



## CITY OF WEST KELOWNA SPECIAL COUNCIL AGENDA

Tuesday, April 28, 2020, 1:30 P.M.  
LIONS COMMUNITY CENTRE  
2466 MAIN STREET, WEST KELOWNA, BC

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Pages

### 1. CALL THE SPECIAL COUNCIL MEETING TO ORDER

It is acknowledged that this meeting is being held on the traditional territory of the Syilx/Okanagan Peoples.

In response to the COVID-19 pandemic, the Orders of the Provincial Health Officer and the Province of BC Ministerial Order No. M083 (Emergency Program Act), the Council meeting space is not open to the public. The meeting is however, available to the public via a live webcast which will be archived on the City's website.

Additionally, in accordance with the Province of BC Ministerial Order No. M083 (Emergency Program Act), the Council of the City of West Kelowna is attending the meeting by electronic means.

### 2. INTRODUCTION OF LATE ITEMS

### 3. ADOPTION OF AGENDA

### 4. ADOPTION OF MINUTES

### 5. MAYOR AND COUNCILLOR'S REPORTS

### 6. DELEGATIONS

### 7. UNFINISHED BUSINESS

### 8. DIVISION REPORTS

#### 8.1 FINANCIAL SERVICES

##### 8.1.1 Revenue Anticipation Borrowing Bylaw No. 0275, 2020

3

Recommended Motion:

**THAT** Council adopt the "City of West Kelowna Revenue Anticipation Borrowing Bylaw No. 0275, 2020".

##### 8.1.2 2020 Tax Rate Bylaw No. 0279, 2020

*Council Report and Tax Rate Bylaw will be distributed as a Late Item*

**8.1.3 2020 Sterile Insect Release Parcel Tax Bylaw**

6

Recommended Motion:

**THAT** Council give first, second and third readings to the “City of West Kelowna Sterile Insect Release Parcel Tax Bylaw No. 0276, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna Sterile Insect Release Parcel Tax Bylaw No. 0276, 2020”.

**8.1.4 2020 Transfer Station Parcel Tax Bylaw**

10

Recommended Motion:

**THAT** Council give first, second and third readings to the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0277, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0277, 2020”.

**8.1.5 2020 RDCO Solid Waste and Recycling Program Parcel Tax Bylaw**

14

Recommended Motion:

**THAT** Council give first, second and third readings to the “City of West Kelowna RDCO Solid Waste and Recycling Program Parcel Tax Bylaw No. 0278, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna RDCO Solid Waste and Recycling Program Parcel Tax Bylaw No. 0278, 2020”.

**9. CORRESPONDENCE AND INFORMATION ITEMS**

**10. NOTICE OF MOTION**

**11. ADJOURNMENT OF THE SPECIAL MEETING**

The next Council meeting is scheduled for 1:30 p.m, Tuesday, May 12, 2020.



COUNCIL REPORT  
Financial Services  
For the April 28, 2020 Special Council Meeting

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DATE: April 14, 2020  
TO: Paul Gipps, CAO  
FROM: Warren Everton, Director of Finance/CFO  
RE: Revenue Anticipation Borrowing Bylaw No. 0275, 2020

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This bylaw is required to ensure the integrity of cash flow for the City of West Kelowna in any given year until tax is collected. This bylaw is especially important during the COVID-19 crisis in order to mitigate the potential for tax payment defaults.

**RECOMMENDED MOTION:**

**THAT** Council adopt the “City of West Kelowna Revenue Anticipation Borrowing Bylaw No. 0275, 2020”.

**LEGISLATIVE REQUIREMENTS:**

Section 177 of the *Community Charter* provides for the borrowing of money that may be necessary to meet the current lawful expenditures of the City of West Kelowna and to pay amounts required to meet the City’s taxing obligations in relation to other local governments and public bodies. The borrowing must not exceed 75% of the revenue in the current year’s approved financial plan, if already adopted; otherwise it must not exceed 75% of the previous year’s financial plan revenue.

