Funding

	Year
	2026
GRANT PROV CONDITIONAL	1,300,000

Future Operating Impacts

Ongoing maintenance costs will be required to support the additional infrastructure installed as part of this project. The ongoing annual cost will be \$2,000 starting in 2027, this number has been pro-rated for 2026, as outlined in the Operating Impacts section of this request. This funding will cover routine inspection, cleaning, and maintenance of the new catch basins, oil-water separators, and storm pipes to ensure the system operates efficiently and remains in good condition.

	2026	2027	2028	2029	2030
CONTRACT SERVICES STORM SEWER	750	2,000	2,000	2,000	0
Grand Total	750	2,000	2,000	2,000	0





MULTI-USE PATHWAY - CAMP RD IMPROVEMENTS

Project Initiated: 2026

Project Type: Construction

Project Status: New

Short Description: Construction of a multi-use pathway on Camp Rd from Seaton Rd to Okanagan Centre Rd E

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: True

Annualized Costs Required: True

Early Approval Request: False

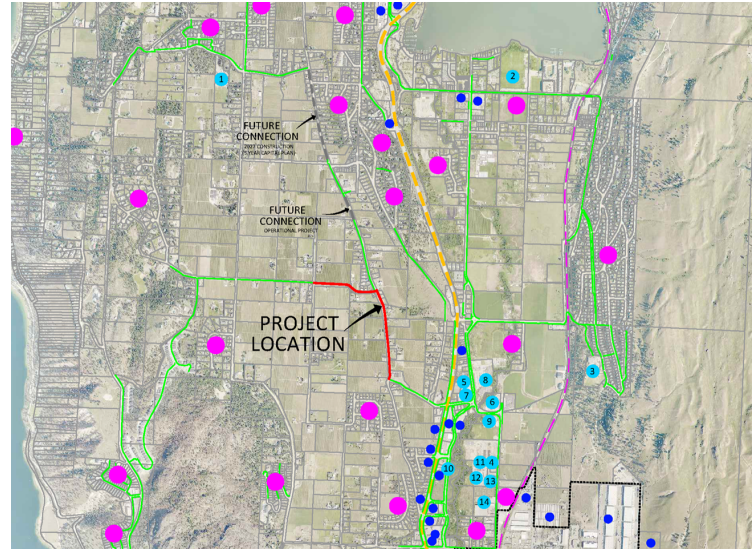
Background & Justification

The Camp Road and OK Centre Road multi-use pathway project focuses on improving active transportation infrastructure along Camp Road (Seaton Road to OK Centre Road East) and OK Centre Road East (Camp Road to Berry Road). These sections of pathway close a key gap in active transportation infrastructure in this area and provides access to the downtown core facilities and amenities including George Elliot Secondary, and H.S. Grenda Middle School. The project is a strong candidate for grant funding ("Safe and Active Routes to Schools" grant program) due to its alignment with multiple strategic plans, including the Active Transportation Network Plan (2023), Mobility Master Plan (2021), and CleanBC climate goals. This project is dependent on receiving the 50% grant funding applied for.

Key Deliverables:

- Paved pathway along Camp Road, connecting existing active transportation infrastructure west of Seaton Road to OK Centre Road East
- Gravel pathway along OK Centre Road East, connecting Camp Road to existing active transportation infrastructure on Berry Road
- Pedestrian-activated crossing signal (RRFB) at Camp Road and OK Centre Road East crossing point
- Improved access to transit, particularly the Route 23 stop at Camp Road and OK Centre Road East
- Year round usage of the facilities





Requirement

Safety Requirement: True
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: True
Other: False

Service Level Enhancement: True
Legislative Change: False
Operational Requirement: False

Strategic Priority Description: Infrastructure – Focus Area: Transportation
Master Plan Description: Mobility Improvement Plan
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False





Expected asset life in years: 20

Estimated Start Date: 2026-03-02

Estimated Completion Date: 2026-10-23

Communication & Engagement

Does the community need to be informed: True
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Communications will be focused on notifications required for project delivery. Project staff will work with the Communications officers to inform and update impacted residents.

Project Expenses

	Year 2026
Budget	250,000

Project Funding

	Year 2026
GRANT FED CONDITIONAL	125,000
TSF FROM CWF GAS TAX RSV	125,000

Future Operating Impacts





On-going annual cost will be incurred for winter maintenance and sweeping of the pathway.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	(2,500)	5,000	5,000	5,000	5,000
Grand Total	(2,500)	5,000	5,000	5,000	5,000





PRIORITY PAVEMENT REPLACEMENT

Project Initiated: 2026

Project Type: General

Project Status: Recurring

Short Description: Pavement renewal of road section on Glenmore Road

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The road segment identified for priority pavement replacement next year is a section of Glenmore Road, from 9130 to 4550 near Chase Road South. This is the last section of Glenmore Road that has not been resurfaced in the previous 6 years, due to potential development projects. Resurfacing will be completed with an overlay treatment. The intent is to restore the driving surface without fully replacing the underlying road structure, which remains in functional condition. If not approved this section of road would continue to deteriorate with potential impacts on public safety and District resources. Renewal costs can increase significantly as the pavement surface deteriorates further. If the base gravels are allowed to be structural comprised by deferring renewal beyond a certain point, the whole road structure is required to be replaced at significant additional cost.





Requirement

Safety Requirement: True

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years:

Estimated Start Date: 2026-05-01

Estimated Completion Date: 2026-09-30

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False





Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Communication will be through LED message board signs on-site and regular District communication channels

Project Expenses

	Year			
	2026	2027	2028	2029
Budget	330,000	350,000	350,000	350,000

Project Funding

	Year			
	2026	2027	2028	2029
TSF FROM GEN CAP RSV		350,000	350,000	350,000
TSF FROM TRANSPORTATION RSV	330,000			

Future Operating Impacts

There are no additional operating costs related to this project as it is renewal of existing roadways.

	2026	2027	2028	2029	2030
Grand Total					





ROADS CONDITION ASSESSMENT

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: A condition assessment of the current conditions within the District's transportation network.

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The Mobility Master Plan (MMP) and Mobility Improvement Program (MIP) were adopted in 2021 and 2022, respectively. To ensure these guiding documents are kept updated and relevant, it is typical to update them every 5 years. To support future updates to these plans, the District needs to conduct road condition assessments. This process involves hiring a consulting firm to evaluate all District roads, including their current condition, estimated remaining lifespan, and prioritization for maintenance or upgrades. The data and analysis forms the foundation for updating the Mobility Master Plan (MMP) and Mobility Improvement Program (MIP).

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: True

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description: Mobility Master Plan (MMP) and Mobility Improvement Program (MIP)

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
	2026
Budget	50,000

Project Funding

	Year
	2026
TSF FROM TRANSPORTATION RSV	50,000





Future Operating Impacts

Approval of this project does not result in any ongoing annual costs.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





WEST HIGHWAY PARALLEL ROUTE

Project Initiated: 2026

Project Type: Design

Project Status: New

Short Description: Design of road and infrastructure improvements - OK Centre Road East: Hwy 97 to Ocoola Rd and Reid Road: Seaton Rd to OK Centre Road East

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

The West Highway Parallel Route Corridor Design is becoming increasingly critical as the Okanagan Centre Road East and Hwy 97 corridors become more congested as the community continues to grow, and planning for the Lake Country Business Park (LCBP) progresses. This corridor will serve as a key connector for local traffic, reducing reliance on Highway 97 and supporting current and future community needs.

By designing improvements to Okanagan Centre Road East and Read Road, the District is taking a corridor-based approach that considers land use, neighborhood access, and cumulative impacts, rather than treating projects in isolation. This ensures infrastructure is future ready and aligned with broader development goals.

Key Deliverables by 2026–2027

- Updated Corridor Design: A comprehensive reevaluation of the 4.5 km stretch of Okanagan Centre Road East (Hwy 97 to Ocoola Rd), optimized for active transportation and cost efficiency.
- Construction Ready Plans: Finalized documents for the 2027 construction phase (Williams Rd to Davidson Rd), as outlined in the 5-year capital plan.
- Read Road Pre-Design: 1 km section of Read Road from Seaton Rd to OK Centre Rd East, supporting future connectivity to LCBP and surrounding areas.
- Integrated Planning: Alignment with LCBP development to ensure transportation infrastructure supports community needs.



