



2009

ANNUAL REPORT



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Our COMMUNITY

A Message FROM THE MAYOR



West Kelowna is a visually stunning community in all seasons; its physical landscape still dotted with evidence of its rich agricultural history. Vineyards, orchards and farm industry operate throughout this community. The District is nestled on the gently sloping hills on the central west shores of Okanagan Lake and each of its many neighbourhoods boast unique and breathtaking vistas.

The District of West Kelowna is the second largest municipality in the Central Okanagan, with an estimated population of 28,793. The population density of West Kelowna is 22.3 persons per square kilometre. The total land area of the District of West Kelowna is 121.4 square kilometres.

The communities of the District include Westbank, Shannon Lake, Glenrosa, Casa Loma, West Kelowna Estates, Rose Valley and Lakeview Heights. West Kelowna surrounds two self-governing reserves of the Westbank First Nation.

Only our second year in existence, 2009 was a very busy year for the District of West Kelowna. We had prepared ourselves for the work that we were to embark on, knowing we had made ambitious plans to set the much-needed groundwork for the building of this new municipality. But we experienced much more than just the accomplishments we worked towards.

I am very pleased with the interest shown to our calls for public input. We have kept you, the citizens of West Kelowna, busy with meetings, surveys and news releases for our Official Community Plan, our Master Transportation Plan, our Parks & Recreation Master Plan and more. Many times we hear positive comments on the directions your Council is taking and we will continue to listen to what our residents advise. I am anxiously awaiting approval of these Plans, which will add important home-grown tools to Council's toolbox, allowing us to make decisions that better reflect the wishes of the residents of this community.

This year, we learned quickly that the best-laid-plans must be flexible when this community's focus turned to the emergency crisis of the 2009 West Kelowna Forest Fires in Glenrosa and Rose Valley. I am truly proud of the response to this threat from emergency personnel and community members. One good result from the crisis was the knowledge that we were there for each other when we needed to be and that we can rise to any challenge.

As you will see reading through the pages of this Annual Report, District Council and staff made great progress in the development of this new municipality. Council

also made great headway in relationship building and benefitted from tremendous support, financial and otherwise, from our Provincial and Federal governments. We embarked on an ambitious sewer and roads project and our new RCMP building began taking shape.

We also made excellent progress with our neighbours, community partners and associations. We participated in several initiatives related to our Intermunicipal Services Agreement with our municipal neighbours. Council has begun meeting with West Kelowna Neighbourhood Associations on an ongoing basis and we are already discovering many benefits from this open dialogue. We supported the move of the Westbank Museum and Arts and Crafts Society to a more accessible location and we have established a good working relationship with Westbank First Nation.

There is much still to do, but 2009 was a very successful year and we have laid the plans for another busy year as we move towards final independence from the Province and the incorporation transition.



Doug Findlater
Mayor



Your Mayor and Council, elected November 15, 2008:
From left, Councillor Bryden Winsby, Councillor David Knowles, Councillor Carol Zanon, Mayor Doug Findlater, Councillor Rosalind Neis, Councillor Gord Milsom and Councillor Duane Ophus

MISSION

To make informed decisions that meet community needs to protect, enhance and celebrate our West Kelowna home.

VISION

The District of West Kelowna is an innovative local government that will make informed decisions to benefit the community by welcoming input and giving consideration to fiscal responsibility, environmental stewardship, healthy living and economic enhancement

Events TIMELINE

January 29, 2009
The municipality's name is official changed to "West Kelowna" by the Province of BC



February 8, 2009
Public Budget Working Session attended by 35 participants

February 18, 2009
West Kelowna received a \$6 million grant from the Provincial and Federal Governments



March 16, 2009
OCP Website defining WK.ca launched to gather public input

Strategic PRIORITIES

West Kelowna FOREST FIRES

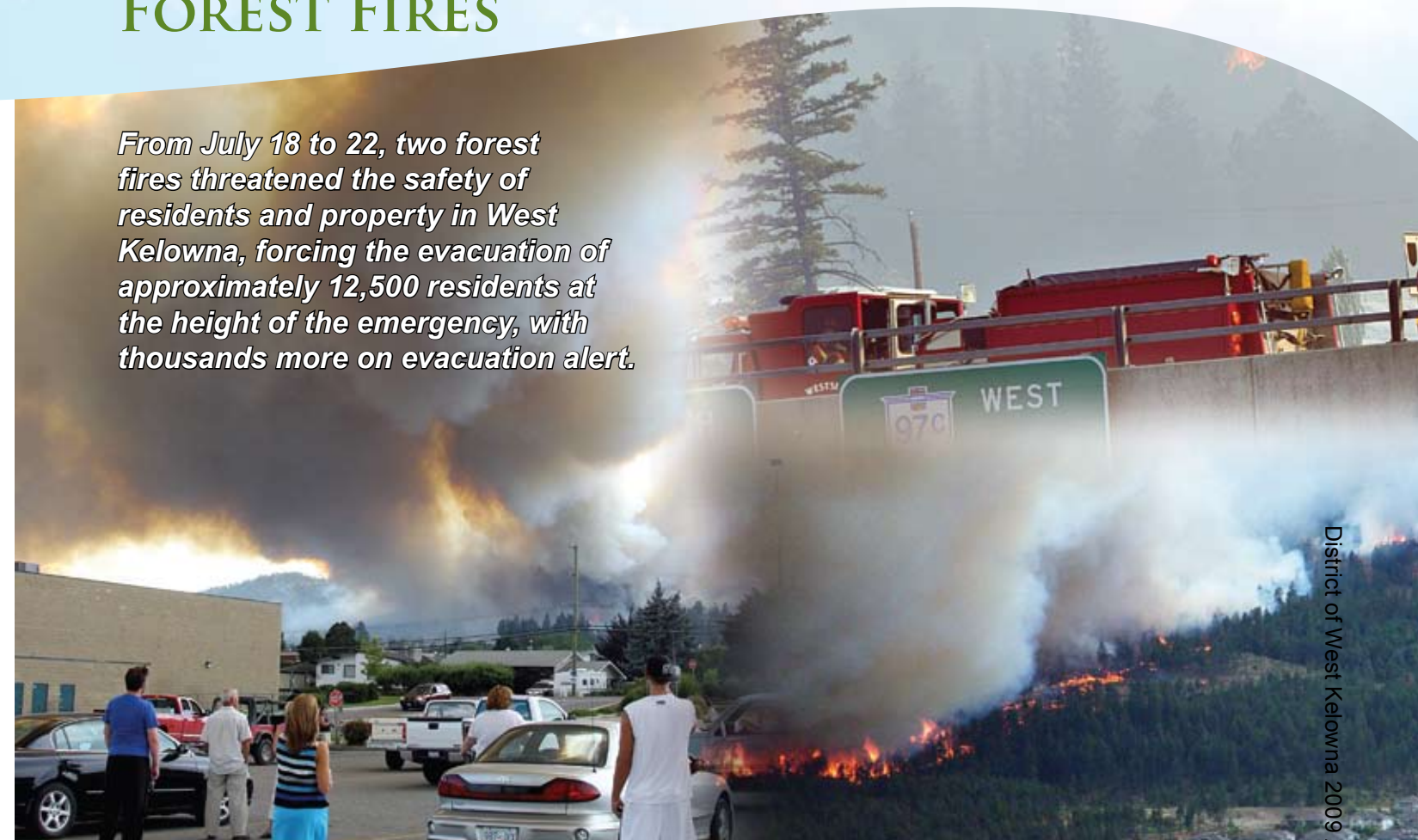
West Kelowna Council's strategic planning process guides decision making for the District of West Kelowna by setting long term goals and objectives for the community. From this vision, Council allocates the resources of the municipal government in pursuit of community goals. West Kelowna Council has committed to setting priorities each year. These priorities are ranked and District resources are assigned to specific initiatives intended to meet the outlined goals. Council is consulted throughout the year on progress and tangible measurements are applied.

Council established its 2009 Strategic Priorities early in the year after many lengthy meetings, brainstorming, researching and debating what the most pressing needs of the new municipality are. The top six priorities in each of eight categories were determined, effectively providing Council and staff's marching orders for the year.

from 2008 strategic planning, which was focused on setting up a well-functioning municipality from scratch. For 2009, Council was to guide the municipality into the future with key planning documents, as well as meeting immediate infrastructure needs. And underlying all is a commitment to open and welcoming governance and fiscal responsibility.

The 2009 Strategic Priorities was more visionary in tone

Category	Priority One	Priority Two	Priority Three
Infrastructure	Sewer services to be installed	Understand ARGO Road Maintenance Contract	Road upgrades done based on priorities
Growth Management	Official Community Plan Review	Neighbourhood Planning	Waterfront Plan development
Finance	Review existing agreements with partners	Municipal Policing Agreement to be finalized	Financial Plan Improvements
Economic Enhancement	Development of Town/Village Centre Plans	Determine Economic Development Plan process	Advocate for a Westside Health Facility
Services	Major Servicing Plans - Master Transportation Plan and Master Drainage Plan	Public Safety Building construction to begin in summer 2009	Upgrade Parks Master Plan/ Cultural Heritage Master Plan
Inter-Government Relations	Analyze Existing Services - from Regional District of Central Okanagan	Lobby for free Crown Land grants or nominal rent tenure	Advocate for new service agreements with partners
Communication/ Relationships	Take Strategic Priorities 2009 and 2009-2013 Financial Plan to the public	Budget/Citizen Survey conducted by August 2009	An inclusive Annual Report created by May 2009
Governance	Develop In-Camera policy	Codify District practices into policy	Develop letter, email response protocol



From July 18 to 22, two forest fires threatened the safety of residents and property in West Kelowna, forcing the evacuation of approximately 12,500 residents at the height of the emergency, with thousands more on evacuation alert.

It began in the forested area above Glenrosa on July 18 at 2:30 p.m. and grew quickly as the wind picked up. Later that evening, a second fire was reported to be burning in the hills above the Rose Valley neighbourhood.

Three Glenrosa homes and one trailer were destroyed in the fires. No injuries were reported.

West Kelowna Fire & Rescue and BC Forest Service held unified command throughout the West Kelowna fire threat. Hundreds of ground personnel, dozens of water bombers, helicopters and water tankers were deployed and the fires were fully contained by Wednesday July 22 with all Evacuation Orders lifted at 10:30 a.m. All

Evacuation Alerts were lifted at 11 a.m. July 26.

The District set up a Fire Relief Trust Fund to accept donations, distributed through a Community Needs Committee to affected property owners. Canadian Red Cross set up a West Kelowna Recovery Centre.

The fire quickly became a top priority for Council and District staff and a section was added to Council's **2009 Strategic Priorities: Emerging Priority – West Kelowna Forest Fires 2009**. The section covered the initial emergency response through operations and finally to recovery and community protection.

Continued page 8

April 15, 2009
Budget passed with 2% tax increase, instead of 5% proposed by Governance review



May 13, 2009
Council adopts logo for the District



June 12, 2009
Ground-breaking of the construction of the West Kelowna Public Safety Building

June 23, 2009
District of West Kelowna Municipal Hall opens in renovated Mt. Boucherie facility



July 18-22, 2009
Forest fires burn in Glenrosa, Gellatly and Rose Valley



August 27, 2009
Lakeview Heights Community Hall Playground opening

October 3, 2009
District earns 5-Bloom rating and special mention for Community Resiliency and Cooperation from Communities in Bloom

The following priorities were added to Council's 2009 Strategic Priorities-September updates.

West Kelowna FOREST FIRES

CAO's MESSAGE

Goal
To preserve the safety of the public, protect public and private property and to aid in remedy or recovery.

Continued from page 7

Emerging Priority West Kelowna Forest Fires 2009		Complete	Ongoing
Initial response	WEST KELOWNA FIRE & RESCUE Glenrosa/Gellatly Fire – July 18 - 22 Rose Valley Fire – July 18 - 22	✓	
	EMERGENCY OPERATIONS CENTRE July 18-22 The District played a key role with DWK CAO leading operations as EOC Director	✓	
	STATE OF EMERGENCY 3:45 p.m., just over 1 hour after the start of the Glenrosa Forest Fire, the State of Emergency was signed allowing the evacuation of residents	✓	
Operations	WEST KELOWNA FIRE & RESCUE and BC FORESTRY Fire Chief Wayne Schnitzler maintained unified-command with BC Forest Service over the Glenrosa/Gellatly and Rose Valley Forest Fires.	✓	
	EMERGENCY OPERATIONS CENTRE EOC at Fire Station 1 (Kelowna) established immediately after the Glenrosa fire began (2:30 p.m. July 18) and maintained continual operation for nine days and evenings	✓	
	EMERGENCY SOCIAL SERVICES CENTRE District staff aided Emergency Social Services at the Recovery Centre	✓	
	EMERGENCY STAFFING District staff supported the Emergency Operations Centre and the Emergency Social Services Recovery Centre	✓	
Recovery	FINANCE Provincial emergency program- administer the submission of allowable, recoverable expenses to the province	✓	
	RECOVERY CENTRE Recovery Centre operation with Canadian Red Cross	✓	
	FIRE RELIEF TRUST FUND A District of West Kelowna Fire Relief Trust Fund was set up at Interior Savings to accept donations; a fire recovery telephone line provided a direct line to recovery staff	✓	
	COMMUNITY NEEDS COMMITTEE Community Needs Committee made up of community service, non-profit and governmental agency representatives administered the distribution of the Fire Relief Trust Fund	✓	
	LOCAL AUTHORITY RECOVERY Thorough assessment of damage, risk and remediation requirements complete	✓	
	CHAMBER OF COMMERCE Working with the Chamber to conduct a business impact survey of local businesses		✓
	COMMUNITY EVENT The District hosted Facing the Fires, October 14, 2009	✓	
Wildfire Protection	COMMUNITY WILDFIRE PROTECTION PLAN Received in Council April 14, the plan includes 66 recommendations to help ensure West Kelowna protects itself from wildfire damage and lessens the risk of wildfire		✓
	PINE BEETLE Policy development and implementation underway, coordinated with Community Wildfire Protection Plan.		✓
	FIRE PROTECTION BOUNDARIES Council to be provided a review for consideration		✓
	BC TRANSMISSION CORPORATION Advocate for improvements to sub-station and second feed to District		✓

Council established its 2009 Strategic Priorities plan early in 2009, outlining the goals and objectives they wished to achieve for West Kelowna in the next three years. I am happy to report that District staff were able to accomplish Council's goals for 2009 as well as complete a significant amount of core work that is outside the scope of Council's corporate priorities.



Jason Johnson
Chief Administrative Officer

On top of this, our still-new organization was called upon to play a tremendous role in the emergency and reclamation response to the 2009 West Kelowna Complex Wildfires. Municipal work on the fires didn't end with the rescinding of the evacuation orders; for many of us, it had just begun. Under Council's leadership, the District made great progress on a number of fronts including the signing of a Municipal Police Unit Agreement that resulted in a policing cost of \$3.5 million for 2009 to December 2012. This represents a slight decrease in policing taxes to West Kelowna taxpayers. The District also negotiated for two more RCMP officers assigned to Kelowna Rural Detachment.

service calls and property maintenance and the Safe Premises Bylaw which ensures rules are in place to deal with illicit marijuana grow and amphetamine production operations.

Still to come are a number of initiatives in 2010 that will keep us just as busy, including assuming the provision of Transit for West Kelowna, the transfer of responsibility of the Westbank Irrigation District and the Lakeview Irrigation District to West Kelowna and the development of an Economic Development Plan. We also have an ambitious schedule for the development of several master plans and key guiding documents, see page 10 for details.

We also worked with neighbouring municipalities on Intermunicipal Bylaws to provide a consistent approach to specific identified issues including the Good Neighbour Bylaw which regulates panhandling, noise, nuisance

With the short, but impressive track record we now have, I know we will face the challenges of the future with spirit, grit and determination.

Executive Management Team

- Jim Zaffino, Chief Financial Officer**
- Marnie Manders, Director of Administration**
- Dave Slobodan, Director of Building & Regulatory Services**
- Gary O'Rourke, Director of Engineering & Operations**
- Nancy Henderson, Director of Planning**
- Wayne Schnitzler, Fire Chief**



October 6, 2009
Roads Rehabilitation Project begins

October 20, 2009
40 students support Fire Department with fuel management in local parks

October 30, 2009
District launches new website



November 6, 2009
Street lights and signage to help Glenrosa Wildlife Mitigation Corridor

November 9, 2009
Coordinated public open house for Master Plans



December 10, 2009
OCP Public Open House



December 23, 2009
Federal Grant of \$163,000 for Gellatly Bay Recreation Corridor

Administration SERVICES

- **Responsible for the Human Resources Division which oversees recruitment and retention of superior quality staff, managing labour relations and administration of collective agreements, employee compensation and benefit programs and coordinates staff development and training**
- **Oversees the Occupational Health and Safety and Risk Assessment functions**
- **Responsible for the Recreation & Cultural Services Division which provides opportunities for public programming, community development and health and wellness initiatives**
- **Oversees Municipal administration of local policing**

HIGHLIGHTS

Administration also participated in the first stage of preparation for the transfer of the Westbank Irrigation District and Lakeview Irrigation District to the District of West Kelowna to occur by December 31, 2010. Working with the Irrigation Districts, the District prepared the Water Utility Transition Guiding Principles intended to address the timing of the process, applicable transfer of staff, disposition of assets, governance and funding related to the transition.

The department worked with the Westbank Museum and Arts and Crafts Society to relocate the Museum to 2375 Pamela Road near the Visitors Centre, a move that will occur in 2010 after \$55,000 in renovations are carried out.

Human Resources oversaw the recruitment and hiring of 25 employees, with a total complement of 110 by December 31, 2009. The Division also completed Job Descriptions for all ALGEU positions with the District and implemented a comprehensive Risk Management function.

Human Resources oversaw the development of an Employee Wellness Committee as a means to retain dedicated, skilled staff.

Recreation and Culture oversaw the development of the Parks and Recreation Master Plan. A website was launched at www.explorewk.ca to facilitate public input on the Parks and Recreation goals of the community.

The Recreation & Culture Division administers the District's involvement in the National Communities in Bloom competition, in partnership with Westbank First Nation and the Westbank and District Chamber of Commerce. The District received a 5 Bloom rating and a special mention for Community Resiliency and Cooperation in the face of the 2009 West Kelowna Forest Fires.