**BACKGROUND:**

The Revenue Anticipation Borrowing Bylaw No. 0275, 2020 provides a timely update to the City’s cash flow toolbox. In the event that revenues are impeded or tax payments are slow to be received this bylaw provides temporary reprieve.

**COUNCIL REPORT/RESOLUTION HISTORY:**

Date	Report Topic/Resolution	Resolution No.
Apr 7, 2020	Revenue Anticipation Borrowing Bylaw 0275, 2020 1 <sup>st</sup> to 3 <sup>rd</sup> reading	
Feb 10, 2016	Revenue Anticipation Borrowing Bylaw	Bylaw No. 197

ALTERNATE MOTIONS(S):

**THAT** Council rescind 3<sup>rd</sup> reading of the “City of West Kelowna Revenue Anticipation Borrowing Bylaw 0275, 2020” and re-read a 3<sup>rd</sup> time as amended (with an alternate amount) and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna Revenue Anticipation Borrowing Bylaw 0275, 2020”.

REVIEWED AND APPROVED BY:

Tracey Batten, Deputy CAO/Corporate Officer  
Paul Gipps, CAO

Powerpoint: Yes ☐ No ☒

Attachments:  
Bylaw 0275, Revenue Anticipation Borrowing

CITY OF WEST KELOWNA

BYLAW NO. 0275

A BYLAW TO PROVIDE FOR THE BORROWING OF MONEY IN ANTICIPATION OF  
REVENUE

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WHEREAS, as provided in Section 177 (1) of the *Community Charter*, the City of West Kelowna may, by bylaw, provide for the borrowing of money that may be necessary to meet the current lawful expenditures of the City and to pay amounts required to meet the City's taxing obligations in relation to another local government or other public body;

AND WHEREAS, as provided in Section 177 (1) of the *Community Charter*, the total debt outstanding must not exceed the sum of:

- a) The unpaid taxes for all purposes levied during the current year, or where the annual property tax bylaw for the current year has yet to be adopted, 75% of the taxes levied for all purposes in the immediately preceding year; and
- b) The money remaining due from other governments;

AND WHEREAS the maximum amount of liability that Council may incur is twenty four million, seven hundred fifty-six thousand, seven hundred ninety-four dollars (\$24,756,794), being 75% of the taxes levied for all purposes in the year 2019. No money is currently remaining due from other governments;

THEREFORE BE IT RESOLVED that the Council of the City of West Kelowna in open meeting assembled hereby enacts as follows:

- 1. This Bylaw may be cited as the "CITY OF WEST KELOWNA REVENUE ANTICIPATION BORROWING BYLAW NO. 0275, 2020."
- 2. The Council is hereby empowered and authorized to borrow upon the credit of the City of West Kelowna from a financial institution, the sum of up to SIX MILLION DOLLARS (\$6,000,000).
- 3. The form of obligation to be given as acknowledgment of the liability shall be a promissory note or notes bearing the corporate seal and signed by the authorized Signing Officers.
- 4. That all taxes collected, including unpaid taxes from the year 2019 and taxes to be levied for the year 2020, be used to repay the money so borrowed.

READ A FIRST, SECOND AND THIRD TIME THIS 7<sup>TH</sup> DAY OF APRIL, 2020

ADOPTED

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK



COUNCIL REPORT  
Financial Services  
For the April 28, 2020 Special Council Meeting

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DATE: March 30, 2020  
TO: Paul Gipps, CAO  
FROM: Lisa Siavashi, Financial Services Manager  
RE: 2020 Sterile Insect Release Parcel Tax Bylaw

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The Parcel Tax bylaw is required at this time to finalize funding and taxation and to meet provincially legislated deadlines.
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**RECOMMENDED MOTION:**

**THAT** Council give first, second and third readings to the “City of West Kelowna Sterile Insect Release Parcel Tax Bylaw No. 0276, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna Sterile Insect Release Parcel Tax Bylaw No. 0276, 2020”.