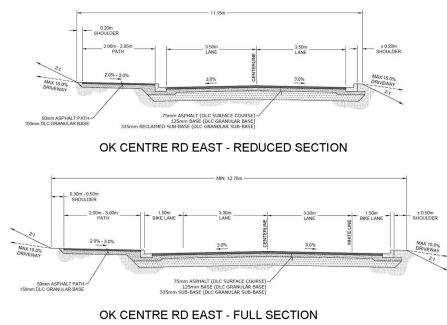


FIGURE 3 - TYPICAL SECTION COMPARISON

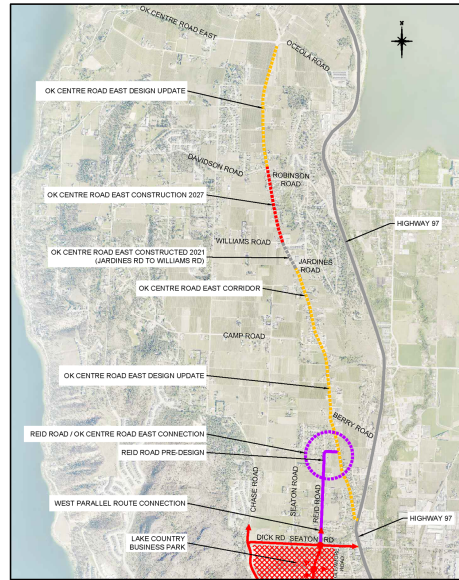


FIGURE 1 - PROJECT LOCATION

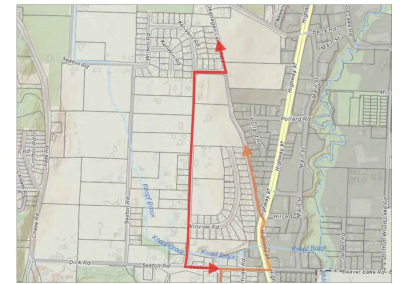


Figure 1: Closest Routes Connecting Glenmore Rd to Okanagan Centre Rd E

FIGURE 2
EXISTING CONNECTION
GLENMORE RD to OK CENTRE RD EAST

Requirement





Safety Requirement: True
Development Driven: True
Capital Renewal or Required Replacement: True
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: True
Other: False

Service Level Enhancement: True
Legislative Change: False
Operational Requirement: False

Strategic Priority Description: Infrastructure – Focus Area: Transportation

Master Plan Description: Mobility Improvement Plan

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years:

Estimated Start Date: 2026-01-02

Estimated Completion Date: 2026-12-15

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: The District Communications Team will communicate that this work is being undertaken through the existing District channels such as social media, the District website and Let's Talk platforms. The strategy employed will be to inform and it is envisioned that there will be no community input or feedback sought or "open house" events as this is a road design to our existing standards and aligns with our Master Plans.

Project Expenses





	Year
	2026
Budget	300,000

Project Funding

	Year
	2026
TSF FROM CWF GAS TAX RSV	151,500
TSF FROM ROAD DCC	148,500

Future Operating Impacts

This design project does not generate ongoing annual costs.

	2026	2027	2028	2029	2030
Grand Total					





WOODSDALE NEIGHBOURHOOD TRANSPORTATION IMPROVEMENTS

Project Initiated: 2026

Project Type: Construction

Project Status: New

Short Description: Intersection and network analysis, functional design, and implementation

Department: 050 - TRANSPORTATION - 12 - GEN CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

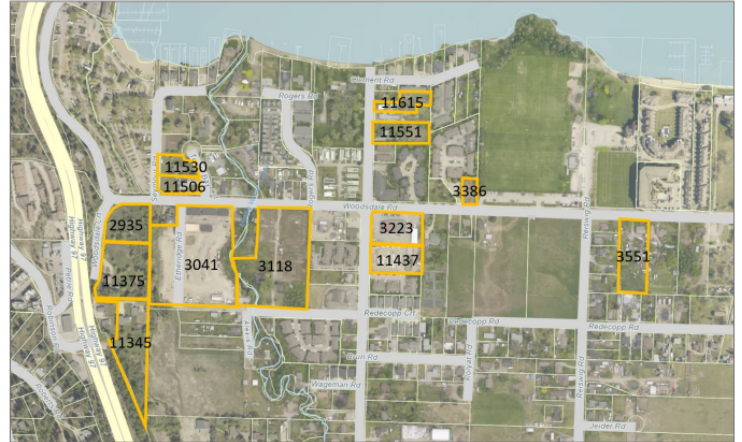
Background & Justification

The Woodsdale neighbourhood is expected to experience significant development, with growth projections exceeding what was originally envisioned for the area. To support this expansion, assessment of intersections and the broader transportation network is required. Four key locations within the Woodsdale neighbourhood have been identified for review, as shown on the attached map. A comprehensive planning approach, consistent with work completed in other developing areas, will help guide future improvements and identify upgrades directly related to development impacts. In the short term, the District is looking to implement interim safety measures, focusing on the Bottom Wood Lake Road and Woodsdale Road intersection, including the addition of a four-way stop.

A high-level plan will be developed for the Woodsdale Neighbourhood Intersection Improvements, which includes the following deliverables:

- Workshop with Planning and Development Engineering staff
- Conceptual designs for Bottom Wood Lake Road & Woodsdale Road, Bottom Wood Lake Road, and Reimche Road / Redecopp Court, Woodsdale Court and Woodsdale Road
- Functional design for Bottom Wood Lake Road & Woodsdale Road
- Implementation of interim improvements at Bottom Wood Lake Road and Woodsdale Road





Requirement

Safety Requirement: True

Development Driven: True

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description: Mobility Master Plan

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:





Estimated Start Date: 2026-04-01

Estimated Completion Date: 2026-07-31

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Community engagement for these proposed changes will be conducted through the District's standard channels, including the website, social media, and on-site signage where appropriate.

Project Expenses

	Year
	2026
Budget	75,000

Project Funding

	Year
	2026
TSF FROM TRANSPORTATION RSV	75,000

Future Operating Impacts

There are no expected annual ongoing costs associated with this project.





LAKE COUNTRY
Life. The Okanagan Way.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





Water Capital Fund





Water - Lake Country





BEAVER LAKE STORAGE INCREASE

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Initial assessment work for raising the storage levels of Beaver Lake.

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

In 2024 and 2025, the District substantially completed the Beaver Lake Dam Intake Replacement project. This complex, multi-year initiative not only replaced and rebuilt the Beaver Lake earth-fill dam but also raised the dam by one meter. However, the project did not include, nor receive approval for, raising the dam's spillway. As a result, the total volume and height of water impounded in Beaver Lake remains unchanged.

An application to raise Beaver Lake has been submitted to the Province's Water, Land, and Resource Stewardship Department, with the expectation that a terms of reference for required studies and processes will be provided in return.

This initial study will begin preliminary work outlined in that terms of reference and formally initiate efforts to raise the dam. The goal is to increase the community's water storage capacity, thereby improving resilience during drought conditions.

This is the first phase of what is expected to be a multi-year initiative involving comprehensive environmental, archaeological, and hydrological engineering assessments. Detailed and comprehensive stakeholder engagement will eventually also be required ensuring that all regulatory, community, and Indigenous considerations are addressed.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: True

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: False

Strategic Priority Description: Infrastructure, Environment & Climate Action

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False





Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2028-12-31

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Detailed and comprehensive stakeholder engagement will eventually also be required in raising the storage at Beaver Lake. This ensures that all regulatory, community, and Indigenous considerations are addressed. It is largely expected at later phases of the planning work.

Project Expenses

	Year		
	2026	2027	2028
Budget	100,000	150,000	150,000

Project Funding

	Year		
	2026	2027	2028
TSF FROM WAT CAP RSV	100,000	150,000	150,000

Future Operating Impacts





Approval of this project does not result in any ongoing annual costs.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





DAM SAFETY REVIEW DAMER LAKE

Project Initiated: 2024

Project Type: General

Project Status: Carried Forward

Short Description: 3rd party engineering review of the Damer Lake Dam

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The District is responsible for managing multiple dams as part of its water supply infrastructure. These dams require regular inspections, maintenance, and engineering certifications to meet legislative requirements. Engineering reviews and certifications must be completed every 10 years.

In 2023, Dam Safety Reviews were completed for the Beaver, Crooked, and Oyama Lake dams. However, the Damer Lake Dam has not undergone a review since the early 2010s and remains outstanding.