Recreation & Culture coordinated well-attended public events including the Halloween Bash and Winterfest along with the first ever Art in the Park and provided approximately 200 recreational programs with over 26,000 participants.

The entire Administration Department participated in the planning of the Facing the Fires event on October 14, held to celebrate and honor the emergency response to the 2009 West Kelowna Forest Fires.



Parks & Recreation Master Plan public consultation

Building & Regulatory SERVICES

- **Responsible for the District's Capital Public Building Projects**
- **Administers the District's Building, Zoning and Safe Premises Bylaws and oversees building permits and inspections**
- **Responsible for enforcing District bylaws and issuing Business Licences**
- **Responsible for the operation and maintenance of District facilities**

HIGHLIGHTS

The Department oversaw the beginning of construction on the new \$8.46 million RCMP Public Safety building, expected to be complete by August 2010. It is anticipated to meet LEED (Leadership in Energy and Environmental Design) requirements and include installation of a green roof with rainwater collected for irrigation. Just a few months after an earlier tendering process resulted in lack of interest and high costs, a move to delay tendering until the spring resulted in savings of almost \$1 million in construction costs.

The Department managed the conversion of the Mt. Boucherie Community Hall to the new District of West Kelowna Municipal Hall and Council Chambers which opened in June 2009. The project was designed to be easily reverted back to a community hall.

Detail of BP's Issued

Details	PERMITS		CONSTRUCTION VALUE	
	2009	2008	2009	2008
Single Family Dwelling	78	158	21,899,340.00	43,267,706.00
Two Family Dwellings	1	3	337,000.00	475,360.00
Multiple Family Dwellings	3	6	20,880,000.00	33,900,000.00
Mobile Homes	1	3	150,000.00	567,175.00
Residential Additions	290	346	4,322,696.33	8,489,211.50
Foundation only - SFD	2	0	175,000.00	0
Farm & Agriculture	2	1	77,000.00	32,000.00
Commercial, Industrial - New	6	5	9,811,000.00	3,544,385.00
Institutional - Additions	20	25	1,804,000.00	2,560,211.00
TOTAL YTD	410	555	\$59,456,736.33	\$92,836,048.50



Station 3 renovation with new ladder truck bay

The Department oversaw a \$750,000 renovation project at Station 31 Firehall at Old Okanagan Highway. A larger truck bay was constructed to house the District's new ladder fire truck.

The District partnered with other local governments in beginning the implementation of a Bylaw Dispute Adjudication System enabling bylaw ticket disputes to be handled by a provincially-appointed mediator instead of in BC Provincial Court.

The Department issued 263 new business licences in 2009, bringing the year-end total to 1,332.

Bylaw Enforcement

Details of Complaint	2009
Parking/Traffic	355
Sign	140
Zoning	133
Unsanitary Premises	129
Noise	49
Business Licensing	21
Waste Management	15
Smoke Control	5
Animal Control	4
Construction	56
Illegal Suites	85
Complaints YTD	992

Corporate SERVICES

- **Coordinates timely and accurate information provided to Council, the public and District staff**
- **Provides Corporate Communications, including website, intranet and media relations**
- **Administrates Council and Committee agendas, minutes, bylaws, policies and official records and coordinates official Council/Community functions including elections and referendums**
- **Administers Oaths, Affirmations, Affidavits and Declarations on behalf of the District**
- **Oversees the Corporate Records Management System, Freedom of Information requests**

HIGHLIGHTS

Corporate Services administered 34 meetings of Council or Committee of the Whole in 2009, processed four Freedom of Information requests and administrated the introduction of 75 new regulatory bylaws. The Department participated in the establishment of several committees of Council including the, Board of Variance, Agricultural Advisory Committee, Advisory Planning Commission and the Street Naming Committee.

The department developed several new council policies including Best Practices on In-camera Items and a Special Events Policy

Corporate Services oversaw the development of an organizational brand (logo) for the District of West Kelowna. Council selected a crest shape design that depicts Mt. Boucherie, considered a focal point of the community which is visible from all areas. The colors selected are blue, representing Okanagan Lake, and green, depicting agriculture and the environment.

The department participated in the development of a new website at www.districtofwestkelowna.ca, working

closely with the District's Information Services Division. The new website replaces the interim site launched in 2008 and provides an easy-to-navigate format with a variety of information for residents, businesses and visitors.

Corporate Communications prepared four District-wide newsletters which were distributed to all West Kelowna residents and prepared and disseminated 65 news releases, public services announcements and media advisories.

Corporate Services participated in two significant special events, the Grand Opening of the newly-renovated Municipal Offices at the Mt. Boucherie Complex at 2760 Cameron Road and the Facing the Fires event on October 14, held to celebrate and honor the emergency response to the 2009 West Kelowna Forest Fires.



First meeting in new Council Chambers

Engineering & OPERATIONS

- **Responsible for the design, construction, operation and maintenance of the District's infrastructure, including roads and drainage, and water and sewer utilities**
- **Responsible for the rehabilitation and improvement of infrastructure, including the review and co-ordination of servicing for new development and projection of future infrastructure requirements**
- **Through Parks Services, manages over 100 parks, covering approximately 120 hectares, providing park construction, maintenance, urban forestry and community beautification**

HIGHLIGHTS

The Glenrosa Sanitary Sewer Project -Ranch Road/ Country Pines was constructed in 2009, thanks to a \$6 million grant from the Provincial and Federal Governments. The funding is for seven phases of the 10-phase Sewer Servicing Program, providing sewer to 961 homes. The Ranch Road/Country Pines project involved 138 homes and cost \$1.29 million.

The Roads Rehabilitation Project saw 18 road segments within the District rehabilitated at a cost of \$1.5 million. Several roads abutting the District's sewer construction were repaved as part of the program (Landsbury Way, Ashley Court, Country Pines Gate, Country Pines Way, Country Pines Drive, Ranch Road, Gates Road and Glenrosa Road) at a cost of \$200,000.

With the remaining \$1.3 million, 14 other West Kelowna Roads were upgraded in 2009:

- **Boucherie Rd. from Stuart to Stevenson**
- **Brentwood Rd. from Ross to Alhambra**
- **Gellatly Rd. from Whitworth to West Corner**
- **Gellatly Rd. from Cove to Bridge**
- **N. Gellatly Rd. from Angus to Witt**
- **Ross Rd. from Hewl to East Boundary**
- **Butt Rd. from Elliott to Paynter**
- **Anders Rd. from Tennis Club to Bylands Driveway**
- **Stevens Rd. from Bartley to Dominion**
- **Lower Glenrosa Rd. from Salloum to 100m North**
- **Ogden Rd. from 836 Ogden to Thacker**
- **Ourtoland Rd. from Ogden to 3011 Ourtoland**
- **Stuart Rd. from Harmon to Boucherie**
- **Stuart Rd. from Rumney to Hayman**



Sewer installation in Glenrosa

Engineering began the development of the District's Master Transportation Plan. The Plan will provide an overall vision for West Kelowna transportation over the next 20 years, addressing all modes of travel including walking, cycle, transit and automobiles. Extensive public consultation is part of the process and includes surveys, website information at www.gowestkelowna.ca, open houses, stakeholder committee meetings and council presentations. The process is expected to be finished by June 2010.

The Department began the preparation of a Master Storm-Water Management Plan for the District at a total cost of \$251,250.

Continued page 16

Continued from page 15

The Department oversaw the construction of the Westbank Town Centre Washroom facilities at a cost of \$258,900.

Engineering completed the Glenrosa Wildlife Collision Mitigation project, intended to improve safety and minimize wildlife kills on Glenrosa Road between Webber and McIver Roads. In response to complaints from residents regarding the number of vehicle/wildlife collisions in the area, a report was commissioned which indicated the need for installation of streetlights on Glenrosa Road to improve illumination and coordination of increased speed enforcement by RCMP at peak season for wildlife activity.

The Parks Division removed approximately 500 pine beetle infested trees from municipal parks. The mountain pine beetle and western pine beetle have been very

active in West Kelowna parks and many trees were considered a safety hazard for the public and posed a risk to healthy trees in proximity. The program cost \$116,200 and was partially covered by a grant from Natural Resource Canada for \$98,500.

The Parks Division improved and opened three road ends for use by the public; Hitchner Road at the corner of Jennens Road, Pritchard Road between 1649 and 1655 and Whitworth Road at the intersection with George Court.

A Traffic Bylaw was established by Council which reflects typical municipal approaches to related issues including the delegation of powers, traffic control, parking prohibitions, maintenance of boulevards, offences and penalties.

Financial SERVICES

- **Provides Financial Management for the District, responsible for processing all invoices and payments, investing funds, providing accurate and complete financial statements, calculating annual property tax notices and quarterly utility billing notices and preparing tax rates, permissive exemption and financial bylaws on an annual basis**
- **Information Systems provides technical support for the District, including managing a network of servers and switches that contain all the corporate information and overseeing an IP-based phone system**
- **Purchasing is responsible for procurement for the District and oversees all tender and proposal processes**

HIGHLIGHTS

The Department oversaw the development of the 2009 – 2014 Financial Plan. The 2009 budget included a 2% tax increase and a total 2009 tax requisition of \$18,829,977. By December 31, 2009, the Tax Division collected 96.9% of its tax levies. Financial Services issued more than 53,000 utility bills in 2009 for \$770,784 for Water, \$3,879,062 for Sewer and \$1,848,026 for Garbage & Recycling.

To facilitate public input into the budget, the Department hosted two public working sessions on the budget. The first session was held February 17 and was well attended. Members of the public sat at round tables with a West Kelowna Councillor and a District staff person and worked through a workbook on the proposed budget. The second session was held March 17 and was also well attended.

Financial Services oversaw the second annual Budget/Service Survey. The District received 291 returned surveys, out of 1,000 mailed, representing a confidence level of 95%. (Full results of the 2009 Budget/Service Survey are provided in this Annual Report).

The department oversaw the development of a Minimum Reserves Balances and Maximum Debt Levels Policy.

The Purchasing Department issued 977 purchase orders and tendered 60 projects including the new RCMP building construction at a cost of \$6,438,720, Glenrosa Phase 2 Sanitary Sewer Project at a cost of \$938,818, and the Road Rehabilitation Project at a cost of \$1,188,326.

The Information Services Division evaluated, selected and implemented new purchase order, inventory and contract management software.

Information Services, working with Corporate Services, oversaw the development of a new municipal website at www.districtofwestkelowna.ca.

The Information Services Division coordinated the installation of a new IP based telephone system and computer network for the new municipal hall location at Mt. Boucherie, including working with an architect to design a new server room.

Information Services established the ability to webcast Council meetings from Council Chambers. Meetings are webcast live and past meetings are available on the District's website.



2009 Roads Rehabilitation Program



Public Budget Working Sessions

Planning SERVICES

- **Responsible for formulating zoning regulations, policies and standards for new development**
- **Responsible for environmental planning and facilitating development of best practices to protect the environment**
- **Administers land development applications**
- **Administers the policies and plans to guide the growth and development in the District**

HIGHLIGHTS

The Department oversaw the public consultation and development of draft policy directions related to the new Official Community Plan. The Department administered the initial public consultation component which culminated in a Community Futures Forum on June 11 attended by 225 people. There were over 1,000 participants in two online surveys and a public consultation report was prepared. With the results of the public consultation, the department embarked on the development of the draft text portion of the Official Community Plan which was presented to the public on December 10, another well-attended event with approximately 300 people attending the open house.

Staff held a Council Workshop on the Westbank Centre Revitalization Plan in October and began preparation of the Request For Proposal for the project. The total budget for the plan is \$135,000 funded in 2010.

Staff held a Council Workshop on the scope of the Waterfront Plan to be pursued. Council established a budget of \$175,000 for the plan, to be developed in 2010, and to focus the plan on a portion of the West Kelowna shoreline rather than all District shoreline.

Planning began the development of an Affordable Housing Strategy and, subsequently began preparing an accompanying Secondary Suite Policy. The public was asked to participate in an Affordable Housing Survey.

The Department participated in establishing three committees of Council:

- The Advisory Planning Commission is made up of seven members from the community at large and advises Council on matters involving land use, community planning and certain proposed bylaws.
- The Agricultural Advisory Committee is made up of seven members of the community at large and advises Council on land use and economic development matters with respect to agriculture

and act as a liaison between Council and the agri-business community.

- The Board of Variance is made up of five members of the community and is an independent quasi-judicial body that deals with applications for minor variances in situations where compliance with the Zoning Bylaw will cause a person undue hardship.

The Department oversaw the development of a Recreation Water Use Zone for Gellatly Bay. The zone will ensure that moorage activities are commensurate with upland ownership and that permanent moorage of vessels fronting public properties, such as Gellatly Bay, will not be permitted. An application for Licence of Occupation for waters fronting publically owned land has also been submitted to the Integrated Land Management Bureau. This Licence of Occupation will ensure that buoys fronting public lands are only permitted if they are owned and operated by the District.

District of West Kelowna Planning Services Department 2009 Statistics Summary

Planning Statistics	2009
Zoning Amendment	44
Official Community Plan Amendment	11
Land Use Contract Amendment	1
Development Permit	13
Variance Permit	10
Agricultural Land Reserve	3
Temporary Commercial Use Permits	2
Floodplain Exemption	2

Applications received	2009
Subdivision	27
Liquor License	0
Crown Land Referral	0
Gravel Extraction Referral	0

Fire & RESCUE

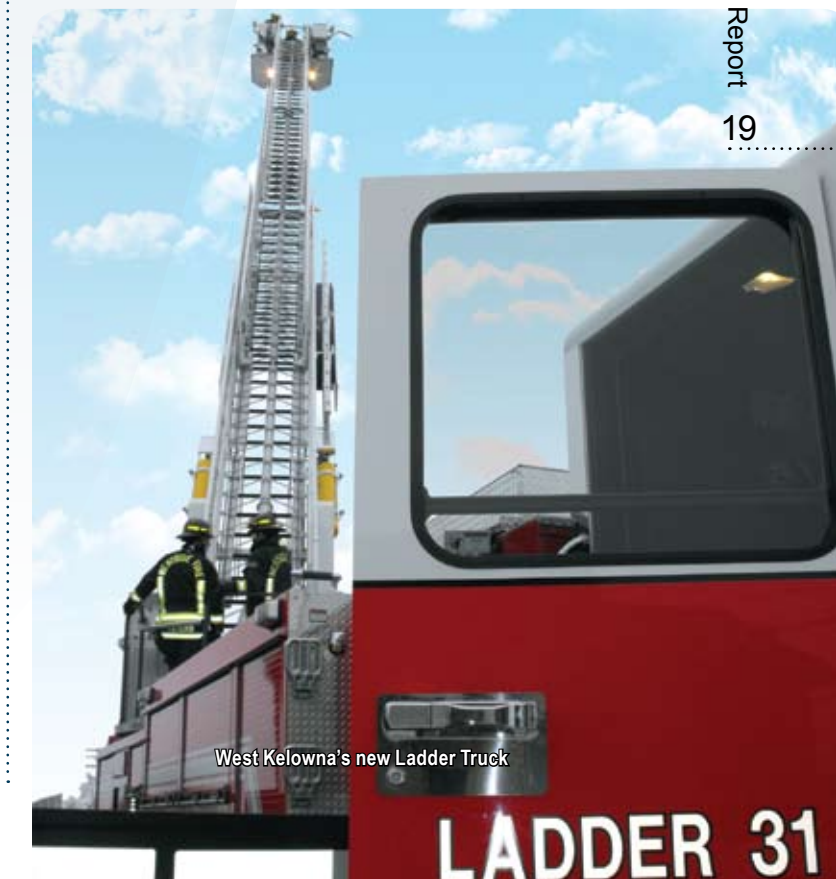
- **Protect the lives and property of citizens and visitors by providing excellence in emergency response, fire prevention, and public education**
- **Provide comprehensive fire prevention, medical first responder services and public fire and life safety education with highly-trained and well-equipped personnel**
- **Operations and services are delivered from four fire stations strategically located in the community, with two halls being staffed with full-time members**
 - **Fire Hall 31 – Downtown Station**
 - **Fire Hall 32 – Lakeview Heights**
 - **Fire Hall 33 – Rose Valley**
 - **Fire Hall 34 – Glenrosa**
- **Total protection area for West Kelowna Fire Rescue covers 12,140 hectares**

HIGHLIGHTS

The Department coordinated the development of the Community Wildfire Protection Plan. The plan includes 66 recommendations to help ensure West Kelowna protects itself from wildfire damage and lessens the risk of wildfire occurring. Implementation of many of these recommendations will require coordinated efforts with neighbouring agencies including Westbank First Nation, Lakeview Irrigation District, Westbank Irrigation District, BC Hydro and the Regional District of Central Okanagan. A licensed professional forester was hired to help prioritize the list of recommendations and these recommendations will also be incorporated into the development of the new Official Community Plan.

Category	2009	2008
Alarms	158	168
Burning Complaints	261	175
Fire – Minor, container, chimney	21	53
Fire – Structural	29	16
Fire – Vehicle	27	29
First Response	1381	1297
Motor Vehicle Accident	339	354
Public Service	196	97
Total Responses	2412	2189
Inspections	786	886

The Department developed a Ladder Truck Agreement with the District of Peachland for the provision of use of West Kelowna's new ladder truck. Peachland will pay a yearly \$4,125 standby charge for the truck's availability and will be charged for each use.



Performance MEASUREMENTS



INFRASTRUCTURE

Infrastructure is defined as the physical assets maintained by the District of West Kelowna. Including roads, water, sewer, storm drainage and sidewalks/bike paths.

Goal
The District of West Kelowna will have proper infrastructure to meet the long term needs of the municipality.