**BACKGROUND:**

The Sterile Insect Release (SIR) Program was launched in 1992 with an initial goal of eradicating the codling moth in the program area. While the goal of eradication has been modified to the “control of the codling moth populations to manageable levels”, the program continues to receive the support of four of the five original regional districts both politically and financially.

The SIR program is funded through two means:

- 1) An annual tax levy on the assessed value of land; and,
- 2) A parcel tax levy on all parcels of land that are in apple and/or pear production.

Bylaw No. 0276 will set the parcel tax to be levied per acre of apple and/or pear trees within the City of West Kelowna.

**FINANCIAL IMPLICATIONS:**

The parcel tax set by SIR on all parcels of land that are in apple and/or pear production has been \$139.26 per planted acre since 2010. The total amount of the parcel tax levy for West Kelowna for 2020 is \$10,338.66, which is down from \$13,258.94 in 2019 due to changes in the number and size of the parcels in the SIR parcel tax roll. There are no direct financial implications for the City of West Kelowna as the requisition is from another taxing authority (RDCO).

### ALTERNATE MOTION

**THAT** Council NOT give first, second and third readings to the “City of West Kelowna Sterile Insect Release Parcel Tax Bylaw No. 0276, 2020”.

Implications: if cancelled, the City would still be responsible to the RDCO for the costs of the program, which would have a substantial impact on the budget.

### REVIEWED AND APPROVED BY:

Warren Everton, Director of Finance/CFO  
Tracey Batten, Deputy CAO/Corporate Officer  
Paul Gipps, CAO

Powerpoint: Yes ☐ No ☒

Attachments: Bylaw #276, 2020  
Schedule A

CITY OF WEST KELOWNA

BYLAW NO. 0276

A BYLAW TO IMPOSE A PARCEL TAX UPON OWNERS OF LAND WITHIN  
THE CITY OF WEST KELOWNA BEING SERVED BY  
THE STERILE INSECT RELEASE PROGRAM

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WHEREAS to Section 200 of the *Community Charter* authorizes a local government to impose and levy a Parcel Tax upon the owners of land or real property within the City of West Kelowna being served by the Sterile Insect Release Program.

NOW THEREFORE the Municipal Council of the City of West Kelowna in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as the "City of West Kelowna Sterile Insect Release Parcel Tax Bylaw No. 0276, 2020".
2. A Parcel Tax shall be and is hereby imposed and levied upon the owners of land or real property as shown on Schedule "A" attached to and forming part of this bylaw, being served by the Sterile Insect Release Program.
3. An annual tax shall be levied in the amount of \$139.26 per cultivated acre of apple and pear trees on each parcel or groups of parcels of real property within the City of West Kelowna which are capable of benefiting from the Sterile Insect Release Program.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
ADOPTED