This budget request seeks an additional \$30,000 in supplemental funding to the 2024 budget of \$75,000 dollars. This is to fulfill the District's legal obligations by completing a Dam Safety Review for the Damer Lake Dam. Initially, the District did not anticipate the need for invasive geotechnical analysis. However, the Dam Safety Officer has recently indicated that such analysis will be required, necessitating this additional funding.

Invasive geotechnical analysis involves using machinery to drill holes into the dam structure to collect samples of the dam material. These samples are then analyzed to assess their integrity and composition. This process helps engineers determine whether the dam remains structurally sound and safe.

Additionally, piezometers are installed in the drilled holes to monitor seepage through the dam, which provides critical data on internal water movement and potential weaknesses. Together, the material analysis and seepage monitoring allow engineers to confidently evaluate the dam's condition and identify any necessary maintenance or remediation actions.

Impact if Not Approved:

The District will not be in compliance with existing dam safety legislation.





Requirement





Safety Requirement: True
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: True

Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True
Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: This is a study of the integrity of a local dam, and no community engagement is required

Project Expenses

	Year
Budget	2026
	30,000





Project Funding

	Year
	2026
TSF FROM WAT CAP RSV	30,000

Future Operating Impacts

Although the study may reveal future ongoing costs, no additional expenses are anticipated at this stage.

	2026	2027	2028	2029	2030
Grand Total					





OK CENTRE LOCAL SERVICE AREA

Project Initiated: 2026

Project Type: Design

Project Status: New

Short Description: A Local Service Area (LSA) to extend water service from 10th Street to 14th Street.

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: True

Early Approval Request: False

Background & Justification

Over the past five years, the District has been implementing a series of upgrades to improve fire flow capacity in the lower Okanagan Centre area. The final phase of these improvements is scheduled for construction in 2026 and will ensure that the area meets modern fire flow requirements.

With these system upgrades in place, there is an opportunity to extend municipal water service from 10th Street to 14th Street, which is an imitative constant with the Districts Water Master Plan. Properties in this area currently rely on private lake intakes for their water supply. Preliminary design work has confirmed the technical feasibility of this extension and provided a high-level cost estimate.

This budget request seeks funding to initiate the Local Service Area (LSA) process, refine the design and cost estimates, and engage with affected property owners to determine interest in joining the proposed LSA. An LSA allows a defined group of benefiting properties to share in the cost of new infrastructure through a local tax levy. Community engagement and the formal petition process are expected to take place through 2026, with construction anticipated to begin in 2027 if the LSA is approved.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: False





Related to Another Planned Project: False

Strategic Priority: True

Master Plan: True

Other: False

Strategic Priority Description: Infrastructure

Master Plan Description: Water Master Plan

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 75

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2027-12-31

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: The first step in this process involves meeting with the residents to gauge their interest in moving forward. If there is a general sense of support for the project, the Local Service Area (LSA) process will be initiated. This phase requires substantial education and communication to ensure all involved parties understand the steps and implications.

Should the residents approve the project and construction proceeds, standard construction communication protocols will be implemented to keep everyone informed and engaged throughout the build.

Project Expenses

	Year
Budget	2026 1,355,000





Project Funding

	Year
	2026
CONTRIBUTIONS	1,355,000

Future Operating Impacts

Following construction of the new watermain extension, nominal operating and maintenance (O&M) costs are anticipated. The most significant operational impacts are associated with the four new fire hydrants, while the watermain itself is expected to have minimal impact.

Each hydrant is budgeted at approximately \$80 per year for O&M, with work performed by existing District operations staff. However, the addition of hydrants, valves, and other appurtenances incrementally increases the maintenance workload. As infrastructure continues to expand year over year, the cumulative impact on staff capacity grows. Over time, this trend will necessitate additional staffing resources to ensure infrastructure is properly maintained and service levels are sustained.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	0	0	120	122	125
MATERIALS/SUPPLIES	0	0	200	204	208
Grand Total	0	0	320	326	333





OK CENTRE SMALL DIAMETER WATERMAINS

Project Initiated: 2022

Project Type: Construction

Project Status: Carried Forward

Short Description: Replace and upsize watermains to improve fire protection to Okanagan Centre.

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

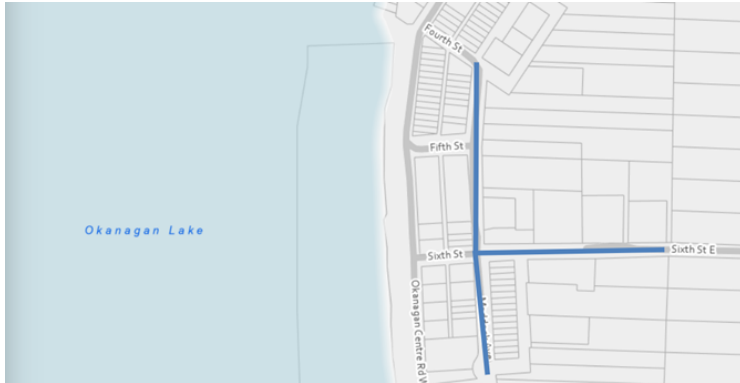
Background & Justification

Phase 1 of the Okanagan Center Watermain Replacement Project was completed between 2020 and 2023, improving fire flows in the lower Okanagan Center area through the installation, replacement, and upsizing of watermains from Hare Road to Maddock Avenue.

Phase 2 will continue upsizing and looping watermains from Camp Road south to Tenth Street, as identified in the 2023 Water Master Plan. This phase will replace aging infrastructure, improve system reliability, and meet modern fire suppression standards. Design for Phase 2 is expected to be complete by the end of 2025 with a planned construction start date in late 2026.

Completion of this phase will also enable potential future water system extensions south of Tenth Street through a Local Service Area process - an initiative supported by Council in the 2023 Water Master Plan and the 2025 budget cycle.





Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: False





Strategic Priority: True

Master Plan: True

Other: False

Strategic Priority Description: Infrastructure-Water

Master Plan Description: Water Master Plan

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 75

Estimated Start Date: 2026-10-01

Estimated Completion Date: 2027-04-30

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: A comprehensive communications approach will be used to keep residents informed throughout the project. The project webpage will be updated with current information and timelines, and an open house will be held prior to construction to share details and gather feedback. Project posters and social media updates will be used to provide advance notice and ongoing updates as construction approaches. Residents directly impacted by the work will be contacted in person or through door hangers to coordinate property access, temporary water outages, and other construction-related activities.

Project Expenses

	Year
Budget	2026 3,100,000





Project Funding

	Year
	2026
TSF FROM WAT CAP RSV	3,100,000

Future Operating Impacts

Nominal operating and maintenance costs are expected following construction of the watermain extension required to loop sections of the distribution system, as well as the additional maintenance costs associated with increased watermain size. 3 new fire hydrants will be added as part of this project, along with additional mainline valves to improve operations of the system.

Each hydrant is budgeted at approximately \$80 per year for operations and maintenance (O&M), with labor performed by existing District operational staff. However, the addition of new hydrants and valves has an impact on staff capacity. As infrastructure continues to expand incrementally year over year, the cumulative maintenance workload increases. Eventually, this growth will require additional staffing resources to ensure the infrastructure is properly maintained and service levels are sustained.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	0	30	31	31	32
MATERIALS/SUPPLIES	0	50	51	52	53
Grand Total	0	80	82	83	85





OLD MISSION ROAD WATERMAIN IMPROVEMENTS

Project Initiated: 2026

Project Type: Construction

Project Status: New

Short Description: Water system improvements required to accompany developer watermain upsizing.

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

At 4111 Evans Road (Owl's Nest), the developer is required to replace and upsize the existing watermain from Irvine Road along Old Mission Road to the Owl's Nest site to provide adequate fire flow capacity for the developments needs. The existing water main, constructed from asbestos cement pipe and installed in 1964, has reached the end of its expected service life. As part of this work, the new watermain will be realigned to run along a section of Pelmeash Parkway rather than through easements on private property. This realignment will improve long-term access and maintenance for District operations.

Funding is being requested to complete water infrastructure upgrades that fall outside the developer's responsibilities. These District funded improvements include installing new meter pits for properties along the alignment to relocate water meters from inside homes to accessible outdoor locations, in accordance with current District bylaws.

In conjunction with the developer's work, the District will also replace aging hydrants along Old Mission Road and complete service connections that will allow full abandonment of the existing watermain located on easements through private property.

Coordinating the District's work with the developer's project will create engineering and cost efficiencies while minimizing disruption to area residents.