Objectives

- Have projects ready to capitalize on grant funding
- Provide infrastructure in a cost-effective, comprehensive and methodical manner by establishing priorities through a 5-10 year capital plan
- Apply for infrastructure grants
- Explore P3s (public-private partnerships)
- Implement cost recovery through development cost charges
- Value pedestrian connections/linkages
- Ensure that infrastructure is not dug up twice

Accomplishments

Priority	Complete in 2009	2010	2011
Ranch Road/Country Pines (Phase 2 Sewer Servicing Strategy) providing sewer services to 138 homes	✓		
DWK Sewer Program completion – Phase 1 to 10 sewer services installed to 1,295 homes (project extends to 2012)		✓	✓
ARGO road maintenance contract review	✓		
Roads Master Plan - contractor hired	✓		
Roads Master Plan development		✓	
2009 Roads Rehabilitation Program, \$1.5 million in short term road improvements	✓		
Roads Rehabilitation Program - in absence of Master Transportation Plan, short term road improvements planned		✓	✓
Sewage Treatment Plant workshop with Council	✓		
Water System Master Plan		✓	
Storm Drainage Master Drainage Plan		✓	
Watershed Protection planning		✓	✓
Water Consumption Reduction strategy			✓
Sidewalks, Paths, Trails, Bike Lanes – incorporated in the Master Transportation Plan and the Parks & Recreation Master Plan		✓	

Growth MANAGEMENT

Goal
The District of West Kelowna will employ land use best practices that reflect the community's needs which include affordable/livable neighbourhoods, village centres for residents and tourists and protection of the environment.

Objectives

- Manage growth/Economic Development Commission policy
- Understand District's land inventory through land use analysis
- Review Official Community Plan
- Public input on how best to achieve mixed use development, encourage infill, reduce sprawl
- Protect the environment
- Preserve farm land where appropriate
- Encourage multi use development
- Focus development in a different way
- Develop pedestrian friendly neighbourhoods
- Ensure development contributes in fair manner
- Implement integrated approach to development/development decisions
- Determine how to attract growth
- Promote smart growth community
- Maintain a semi-rural landscape
- Foster small commercial neighbourhood centres

Accomplishments

PRIORITY	Complete in 2009	2010	2011
OCP Review - preliminary public consultation	✓		
OCP Review – document development		✓	
Neighbourhood Plans review - resulted in Westbank Centre Revitalization Project primary importance	✓		
Westbank Centre Revitalization Plan development		✓	
Waterfront Plan consideration	✓		
Waterfront Plan development		✓	
Agriculture Advisory Committee	✓		
Agriculture Plan development		✓	
Agriculture or Parks Development Cost Charge consideration		✓	
District Land Inventory and land use analysis	✓		
Climate Action planning	✓	✓	✓
Affordable Housing draft strategy	✓		
Green Initiatives/New Technology consideration	✓	✓	✓
Boundary Expansion Policy development	✓		
Light Industrial Strategy to identify ways to promote redevelopment of light industrial land			✓
Zoning Regulation considerations stemming from new Official Community Plan		✓	
Subdivision Development/Hillside Development Policy considerations		✓	
Heritage Assets mapping and protection plan		✓	

FINANCE

Economic ENHANCEMENT

Goal

The District of West Kelowna has a long-term financial plan with solid financial footing and strong capital reserves.

Objectives

- Establish and deliver appropriate capital reserves
- Consider alternate ways of providing financing for infrastructure including P3s
- Ensure the District has cost effective operations for all functions
- Pursue public projects as revenue generators or revenue neutral
- Review gas tax funding (RDCO) tie back to Council's priorities in order to offset taxation impact
- All Departments examine and pursue alternate revenue sources

Accomplishments

PRIORITY	Complete in 2009	2010	2011
Agreement Reviews for youth centre, museum, senior centre, fire, hockey, Webber Road, major building projects	✓		
Municipal Policing Agreement	✓		
Financial Plan improvements and public consultation	✓		
Assets analysis	✓		
Major capital projects into Capital Plan	✓		
Comprehensive review of assets and liabilities	✓		
Capital Reserves Policy development	✓		
Fringe Area/Service Agreements review	✓		
School District Agreement enhancements for use of fields and facilities	✓		
Tax level communication with information distributed with all tax notices	✓		
Proactive dialogue with community service groups regarding Grants in Aid	✓		
Museum business plan review	✓		

Goal

The District of West Kelowna has an interest in enhancing the economic viability of the community by encouraging a diverse tax base and supporting economic development initiatives.

Objectives

- Provide the community with a diverse tax base and supportive climate for business
- Recognize the economic development assets of the region, capitalize on unique opportunities
- Ensure that taxation levels foster continued development in community
- Partner with neighbours on tourism initiatives (Chamber enhancements)
- Enhance tourism within West Kelowna

Accomplishments

PRIORITY	Complete in 2009	2010	2011
Town/Village Centres review	✓		
Boucherie as a long-term civic centre of community			✓
Economic Development Plan process; request for proposals issued	✓		
Economic Development Plan development		✓	
Advocate for a Westside Health Facility	✓	✓	✓
Review Waterfront Opportunities		✓	
Industrial/Commercial Development redevelopment initiatives as part of the Official Community Plan		✓	
Multi-Use Development promotion as part of the Official Community Plan		✓	

SERVICES

The District of West Kelowna defines services as quality of life infrastructure such as parks, policing, facilities, programming and public amenities.

Goal

The District of West Kelowna will provide a high level of services to the community with service levels set by Council based on community needs.

Objectives

- *The District of West Kelowna will keep good perception of being a safe community*
- *Have the ability to differentiate ourselves by being safe*

Accomplishments

PRIORITY	Complete in 2009	2010	2011
Major servicing plans to be updated, including Park & Recreation Master Plan, Transportation Master Plan, - Official Community Plan, Agriculture Master Plan, Water Master Plan		✓	
Public Safety Building design and tender	✓		
Public Safety Building construction		✓	
Bylaw Enforcement review	✓		
Bylaw Adjudication		✓	
Transit Service review	✓		
Policing; community perception enhancement with quarterly public reports to Council	✓		
Support volunteers of Speed Watch-Citizen's on Patrol	✓		
Royal LePage Place clean up and walkways & garden completion	✓		
Royal Lepage Place heating, energy audit awarded	✓		
Reconciliation of Royal LePage Place construction	✓		
Lakeview playground installation	✓		
Parks Acquisition Strategy to be developed		✓	
Pine Beetle management	✓	✓	✓
Communities in Bloom participation	✓	✓	
Public Facilities accessibility		✓	
Risk Management function implemented	✓		

Inter-Government RELATIONS

Goal

The District of West Kelowna wants to foster good relationships with other governments and explore mutually beneficial partnerships and agreements.

Objectives

- *Council to use UBCM as a venue to advance policy issues*
- *Partner on joint lobbying efforts and cost sharing agreements*
- *Obtain maximum grant opportunities for West Kelowna programs*
- *Maintain and build strong/firm relationships with partners – Federal, Provincial, First Nations, Municipal*
- *DWK to advise partners when withdrawing from a service and give advance notice*

Accomplishments

PRIORITY	Complete in 2009	2010	2011
Regional District of Central Okanagan Services review		✓	
Pursue Crown Land grants or nominal rent tenure from the Province	✓		
Advocate for new agreements with Peachland and Westbank First Nation regarding sewage treatment plant	✓	✓	
Promotion of relationships with Westbank First Nation	✓	✓	✓
Establishment of regular community to community meetings with Westbank First Nation	✓		
Pursue Federal/Provincial support for DWK goals	✓	✓	✓
Watershed Protection advocate with Province, Okanagan Basin Water Board and Irrigation Districts	✓	✓	✓
Advocate for power service improvement with British Columbia Transmission Corporation	✓	✓	✓
School District 23 relationship development	✓	✓	✓
Community Connection – local government liaison and connections regarding common issues	✓	✓	✓

Communications RELATIONSHIPS

GOVERNANCE

Goal

To ensure the District of West Kelowna is a welcoming organization that actively seeks to communicate with its citizens and provides opportunities for contact and participation.

Objectives

- Provide clear, consistent, two-way communication with citizens
- Provide a welcoming form of government
- Encourage participation in Council's activities

Accomplishments

PRIORITY	Complete in 2009	2010	2011
Communication of Guiding Documents including Strategic Priorities 2009 and 2009-2013 Financial Plan	✓		
Budget/Citizen Survey	✓		
Annual Report 2008	✓		
Website development	✓		
Online Services development		✓	
Community Events including Art in the Park and Westside Daze involvement	✓	✓	✓
Logo/Branding initiative	✓		
Name Change completion	✓		
Municipal City Hall established at Mt. Boucherie facility	✓		
Volunteers support and recognition	✓	✓	✓
Street Naming policy to recognize pioneers		✓	

Goal

The District of West Kelowna will provide the public with transparency in Council's operation.

Objectives

- Written policy on the operations of the District of West Kelowna
- Ensure Council's governance is defined through policy

Accomplishments

PRIORITY	Complete in 2009	2010	2011
In-Camera policy development based on best practices	✓		
Codify District of West Kelowna practices into policy	✓	✓	✓
Letter, email response policy development	✓		
Advisory Planning Commission established	✓		
Agricultural Advisory Committee development	✓		
Parks & Recreation Committee development		✓	
Developer Requests for Meetings with Council policy consideration		✓	
Economic Development Focus Group established	✓		

Contact INFORMATION

District of West Kelowna
2760 Cameron Road
West Kelowna, BC V1Z 2T6
Phone: (778) 797-1000
Fax: (778) 797-1001
info@districtofwestkelowna.ca
www.districtofwestkelowna.ca

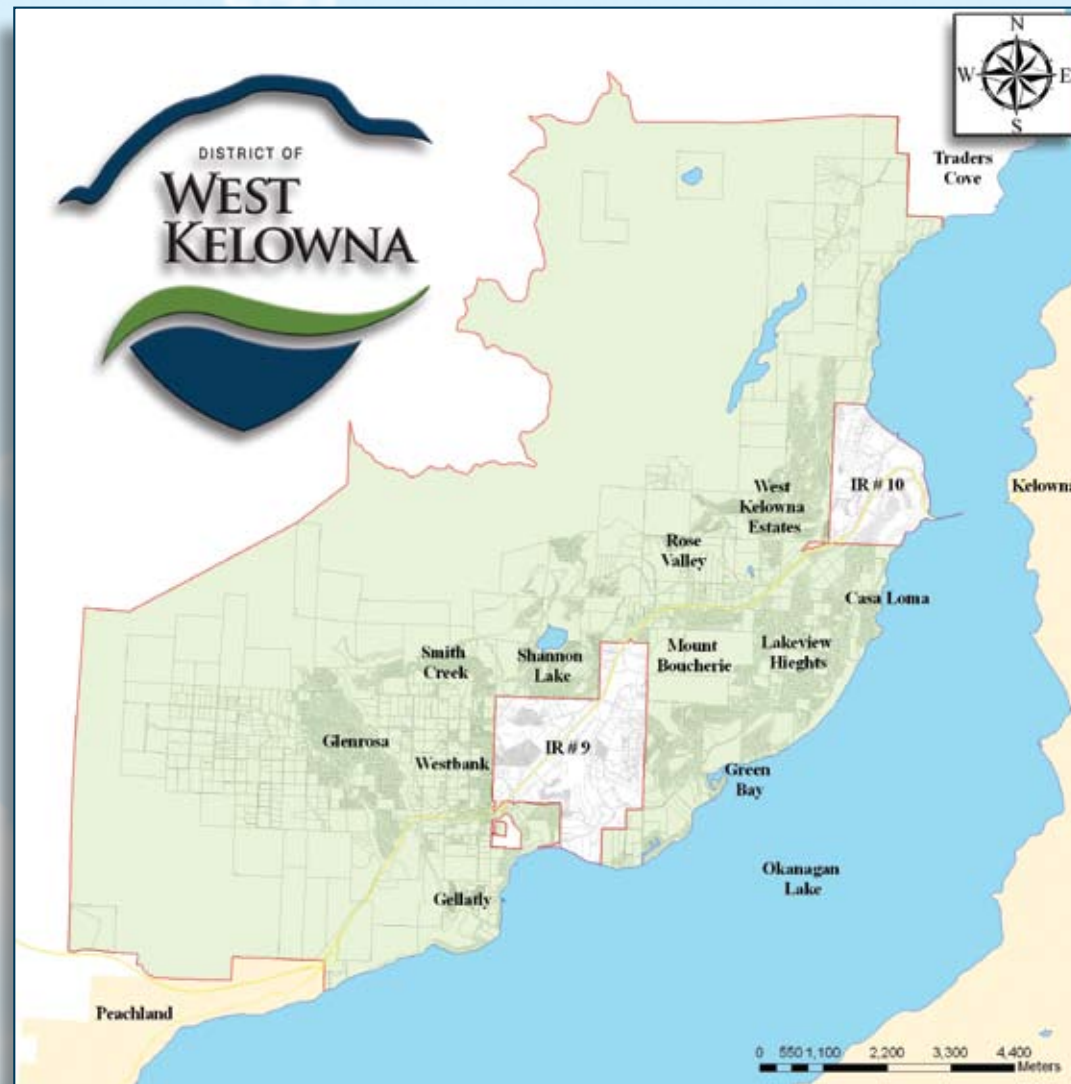
General Inquiry
Main Reception (778) 797-1000
Fax (778) 797-1001
Email info@districtofwestkelowna.ca

Mayor's Office.....(778) 797-2210
Chief Administrative Officer.....(778) 797-2210
Bylaw Enforcement.....(778) 797-8820
Building / Inspections.....(778) 797-8820
Business Licencing.....(778) 797-8820
Corporate Services.....(778) 797-2250
Communications.....(778) 797-2253
Engineering.....(778) 797-8840
Operations & Parks.....(778) 797-8849
Finance.....(778) 797-2220
Property Tax.....(778) 797-8860
taxes@districtofwestkelowna.ca

Utility Billing.....(778) 797-8850
utilitybillings@districtofwestkelowna.ca

Purchasing.....(778) 797-8865
Human Resources.....(778) 797-8890
careers@districtofwestkelowna.ca

Planning.....(778) 797-8830
Recreation & Cultural Services.....(778) 797-8800
Facility Bookings.....(778) 797-2265
Program Registration.....(778) 797-8810
West Kelowna Fire & Rescue
(Non-Emergency).....(250) 769-1640



DISTRICT OF WEST KELOWNA 2009 CITIZENS' SURVEY

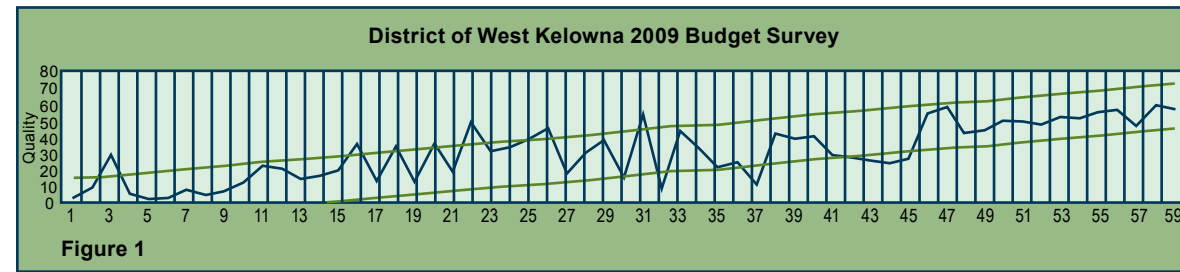


2009 Citizens' SURVEY

In September 2009, the District distributed its second annual Citizens' Survey. This statistically-accurate survey was produced in-house and provided important baseline information to the District for use in future planning on all levels.

The survey was mailed to 1,000 randomly-selected residents. It was also provided on the District's website for anyone to download and submit.

The survey asked residents to comment on current services, desired services and municipal budgeting. The results of the statistically accurate survey look like this when plotted on a graph with an upper and lower limit line established. Services that fall outside the limits can indicate an imbalance between the service's importance and quality.



More Emphasis Required: The following services appeared above the upper limit line, meaning the importance placed on the service was higher than the quality. This can be interpreted to mean that more emphasis is required on this service.

Services	Importance (%)	Quality (%)
Road Maintenance	97.94	37.46
Illegal Dumping, Cleaning Program	89.35	17.87
Sidewalks	83.16	12.03
Protection of Green Space	93.47	31.27
Building Inspection	87.29	20.62
Growth and Development Planning	91.75	31.27
Bylaw Enforcement	91.07	29.90
Economic Development	88.66	28.52

The 2008 Citizens' Survey indicated more emphasis may be required for:

1. Growth and Development Planning
2. Illegal Dumping, Cleaning Program
3. Sidewalks
4. Road Maintenance
5. Protection of Green Space
6. Building Inspection
7. Bylaw Enforcement
8. Economic Development
9. Sewage Treatment Collection

Less Emphasis Required: These services appeared below the lower limit line, meaning the importance placed on the service was lower than the quality. This can be interpreted to mean that less emphasis is required on this service.

Services	Importance (%)	Quality (%)
Playgrounds	79.38	39.86
Sports Field – Maintenance	75.26	38.14
Community Centre/Hall	80.07	46.05
Electronic Services Provided Online	74.91	38.49
Sports Field – Soccer	74.57	39.86
Sports Field – Baseball/Softball	74.57	39.52
Arena Maintenance	74.57	40.55
Swimming Pool	82.82	66.32
Arenas	79.04	61.86

The 2008 Citizens' Survey indicated less emphasis may be required for:

1. Swimming Pool
2. Arenas
3. Public Library
4. Sports Field - Baseball/Softball
5. Sports Field - Maintenance
6. Sports Field – Soccer

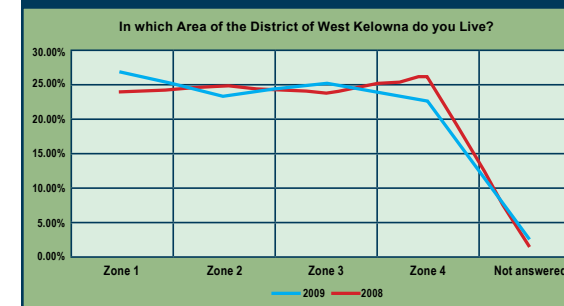
The remaining District services were ranked within the upper and lower limit lines, which can be interpreted to mean that the service quality matches the service importance and no change is required to the service level.