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MAYOR

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CITY CLERK



Folio	Property Address	Legal Description	Adjusted Acres	x139.26
36412279000	1895 OLD BOUCHERIE, WEST KELOWNA	Lot 10, Plan KAP7408, District Lot 434, Osoyoos Div of Yale Land District, Except Plan 17273 19135	4.95	\$689.34
36412356010	4091 HITCHNER, WEST KELOWNA	Lot A, Plan KAP18600, District Lot 434, Osoyoos Div of Yale Land District, Except Plan 19879 KAP71397	1.00	\$139.26
36412356060	1829 HOFFMAN, WEST KELOWNA	Lot 1, Plan KAP19879, District Lot 434, Osoyoos Div of Yale Land District	1.00	\$139.26
36412356251	PRITCHARD, WEST KELOWNA	Lot 1, Plan KAP52904, District Lot 434, Osoyoos Div of Yale Land District	7.89	\$1,098.76
36412356257	BOUCHERIE, WEST KELOWNA	Lot 2, Plan KAP75009, District Lot 434, Osoyoos Div of Yale Land District	3.30	\$459.56
36412504000	3630 ELLIOTT, WEST KELOWNA	Lot 20, Plan KAP761, District Lot 486, Osoyoos Div of Yale Land District	1.24	\$172.68
36412515000	3631 PAYNTER, WEST KELOWNA	Lot 29, Plan KAP761, Part S1/2, District Lot 486, Osoyoos Div of Yale Land District	1.27	\$176.86
36412643756	1 - 3687 PAYNTER, WEST KELOWNA	Lot A, Plan KAP40814, District Lot 486, Osoyoos Div of Yale Land District, Except Plan KAP50225	1.00	\$139.26
36413307000	3175 SMITH CREEK, WEST KELOWNA	Lot 11, Plan KAP1414, District Lot 804, Osoyoos Div of Yale Land District, Except Plan 18841	1.47	\$204.71
36413312000	3000 ELLIOTT, WEST KELOWNA	Lot 20, Plan KAP1414, District Lot 804, Osoyoos Div of Yale Land District	1.66	\$231.17
36413313000	3030 ELLIOTT, WEST KELOWNA	Lot 21, Plan KAP1414, District Lot 804, Osoyoos Div of Yale Land District	4.95	\$689.34
36413314000	3100 ELLIOTT, WEST KELOWNA	Lot 24, Plan KAP1414, District Lot 804, Osoyoos Div of Yale Land District	7.54	\$1,050.02
36413323000	3264 GLENCOE, WEST KELOWNA	Lot B, Plan KAP4494, District Lot 804, Osoyoos Div of Yale Land District, S 112.23 FT	1.00	\$139.26
36413324000	3256 GLENCOE, WEST KELOWNA	Lot B, Plan KAP4494, District Lot 804, Osoyoos Div of Yale Land District, Portion EXC SLY 112.23 FT, Manufactured Home Reg.# 40993	1.00	\$139.26
36413334201	3275 SHETLER, WEST KELOWNA	Lot B, Plan KAP64016, Osoyoos Div of Yale Land District	1.00	\$139.26
36413339000	3385 ELLIOTT, WEST KELOWNA	Lot 41, Plan KAP761, District Lot 805, Osoyoos Div of Yale Land District	6.02	\$838.35
36413346000	3344 ELLIOTT, WEST KELOWNA	Lot 47, Plan KAP761, District Lot 805, Osoyoos Div of Yale Land District	2.51	\$349.54
36413361000	2672 SCHARF, WEST KELOWNA	Lot 51, Plan KAP761, District Lot 806, Osoyoos Div of Yale Land District	3.70	\$515.26
36413393000	3887 BROWN, WEST KELOWNA	Plan KAP2077B, District Lot 807, Osoyoos Div of Yale Land District	2.09	\$291.05
36413689486	3224 KING, WEST KELOWNA	Lot A, Plan KAP58799, District Lot 1934, Osoyoos Div of Yale Land District	1.00	\$139.26
36413689487	3228 KING, WEST KELOWNA	Lot B, Plan KAP58799, District Lot 1934, Osoyoos Div of Yale Land District	1.00	\$139.26
36413689488	3230 KING, WEST KELOWNA	Lot C, Plan KAP58799, District Lot 1934, Osoyoos Div of Yale Land District	1.00	\$139.26
36413692001	1575 MISSION HILL, WEST KELOWNA	District Lot 2045, Osoyoos Div of Yale Land District, Except Plan EX THE MOST NORTHERLY 40 CHAINS AND EX 15168 16622 36364 42462, KAP44539 KAP48244 KAP48245 KAP48425 KAP49612 KAP50415 KAP51890 KAP54374 KAP55335 H18375 KAP58416 KAP60462 & KAP81269 (3) PT SHOWN OUTLINED RED ON PL E9289	1.00	\$139.26
36414103000	3380 POP, WEST KELOWNA	Lot 3, Plan KAP1350, District Lot 2554, Osoyoos Div of Yale Land District, GROUP 1	5.61	\$781.25
36414108000	3311 GLENCOE, WEST KELOWNA	Lot 8, Plan KAP1350, District Lot 2554, Osoyoos Div of Yale Land District, Except Plan 15719, Manufactured Home Reg.# 78183	6.04	\$841.13
36414111096	2820 SCHARF, WEST KELOWNA	Lot 1, Plan KAP61741, District Lot 2554, Osoyoos Div of Yale Land District	1.00	\$139.26
36414173000	890 ANDERS, WEST KELOWNA	Lot 50, Plan KAP5381, District Lot 2689, Osoyoos Div of Yale Land District, Except Plan 14487	1.00	\$139.26
36414409738	STUART, WEST KELOWNA	Lot B, Plan KAP39948, District Lot 2689, Osoyoos Div of Yale Land District, Except Plan KAP52050	1.00	\$139.26
36414410010	3260 SHETLER, WEST KELOWNA	Lot 1, Plan KAP20803, District Lot 2697, Osoyoos Div of Yale Land District	1.00	\$139.26
29			74.24	\$10,338.66