Requirement





Safety Requirement: False
Development Driven: True
Capital Renewal or Required Replacement: True
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False
Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years: 75 years

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: True
Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: True

Notes regarding community engagement: The developer will be primarily responsible for implementing the community communications plan related to this project. District staff will support these efforts by informing the community of the construction schedule, work areas, road closures, and any planned water system shutdowns.

Project Expenses





	Year
	2026
Budget	100,000

Project Funding

	Year
	2026
TSF FROM WAT CAP RSV	100,000

Future Operating Impacts

The operations and maintenance (O&M) costs of the new infrastructure are offset by the elimination of costs associated with the aging infrastructure being replaced. In fact, newer infrastructure, such as modern piping and hydrants typically requires less maintenance due to improved materials and design, resulting in reduced staff time and fewer parts needed for upkeep.

	2026	2027	2028	2029	2030
Grand Total					





OYAMA WATER & SEWER LONG-TERM SERVICING STRATEGY

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: A high-level assessment and review of the existing long-term plans for servicing Oyama with Water and Sewer

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

As per the District's 2023 Water Master Plan, the current strategy includes twinning the east bench of Oyama and providing year-round domestic water from Kalamalka Lake to residents who presently receive Oyama Creek water during the summer months. The plan also proposes constructing a water treatment plant for the Kalamalka Lake source.

The Liquid Waste Management Plan (LWMP) outlines a sewer servicing strategy that involves retrofitting sewer infrastructure in strategic areas and conveying sewage via a forcemain from Oyama to Winfield along Pelmeash Parkway.

This study aims to reassess and document alternative water and sewer servicing options. These alternatives may include:

- Installing a watermain from the Winfield area to Oyama, which could potentially eliminate the need for a new water treatment plant.
- Evaluating the feasibility of expanding the existing wastewater treatment facility as an alternative to constructing a long forcemain back to Winfield.

Requirement

Safety Requirement: False

Development Driven: False

Service Level Enhancement: False

Legislative Change: False





Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: True
Other: False

Operational Requirement: False

Strategic Priority Description: Efficient Community Servicing
Master Plan Description: Water Master Plan and LWMP
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years: N/A

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
Budget	2026 100,000





Project Funding

	Year
	2026
TSF FROM SEW CAP RSV	50,000
TSF FROM WAT CAP RSV	50,000

Future Operating Impacts

Approval of this project does not result in any ongoing annual costs.

	2026	2027	2028	2029	2030
Grand Total					





PRV CONFINED SPACE IMPROVEMENTS

Project Initiated: 2026

Project Type: Construction

Project Status: New

Short Description: Multi-year Project to Replace and Bring Existing PRV Stations Above Ground

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

Historically, the vast majority of pressure regulating valve (PRV) stations have been installed in vaults below ground. When workers enter these vaults to perform maintenance, they must follow strict confined space entry procedures, which can be cumbersome and inefficient. Furthermore, entering these confined spaces can be dangerous if proper safety precautions are not followed.

Over the past two decades, it has become common practice to install these facilities above ground in small buildings or kiosk structures. This allows for easier maintenance, and less number of operators required to complete the maintenance.

This budget request will initiate the process of relocating several District Pressure Reducing Valves (PRVs) above ground, focusing on areas where access is currently challenging. Priority locations identified for this initiative include Goldie Road, Camp & Davidson Road, McFarlane Road, Taji Road, and McGowan Road. The first year of the project will concentrate on the PRV at Goldie Road, setting the foundation for future phases.





Requirement

Safety Requirement: True
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: True
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False

Strategic Priority Description: Infrastructure - Water
Master Plan Description: Water Master Plan
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement





Does the community need to be informed: True
Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False
Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Minor localized shutdowns are expected with each PRV replacement. Staff will coordinate with Communications and Interior Health Authority (IHA) to determine the appropriate level of outreach to ensure the affected public is notified of any disruptions or potential water quality issues resulting from the shutdowns.

Project Expenses

	Year				
	2026	2027	2028	2029	2030
Budget	300,000	300,000	300,000	300,000	300,000

Project Funding

	Year				
	2026	2027	2028	2029	2030
TSF FROM WAT CAP	300,000	300,000	300,000	300,000	300,000
RSV					

Future Operating Impacts

A below-ground PRV vault requires little to no power for operation. In contrast, heating an above-ground facility is expected to increase power costs by approximately \$1,000 annually.

However, it's important to note that labor requirements for maintaining an above ground PRV are reduced by approximately 50%, due to improved accessibility and the elimination of confined space entry. Maintenance that previously required two operators working an entire 8-hour shift, one below ground and one above, can now typically be completed by a single operator in 8 hours or less in an above-ground PRV facility. The increased power cost is off-set by the reduced labour requirements.





LAKE COUNTRY
Life. The Okanagan Way.

	2026	2027	2028	2029	2030
UTILITIES	0	1,000	1,020	1,040	1,061
Grand Total	0	1,000	1,020	1,040	1,061





WATER MANAGEMENT PLAN

Project Initiated: 2022

Project Type: Feasibility Study

Project Status: Carried Forward

Short Description: A plan to provide reliable environmental flow needs (EFNs) in Middle Vernon Creek without jeopardizing community water availability during multi-year droughts through infrastructure solutions.

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Beaver Lake is a critical part of Lake Country's water supply, supporting domestic, agricultural, and environmental needs. Like most water licenses that support stream flows, the District's Beaver Lake water license requires releases to maintain a set environmental flow downstream of the diversion point. In past years, the Province has requested releases from Beaver Lake that exceeded those stated in the water license to meet environmental flow needs in Middle Vernon Creek (MVC), putting Beaver Lake's water supply at risk during multi-year droughts. To address these challenges, the District initiated the Beaver Lake Chain and Vernon Creek Water Management Plan. The plan aims to provide reliable environmental flow needs (EFNs) in Middle Vernon Creek without jeopardizing community water availability during multi-year droughts through targeted infrastructure solutions.

The Water Management Plan has progressed through multiple phases. Phase One engaged key stakeholders, including local farmers, Indigenous groups, the Okanagan Basin Water Board, and provincial agencies, to identify water management challenges and priorities. Phase Two evaluated infrastructure solutions and shortlisted three promising options: extraction well adjacent to the wastewater treatment plant (WWTP), a control structure on Duck Lake outlet, and a partial bypass of Duck Lake from Upper Vernon Creek to MVC.