Graph for above on page 4

Services	Importance (%)	Quality (%)
Roads	96.22	43.64
Dedicated Bicycle Lane	67.35	3.44
Water Course Protection	81.44	21.99
Recreation Programs Overall	89.00	31.27
Noise Control	89.00	34.36
Walking/Jogging/Biking Trails	85.22	29.90
Recreation Programs for Teenagers	69.42	11.34
Fire Prevention	97.94	62.20
Beaches	94.16	49.14
Animal Control	78.35	26.12
Fire Fighting	97.94	83.85
Parks	94.50	55.33
Street Lighting	85.57	35.05
Air Quality	97.59	73.20
Emergency 911	96.22	61.51
Police Enforcement	95.53	58.42
Running Track	39.52	2.06
Fire Department/First Responder	96.91	69.76
Recreation Programs for Adults	77.66	28.52
Recreation Programs for Seniors	75.95	26.46
Boat Launch with Parking Facilities	61.51	16.15
Cemetery	51.20	7.56
Skateboard Park/Bike Parks	46.74	6.19
Marina	56.01	12.71
Tourism Promotion	81.10	33.68
Recreation Programs for Pre-school	61.17	16.15
Ease of Travel by Handy Dart Transit	38.83	5.54
Ease of Travel by Car	96.22	72.85
Customer Service for Water	90.03	49.48
Museum	54.98	14.43
Trash Collection	97.25	86.94
Residential Recycling	97.25	84.54
Drinking Water Quality	96.91	76.63
Water Conservation Efforts	92.78	60.48
Ease of Travel by Transit	64.95	20.96
Agri -Irrigation System	59.79	17.87
Recreation Programs for Children	66.67	22.34
Yard Waste/Bulky Item Pickup	91.41	61.51
Sewage Treatment Collection	87.29	51.89
Tennis Courts/Squash Courts	42.96	18.21
Public Library	83.51	56.36
Snow Control	96.22	46.05

1. In which area of the District of West Kelowna do you Live?

	2009	2008
Zone 1	26.46%	24.12%
Zone 2	23.37%	24.71%
Zone 3	25.09%	23.82%
Zone 4	22.68%	26.18%
Not answered	2.41%	1.18%



NOTE: See zone map on page 15

1.01 In which Water District do you live in?

	2009
Lakeview Irrigation District	28.52%
Pritchard	1.37%
Sunnyside	5.50%
West Kelowna	11.68%
Westbank Irrigation District	38.83%
Do not know	14.09%

NOTE: Data from questions 2 and 3 of the survey is presented in the preceding pages

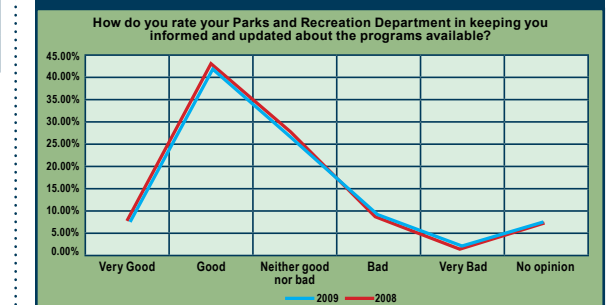
4. How do you rate the quality of special and seasonal family events in your community?

	2009	2008
Very Good	7.22%	2.94%
Good	34.36%	35.59%
Neither good nor bad	30.58%	32.06%
Bad	3.44%	5.29%
Very bad	0.69%	0.88%
No opinion	23.71%	23.24%



5. How do you rate your Parks and Recreation Department in keeping you informed and updated about the programs available?

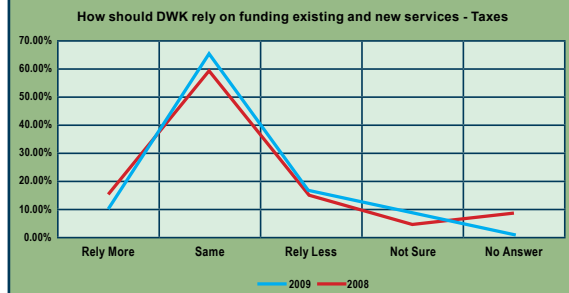
	2009	2008
Very Good	7.90%	8.53%
Good	41.92%	42.35%
Neither good nor bad	26.12%	27.06%
Bad	9.28%	7.94%
Very bad	2.06%	1.47%
No opinion	12.71%	12.65%



7. In 2009, the District of West Kelowna relied on the following sources of revenue: property taxes; user fees and charges; long-term borrowing; reserves or savings; and government grants. In the future, what revenue sources do you feel the District should rely on to fund existing or new services?

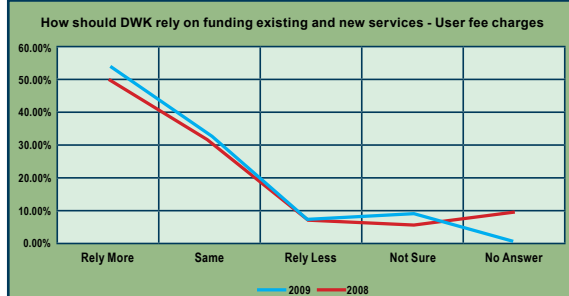
Taxes

	2009	2008
Rely More	9.97%	14.41%
Same	65.64%	60.00%
Rely Less	16.49%	14.41%
Not Sure	7.90%	2.94%
No Answer	0.00%	8.24%



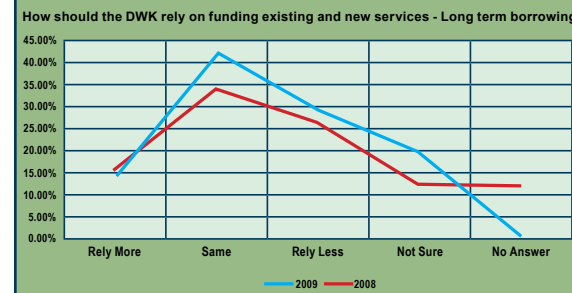
7.2 User Fees and charge:

	2009	2008
Rely More	52.92%	50.00%
Same	31.96%	30.59%
Rely Less	6.87%	5.59%
Not Sure	8.25%	4.12%
No Answer	0.00%	9.71%



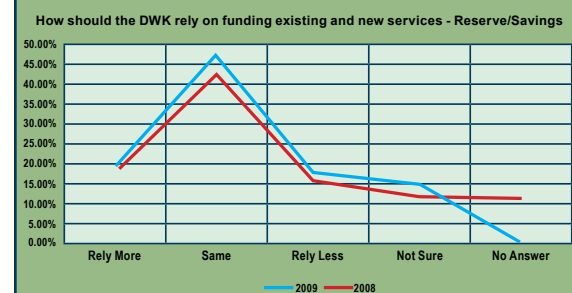
7.3 Long-term borrowing:

	2009	2008
Rely More	14.43%	15.29%
Same	41.58%	34.12%
Rely Less	29.21%	26.18%
Not Sure	14.78%	12.35%
No Answer	0.00%	12.06%



7.4 Reserves/Savings:

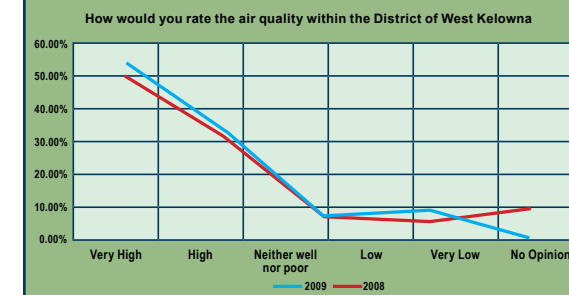
	2009	2008
Rely More	19.59%	19.12%
Same	47.42%	42.35%
Rely Less	17.87%	15.59%
Not Sure	15.12%	11.76%
No Answer	0.00%	11.18%



NOTE: Questions 8,9,12 and 24 solicited written comments. Data is available at the District office.

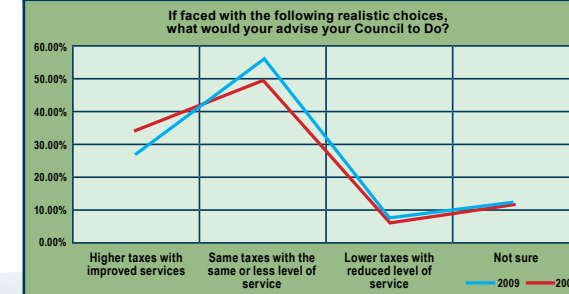
10. How would you rate the air quality within the District of West Kelowna?

	2009	2008
Very High	12.03%	9.71%
High	48.45%	47.35%
Neither well nor poor	31.62%	29.71%
Low	5.50%	6.76%
Very low	0.34%	1.47%
No Opinion	2.06%	5.00%



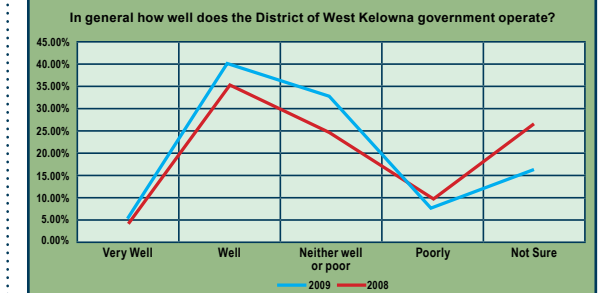
11. If faced with the following realistic choices, what would you advise your Council to do?

	2009	2008
Higher taxes with improved services	26.46%	33.24%
Same taxes with the same or less level of service	55.33%	49.41%
Lower taxes with reduced level of service	6.87%	5.88%
Not sure	11.34%	11.47%



13. In general how well does the District of West Kelowna government operate?

	2009	2008
Very Well	4.81%	3.24%
Well	39.86%	34.71%
Neither well or poor	32.65%	26.76%
Poorly	6.87%	8.82%
Not Sure	15.81%	26.47%



14. Do you think that the Couplet should be a priority of the District?

	2009
Yes	29.90%
No	19.59%
No Opinion	50.52%

15. Are you aware that the District of West Kelowna Landfill is now open as a transfer station to collect residential garbage?

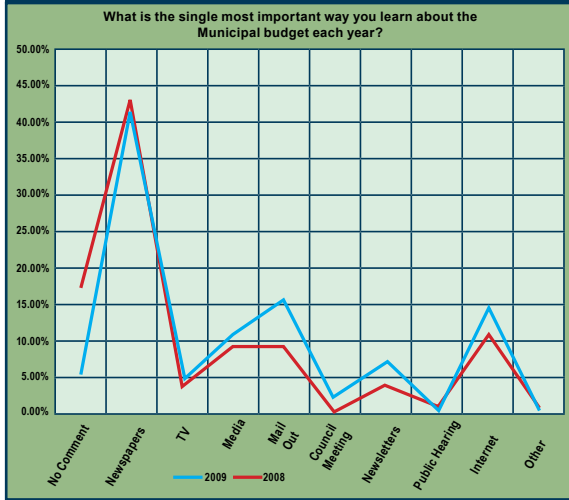
	2009
Yes	61.86%
No	36.08%
No Answer	2.06%

15.1 Should the District of West Kelowna have a transfer station (for solid waste disposal) within our boundaries?

	2009
Yes	64.26%
No	12.37%
No Answer	23.37%

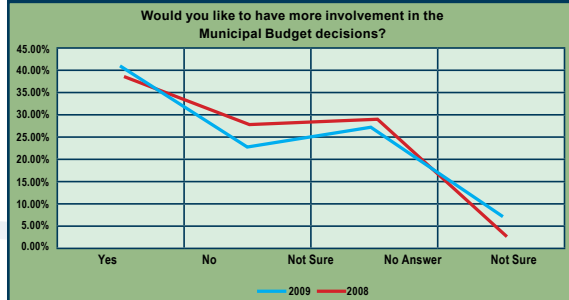
16. What is the single most important way you learn about the Municipal budget each year?

	2009	2008
No Comment	5.15%	17.06%
Newspapers	41.58%	42.94%
TV	1.72%	3.82%
Media	11.00%	9.41%
Mail Out	15.81%	9.12%
Council Meeting	2.41%	0.29%
Newsletters	6.87%	3.53%
Public Hearing	0.34%	1.47%
Internet	14.78%	11.18%
Other	0.34%	1.18%



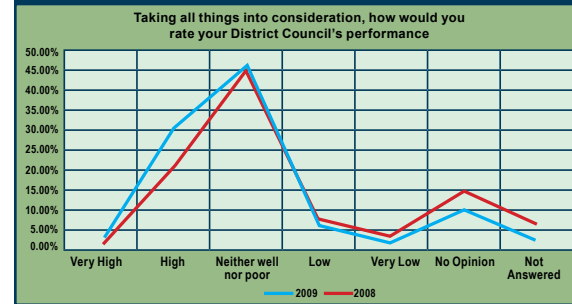
17. Would you like to have more involvement in the Municipal Budget decisions?

	2009	2008
Yes	41.24%	39.12%
No	23.37%	27.94%
Not Sure	28.18%	29.71%
No Answer	7.22%	3.24%



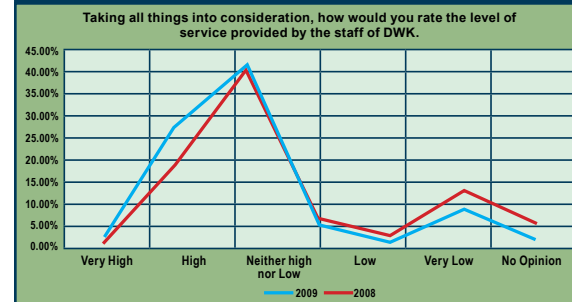
18. Taking all things into consideration, how would you rate your District Council's performance.

	2009	2008
Very High	3.44%	1.76%
High	29.90%	20.59%
Neither High nor Low	46.39%	45.00%
Low	6.87%	8.24%
Very Low	1.37%	2.65%
No opinion	9.97%	15.29%
Not Answered	2.06%	6.47%



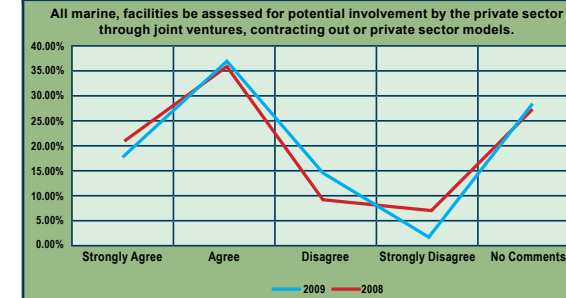
18.1 Taking all things into consideration, how would you rate the level of service provided by the staff of DWK?

	2009	2008
Very High	2.75%	2.06%
High	34.02%	23.24%
Neither High nor Low	42.27%	42.35%
Low	5.84%	4.41%
Very Low	0.69%	1.76%
No opinion	14.43%	26.18%



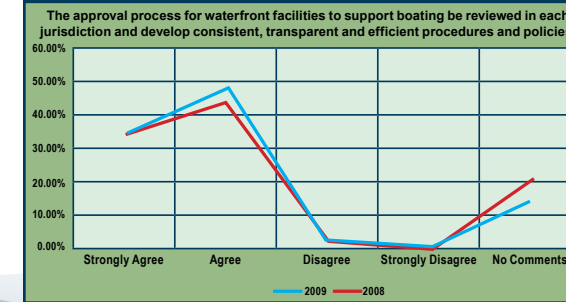
19. All marine, facilities be assessed for potential involvement by the private sector through joint ventures, contracting out or private sector models.

	2009	2008
Strongly Agree	17.87%	20.29%
Agree	36.43%	35.29%
Disagree	14.78%	9.41%
Strongly Disagree	2.06%	7.65%
No Comments	28.87%	27.35%



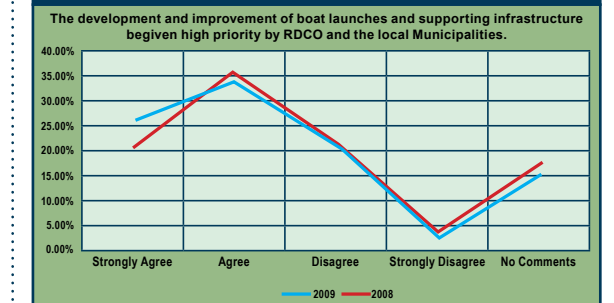
20. The approval process for waterfront facilities to support boating be reviewed in each jurisdiction and develop consistent, transparent and efficient procedures and policies.

	2009	2008
Strongly Agree	35.05%	35.00%
Agree	48.11%	43.24%
Disagree	2.06%	1.47%
Strongly Disagree	0.00%	0.00%
No Comments	14.78%	20.29%



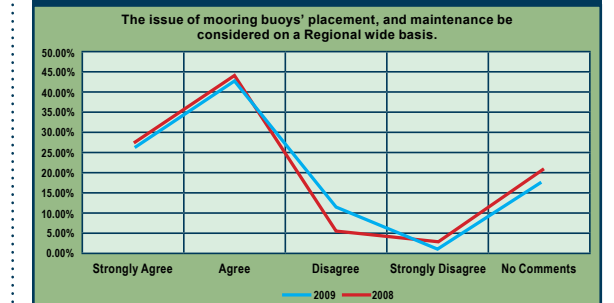
21. The development and improvement of boat launches and supporting infrastructure be given high priority by RDCO and the local Municipalities.

	2009	2008
Strongly Agree	25.77%	20.88%
Agree	34.71%	35.88%
Disagree	20.62%	21.18%
Strongly Disagree	3.78%	4.41%
No Comments	15.12%	17.65%



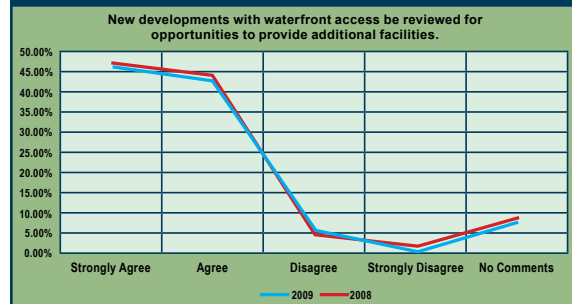
22. The issue of mooring buoys' placement, and maintenance be considered on a Regional wide basis.

	2009	2008
Strongly Agree	26.12%	27.06%
Agree	43.30%	44.41%
Disagree	11.68%	5.59%
Strongly Disagree	1.03%	2.65%
No Comments	17.87%	20.29%



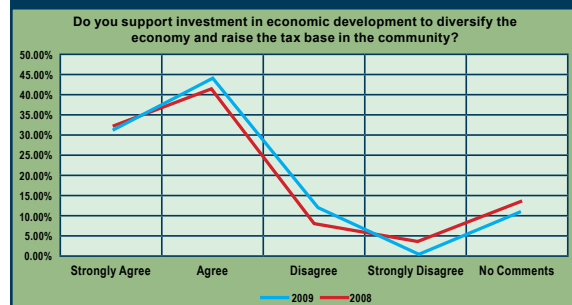
23. New developments with waterfront access be reviewed for opportunities to provide additional facilities.