COUNCIL REPORT  
Financial Services  
For the April 28, 2020 Special Council Meeting

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DATE: April 6, 2020  
TO: Paul Gipps, CAO  
FROM: Lisa Siavashi, Financial Services Manager  
RE: 2020 Transfer Station Parcel Tax Bylaw

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The Parcel Tax bylaw is required at this time to finalize funding and taxation and to meet provincially legislated deadlines.
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**RECOMMENDED MOTION:**

**THAT** Council give first, second and third readings to the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0277, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0277, 2020”.

**BACKGROUND:**

The landfill located on Asquith Road in West Kelowna (referred to as the Westside Landfill) served West Kelowna, Peachland, the Electoral Area and the WFN for many years. The facility was operated by the RDCO and funded through tipping fees. In 2010, the RDCO converted the landfill to a transfer station open only to residential customers and the funding method became a combination of tipping fees and a parcel tax. The participants in the function and financial contributors are the City of West Kelowna, District of Peachland, Westbank First Nation, and the Regional District of Central Okanagan.

Given that the budget and participants’ shares are subject to change annually, this matter must be brought to Council each year for consideration. In 2020, the CWK share is \$470,413 up from \$444,157 last year. This increase is mostly due to an increase in hauling charges, tipping fees, security services, and payroll. In keeping with Council’s 2010 decision to tax only those properties that are able to access the service (residential taxpayers), there are 13,847 properties within our jurisdiction in 2020 with a taxable residential assessment component. This equates to \$33.97 per parcel (2019 - \$32.51). This parcel tax is being collected to fund a regional service and is in the 2020 – 2029 Financial Plan under collection for other governments.

### FINANCIAL IMPLICATIONS:

The RDCO has established costs per participants with the CWK share being \$470,413. It is recommended that this amount be funded through a parcel tax from properties with a residential assessment component. These funds will be transferred to the Regional District.

### ALTERNATE MOTION

**THAT** Council NOT give first, second and third readings of the “City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0277, 2020”.

Implications: if cancelled the City would still be responsible to the RDCO for the costs of the program, which would have a substantial impact on the budget.

### REVIEWED AND APPROVED BY:

Warren Everton, Director of Finance/CFO  
Tracey Batten, Deputy CAO/Corporate Officer  
Paul Gipps, CAO

Powerpoint: Yes ☐ No ☒

Attachments: 1. City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0277, 2020  
2. RDCO 2020 Program Budget – SWM Waste Reduction & Recycling Program

CITY OF WEST KELOWNA

BYLAW NO. 0277

A BYLAW TO IMPOSE A PARCEL TAX UPON OWNERS OF LAND WITHIN  
THE CITY OF WEST KELOWNA BEING SERVED BY  
THE SOLID WASTE TRANSFER STATION