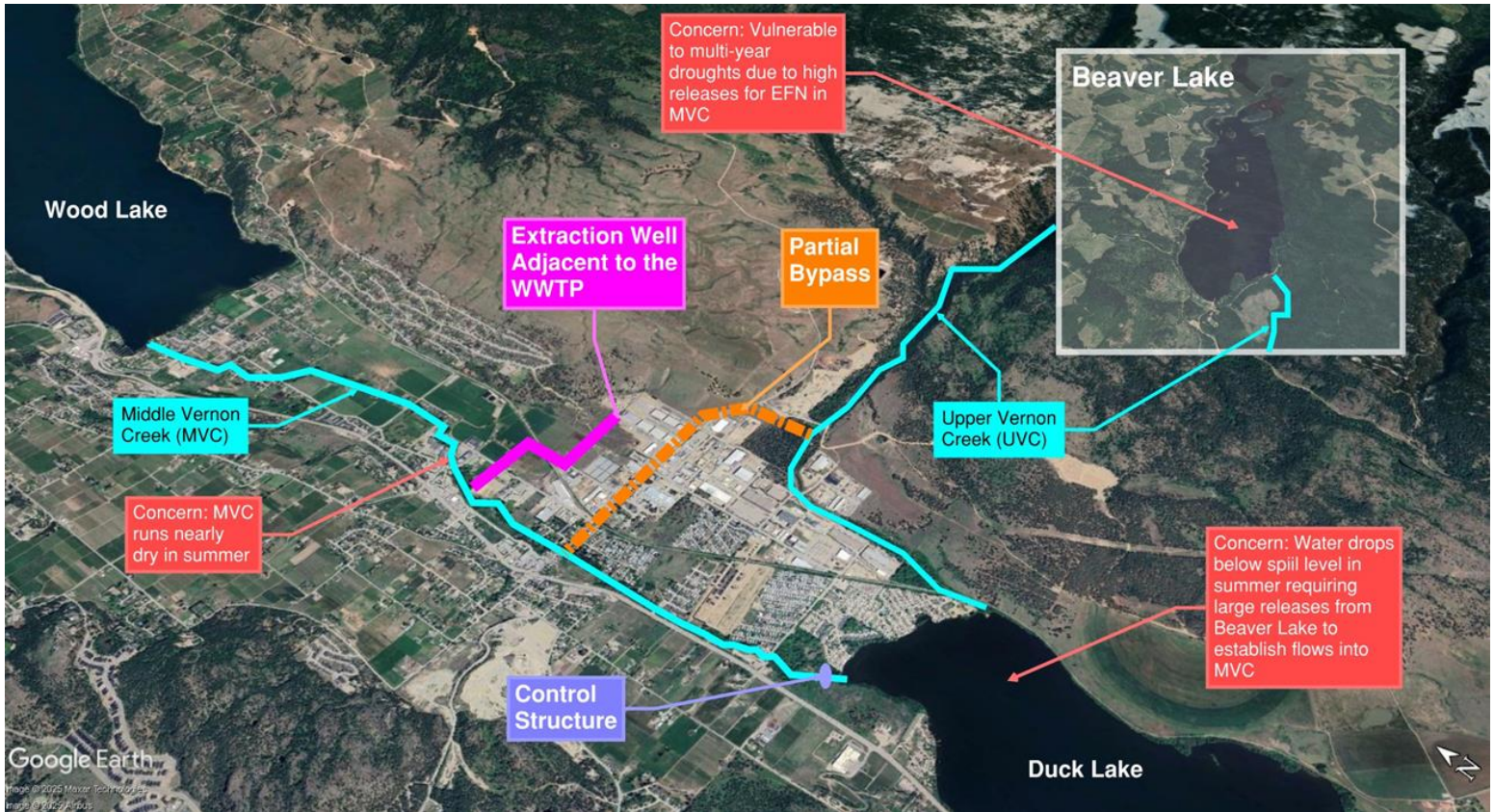
The current phase, Phase Three, is advancing the feasibility study for the three preferred solutions. To date, the water quality aspects of the environmental impact study (EIS) for the extraction well is near completion, as well as the conceptual drawings and cost estimates for the Duck Lake control structure and the partial bypass of Duck Lake. Additional funding is needed to complete the hydrogeological assessment portion of the EIS for the extraction well option. This infrastructure option is being prioritized because much of the infrastructure is already in place, it aligns closely with the District's reclaimed water strategy outlined in the Liquid Waste Management Plan, and it is a key component of the Operational Certificate amendment process, which relies on both the EIS and hydrotechnical assessment to move forward.

The District requests \$100,000 in supplemental funding to advance Phase Three of the Water Management Plan. These funds will support hydrotechnical studies and other technical work required to complete the EIS for the extraction well, meet regulatory





requirements from the Ministry of Environment and Parks, The Ministry of Water Land and Resource Stewardship, and other regulatory bodies, and position the District to implement the extraction well solution in compliance with all approvals. The District also intends to apply for a grant to cover the remaining costs of the project; however, even if the grant is not successful, the Plan can continue to advance with the requested funding.



Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: True

Master Plan: True

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: False

Strategic Priority Description: Environment & Climate Action (Water)

Master Plan Description: LWMP & Water Master Plan

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years:

Estimated Start Date: 2022-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Communication and engagement with impacted groups have been key components of the Water Management Plan. Participation from neighboring jurisdictions, senior levels of government, First Nations, the farming community, and the Okanagan Basin Water Board has been significant in the planning process and will continue to be so. The communication efforts will be primarily led by the project manager, with support from the District's communications team and the project's engineering consultant.

Project Expenses

	Year
Budget	2026 100,000

Project Funding





	Year
	2026
TSF FROM SEW CAP RSV	50,000
TSF FROM WAT CAP RSV	50,000

Future Operating Impacts

There will eventually be ongoing annual costs associated with any of the preferred infrastructure options. However, due to the multi-jurisdictional nature of this project, the exact annual cost to be borne by the District is not yet known and will be provided closer to the construction of the infrastructure.

	2026	2027	2028	2029	2030
Grand Total					





WOODSDALE WATERMAIN CONNECTION

Project Initiated: 2025

Project Type: Construction

Project Status: New

Short Description: Connect the water system on Woodsdale Rd across the highway.

Department: 080 - WATER - LAKE COUNTRY - 22 - WAT CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

The Woodsdale Watermain Connection project was identified as a necessary improvement to support continued growth in the Woodsdale area. The project will connect the existing water system west of Highway 97 to the system on Woodsdale Road. This connection is essential to ensure adequate fire flow capacity for future developments and to provide system redundancy by creating an alternate feed if the existing supply needs to be taken offline for maintenance or repairs.

Flow modeling and options analysis have been completed, confirming the need for the interconnection to maintain required fire flow standards as development continues. Design work is underway and expected to be completed by the end of 2025.

This year's budget request is to secure funding for construction in the 2026 budget cycle. With design nearing completion, the project will be ready to move forward with construction in 2026. The project was included in the recent Development Cost Charge (DCC) update and will be primarily funded through DCCs to support growth-related infrastructure needs in the Woodsdale area.

Impact if Not Approved:

Existing water system will remain unconnected and will not address fire flow capacity for future developments.





Requirement

Safety Requirement: False

Development Driven: True

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: True

Legislative Change: False

Operational Requirement: False

Strategic Priority Description:

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years: 75





Estimated Start Date: 2026-05-26

Estimated Completion Date: 2026-08-07

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: True

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: A comprehensive communications approach will be used to keep residents informed throughout the project. The project webpage will be updated with current information and timelines, and an open house will be held prior to construction to share details and gather feedback. Project posters and social media updates will be used to provide advance notice and ongoing updates as construction approaches. Residents directly impacted by the work will be contacted in person or through door hangers to coordinate property access, temporary water outages, and other construction-related activities.

Project Expenses

	Year
	2026
Budget	900,000

Project Funding

	Year
	2026
TSF FROM WAT CAP RSV	9,000
TSF FROM WAT DCC	891,000

Future Operating Impacts





Nominal operating and maintenance costs are expected following construction of the watermain extension and pressure reducing valve (PRV) station beginning in 2027. One additional fire hydrant and three new mainline valves will also be added as part of the construction for this project.

Each hydrant is budgeted at approximately \$80 per year for operations and maintenance (O&M), while pressure reducing valves (PRVs) are budgeted at around \$1,300 per facility, with an additional \$1,000 per year allocated for electrical heating costs. Maintenance labor for both hydrants and PRVs is carried out by existing District operational staff. However, the continued addition of new hydrants, valves, and related infrastructure places increasing demands on staff capacity. As the system expands incrementally each year, the cumulative maintenance workload grows, and eventually, additional staffing resources will be required to ensure infrastructure is properly maintained and service levels are upheld.

	2026	2027	2028	2029	2030
CONTRACTED SERVICES	0	100	102	104	106
MATERIALS/SUPPLIES	0	1,200	1,224	1,248	1,273
UTILITIES	0	1,000	1,020	1,040	1,061
Grand Total	0	2,300	2,346	2,393	2,441





Water - Coral Beach





CORAL BEACH LONG-TERM SERVICING STRATEGY

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: A high-level assessment and review the options for improving the Coral Beach water system

Department: 082 - WATER - CORAL BEACH - 62 - WAT CORAL CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

As part of the District's 2023 Water Master Plan, a recommendation and Council initiative was to extend water servicing from the Winfield Okanagan Centre Water System into the Carr's Landing area to address several issues, including water availability, deficient fire flows, aging infrastructure, and the threat posed by invasive mussels. This initiative aimed to provide a comprehensive solution for multiple deficient water systems in the area, rather than addressing each system in isolation.

The initiative was placed on hold in 2024 and is unlikely to be revisited without grant funding and water quality improvements to the District's Winfield Okanagan Centre Water System.

With the initiative now on hold, it is important to establish a documented long-term servicing plan should the Coral Beach Water System need to proceed independently ("go it alone"). This plan will outline how existing deficiencies will be addressed over time, including financial projections and required rate adjustments.

The study will also explore alternative solutions, such as the potential consolidation with adjacent small water systems.

Requirement

Safety Requirement: False

Service Level Enhancement: False





Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: False
Other: False

Legislative Change: False
Operational Requirement: False

Strategic Priority Description: This type of work aligns with all aspects of the Districts strategic priorities.

Master Plan Description:

Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True

Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Coral Beach water users must be informed of the study's findings and the recommended actions to ensure transparency. Sharing this information through accessible formats and engaging the community in discussions will be critical to building trust and guiding informed decision making as the District considers next steps.

Project Expenses

	Year
Budget	2026 50,000





Project Funding

	Year
	2026
TSF FROM WAT CAP RSV	50,000

Future Operating Impacts

Approval of this project does not result in any ongoing annual costs.