	2009	2008
Strongly Agree	46.74%	47.35%
Agree	38.14%	37.35%
Disagree	5.84%	4.71%
Strongly Disagree	0.69%	1.47%
No Comments	8.59%	9.12%



25. Do you support investment in economic development to diversify the economy and raise the tax base in the community?

	2009	2008
Strongly Agree	31.96%	32.35%
Agree	43.99%	41.18%
Disagree	13.06%	8.53%
Strongly Disagree	0.69%	3.53%
No Comments	10.31%	14.41%



25.1 Are you in favour of increasing the funding for economic development?

	2009
Yes	46.05%
No	27.84%
No Opinion	26.12%

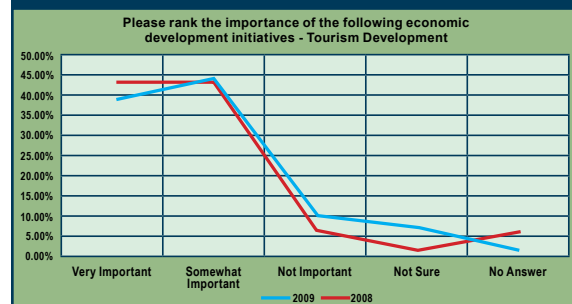
25.2 If yes, how much should the increase be.

	2009
\$30,000	4.47%
\$40,000	1.72%
\$50,000	6.19%
\$100,000	6.87%
\$150,000	5.50%
No Opinion	75.26%

26. Please rank the importance of the following economic development initiatives.

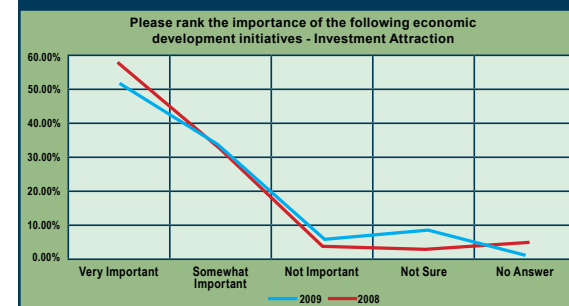
26.1 Tourism Development

	2009	2008
Very Important	38.83%	42.94%
Somewhat Important	42.61%	42.65%
Not Important	9.97%	7.06%
Not Sure	7.56%	2.06%
No Answer	1.03%	5.29%



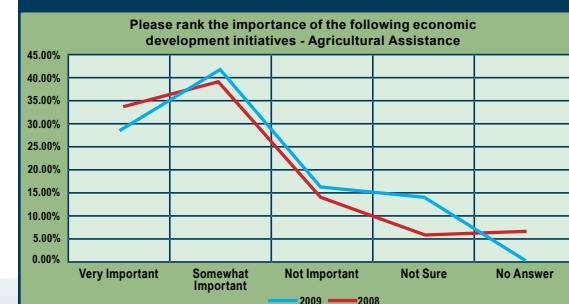
26.2 Investment Attraction.

	2009	2008
Very Important	51.55%	56.47%
Somewhat Important	34.02%	32.94%
Not Important	5.84%	3.24%
Not Sure	8.59%	2.65%
No Answer	0.00%	4.71%



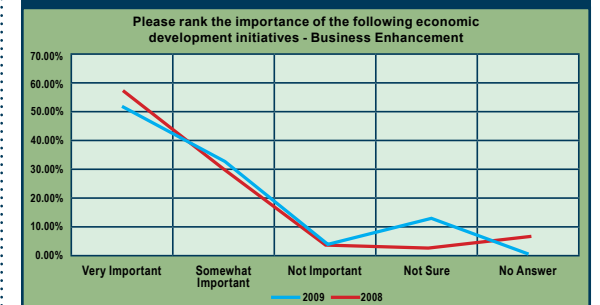
26.4 Agricultural Assistance

	2009	2008
Very Important	28.87%	34.12%
Somewhat Important	41.92%	39.71%
Not Important	15.46%	14.12%
Not Sure	13.75%	5.88%
No Answer	0.00%	6.18%



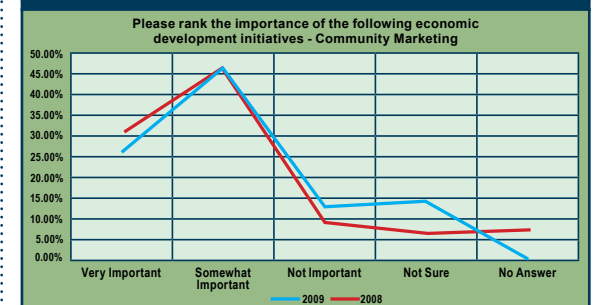
26.3 Business Enhancement

	2009	2008
Very Important	51.89%	57.94%
Somewhat Important	31.96%	29.71%
Not Important	4.47%	4.12%
Not Sure	11.68%	2.35%
No Answer	0.00%	5.88%



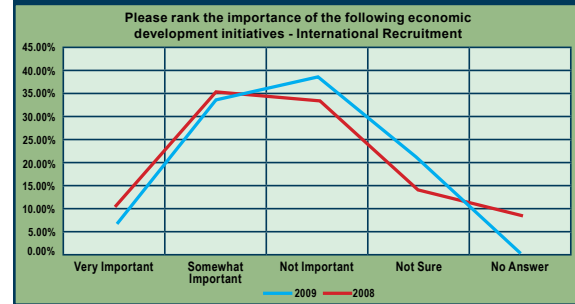
26.5 Community Marketing

	2009	2008
Very Important	25.43%	30.59%
Somewhat Important	46.05%	46.18%
Not Important	13.75%	9.12%
Not Sure	14.43%	6.47%
No Answer	0.34%	7.65%



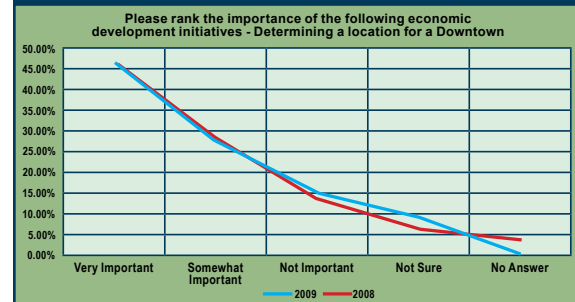
26.6 International Recruitment

	2009	2008
Very Important	6.19%	10.29%
Somewhat Important	32.99%	35.29%
Not Important	38.83%	32.94%
Not Sure	21.31%	12.94%
No Answer	0.69%	8.53%



26.7 Determining a location for a Downtown core

	2009	2008
Very Important	46.39%	46.76%
Somewhat Important	28.18%	29.12%
Not Important	15.81%	13.82%
Not Sure	9.62%	6.47%
No Answer	0.00%	3.82%



27. Do you feel that the District needs to require developers to provide a higher level of design of new development applications?

	2009
Yes	63.23%
No	17.87%
No Answer	18.90%

28. Do you feel that the beautification of Westbank Town Centre should be a District Priority?

	2009
Yes	56.01%
No	34.36%
No Answer	9.62%

28.1 What is your level of satisfaction with the current solid waste collection service.

	2009
Very High	15.12%
High	47.42%
Neither High or Low	23.02%
Low	3.09%
Very Low	3.09%
No Opinion	8.25%

28.2 Are you in favor of a fee (applied to every household) for one spring and one fall yard waste pick-up in addition to the new yard waste bin program?

	2009
Yes	20.62%
No	75.95%
No Answer	3.44%

28.3 If yes, would you be willing to pay an additional \$10.00 to \$15.00 per household for each of the two extra pickups?

	2009
Yes	16.84%
No	49.83%
No Answer	33.33%

29. Do you support programs to reduce the dumping of garbage in the bush?

	2009
Yes	80.76%
No	10.65%
No Answer	8.59%

29.1 If yes, what increase in taxes are you prepared to pay to reduce the dumping?

	2009
\$ 5/year	43.64%
\$10/year	19.24%
\$15/year	2.75%
\$20/year	6.53%
No Answer	27.84%

30. Are you interested in a community trail along the waterfront?

	2009	2008
Yes	77.66%	83.53%
No	13.40%	10.88%
No Comments	8.93%	5.59%



31. Do you currently use the transit system?

	2009
Yes	9.62%
No	88.66%
No Comments	1.72%

31.1 Are you satisfied with the transit service level?

	2009
Yes	10.31%
No	13.75%
No Answer	75.95%

31.2 How often do you typically use the transit system?

	2009
Every Day	2.06%
3 - 4 times per week	1.72%
3 - 4 times per month	3.09%
Less than once a Month	39.18%
No Answer	53.95%

32. Do you agree that the following improvements would increase your transit usage or encourage you to use it?

32.1 More Frequent Service

	2009
Strongly agree	16.15%
Agree	16.84%
No Opinion	54.30%
Disagree	5.84%
Strongly Disagree	6.87%
No Answer	0.00%

32.2 Service additional areas

	2009
Strongly agree	17.53%
Agree	13.75%
No Opinion	56.36%
Disagree	5.50%
Strongly Disagree	6.87%
No Answer	0.00%

32.3 More direct services

	2009
Strongly agree	20.96%
Agree	13.75%
No Opinion	54.30%
Disagree	4.47%
Strongly Disagree	6.53%
No Answer	0.00%

32.4 Less transfers

	2009
Strongly agree	14.78%
Agree	14.09%
No Opinion	59.11%
Disagree	5.84%
Strongly Disagree	6.19%
No Answer	0.00%

32.5 Lower Fares

	2009
Strongly agree	7.56%
Agree	5.84%
No Opinion	64.26%
Disagree	14.43%
Strongly Disagree	7.90%
No Answer	0.00%

33. Do you support an interregional transit service?

	2009
Yes	60.82%
No	11.00%
No Comment	28.18%

34. Please circle your gender.

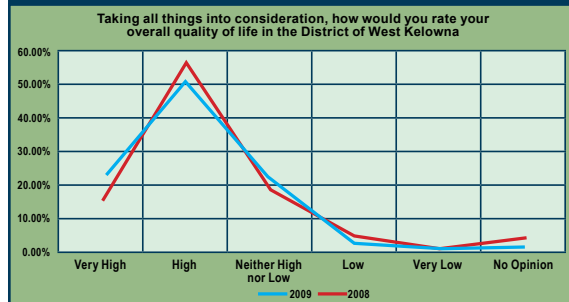
	2009
Male	53.61%
Female	43.30%
No Answer	3.09%

35. In with age group are you?

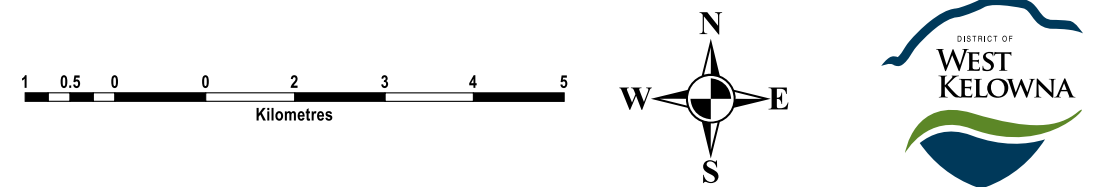
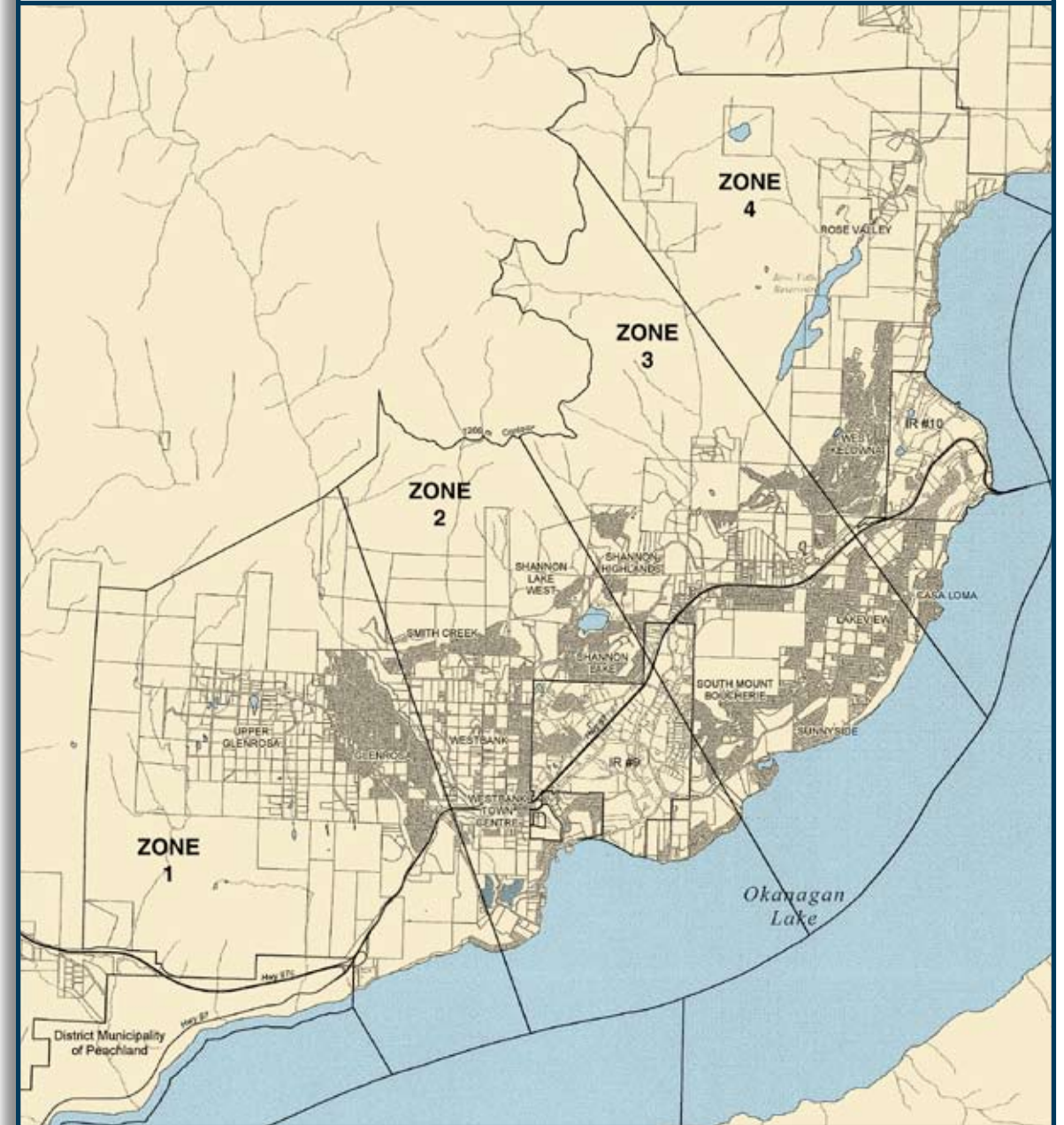
	2009
19 - 24	0.69%
25 - 34	6.87%
35 - 44	14.09%
45 - 54	23.02%
55 - 64	24.74%
65 or over	28.52%
No Answer	2.06%

36. Taking all things into consideration, how would you rate your overall quality of life in the District of West Kelowna

	2009	2008
Very High	23.37%	15.88%
High	50.52%	56.47%
Neither High nor Low	21.99%	18.82%
Low	2.06%	3.82%
Very Low	0.69%	0.88%
No Opinion	1.37%	4.12%



Neighbourhood Map





DISTRICT OF WEST KELOWNA 2009 FINANCIAL STATEMENT





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- 10 *Summary of Significant Accounting Policies***
- 12 *Notes to Financial Statements***

A Message from the CHIEF FINANCIAL OFFICER

December 31, 2009 marked the completion of the District of West Kelowna's second full year of operation. The many challenges involved with the establishment and ongoing development of a new municipality of some 27,000+ residents continued through 2009 and stretched our resources to capacity. In spite of the challenges, the District continued to post very positive financial results with year-end cash and investments totaling \$32.76 million.

Capital projects are a priority for the District and a further \$10.88 million was expended during 2009 consisting primarily of

- 1) the new Public Safety building under construction and scheduled for completion in August 2010,
- 2) the District Hall and Fire Hall upgrades,
- 3) our road rehabilitation program,
- 4) the solid waste cart program, and
- 5) our sanitary sewer strategy implementation which began in earnest in 2009 and will continue in 2010 and beyond with \$11.1 million in grant funding committed from the two senior levels of government.

The following highlights demonstrate the significant financial achievements for the District in 2009:

- 1) Statutory Reserves have grown to \$10,662,039.
- 2) Non-Statutory Reserves at year-end amounted to \$7,080,399.
- 3) Development Cost Charges as of December 31, 2009 totaled \$6,200,110.
- 4) The 2009 surplus was \$987,268, which represented a 1.47% variance on the \$66.97 municipal budget portion.

The annual budgeting process is designed to enhance the financial performance of the District with the overall goal of delivering on the Strategic Priorities established by Mayor and Council with substantial public input. Ongoing and rigorous monitoring of revenue and expenditures is the mandate of the Financial Services Department and has been successfully achieved in 2009 through the cooperation and joint efforts of all District departments.