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WHEREAS the Council of the City of West Kelowna, pursuant to Section 200 of the *Community Charter*, desires to impose and levy a Parcel Tax upon the owners of land or real property within the City of West Kelowna being served by the Westside Landfill;

NOW THEREFORE the Municipal Council of the City of West Kelowna in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as the "City of West Kelowna Transfer Station Parcel Tax Bylaw No. 0277, 2020".
2. A Parcel Tax is hereby imposed and levied upon the owners of land or real property with a residential class assessment that are served or capable of being served by the solid waste transfer station at the Westside Landfill.
3. An annual tax of \$33.97 shall be levied on each parcel of real property classified as residential (Class 1) within the City of West Kelowna.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
ADOPTED

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MAYOR

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CITY CLERK

REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

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

Department: Engineering Services (Solid Waste Management)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Tipping Fees, Sundry Sales	(505,000)	(501,356)	3,644	(490,000)	15,000
Services - Peachland	(90,313)	(90,313)	0	(94,914)	(4,601)
Services - West Kelowna	(444,157)	(444,157)	0	(470,413)	(26,256)
Parcel Tax	(111,172)	(111,171)	1	(115,696)	(4,524)
Previous Year's Surplus/Deficit	0	0	0	(14,215)	(14,215) b
Engineering Admin OH	35,610	35,610	0	35,640	30
Administration OH	150,786	150,786	0	156,600	5,814
Transfer from Operating Reserve	(43,047)	0	43,047	0	43,047
Services - WFN	(142,521)	(142,521)	0	(148,005)	(5,484)
Total Revenue	(1,149,814)	(1,103,122)	46,692	(1,141,003)	8,811
<b>Expenses:</b>					
Operations	1,112,814	1,051,907	(60,908)	1,080,003	(32,811) c
Transfer to cc 093 - Landfill	22,000	22,000	(0)	22,000	0 d
Transfer to Capital Facilities Reserve	15,000	15,000	0	39,000	24,000 e
Total Expenses	1,149,814	1,088,907	(60,908)	1,141,003	(8,811)
(Surplus) / Deficit	0	(14,215) b	(14,216)	(0)	(0)
FTE's	2.245			2.283	0.04

Parcel Tax (111,172) (115,696) (4,524)

**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer from Capital Fac. Reserve	0	0	0	(12,800)	(12,800)
Total Revenue	0	0	0	(12,800)	(12,800)
<b>Expenses</b>					
Improvements	0	0	0	12,800	12,800
Total Expenses	0	0	0	12,800	12,800
(Surplus) / Deficit	0	0	0	0	0
Equip. Reserve Fund Balance at Y/E		(3,703)		(3,740)	
Capital Facilities Reserve Balance at Y/E		(113,771)		(140,981)	
Operating Reserve Fund Balance at Y/E		(43,735) c		(44,172)	

**2020 Budget Notes:**

- This is part of the overall SWM service, and in particular, the landfill site. Costs are split out into the various cost centre for tracking and billing purposes.
- Surplus primarily due to under expenditures for garbage tipping fees \$25k, hauling charges \$24.2k, contract services \$23.5k and various line items. Payroll and vehicle operations (emergency repairs on the Mac Trailers) were higher than anticipated.
- Increases: Garbage tipping fees \$19.8k, payroll \$15.5k, security services \$15k, hauling charges \$9.5k, software & licenses \$5k, vehicle operations \$4k, site mtce \$3k, contract services \$2k, wood tipping fees \$2k, insurance \$1k and misc. \$0.4k. Decreased drywall recycling \$110k.
- Based on updated Landfill Closure Plan, it has been determined that closure reserves are likely too low. Continue to transfer \$22k to landfill closure. The affected participants are included in this cost centre and as per note a, are being billed via this cost centre.
- Increase reserve transfer to fund \$300k in trailers in 2026.