	2026	2027	2028	2029	2030
Grand Total					





Sewer Capital Fund





Sewer - Lake Country





LODGE RD FORCEMAIN PARTIAL TWINNING

Project Initiated: 2025

Project Type: General

Project Status: New

Short Description: Construction of an upsized sewer forcemain from Lodge Road along the rail trail to McCarthy Road

Department: 086 - SEWER - LAKE COUNTRY - 72 - SEW CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

The Lodge Road sewer lift station currently conveys all District sewer flows through a single forcemain to the wastewater treatment plant (WWTP), as shown in Figure 1. The primary driver for this project is increasing system capacity to accommodate growth identified in the Liquid Waste Management Plan (LWMP) and ongoing infrastructure planning. Upsizing will ensure the wastewater collection system can handle future growth demands.

The twinning component of the project provides essential risk reduction and infrastructure redundancy, reducing reliance on a single forcemain and improving system resilience in the event of a failure.

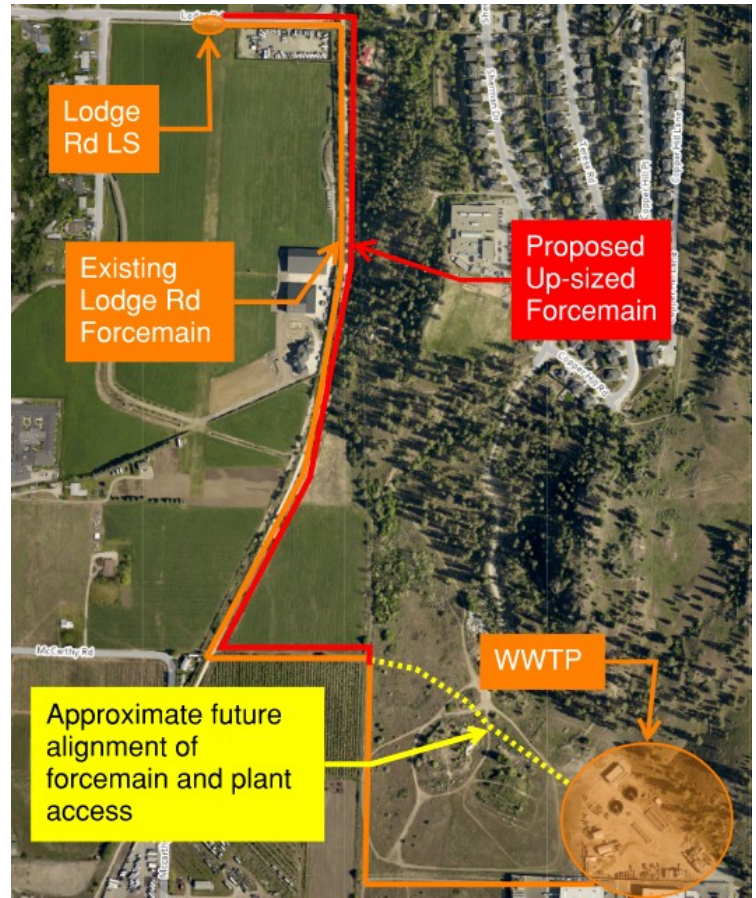
While the remaining untwinned section will need to be addressed soon after, it is anticipated this will occur in conjunction with adjacent development.

Investment in this project is critical to address capacity pressures driven by growth, while delivering the added benefit of redundancy and risk mitigation for a key piece of infrastructure.

Impact if Not Approved:

Existing capacity pressures will continue.





Requirement

Safety Requirement: False
Development Driven: True
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: True
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False

Strategic Priority Description: Infrastructure (Wastewater)
Master Plan Description: LWMP
Other Description:

Timing





Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years:

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: True

Is community engagement required? True

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: Construction will cause temporary disruptions to the Rail Trail between Lodge Road and McCarthy Road. This will require a coordinated communications effort and strategic scheduling to minimize community impacts. The District will manage all communications in-house.

Project Expenses

	Year 2026
Budget	1,000,000

Project Funding

	Year 2026
TSF FROM SEW CAP RSV	208,000
TSF FROM SEW DCC	792,000





Future Operating Impacts

The operations and maintenance (O&M) costs of the new infrastructure are offset by the elimination of O&M costs associated with the infrastructure being replaced. However, once the project is completed and growth increases flow to the lift station, higher electricity costs for pumping are anticipated. These future costs will be identified and incorporated into upcoming budget requests, but are also expected to be offset by increased revenue from additional customers contributing to the system.

	2026	2027	2028	2029	2030
Grand Total					





MCCARTHY LIFT STATION

Project Initiated: 2025

Project Type: Design

Project Status: New

Short Description: Design of a new liftstation at the corner of McCarthy Rd and BWL Rd.

Department: 086 - SEWER - LAKE COUNTRY - 72 - SEW CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

This project has long been identified through regular infrastructure planning to accommodate growth and includes the construction of a new McCarthy Lift Station to handle flows from the area south of McCarthy Road and pump them directly to the wastewater treatment plant (WWTP). The catchment area for the McCarthy Lift Station is shown in Figure 1.

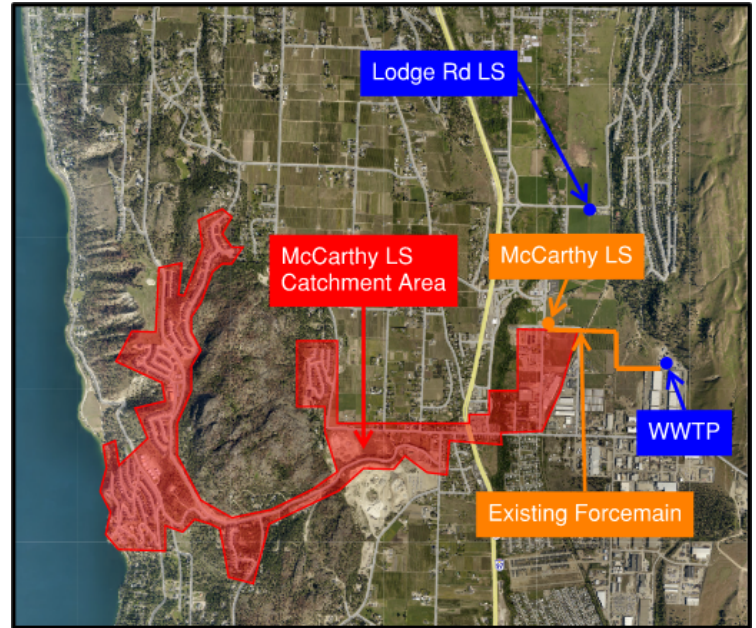
The construction of the McCarthy Lift Station will provide redundancy and increase capacity within the collection system while alleviating pressure on the Lodge Road Lift Station, enabling continued growth in Lake Country.

Predesign is scheduled for completion by the end of 2025, after which the District will proceed to detailed design. This 2026 budget request is for an additional \$50,000 to ensure sufficient funding to complete the detailed design, as the current budget could become constrained. Any unspent funds from the design phase will be carried forward to support the construction phase of the project.

Impact if Not Approved:

Key infrastructure risk will remain elevated and future capacity constraints remain in place.





Requirement

Safety Requirement: False
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: True
Master Plan: True
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False
Strategic Priority Description: Infrastructure (Wastewater)
Master Plan Description: LWMP
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: True
Expected asset life in years:





Estimated Start Date: 2024-03-01

Estimated Completion Date: 2027-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement: When the project progresses to construction, a comprehensive communications plan will be required. But in design phase is not needed.

Project Expenses

	Year 2026
Budget	50,000

Project Funding

	Year 2026
TSF FROM SEW CAP RSV	10,400
TSF FROM SEW DCC	39,600

Future Operating Impacts

There are anticipated ongoing annual operating costs associated with the new McCarthy Lift Station, including electricity, equipment replacement, and routine maintenance. Approximately \$15,000 per year in O&M costs is budgeted per lift station. These costs will





be refined and confirmed prior to construction as part of the construction budget request to ensure accurate estimates.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





WOODSDALE LIFT STATION RETENTION

Project Initiated: 2026

Project Type: Design

Project Status: New

Short Description: Wastewater retention tank at Woodsdale Lift Station for peak flow management and emergency storage

Department: 086 - SEWER - LAKE COUNTRY - 72 - SEW CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

Recent growth modeling and capacity analysis indicate that the Woodsdale sanitary lift station will soon be operating near its design capacity during peak flow periods.