Jim Zaffino, CGA
Chief Financial Officer



Tel: 250 763 6700
Fax: 250 763 4457
Toll-free: 800 928 3307
www.bdo.ca

BDO Canada LLP
Landmark Technology Centre
300 - 1632 Dickson Avenue
Kelowna BC V1Y 7T2 Canada

Auditors' Report

To the Mayor and Council of District of West Kelowna

We have audited the consolidated statement of financial position of the District of West Kelowna as at December 31, 2009 and the consolidated statements of operations and accumulated surplus, changes in net financial assets, changes in net debt and cash flows for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2009 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Canada LLP

Chartered Accountants

Kelowna, British Columbia
June 14, 2010

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Statement of FINANCIAL POSITION

As at December 31	2009	2008 (restated)
Financial Assets		
Cash	\$424,012	\$375,758
Investments (Note 2)	32,338,025	22,802,109
Accounts Receivable Government Agencies	2,534,962	2,356,799
General Accounts Receivable	2,235,069	194,518
Total Financial Assets	\$37,532,068	\$25,729,184
Liabilities		
Accounts Payable and Accrued Liabilities	7,560,555	6,439,283
Development Cost Charges	6,200,110	4,376,592
Deferred revenue (Note 4)	1,680,507	1,659,830
Other	179,896	109,424
Debt (Note 13)	28,052,826	20,840,143
Total Liabilities	\$43,673,894	\$33,425,272
Net Financial Assets (Liabilities)	\$(6,141,826)	\$(7,696,088)
Non-financial Assets		
Tangible capital assets (Note 7)	\$270,382,783	\$266,895,006
Prepaid expenses	326,537	-
	\$270,709,320	\$266,895,006
Accumulated Surplus (Note 12)	\$264,567,494	\$259,198,918

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of OPERATIONS AND ACCUMULATED SURPLUS

For the year ended December 31	2009	2009 Budget (Unaudited)	2008 (restated)
Revenue			
Taxation	\$20,612,836	\$19,314,619	\$18,560,326
Sales of service and regulatory fees	10,884,448	14,122,523	3,089,166
Government Transfers	5,402,284	5,026,101	3,771,543
Other Revenue from Own Sources	2,882,752	5,328,540	2,304,129
	\$39,782,320	\$43,791,783	\$27,725,164
Expenses			
General Government Services	\$11,217,365	\$5,407,943	\$9,559,154
Protective Services	7,734,317	7,807,868	5,198,127
Transportation Services	2,163,770	2,790,001	1,725,139
Environmental Health Services	5,747,952	2,887,379	578,101
Environmental Development Services	954,593	930,338	826,890
Recreation and Cultural Services	5,045,395	5,467,814	5,098,342
Bank Charges and Interest	24,194	56,500	8,028
Debt Interest	1,526,158	930,640	515,325
Transfer of Net Debt from Regional District	-	-	12,755,817
	\$34,413,744	\$26,278,483	\$36,264,923
Annual Surplus (Deficit)	\$5,368,576	\$17,513,300	\$(8,539,759)
Surplus Transferred (Note 11)			\$180,077,721
Transitional Adjustment (Note 1)			\$87,660,956
Accumulated Surplus Beginning of year	\$259,198,918		\$267,738,677
Accumulated Surplus End of Year (Note 12)	\$264,567,494		\$259,198,918

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of CHANGES IN NET DEBT

For the year ended December 31	2009	2009 Budget (Unaudited)	2008
Annual Surplus (Deficit)	\$5,368,576	\$17,513,300	\$(8,539,757)
Acquisition of tangible capital assets (Note 7)	(10,879,723)		(6,181,961)
Amortization of tangible capital assets (Note 7)	7,391,946		7,025,630
	\$1,880,799	\$17,513,300	\$(7,696,088)
Acquisition of prepaid expenses	(326,537)		-
	\$(326,537)	\$-	\$-
Change in net Debt	1,554,262	17,513,300	(7,696,088)
Net debt, beginning of year	(7,696,088)		-
Net debt, end of year	\$(6,141,826)	\$17,513,300	\$(7,696,088)

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of CASH FLOWS

For the year ended December 31	2009	2008
		(restated)
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
Operating		
Excess Revenues Over Expenses;	\$5,368,576	\$(8,539,759)
Net change in non-cash working capital balances related to operations	490,688	10,033,814
Non-cash changes to operations		
Amortization	7,391,946	7,025,630
Other	-	
Cash provided by operating transactions	\$13,251,210	\$8,519,685
Capital		
Acquisition of tangible capital assets	(10,879,723)	(6,181,961)
Proceeds on disposal of tangible capital assets	-	-
Cash Used in capital transactions	\$(10,879,723)	\$(6,181,961)
Financing		
Increase in Long Term Debt	\$8,260,859	\$20,840,143
Principal repayments on Long Term debt	(1,048,176)	
Cash provided by (used in) financial activities	\$7,212,683	\$20,840,143
Increase (decrease) in cash and cash equivalents	\$9,584,170	\$23,177,867
Cash and Cash Equivalents, Beginning of Year	23,177,867	-
Cash and Cash Equivalents end of Year	\$32,762,037	\$23,177,867
Consisting of:		
Cash	424,012	375,758
Investments	32,338,025	22,802,109
	\$32,762,037	\$23,177,867

District of West Kelowna
**SUMMARY OF SIGNIFICANT ACCOUNTING
 POLICIES DECEMBER 31, 2009**

Nature of Business	The District is incorporated under the laws of British Columbia and is engaged in the operation of a municipality.
Basis of Presentation	It is the District's policy to follow Canadian generally accepted accounting principles. The consolidated financial statements include the accounts of all funds of the District. All inter-fund transactions have been eliminated. The consolidated statements have been prepared by management using guidelines issued by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.
Revenue Recognition	Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Sale of services and user fee revenues are recognized when the service of product is provided by the District. Grant revenues are recognized when the funding becomes receivable.
Tangible Capital Assets	Tangible capital assets are recorded at cost less accumulated amortization. Costs includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparations costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use.
Debt Charges	The interest portion of debt charge is charged against current operating revenue in the year in which it is paid. Principal payments are recorded as a reduction of fund balances and net debt.
Vacation and Sick Pay	Vacation pay, which may be accumulated up to two weeks, is charged to expense in the year paid. Sick leave, which has a maximum accumulation of thirty-five weeks, is also charged to expense in the year it is accumulated. Earned sick leave is paid to a maximum of seventeen and a half weeks upon termination of employment.
Reserves	Reserves for represents amounts set aside for future operating and capital expenditures. The District has also appropriated funds for future capital expenditures, the reserves are Capital and Equipment reserves. Expenditures from a reserve can only be made in accordance with by-law directives.

Continues . . .

District of West Kelowna
**SUMMARY OF SIGNIFICANT ACCOUNTING
 POLICIES DECEMBER 31, 2009**

Development Cost Charges	Development Cost Charge (DCC) levies are restricted by by-law in their use for Water, Sewer and Road expansion, and the revenue is deferred until the expenditures are incurred. When DCC expenditures are made, a corresponding amount is recorded as a contribution from property owners and developers.
Financial Instruments	It is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from its financial instruments unless otherwise noted. The fair values of the District's financial instruments approximate their carrying values, unless otherwise noted.
Budget Figures	The budget figures are from the Annual Budget Bylaw adopted by May 15 of each year. They have been reallocated to conform to PSAB financial statement presentation. Subsequent amendments have been made by Council to reflect changes in the budget as required by law.
Use of Estimates	The preparation of the financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.
Cash and Cash Equivalents	Management considers all highly liquid investments with maturity of three months or less at acquisition, or which are cashable on demand, to be cash equivalents.

1. Change in Accounting Policy

On January 1, 2009, the District of West Kelowna adopted revised Public Sector Accounting Standards: Section 1000 - Financial Statement Concepts, Section 1100 - Financial Statement Objectives, Section 1200 - Financial Statement Presentation and Section 3150 - Tangible Capital Assets. As a result of the adoption, the presentation of the financial statements changed from the prior year. The standards require the recognition of all non-financial assets including tangible capital assets, prepaid expenses and inventories of supplies as assets in the financial statements. In addition, revenue from contributed assets, and amortization on tangible capital assets was recorded in the statement of operations. This change in accounting policy has been applied retroactively with the restatement of the prior period. The impact of adopting the tangible capital asset standard was as follows:

	2008
Statement of Financial Position	
Increase in tangible capital assets	\$ 80,635,326
Increase in prepaid Insurance premiums	-
Increase in accumulated surplus	\$ 80,635,326
Statement of Operations	
Increase (decrease) in expenses	
Amortization	\$ 7,025,630
Total increase (decrease) in annual surplus	\$ (7,025,630)
Increase in opening accumulated surplus	\$ 87,660,956

2. Investments

The District currently holds several cashable Term Deposits, with maturities all within 18 months of the year end, and carrying interest rates between 1.05% and 2.3%.

3. Contingent Liabilities and Commitments

(a) Pension Liabilities

The municipality and its employees contribute to the Municipal Pension Plan ("the plan"), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009, with results available in 2010. The actuary does not attribute portions of the surplus to individual employers. The District of West Kelowna paid \$615,211 for employer contributions to the Plan in fiscal 2009.

(b) Regional District of Central Okanagan

Regional District debt is, under the provisions of the Local Government Act, a joint and several liability of the District and each member municipality within the District, including the District of West Kelowna. The loan agreements with the Regional District of Central Okanagan (RDCO) and the Municipal Finance Authority provide that, if at any time the schedule payments provided for in the agreements are not sufficient to meet the Authority's obligations with respect to such borrowing, the resulting deficiency becomes the liability of the member municipalities.

(c) Construction Contracts

The District of West Kelowna has entered into one contract to construct a public safety building. The building is financed through debt and will be completed in August of 2010.

(d) Lawsuits

The District of West Kelowna is the defendant in various lawsuits. In the opinion of management, the overall estimation of loss is not determinable. These claims have not been provided for in the financial statements. Settlement, if any, made with respect to these actions would be expected to be accounted for as a charge to expenditures in the period in which realization is known.

(e) Commitments and Leases

The District has entered into various leases for equipment and services with terms varying from one to five years. The total lease commitments for 2010 are \$957,271.

4. Deferred Revenues

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose

Deferred Revenues includes:

- A prepayment amount of \$1,425, 000 received from the Provincial Government for restructuring assistance. These funds will be transferred to reserves in 2010.
- Okanagan Mainline Municipal Labour Relations Association membership of \$20,000 -the District may have to join.
- A prepayment of \$180,000 for a conditional grant for Trees for Tomorrow. This project will be completed in 2010.
- A prepayment amount of \$10,500 for conditional grant for the Olympic Torch Run. This will be expended in 2010
- Utility prepayment in the amount of \$45,007. This will be recognized as revenue in 2010.

The total deferred revenue for 2009 is \$1,680,507 and for 2008 it was \$1,659,830.

5. Federal Gas Reporting

Gas tax funding is provided by the Government of Canada. The use of the funding is established by funding agreement between the District of West Kelowna and the Union of British Columbia Municipalities. Gas tax funding may be used toward designated public transit, community energy, water, wastewater, solid waste and capacity building projects as specified in the funding agreements.

	2009	2008
Opening balance of unspent funds	\$ 575,224	\$ -
Interest earned	40,109	
Add:		
Amounts received during the year	791,389	404,311
Transfer from RDCO		170,913
Less:		
Amounts spent during the year	<u>(114,483)</u>	
Total Deferred Gas Tax Revenue	<u>\$1,292,329</u>	<u>\$ 575,224</u>

6. Comparative Figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

7. Tangible Capital Asset

District of West Kelowna
TCA 2008, 2008 and 2009 Reconciliation

2009	Buildings	Land	Computer	Roads	Sidewalks	Storm Drain	Infrastructure - Lights	Solid Waste Cans	Office Furniture & Equipment	Small Tools & Equipment	Vehicles	Machinery	Water Infrastructure	Sewer Infrastructure	TOTAL
Cost, beginning of year	\$22,992,055	\$87,324,578	\$1,023,694	\$205,096,707	\$4,596,811	\$-	\$-	\$-	\$81,614	\$428,987	\$3,878,462	\$208,398	\$15,058,021	\$39,783,405	\$80,952,732
Additions	5,023,782	427,231	514,718	1,185,397	-	667	135,406	1,445,813	111,400	7,500	633,484	239,242	233,436	921,847	10,879,723
Disposals															
Cost, end of year	\$28,015,837	\$87,751,809	\$1,538,412	\$206,282,104	\$4,596,811	\$667	\$1,135,406	\$1,445,813	\$683,014	\$436,487	\$4,511,946	\$447,640	\$15,291,457	\$40,685,052	\$91,832,455
Accumulated amortization beginning of year	4,738,797		337,791	94,645,429	1,058,354	-	-	-	256,410	174,158	1,634,171	125,520	4,690,350	6,396,746	114,057,726
Amortization	597,483		240,714	5,157,052	91,936	67	8,475	57,833	32,747	22,427	241,524	18,889	340,660	582,129	7,391,946
Disposals															
Write-downs															
Accumulated amortization, end of year	\$5,336,280	\$-	\$578,505	\$99,802,481	\$1,150,290	\$67	\$8,475	\$57,833	\$289,157	\$196,585	\$1,875,695	\$144,419	\$5,031,010	\$6,978,875	\$121,449,672
Net carrying amount, end of year	\$22,679,557	\$87,751,809	\$959,907	\$106,479,623	\$3,446,521	\$600	\$126,931	\$1,387,980	\$403,857	\$239,902	\$2,636,251	\$303,221	\$10,260,447	\$33,706,177	\$70,382,783

2008	Buildings	Land	Computer	Roads	Sidewalks	Storm Drain	Infrastructure - Lights	Solid Waste Cans	Office Furniture & Equipment	Small Tools & Equipment	Vehicles	Machinery	Water Infrastructure	Sewer Infrastructure	TOTAL
Cost, beginning of year	\$20,101,649	\$87,199,557	\$413,698	\$205,096,707	\$3,716,891	\$-	\$-	\$-	\$306,114	\$400,752	\$2,963,362	\$208,398	\$14,400,139	\$39,783,405	\$74,770,772
Additions	2,890,406	125,021	609,996	-	879,820	-	-	-	75,500	28,235	915,100	-	657,882	-	6,181,960
Disposals															
Cost, end of year	\$22,992,055	\$87,324,578	\$1,023,694	\$205,096,707	\$4,596,811	\$-	\$-	\$-	\$381,614	\$428,987	\$3,878,462	\$208,398	\$15,058,021	\$39,783,405	\$80,952,732
Accumulated amortization beginning of year	4,273,040		163,125	89,518,011	966,418	-	-	-	233,902	151,548	1,415,591	118,383	4,359,028	5,833,050	107,032,096
Amortization	465,757		174,666	5,127,418	91,936	-	-	-	22,508	22,610	218,580	7,137	331,322	583,896	7,025,630
Disposals															
Write-downs															
Accumulated amortization, end of year	\$4,738,797	\$-	\$337,791	\$94,645,429	\$1,058,354	\$-	\$-	\$-	\$256,410	\$174,158	\$1,634,171	\$125,520	\$4,690,350	\$6,396,746	\$114,057,726
Net carrying amount, end of year	\$18,253,258	\$87,324,578	\$685,903	\$105,451,278	\$3,538,457	\$-	\$-	\$-	\$325,204	\$254,229	\$2,244,291	\$82,878	\$10,367,671	\$33,366,659	\$268,895,006

8. Expenditures by Object

	2009	2008
Advertising	128,643	63,001
Amortization	7,391,946	7,025,630
Audit Fees	33,454	27,000
Bad Debts	10,135	7,383
Bank Charges	21,697	7,112
Building Mtce.	210,802	125,543
Civic Grants	389,408	231,300
Committee Expenses	184,830	
Communities in Bloom	12,825	517
Conferences & seminars	75,685	73,415
Contingency Funds	62,578	96,647
Contract Services	10,026,335	3,809,729
Cost relocation	19,132	27,910
Debt - Interest	1,526,158	515,325
Dues and Memberships	31,475	31,045
Equipment Mtce. And Fuel	625,112	212,132
Operational Parks & Protective Services	-	546,000
Freight, Courier, Postage	64,503	28,105
Ground Mtce.	222,332	52,172
Hydrant Mtce.	23,408	73,634
Information Technology	73,792	4,198
Insurance liability	185,077	180,438
Legal	145,280	141,500
Licenses	5,097	23,798
Marketing	12,749	39,726
Meetings-Food and beverages	28,745	10,391
Misc	787,174	13,836
Net Debt from CORD	-	12,755,817
Presentations, awards and Recognition	6,371	11,036
Protective Equipment Mtce.	-	19,558
Public relations	23,790	17,251
Publication and subscriptions	6,842	5,173
RDCO Admin Fee	-	421,544
Recoverable Costs	529,869	19,981
Recruitment Costs	52,682	53,930
Refunded Fees	-	2,782
Rental	250,750	282,336
Safety Training and supplies	111,310	94,238
Snow Removal	23,145	323,970
Supplies	82,914	8,993
Supplies/Small Tools and equipment	503,573	336,347
Training	60,681	16,239
Travel and Mileage	11,221	6,554
Uniforms	106,463	104,787
Utilities (Telephone/Water/Power)	698,221	759,026
Vandalism repairs	4,033	1,089
Wages/Salaries	9,616,049	7,647,467
Wellness	27,460	9,318
Grand Total	34,413,744	36,264,923

December 31, 2009

District of West Kelowna
Notes to Financial Statements

9. Sewer System Utility Statements

The District of West Kelowna will take over the operation of the sewer in May of 2010. The District for 2009 has treated the operational expenses and revenue collection as if the RDCO was a contractor. The operation expenses and revenue were not budgeted (also not budgeted in 2008) in 2009. This fund is self sustaining and the revenue for this service has been forwarded to the Regional District, as they are responsible for the expense.

RDCO collects the sewer fees from each municipality/partner. As such, the revenues and expenses are reflected in Regional District's Financial Statements, including the billing amounts that were charged by West Kelowna prior to the Memorandum of Understanding discussions.

10. Incorporation of The District of West Kelowna

The District of West Kelowna was incorporated through letters patent on December 06, 2007 and accordingly the 2008 comparative figures represent thirteen months of expenses rather than the normal twelve.

11. Assumption of Equity on Transfer of Assets

When the District of West Kelowna (DWK) was incorporated, the Central Okanagan Regional District, who governed the area, transferred a total of \$66,192,623 of assets (general, water and sewer funds) and the Province of BC transferred \$113,885,099 of roads (general fund), for a total surplus transferred of \$180,077,721. On the transfer of assets, the District assumed related Municipal Finance Authority debt of \$21,842,012. The resulting equity assumed is included in the equity in capital assets as December 31, 2008.

12. Accumulated Surplus

The District segregates its accumulated surplus in the following categories:

	2009	2008
Equity in Tangible Capital Assets	\$ 242,329,957	\$ 246,054,863
Reserve Funds	10,662,038	9,185,412
General Revenue Fund	6,206,923	12,498,402
Surplus (Deficit)	<u>5,368,576</u>	<u>(8,539,759)</u>
	\$ 264,567,494	\$ 259,198,918

The equity in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets,

Reserve funds represent funds set aside by Council for specific purposes.