COUNCIL REPORT  
Financial Services  
For the April 28, 2020 Special Council Meeting

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DATE: April 6, 2020  
TO: Paul Gipps, CAO  
FROM: Lisa Siavashi, Financial Services Manager  
RE: 2020 RDCO Solid Waste and Recycling Program Parcel Tax Bylaw

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The Parcel Tax bylaw is required at this time to finalize funding and taxation and to meet provincially legislated deadlines.
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**RECOMMENDED MOTION:**

**THAT** Council give first, second and third readings to the “City of West Kelowna RDCO Solid Waste and Recycling Program Parcel Tax Bylaw No. 0278, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna RDCO Solid Waste and Recycling Program Parcel Tax Bylaw No. 0278, 2020”.

**BACKGROUND:**

The Regional District of Central Okanagan (RDCO) provides educational and other services to the region related to curbside collection, composting, recycling and other items. Numerous programs, such as community cleanup, paper free home, trunk sales and Christmas tree chipping, throughout the year helps promote less waste and a cleaner region. At the November 24, 2015 Council meeting, the decision was made to move the solid waste and recycling program charge from the utility bill and apply it to the annual tax bill as a parcel tax. Previously properties utilizing curbside collection and stratas opting into the curbside collection service were being charged for this program on their quarterly utility bill. The parcel tax will be levied on all residential assessed properties

Given that the budget and participants' shares are subject to change annually; this matter must be brought to Council each year for consideration. In 2020 the CWK share is \$232,180, which is up from \$223,383 in 2019. This is due to expected increases in operating costs and expenses including a Waste Composition Study and BioWaste inventory. The Solid Waste and Recycling Program is invoiced to the City of West Kelowna on a quarterly basis, based on actual expenses. Due to expenses being less than expected in 2019, there is an adjustment credit of (\$47,279) to be recognized, reducing the amount need to be collected in 2020 to \$184,901. In 2020 there are 13,847 properties within our jurisdiction with a residential assessment component. This equates to an annual levy of \$13.35 per parcel (in 2019 it was \$12.00 per parcel).

### ALTERNATE MOTION

**THAT** Council NOT give first, second and third readings to the “City of West Kelowna RDCO Solid Waste and Recycling Program Parcel Tax Bylaw No. 0278, 2020”.

Implications: if cancelled the City would still be responsible to the RDCO for the costs of the program, which would have a substantial impact on the budget.

### REVIEWED AND APPROVED BY:

Warren Everton, Director of Finance/CFO  
Tracey Batten, Deputy CAO/Corporate Officer  
Paul Gipps, CAO

Powerpoint: Yes ☐ No ☒

Attachments: 1. Bylaw #278, 2020  
2. 2020 RDCO Program Budget Waste Reduction and Recycling Program

CITY OF WEST KELOWNA

BYLAW NO. 0278

A BYLAW TO IMPOSE A PARCEL TAX UPON OWNERS OF LAND WITHIN  
THE CITY OF WEST KELOWNA BEING SERVED BY  
THE RDCO SOLID WASTE AND RECYCLING PROGRAM

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WHEREAS the Council of the City of West Kelowna, pursuant to Section 200 of the *Community Charter*, desires to impose and levy a Parcel Tax upon the owners of land or real property within the City of West Kelowna being served by the RDCO Solid Waste and Recycling program;

NOW THEREFORE the Municipal Council of the City of West Kelowna in open meeting assembled enacts as follows:

1. This bylaw may be cited for all purposes as the "City of West Kelowna RDCO Solid Waste and Recycling Program Parcel Tax Bylaw No. 0278, 2020".
2. A Parcel Tax is hereby imposed and levied upon the owners of land or real property with a residential class assessment that are served or capable of being served by the solid waste and recycling program.
3. An annual tax of \$13.35 shall be levied on each parcel of real property classified as residential (Class 1) within the City of West Kelowna.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
ADOPTED