Ongoing development within the Woodsdale service area is expected to further increase wastewater volumes, reducing operational flexibility and elevating the risk of surcharging during high flow conditions, or potential overflows if capacity constraints are not addressed.

To address these capacity pressures and maintain reliable service, the installation of a retention tank is proposed. The tank will provide additional storage to manage peak flows and offer emergency capacity in the event of pump failures. This added storage will enhance system resilience, reduce the likelihood of any unplanned discharges, and ensure the lift station continues to meet current and future servicing needs.

This approach is considered a more cost-effective and practical solution for a relatively small lift station compared to upsizing and replacing the existing lift station and forcemain.





Requirement

Safety Requirement: False
Development Driven: True
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: False

Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years: 50 years





Estimated Start Date: 2026-01-01

Estimated Completion Date: 2027-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year
	2026
Budget	75,000

Project Funding

	Year
	2026
TSF FROM SEW CAP RSV	75,000

Future Operating Impacts

Deign phase, currently no additional annual cost anticipated





LAKE COUNTRY
Life. The Okanagan Way.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





WWTP BLOWER REPLACEMENT

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Waste Water Treatment Plant (WWTP) blower replacement to maintain critical infrastructure reliability.

Department: 086 - SEWER - LAKE COUNTRY - 72 - SEW CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: True

Background & Justification

Process air is critical to the wastewater treatment process, making the plant's blowers essential for maintaining effective treatment performance and regulatory compliance.

The existing blowers are now 10 years old, the expected service life for this model, and are no longer supported by the manufacturer. Earlier in 2025, one blower failed, and due to limited manufacturer support, repairs were significantly delayed. This resulted in the plant operating without redundant air supply for an extended period. While the issue was eventually resolved, the incident underscored the operational risk associated with aging equipment that is difficult to repair or replace.

Following an engineering review, it has been recommended that the remaining two blowers be replaced over a two-year period. The new units will have lower maintenance requirements and will be sourced from suppliers capable of providing reliable and timely technical support. This phased replacement will ensure a consistent air supply, minimize the risk of unplanned downtime, and protect the plant's critical treatment processes.





Requirement

Safety Requirement: False
Development Driven: False
Capital Renewal or Required Replacement: False
Related to Another Planned Project: False
Strategic Priority: False
Master Plan: False
Other: False

Service Level Enhancement: False
Legislative Change: False
Operational Requirement: True

Strategic Priority Description:
Master Plan Description:
Other Description:

Timing

Was the project previously identified in the previous 5-year financial plan: False
Expected asset life in years: 15 years





Estimated Start Date: 2026-01-01

Estimated Completion Date: 2027-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year	
	2026	2027
Budget	150,000	150,000

Project Funding

	Year	
	2026	2027
TSF FROM SEP FAC RSV	15,000	15,000
TSF FROM SEW CAP RSV	135,000	135,000

Future Operating Impacts

As this request involves new equipment replacing existing assets, no additional Operations and Maintenance (O&M) costs are anticipated beyond what is already accounted for within the current operational budgets.





LAKE COUNTRY
Life. The Okanagan Way.

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





WWTP SECOND SLUDGE BIN

Project Initiated: 2026

Project Type: General

Project Status: New

Short Description: Second sludge bin to improve reliability and efficiency of solids handling at the WWTP

Department: 086 - SEWER - LAKE COUNTRY - 72 - SEW CAP

Grant Dependent: False

Annualized Costs Required: False

Early Approval Request: False

Background & Justification

The Districts "Sludge bins" are used to transport the solid waste (sludge) generated through the wastewater treatment process to a composting facility. Currently, the District only has one bin, which limits the time available to process and dispose of the continuously generated sludge to the availability of this bin and the schedule of the hauling contractor. This restricts the plant's sludge processing capacity and makes it vulnerable to disruptions. In addition, during winter months, sludge in the bin is prone to freezing, which increases the time required to dispose of the contents, as the material must be thawed before it can be emptied.

Having a second bin would help mitigate disruptions caused by hauling schedule delays or freezing, providing greater operational flexibility and reliability. Solids processing could continue uninterrupted while the first bin is being hauled or thawed, increasing disposal capacity and providing operational redundancy.





Existing Sludge Bin

Requirement

Safety Requirement: False

Development Driven: False

Capital Renewal or Required Replacement: False

Related to Another Planned Project: False

Strategic Priority: False

Master Plan: False

Other: False

Service Level Enhancement: False

Legislative Change: False

Operational Requirement: True

Strategic Priority Description:

Master Plan Description:

Other Description:





Timing

Was the project previously identified in the previous 5-year financial plan: False

Expected asset life in years: 25 years

Estimated Start Date: 2026-01-01

Estimated Completion Date: 2026-12-31

Communication & Engagement

Does the community need to be informed: False

Is community engagement required? False

Is an impact (positive or negative) to anyone or any group(s) within the community likely: False

Will a consultant be completing the communication and engagement plan: False

Notes regarding community engagement:

Project Expenses

	Year 2026
Budget	100,000

Project Funding

	Year 2026
TSF FROM SEP FAC RSV	50,000
TSF FROM SEW CAP RSV	50,000





Future Operating Impacts

No additional operating costs anticipated

	2026	2027	2028	2029	2030
--	------	------	------	------	------

Grand Total





Debt

The District funds capital projects through several funding sources, one of which is borrowing. During the construction phase of a capital project, the District utilizes working capital and temporary borrowing to finance projects. Once a project is complete, long-term borrowing is issued. The issued borrowing is an operating cost and therefore, is funded by operations.

As a BC Municipality, the District has the advantage of being able to borrow from the Municipal Finance Authority (MFA). MFA is a non-profit organization that offers low-cost financing to municipalities in BC. Further, the District strategically chooses to fund capital projects through borrowing as funding through borrowing ensures that the taxpayers receiving the benefit are also contributing to paying for this benefit through property taxation for debt servicing costs. To note, debt servicing costs are the annual principal plus interest payments.

Debt Servicing Limits

Municipalities may incur liabilities, such as leases and debt, to fund services; however, the maximum amount of liabilities a municipality may undertake is subject to the liability servicing limit. Under the Community Charter, a municipality may not incur a liability if the total annual servicing cost of the aggregate liabilities is greater than 25 percent of annual revenues.

There are some projects in the 2027-2030 years of the Financial Plan that could require borrowing which will be brought forward a future date. There are no projects proposed in 2026 that require borrowing at this time.

Debt Repayment

General Fund	Name	MFA Issue	Year of issue	Year of maturity	years remaining	Rate	Balance at 31DEC24	Priority
639	Canada Lands - Park	104	2008	2028	4	4.300	447,917	50
669	Hydro Generation Plant	105	2009	2029	5	4.100	163,786	10
906	Okanagan Rail Corridor	133	2015	2035	11	2.750	1,656,233	90
1062	Fire Hall	157	2022	2042	18	3.360	5,638,533	23
							<u>7,906,469</u>	<u>40</u>





Water Fund

720	Woodsdale LSA	114	2011	2026	2	0.607	40,355	3
737	Lakepine LSA	114	2011	2026	2	0.607	61,750	1
872	Sawmill Road LSA	127	2014	2029	5	4.520	178,309	2
							<u>280,414</u>	<u>7</u>