13. Long Term Debt

The following long term debt is held by the Municipal Finance Authority:

Reg St, Bylaw	LA/CB Bylaw	Issue	Type	Year of Maturity	Interest Rate	Balance at Dec 31/09	Balance at Dec 31/08
527	432	54	Sewer-Chieftan Rd	2013	8.300%	6,189	7,556
566	457	56	Sewer-Green Bay	2013	8.040%	50,420	61,561
602	514	59	Sewer-Pritchard	2014	9.490%	82,219	96,391
640	560	61	Sewer-Webber Rd	2015	8.000%	9,530	10,865
692	645	64	Sewer Glenrosa 101	2016	7.420%	66,165	73,904
739	639	66	Sewer-Boucherie 302	2017	5.850%	356,044	391,554
744	701	66	Sewer-Lakeview 603	2017	5.850%	18,671	20,533
809	797	70	Sewer-Boucherie 304	2019	5.490%	103,475	111,310
839	772	71	Sewer-Gellatly 502	2019	5.990%	316,002	339,929
839	796	71	Sewer-Boucherie 303	2019	5.990%	675,377	726,516
886	846	73	Sewer-Boucherie 307	2020	6.350%	50,590	53,981
886	866	73	Sewer-W Kelowna 801	2020	6.350%	1,054,098	1,124,761
886	869	73	General-Shamrock/Ensign	2010	6.350%	2,558	4,994
912	792	74	Sewer-Glenrosa 102	2021	5.930%	453,752	480,902
912	824	74	Sewer-Lakeview 604	2021	5.930%	119,270	126,406
912	826	74	Sewer-Gellatly 503	2021	5.930%	140,108	148,492
912	848	74	Sewer-Lakeview 606	2021	5.930%	49,785	52,764
912	864	74	Sewer-W. Kelowna 804	2021	5.930%	53,696	56,909
912	878	74	Sewer-Gellatly 501	2021	5.930%	100,138	106,130
931	878	75	Sewer-Gellatly 501	2021	5.690%	18,491	19,598
931	894	75	Sewer-Glenrosa 103	2021	5.690%	675,650	716,076
931	897	75	General-Brown Rd Widening	2011	5.690%	9,319	13,648
931	920	75	Sewer-Boucherie 305	2021	5.690%	271,682	287,938
964	917	77	Sewer-Lakeview 601	2022	6.050%	1,443,459	1,521,070
1007	977	79	Sewer-W.Kelowna 802	2023	5.491%	1,556,531	1,632,169
1069	946/996	85	Sewer-Lakeview 701	2024	4.975%	793,016	828,016
1070	1034	85	Sewer-Westbank 203	2024	4.975%	49,973	52,179
1122	946/997	95	Sewer-Lakeview 701	2025	4.170%	790,948	825,796
1122	1029	95	Mt. Boucherie Arena Debt	2025	4.170%	2,819,660	2,943,888
1122	1075	95	General-Westside Land Purchase	2015	4.170%	1,078,236	1,234,540
1147	1031	99	Sewer-Westbank 202	2027	4.430%	17,584	18,297
1147	1086	99	Sewer-Lakeview 701	2027	4.430%	1,157,770	1,204,747
1147	1128	99	General-Westside Parks	2017	4.430%	1,168,273	1,310,499
1175	1091	101	Water-Green Bay Water	2027	4.520%	228,216	236,773
1175	1095	101	Sewer-Glenrosa 103	2027	4.520%	2,419,088	2,509,788
1196	1141	101	Sewer-Lakeview 701	2027	4.520%	566,627	587,872
1196	1150	101	Sewer-Lakeview 701	2027	4.520%	733,737	761,248
1219	1091	103	Water-Green Bay Water Mobile	2028	4.650%	135,823	140,543
1251	1177	105	RCMP Building	2028	4.900%	8,260,859	
						<u>\$27,903,030</u>	<u>\$20,840,143</u>

The following long-term debt is held by the Ministry of Finance:

Bylaw	Type	Year of Maturity	Interest Rate	Balance at Dec 31/09	Balance at Dec 31/08
46	Improvement District System-Westside Fire	2010	7.000%	23,974	
	Improvement District System-Westside Fire	2010	9.000%	24,388	
51	Improvement District System-Westside Fire	2011	6.000%	101,434	
				<u>\$149,796</u>	
GRAND TOTAL LONG TERM DEBT				<u>\$28,052,826</u>	<u>\$20,840,143</u>

14. Fiscal Plan

The Financial Plan By-Law adopted by Council on April 14, 2009 was prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget, figures presented in the statement of operations and change in Surplus represents the Financial Plan adopted by Council on April 14, 2009 with adjustments as follows:

	<u>2009</u>
Financial Plan (Budget) Surplus for the year as per Financial Statements	\$0
Budgeted Capital Expenditures:	17,513,300
Budgeted surplus per statement of operations	<u>\$17,513,300</u>

15. 2009 Segmented Financial Information

	General Government Services - Administration	General Government Services - Administration	Library	General Government Services Financial Administration	General Government Services Corporate Services	General Government Services - Election	General Government Services Human Resources	General Government Services Information Technology Services	Community Policing Office - RCMP	Solid Waste Collection	Protective Services - Fire	Transportation Services Roads & Maintenance	Transportation Services Street Lighting
Dept Code	1130	1140/1930	7500	1240/1250/ 1260/1270/ 9510	1900	1910	1620/1640/1700/1710/1720 1730/1750/1760/1770/1780	1280	2570	4450	2400/9300/7280	5110/5120/5170/5085/5190	5115/5150/5130
Revenues:													
Traffic Fines													
MFA Proceeds													
Servicing agreement recovery											836,541		
Grant Funding											0	960,000	11,565
Sewer Levy													
Recovered costs				32,324						1,849,512	498,609	23,641	
Subdivision & rezoning fees													
Other Fees									1,000				
Sale of Goods or Services													
BUSINESS LICENCES													
BUILDING PERMITS													
Misc. Fees													
Property Rental													
Interest Earned													
PENALTIES - TAXES													
INTEREST - TAXES - ARREARS and Delinquent													
Revenue - Tax Searches													
Collection for other governments													
Donations													
Borrowing													
DCC													
Transfer from Reserves													
Collection of Taxes													
Total	\$-	\$-	\$-	\$32,324	\$-	\$-	\$-	\$-	\$1,000	\$1,849,512	\$1,335,150	\$983,641	\$11,565

	Transportation Services Traffic & Bylaw Enforcement	Development Services - Planning	Development Services Building & Licence	Development Services-Design	PRC Administration	PRC Recreation	PRC Youth Centre	PRC Parks	LEISURE SERVICES - FACILITIES	Solid Waste	Economic Dev Advertising	FISCAL SERVICES INTEREST & DEBT	Water	Sewer	Sub Total	FISCAL SERVICES - TRANS-FERS TO OWN RESERVES	Other Balance	Balance
Dept Code	2920	6110/6120	2820	6130	7110	7400	7420	7310/8613	7260/7030/7240/7250/7120	5180	6150	9750/9760						
Revenues:																		
Traffic Fines																	165,462	165,462
MFA Proceeds																	2,988,758	2,988,758
Servicing agreement recovery															836,541			836,541
Grant Funding		69,747							104,660		120,368			405,760	1,672,100	1,333,333	193,484	3,198,917
Sewer Levy														0				
Recovered costs		7,322							0						2,411,408			2,411,408
Subdivision & rezoning fees		301,490													301,490			301,490
Other Fees		184,830											12,947	85,736	284,513			284,513
Sale of Goods or Services						165,831		29,928	1,059,077				971,492	2,649,813	4,876,141			4,876,141
BUSINESS LICENCES			147,498												147,498			147,498
BUILDING PERMITS			689,221												689,221			689,221
Misc. Fees				62,810											62,810		77,940	140,750
Property Rental									0								106,121	106,121
Interest Earned																	736,369	736,369
PENALTIES - TAXES																	6,824	6,824
INTEREST - TAXES - ARREARS and Delinquent																	303,319	303,319
Revenue - Tax Searches																	29,882	29,882
Collection for other governments																		
Donations																	159,011	159,011
Borrowing																	144,565	144,565
DCC																	1,642,696	1,642,696
Transfer from Reserves																		
Collection of Taxes														1,484,461	1,484,461		19,128,375	20,612,836
Total	\$-	\$563,389	\$836,719	\$62,810	\$-	\$165,831	\$-	\$29,928	\$1,163,737	\$-	\$120,368	\$-	\$984,439	\$4,625,770	\$12,766,182	\$1,333,333	\$25,682,806	\$39,782,320

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15. 2009 Segmented Financial Information Continued from page 21 . . .

	General Government Services - Administration	General Government Services - Administration	Library	General Government Services Financial Administration	General Government Services Corporate Services	General Government Services - Election	General Government Services Human Resources	General Government Services Information Technology Services	Community Policing Office - RCMP	Solid Waste Collection	Protective Services - Fire	Transportation Services Roads & Maintenance	Transportation Services Street Lighting	Transportation Services Traffic & Bylaw Enforcement	Development Services - Planning	Development Services Building & Licence
Dept Code	1130	1140/1930	7500	1240/1250/ 1260/1270/ 9510	1900	1910	1620/1640/1700/1710/1720 1730/1750/1760/1770/1780	1280	2570	4450	2400/9300/7280	5110/5120/5170/5085/5190	5115/5150/5130	2920	1130	1140/1930
Expenses:																
Advertising				2,261	9,164	45	0	0			4,700	0		105	13,861	1,023
Audit Fees				33,454	0	0	0	0								
Bank Charges				21,697												
Building Mtce.		32,721									68,202					
Bad Debts				10,135												
Civic Grants	-	389,408	-													
Conferences & seminars	40,948	-					23,134				11,603					
Contract Services	-	47,496	1,040,449	17,128	5,493	0	20,000	160,408	1,872,940		137,591	796,608	58,948		46,678	4,995
Committee Expenses															184,830	
Communities in Bloom																
Cost relocation							19,132									
Debt - Interest																
Equipment Mtce. And Fuel		46,387				68			95		201,786	4,839		3,069	0	7,901
Hydrant Mtce.											23,408					
Dues and Memberships	11,084						15,822				4,568					
Ground Mtce.		3,536										2,663				
Licences											2,742					
Rental	-	75,282			55,891	0			55,873		21,662	1,867			50	0
Freight, Courier, Postage	-	9		45,395	2,190	0					364	0		1,777	168	241
Insurance	-			91,548					1,200		37,778	687		435		909
Legal	-	30,703			21,555	0	36,635		6,432			0		1,171	18,430	8,000
Marketing																
Meetings-Food and beverages	17,330	4,874		638	541		1,661								0	245
Supplies/Small Tools and equipment	917	10,391		77,146	3,499	0	1,616	20,455	2,975		207,245	2,359		788	12,349	15,522
Presentations, awards and Recognition	609										5,761			0		
Publication and subscriptions	-	2,100			605	0	1,048				1,411	415			743	161
Public relations	9,973			0	13,817											
Recruitment Costs							52,682									
Recoverable Costs											496,758	20,755	4,340	6,588		
Safety Training and supplies				610			10,909				96,427					
Supplies	-	757										36,305	481			30,704
Utilities (Telephone/Water/Power)	8,696	32,042		24,717	1,600			(914)	14,838		71,207	0	126,985		3,000	12,000
Training							46,057				13,374			1,250		
Travel and Mileage	874	-		885	15	0	162	980	1,968		1,773	1,852		0	399	0
Snow Removal											4,155					
Uniforms											97,669					
Vandalism repairs																
Wages/Salaries	190,681	173,610		872,164	436,944	0	244,796	334,825	181,596		3,481,076	247,654		113,445	579,009	439,151
Wellness							27,460									
Misc	-	-		780,365	4,148		1,000				452					
Information Technology								73,792								
Amortization																
Contingency Funds				3,338					379		0	58,861				
	\$281,113	\$849,316	\$1,040,449	\$1,981,481	\$555,462	\$114	\$502,115	\$589,546	\$2,138,294	\$-	\$4,991,712	\$1,175,315	\$190,754	\$128,627	\$859,518	\$520,852
Net Operating	\$(281,113)	\$(849,316)	\$(1,040,449)	\$(1,949,157)	\$(555,462)	\$(114)	\$(502,115)	\$(589,546)	\$(2,137,294)	\$1,849,512	\$(3,656,562)	\$(191,675)	\$(179,189)	\$(128,627)	\$(296,129)	\$315,866

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	Development Services-Design	PRC - Administration	PRC - Recreation	PRC - Youth Centre	PRC - Parks	LEISURE SERVICES FACILITIES	Solid Waste	Economic Dev - Advertising	FISCAL SERVICES - INTEREST & DEBT	Water	Sewer	Sub Total	FISCAL SERVICES - TRANSFERS TO OWN RESERVES	Other Balance	Balance
Dept Code	6130	7110	7400	7420	7310/8613	7260/7030/7240/7250/7120	5180	6150	9750/9760						
Expenses:															
Advertising		18,015	51,730		25			27,480			233	128,643			128,643
Audit Fees												33,454			33,454
Bank Charges												21,697			21,697
Building Mct.					33,912	75,967						210,802			210,802
Bad Debts												10,135			10,135
Civic Grants												389,408			389,408
Conferences & seminars												75,685			75,685
Contract Services	2,068	310,264	56,200	118,491	264,332	514,484	1,849,512	67,595		2,209	2,632,446	10,026,335			10,026,335
Committee Expenses												184,830			184,830
Communities in Bloom					12,825							12,825			12,825
Cost relocation												19,132			19,132
Debt - Interest									530,241	17,609	978,308	1,526,158			1,526,158
Equipment Mct. And Fuel	1,274		3,782		51,153	51,529				252,930	300	625,112			625,112
Hydrant Mct.												23,408			23,408
Dues and Memberships												31,475			31,475
Ground Mct.					216,133	0						222,332			222,332
Licences										2,355		5,097			5,097
Rental		1,633		24,755	13,738							250,750			250,750
Freight, Courier,Postage	169	296	400		58	26	2,957			0	10,453	64,503			64,503
Insurance	522		21,127	871	11,319	16,200				2,481		185,077			185,077
Legal	4,047	15,720	2,529		59	0						145,280			145,280
Marketing		12,749				0						12,749			12,749
Meetings-Food and beverages	1,551	1,706	198		0							28,745			28,745
Supplies/Small Tools and equipment	10,330	2,448	8,699		11,326	35,609	0			74,973		498,646	4,927		503,573
Presentations, awards and Recognition												6,371			6,371
Publication and subscriptions	141	(15)	91		141	0						6,842			6,842
Public relations		0										23,790			23,790
Recruitment Costs												52,682			52,682
Recoverable Costs							1,429					529,869			529,869
Safety Training and supplies	119				2,929	315						111,310			111,310
Supplies					8,415	5,785				465		82,914			82,914
Utilities (Telephone/Water/Power)		235	34,540		27,014	341,388				874		698,221			698,221
Training												60,681			60,681
Travel and Mileage		685	292		0	1,022					314	11,221			11,221
Snow Removal					18,990							23,145			23,145
Uniforms		7,404			941	0						106,463			106,463
Vandalism repairs					3,106	927						4,033			4,033
Wages/Salaries	344,616	397,044	225,448	0	489,344	593,546	7,984			263,115		9,616,049			9,616,049
Wellness												27,460			27,460
Misc					50					1,158		787,174			787,174
Information Technology		0										73,792			73,792
Amortization												-	7,391,946		7,391,946
Contingency Funds												62,578			62,578
	\$364,837	\$768,184	\$405,036	\$144,117	\$1,165,811	\$1,636,798	\$1,861,882	\$95,075	\$530,241	\$618,170	\$3,622,052	\$27,016,871	\$7,391,946	\$4,927	\$34,413,744
Net Operating	\$(302,027)	\$(768,184)	\$(239,205)	\$(144,117)	\$(1,135,884)	\$(473,061)	\$(1,861,882)	\$25,293	\$(530,241)	\$366,270	\$1,003,717	\$(14,250,689)	\$(6,058,613)	\$25,677,879	\$5,368,576

NOTES

NOTES



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DISTRICT OF WEST KELOWNA 2009 FINANCIAL STATEMENT





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A Message from the CHIEF FINANCIAL OFFICER

December 31, 2009 marked the completion of the District of West Kelowna's second full year of operation. The many challenges involved with the establishment and ongoing development of a new municipality of some 27,000+ residents continued through 2009 and stretched our resources to capacity. In spite of the challenges, the District continued to post very positive financial results with year-end cash and investments totaling \$32.76 million.

Capital projects are a priority for the District and a further \$10.88 million was expended during 2009 consisting primarily of

- 1) the new Public Safety building under construction and scheduled for completion in August 2010,
- 2) the District Hall and Fire Hall upgrades,
- 3) our road rehabilitation program,
- 4) the solid waste cart program, and
- 5) our sanitary sewer strategy implementation which began in earnest in 2009 and will continue in 2010 and beyond with \$11.1 million in grant funding committed from the two senior levels of government.

The following highlights demonstrate the significant financial achievements for the District in 2009:

- 1) Statutory Reserves have grown to \$10,662,039.
- 2) Non-Statutory Reserves at year-end amounted to \$7,080,399.
- 3) Development Cost Charges as of December 31, 2009 totaled \$6,200,110.
- 4) The 2009 surplus was \$987,268, which represented a 1.47% variance on the \$66.97 municipal budget portion.

The annual budgeting process is designed to enhance the financial performance of the District with the overall goal of delivering on the Strategic Priorities established by Mayor and Council with substantial public input. Ongoing and rigorous monitoring of revenue and expenditures is the mandate of the Financial Services Department and has been successfully achieved in 2009 through the cooperation and joint efforts of all District departments.