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MAYOR

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CITY CLERK



REGIONAL DISTRICT OF CENTRAL OKANAGAN  
2020 PROGRAM BUDGET

**Program:**

**094 --SWM: Waste Reduction & Recycling Program**

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Department:

Engineering Services (Solid Waste Management)

**General Revenue Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue:</b>					
Services - Kelowna	(871,368)	(686,933)	ab 184,435	(905,683)	ab (34,315)
Services - Peachland	(37,131)	(29,273)	ab 7,858	(38,594)	ab (1,463)
Services - Lake Country	(88,395)	(69,691)	ab 18,705	(91,877)	ab (3,482)
Services - West Kelowna	(223,383)	(176,104)	ab 47,279	(232,180)	ab (8,797)
Parcel Tax	(34,652)	(34,652)	ab 0	(32,873)	ab 1,779
Grants	0	(3,881)	(3,881)	0	0
Previous Year's Surplus/Deficit	(5,058)	(5,058)	0	(8,400)	a (3,343)
Administration OH	171,357	171,357	0	192,566	21,209
Multi Material BC (MMBC)	(161,000)	(228,335)	(67,335)	(180,000)	(19,000)
Misc. Revenue	0	(400)	(400)	(385,000)	c,e (385,000)
Back Yard Composters	(22,000)	(25,661)	(3,661)	(23,000)	(1,000)
<b>Total Revenue</b>	<b>(1,271,630)</b>	<b>(1,088,630)</b>	<b>183,000</b>	<b>(1,705,041)</b>	<b>(433,412)</b>
<b>Expenses:</b>					
Operations	1,264,630	1,073,230	(191,400)	1,328,041	d,e 63,411 d,e
Group Garbage Cart Purchase	0	0	0	370,000	c 370,000
Transfer to Reserves	7,000	7,000	0	7,000	0
<b>Total Expenses</b>	<b>1,271,630</b>	<b>1,080,230</b>	<b>(191,400)</b>	<b>1,705,041</b>	<b>433,412</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(8,400)</b>	<b>a (8,401)</b>	<b>(0)</b>	<b>(0)</b>
FTE's	4.81			4.76	(0.05)

**Tax Levy:**

Parcel Tax

(34,652)	(32,873)	1,779
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**General Capital Fund Budget**

	2019 Budget	2019 Actual	Variance 2019 Act. vs. Bud.	2020 Budget	Variance: 2020 vs. 2019 Budget
<b>Revenue</b>					
Transfer From Reserves	0	0	0	(5,820)	(5,820)
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,820)</b>	<b>(5,820)</b>
<b>Expenses</b>					
Computer	0	0	0	5,820	5,820
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,820</b>	<b>5,820</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserve Fund Balance at Y/E		(56,610)		(58,298)	

**2020 Budget Notes:**

- This is part of the overall SWM service. Costs are split out into this cost centre for tracking and billing purposes. Municipalities are invoiced based on actual costs incurred as the year progresses. The EA's are taxed via SWM parcel tax. The surplus/deficit shown relates only to the EA's and is used in calculating the following year's tax. Former cost centre 096 has been amalgamated with this cost centre after program changes in 2014/2015 (MMBC, etc.)
- Allocation is done using population counts. 2016 Census numbers used.
- Garbage Cart Group Purchase is under operating \$370k. Costs will be invoiced to all partners.
- Increases: Waste Composition study \$35k, Recycling (Comm. Educ. Prog.) \$6k, Commercial/Const. Waste (Comm.Educ. Prog) \$5k, Communication Education Prog. \$3k, Illegal Dumping Operations \$2.5k, insurance \$1.6k, Composting Education Garden (Comm.Educ.Prog) \$1k, Freight & Postage \$1k, Telephone \$1k, and misc. \$1.1k.  
Decreases: Software & licenses \$5.7k, and payroll \$1.2k.
- Additional \$15k re: BioWaste Inventory and related funding.