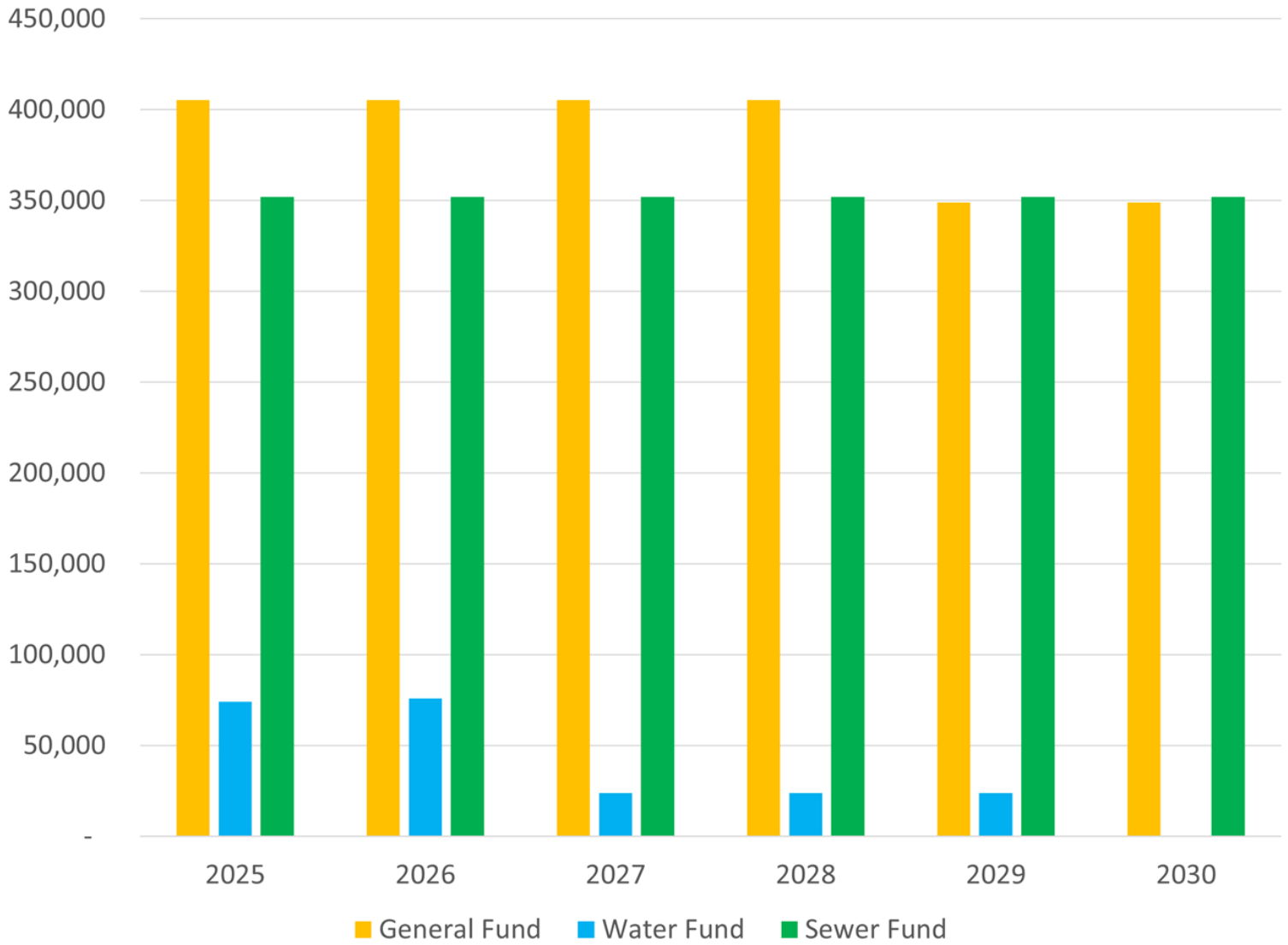
Sewer Fund

861	WWTP Stage 3	126	2013	2033	9	4.520	584,157	3
1158	WWTP Stage 4	158	2022	2042	18	4.090	8,203,875	31
							<u>8,788,032</u>	<u>35</u>
							<u>16,974,915</u>	<u>83</u>





Annual Debt Principal Payments





Permissive Tax Exemptions

Pursuant to Section 224 of the Community Charter, a Council may, by bylaw, exempt land or improvements or both from property taxes which are referred to as Permissive Tax Exemptions (PTE). A PTE may be granted for up to a 10-year period and Council must give public notice of the proposed PTE bylaws prior to adoption of the bylaws.

Criteria established for granting PTEs are outlined by the District's Permissive Tax Exemption Policy and are as follows:

- Lands and improvements owned or held by charitable, philanthropic, or other not-for profit corporations or organizations and used for purposes directly relating to the purpose of that organization.
- The use of land and improvements must benefit the community in one of the following ways:
 - Social service properties
 - Arts, cultural, and educational facilities
 - Athletic or recreational facilities
 - Special needs and supportive housing properties
 - Places of worship

For 2025, the District of Lake Country has approved, by bylaw, permissive tax exemption to the following non-profit organizations:

	Municipal Taxes
Church Buildings	
BC Association of 7th Day Adventists	3,830
Christian and Missionary Alliance	2,689
Kelowna Christian Centre Society	3,594
Roman Catholic Bishop of Nelson	4,372
St. Francis Anglican Church	1,281
The Missionary Church	2,023
Winfield Jehovah's Witness Trustees	7,059
Winfield United Church	2,622
Camps	
BC Lions Society for Children with Disabilities	9,658
Camp Hatikvah Foundation	114,756





Girl Guides Association Central Okanagan Division	25,858
Community Halls	
Community Hall Association of OK Centre	4,760
Oyama Community Club	5,164
Oyama Community Club (Royal Canadian Legion Branch 189)	2,689
Winfield Memorial Hall	6,411
Not-for-Profit Service Organizations	
Central Okanagan Rebroadcast Society	290
Lake Country Seniors Housing Society	6,903
Lake Country Heritage & Cultural Society	24,182
Oceola Fish & Game Club	7,863
Ducks Unlimited	999
BC Teen Challenge	4,338
Winfield Curling Club/Horseshoe Club/Seniors Society/Food Bank	10,458
Elowyn - Little Owl Society for Children & Families	5,021
	\$256,820





Glossary of Terms

Financial Terminology

Accrual Basis

The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Amortization

An accounting method for spreading out the costs for the use of a long-term asset over the expected useful life of the asset.

Assessed Value

The value assigned to property for tax purposes by BC Assessment.

Audit

An independent and third party assessment of an organization's financial information and records.

Balanced Budget

A budget in which revenues are equal to expenditures.

Capital Assets

Assets of significant value and having a useful life of several years.

Cash Basis

A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Encumbrance

The commitment of appropriated funds to purchase an item or service.

Expenditure





The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Financial Plan or 5-Year Financial Plan

Used interchangeably with "budget" and refers to the financial package and related bylaw approved by Council that authorizes the District to collect property taxes and make expenditures.

Fiscal Policy

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment.

Fiscal Year

A 12-month period designated as the operating year for accounting and budgeting purposes in an organization. The District's Fiscal Year is the calendar year, January 1 to December 31.

Fixed Assets

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities.

Generally Accepted Accounting Principles

Acronym: GAAP

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund

The primary fund used by a government entity. This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds.

Grant

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

Indirect Costs

Costs associated with, but not directly attributable to, the provision of a product or service.





Infrastructure

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Levy

To impose taxes for the support of government activities.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Mil or Mil Rate

A unit of taxation equal to \$1 per \$1,000 of assessed value.

Modified Accrual Accounting

A basis of accounting used in governmental fund types where revenues are recognized when they become both measurable and available to finance expenditures.

Non-Market Change (NMC)

A change in value on the assessment roll that is not market related. Also known as growth, it is the additional assessed value from new construction, new subdivisions etc.

Official Community Plan (OCP)

Describes the long-term vision of communities. They are a statement of objectives and policies that guide decisions on municipal planning and land use management.

Operating Budget

The portion of the budget pertaining to daily operations that provide basic governmental services.

Operating Expenses

The cost for personnel, materials and equipment required for a department to function.

Property Tax

A tax levied on the assessed value of real property.

Public Sector Accounting Board





Acronym: PSAB

The authoritative accounting and financial reporting standard-setting body for government entities.

Public Sector Accounting Standards

Acronym: PSAS

The Accounting Standards government entities in Canada must follow.

Reserve

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue

Sources of income financing the operations of government.

Tax Rate

The amount of tax stated in terms of a unit of the tax base.

User Fees

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variance

Difference between budgeted and actual amounts.

Working Capital

The amount of current assets that is in excess of current liabilities.

Year-End

The close of the fiscal year. For the District of Lake Country this is December 31.

Other Acronyms

Community Works Fund

Acronym: CWF

Provincial grant that was formerly known as the "Gas Tax".





Consumer Price Index

Acronym: CPI

Index that represents changes in prices as experienced by Canadian consumers

Public Art Advisory Commission

Acronym: PAAC

Commission established by bylaw to advise Council on art, cultural and heritage issues.

Ministry of Transportation and Transit

Acronym: MOTT (formerly MOTI)

Provincial Ministry that strives to build and maintain a safe and reliable transportation system and provide affordable, efficient and accessible transportation options that support B.C.'s economic growth.

Multi-Generational Activity Centre

Acronym: MAC

Multi-generational Activity Centre located at 9830 Bottom Wood Lake Road in Lake Country which includes the Seniors Centre and BGC Okanagan.