Jim Zaffino, CGA
Chief Financial Officer



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BDO Canada LLP
Landmark Technology Centre
300 - 1632 Dickson Avenue
Kelowna BC V1Y 7T2 Canada

Auditors' Report

To the Mayor and Council of District of West Kelowna

We have audited the consolidated statement of financial position of the District of West Kelowna as at December 31, 2009 and the consolidated statements of operations and accumulated surplus, changes in net financial assets, changes in net debt and cash flows for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2009 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

BDO Canada LLP

Chartered Accountants

Kelowna, British Columbia
June 14, 2010

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Statement of FINANCIAL POSITION

As at December 31	2009	2008 (restated)
Financial Assets		
Cash	\$424,012	\$375,758
Investments (Note 2)	32,338,025	22,802,109
Accounts Receivable Government Agencies	2,534,962	2,356,799
General Accounts Receivable	2,235,069	194,518
Total Financial Assets	\$37,532,068	\$25,729,184
Liabilities		
Accounts Payable and Accrued Liabilities	7,560,555	6,439,283
Development Cost Charges	6,200,110	4,376,592
Deferred revenue (Note 4)	1,680,507	1,659,830
Other	179,896	109,424
Debt (Note 13)	28,052,826	20,840,143
Total Liabilities	\$43,673,894	\$33,425,272
Net Financial Assets (Liabilities)	\$(6,141,826)	\$(7,696,088)
Non-financial Assets		
Tangible capital assets (Note 7)	\$270,382,783	\$266,895,006
Prepaid expenses	326,537	-
	\$270,709,320	\$266,895,006
Accumulated Surplus (Note 12)	\$264,567,494	\$259,198,918

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of OPERATIONS AND ACCUMULATED SURPLUS

For the year ended December 31	2009	2009 Budget (Unaudited)	2008 (restated)
Revenue			
Taxation	\$20,612,836	\$19,314,619	\$18,560,326
Sales of service and regulatory fees	10,884,448	14,122,523	3,089,166
Government Transfers	5,402,284	5,026,101	3,771,543
Other Revenue from Own Sources	2,882,752	5,328,540	2,304,129
	\$39,782,320	\$43,791,783	\$27,725,164
Expenses			
General Government Services	\$11,217,365	\$5,407,943	\$9,559,154
Protective Services	7,734,317	7,807,868	5,198,127
Transportation Services	2,163,770	2,790,001	1,725,139
Environmental Health Services	5,747,952	2,887,379	578,101
Environmental Development Services	954,593	930,338	826,890
Recreation and Cultural Services	5,045,395	5,467,814	5,098,342
Bank Charges and Interest	24,194	56,500	8,028
Debt Interest	1,526,158	930,640	515,325
Transfer of Net Debt from Regional District	-	-	12,755,817
	\$34,413,744	\$26,278,483	\$36,264,923
Annual Surplus (Deficit)	\$5,368,576	\$17,513,300	\$(8,539,759)
Surplus Transferred (Note 11)			\$180,077,721
Transitional Adjustment (Note 1)			\$87,660,956
Accumulated Surplus Beginning of year	\$259,198,918		\$267,738,677
Accumulated Surplus End of Year (Note 12)	\$264,567,494		\$259,198,918

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of CHANGES IN NET DEBT

For the year ended December 31	2009	2009 Budget (Unaudited)	2008
Annual Surplus (Deficit)	\$5,368,576	\$17,513,300	\$(8,539,757)
Acquisition of tangible capital assets (Note 7)	(10,879,723)		(6,181,961)
Amortization of tangible capital assets (Note 7)	7,391,946		7,025,630
	\$1,880,799	\$17,513,300	\$(7,696,088)
Acquisition of prepaid expenses	(326,537)		-
	\$(326,537)	\$-	\$-
Change in net Debt	1,554,262	17,513,300	(7,696,088)
Net debt, beginning of year	(7,696,088)		-
Net debt, end of year	\$(6,141,826)	\$17,513,300	\$(7,696,088)

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

Statement of CASH FLOWS

For the year ended December 31	2009	2008
		(restated)
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
Operating		
Excess Revenues Over Expenses;	\$5,368,576	\$(8,539,759)
Net change in non-cash working capital balances related to operations	490,688	10,033,814
Non-cash changes to operations		
Amortization	7,391,946	7,025,630
Other	-	
Cash provided by operating transactions	\$13,251,210	\$8,519,685
Capital		
Acquisition of tangible capital assets	(10,879,723)	(6,181,961)
Proceeds on disposal of tangible capital assets	-	-
Cash Used in capital transactions	\$(10,879,723)	\$(6,181,961)
Financing		
Increase in Long Term Debt	\$8,260,859	\$20,840,143
Principal repayments on Long Term debt	(1,048,176)	
Cash provided by (used in) financial activities	\$7,212,683	\$20,840,143
Increase (decrease) in cash and cash equivalents	\$9,584,170	\$23,177,867
Cash and Cash Equivalents, Beginning of Year	23,177,867	-
Cash and Cash Equivalents end of Year	\$32,762,037	\$23,177,867
Consisting of:		
Cash	424,012	375,758
Investments	32,338,025	22,802,109
	\$32,762,037	\$23,177,867

District of West Kelowna
SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES DECEMBER 31, 2009

Nature of Business	The District is incorporated under the laws of British Columbia and is engaged in the operation of a municipality.
Basis of Presentation	It is the District's policy to follow Canadian generally accepted accounting principles. The consolidated financial statements include the accounts of all funds of the District. All inter-fund transactions have been eliminated. The consolidated statements have been prepared by management using guidelines issued by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.
Revenue Recognition	Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Sale of services and user fee revenues are recognized when the service of product is provided by the District. Grant revenues are recognized when the funding becomes receivable.
Tangible Capital Assets	Tangible capital assets are recorded at cost less accumulated amortization. Costs includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparations costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use.
Debt Charges	The interest portion of debt charge is charged against current operating revenue in the year in which it is paid. Principal payments are recorded as a reduction of fund balances and net debt.
Vacation and Sick Pay	Vacation pay, which may be accumulated up to two weeks, is charged to expense in the year paid. Sick leave, which has a maximum accumulation of thirty-five weeks, is also charged to expense in the year it is accumulated. Earned sick leave is paid to a maximum of seventeen and a half weeks upon termination of employment.
Reserves	Reserves for represents amounts set aside for future operating and capital expenditures. The District has also appropriated funds for future capital expenditures, the reserves are Capital and Equipment reserves. Expenditures from a reserve can only be made in accordance with by-law directives.

Continues . . .

District of West Kelowna
SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES DECEMBER 31, 2009

Development Cost Charges	Development Cost Charge (DCC) levies are restricted by by-law in their use for Water, Sewer and Road expansion, and the revenue is deferred until the expenditures are incurred. When DCC expenditures are made, a corresponding amount is recorded as a contribution from property owners and developers.
Financial Instruments	It is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from its financial instruments unless otherwise noted. The fair values of the District's financial instruments approximate their carrying values, unless otherwise noted.
Budget Figures	The budget figures are from the Annual Budget Bylaw adopted by May 15 of each year. They have been reallocated to conform to PSAB financial statement presentation. Subsequent amendments have been made by Council to reflect changes in the budget as required by law.
Use of Estimates	The preparation of the financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.
Cash and Cash Equivalents	Management considers all highly liquid investments with maturity of three months or less at acquisition, or which are cashable on demand, to be cash equivalents.

1. Change in Accounting Policy

On January 1, 2009, the District of West Kelowna adopted revised Public Sector Accounting Standards: Section 1000 - Financial Statement Concepts, Section 1100 - Financial Statement Objectives, Section 1200 - Financial Statement Presentation and Section 3150 - Tangible Capital Assets. As a result of the adoption, the presentation of the financial statements changed from the prior year. The standards require the recognition of all non-financial assets including tangible capital assets, prepaid expenses and inventories of supplies as assets in the financial statements. In addition, revenue from contributed assets, and amortization on tangible capital assets was recorded in the statement of operations. This change in accounting policy has been applied retroactively with the restatement of the prior period. The impact of adopting the tangible capital asset standard was as follows:

	2008
Statement of Financial Position	
Increase in tangible capital assets	\$ 80,635,326
Increase in prepaid Insurance premiums	-
Increase in accumulated surplus	\$ 80,635,326
Statement of Operations	
Increase (decrease) in expenses	
Amortization	\$ 7,025,630
Total increase (decrease) in annual surplus	\$ (7,025,630)
Increase in opening accumulated surplus	\$ 87,660,956

2. Investments

The District currently holds several cashable Term Deposits, with maturities all within 18 months of the year end, and carrying interest rates between 1.05% and 2.3%.

3. Contingent Liabilities and Commitments

(a) Pension Liabilities

The municipality and its employees contribute to the Municipal Pension Plan ("the plan"), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of \$438 million for basic pension benefits. The next valuation will be as at December 31, 2009, with results available in 2010. The actuary does not attribute portions of the surplus to individual employers. The District of West Kelowna paid \$615,211 for employer contributions to the Plan in fiscal 2009.

(b) Regional District of Central Okanagan

Regional District debt is, under the provisions of the Local Government Act, a joint and several liability of the District and each member municipality within the District, including the District of West Kelowna. The loan agreements with the Regional District of Central Okanagan (RDCO) and the Municipal Finance Authority provide that, if at any time the schedule payments provided for in the agreements are not sufficient to meet the Authority's obligations with respect to such borrowing, the resulting deficiency becomes the liability of the member municipalities.

(c) Construction Contracts

The District of West Kelowna has entered into one contract to construct a public safety building. The building is financed through debt and will be completed in August of 2010.

(d) Lawsuits

The District of West Kelowna is the defendant in various lawsuits. In the opinion of management, the overall estimation of loss is not determinable. These claims have not been provided for in the financial statements. Settlement, if any, made with respect to these actions would be expected to be accounted for as a charge to expenditures in the period in which realization is known.

(e) Commitments and Leases

The District has entered into various leases for equipment and services with terms varying from one to five years. The total lease commitments for 2010 are \$957,271.

4. Deferred Revenues

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose

Deferred Revenues includes:

- A prepayment amount of \$1,425, 000 received from the Provincial Government for restructuring assistance. These funds will be transferred to reserves in 2010.
- Okanagan Mainline Municipal Labour Relations Association membership of \$20,000 -the District may have to join.
- A prepayment of \$180,000 for a conditional grant for Trees for Tomorrow. This project will be completed in 2010.
- A prepayment amount of \$10,500 for conditional grant for the Olympic Torch Run. This will be expended in 2010
- Utility prepayment in the amount of \$45,007. This will be recognized as revenue in 2010.

The total deferred revenue for 2009 is \$1,680,507 and for 2008 it was \$1,659,830.

5. Federal Gas Reporting

Gas tax funding is provided by the Government of Canada. The use of the funding is established by funding agreement between the District of West Kelowna and the Union of British Columbia Municipalities. Gas tax funding may be used toward designated public transit, community energy, water, wastewater, solid waste and capacity building projects as specified in the funding agreements.

	2009	2008
Opening balance of unspent funds	\$ 575,224	\$ -
Interest earned	40,109	
Add:		
Amounts received during the year	791,389	404,311
Transfer from RDCO		170,913
Less:		
Amounts spent during the year	<u>(114,483)</u>	
Total Deferred Gas Tax Revenue	<u>\$1,292,329</u>	<u>\$ 575,224</u>

6. Comparative Figures

Certain of the comparative figures have been reclassified to conform to the current year's presentation.

7. Tangible Capital Asset

District of West Kelowna
TCA 2008, 2008 and 2009 Reconciliation

2009	Buildings	Land	Computer	Roads	Sidewalks	Storm Drain	Infrastructure - Lights	Solid Waste Cans	Office Furniture & Equipment	Small Tools & Equipment	Vehicles	Machinery	Water Infrastructure	Sewer Infrastructure	TOTAL
Cost, beginning of year	\$22,992,055	\$87,324,578	\$1,023,694	\$205,096,707	\$4,596,811	\$-	\$-	\$-	\$81,614	\$428,987	\$3,878,462	\$208,398	\$15,058,021	\$39,783,405	\$80,952,732
Additions	5,023,782	427,231	514,718	1,185,397	-	667	135,406	1,445,813	111,400	7,500	633,484	239,242	233,436	921,847	10,879,723
Disposals															
Cost, end of year	\$28,015,837	\$87,751,809	\$1,538,412	\$206,282,104	\$4,596,811	\$667	\$1,35,406	\$1,445,813	\$683,014	\$436,487	\$4,511,946	\$447,640	\$15,291,457	\$40,685,052	\$91,832,455
Accumulated amortization beginning of year	4,738,797		337,791	94,645,429	1,058,354	-	-	-	256,410	174,158	1,634,171	125,520	4,690,350	6,396,746	114,057,726
Amortization	597,483		240,714	5,157,052	91,936	67	8,475	57,833	32,747	22,427	241,524	18,889	340,660	582,129	7,391,946
Disposals															
Write-downs															
Accumulated amortization, end of year	\$5,336,280	\$-	\$578,505	\$99,802,481	\$1,150,290	\$67	\$8,475	\$57,833	\$289,157	\$196,585	\$1,875,695	\$144,419	\$5,031,010	\$6,978,875	\$121,449,672
Net carrying amount, end of year	\$22,679,557	\$87,751,809	\$959,907	\$106,479,623	\$3,446,521	\$600	\$126,931	\$1,387,980	\$403,857	\$239,902	\$2,636,251	\$303,221	\$10,260,447	\$33,706,177	\$70,382,783

2008	Buildings	Land	Computer	Roads	Sidewalks	Storm Drain	Infrastructure - Lights	Solid Waste Cans	Office Furniture & Equipment	Small Tools & Equipment	Vehicles	Machinery	Water Infrastructure	Sewer Infrastructure	TOTAL
Cost, beginning of year	\$20,101,649	\$87,199,557	\$413,698	\$205,096,707	\$3,716,891	\$-	\$-	\$-	\$306,114	\$400,752	\$2,963,362	\$208,398	\$14,400,139	\$39,783,405	\$74,770,772
Additions	2,890,406	125,021	609,996	-	879,820	-	-	-	75,500	28,235	915,100	-	657,882	-	6,181,960
Disposals															
Cost, end of year	\$22,992,055	\$87,324,578	\$1,023,694	\$205,096,707	\$4,596,811	\$-	\$-	\$-	\$381,614	\$428,987	\$3,878,462	\$208,398	\$15,058,021	\$39,783,405	\$80,952,732
Accumulated amortization beginning of year	4,273,040		163,125	89,518,011	966,418	-	-	-	233,902	151,548	1,415,591	118,383	4,359,028	5,833,050	107,032,096
Amortization	465,757		174,666	5,127,418	91,936	-	-	-	22,508	22,610	218,580	7,137	331,322	583,896	7,025,630
Disposals															
Write-downs															
Accumulated amortization, end of year	\$4,738,797	\$-	\$337,791	\$94,645,429	\$1,058,354	\$-	\$-	\$-	\$256,410	\$174,158	\$1,634,171	\$125,520	\$4,690,350	\$6,396,746	\$114,057,726
Net carrying amount, end of year	\$18,253,258	\$87,324,578	\$685,903	\$105,451,278	\$3,538,457	\$-	\$-	\$-	\$325,204	\$254,229	\$2,244,291	\$82,878	\$10,367,671	\$33,366,659	\$268,895,006

8. Expenditures by Object

	2009	2008
Advertising	128,643	63,001
Amortization	7,391,946	7,025,630
Audit Fees	33,454	27,000
Bad Debts	10,135	7,383
Bank Charges	21,697	7,112
Building Mtce.	210,802	125,543
Civic Grants	389,408	231,300
Committee Expenses	184,830	
Communities in Bloom	12,825	517
Conferences & seminars	75,685	73,415
Contingency Funds	62,578	96,647
Contract Services	10,026,335	3,809,729
Cost relocation	19,132	27,910
Debt - Interest	1,526,158	515,325
Dues and Memberships	31,475	31,045
Equipment Mtce. And Fuel	625,112	212,132
Operational Parks & Protective Services	-	546,000
Freight, Courier, Postage	64,503	28,105
Ground Mtce.	222,332	52,172
Hydrant Mtce.	23,408	73,634
Information Technology	73,792	4,198
Insurance liability	185,077	180,438
Legal	145,280	141,500
Licenses	5,097	23,798
Marketing	12,749	39,726
Meetings-Food and beverages	28,745	10,391
Misc	787,174	13,836
Net Debt from CORD	-	12,755,817
Presentations, awards and Recognition	6,371	11,036
Protective Equipment Mtce.	-	19,558
Public relations	23,790	17,251
Publication and subscriptions	6,842	5,173
RDCO Admin Fee	-	421,544
Recoverable Costs	529,869	19,981
Recruitment Costs	52,682	53,930
Refunded Fees	-	2,782
Rental	250,750	282,336
Safety Training and supplies	111,310	94,238
Snow Removal	23,145	323,970
Supplies	82,914	8,993
Supplies/Small Tools and equipment	503,573	336,347
Training	60,681	16,239
Travel and Mileage	11,221	6,554
Uniforms	106,463	104,787
Utilities (Telephone/Water/Power)	698,221	759,026
Vandalism repairs	4,033	1,089
Wages/Salaries	9,616,049	7,647,467
Wellness	27,460	9,318
Grand Total	34,413,744	36,264,923

December 31, 2009

District of West Kelowna
Notes to Financial Statements

9. Sewer System Utility Statements

The District of West Kelowna will take over the operation of the sewer in May of 2010. The District for 2009 has treated the operational expenses and revenue collection as if the RDCO was a contractor. The operation expenses and revenue were not budgeted (also not budgeted in 2008) in 2009. This fund is self sustaining and the revenue for this service has been forwarded to the Regional District, as they are responsible for the expense.

RDCO collects the sewer fees from each municipality/partner. As such, the revenues and expenses are reflected in Regional District's Financial Statements, including the billing amounts that were charged by West Kelowna prior to the Memorandum of Understanding discussions.

10. Incorporation of The District of West Kelowna

The District of West Kelowna was incorporated through letters patent on December 06, 2007 and accordingly the 2008 comparative figures represent thirteen months of expenses rather than the normal twelve.

11. Assumption of Equity on Transfer of Assets

When the District of West Kelowna (DWK) was incorporated, the Central Okanagan Regional District, who governed the area, transferred a total of \$66,192,623 of assets (general, water and sewer funds) and the Province of BC transferred \$113,885,099 of roads (general fund), for a total surplus transferred of \$180,077,721. On the transfer of assets, the District assumed related Municipal Finance Authority debt of \$21,842,012. The resulting equity assumed is included in the equity in capital assets as December 31, 2008.

12. Accumulated Surplus

The District segregates its accumulated surplus in the following categories:

	2009	2008
Equity in Tangible Capital Assets	\$ 242,329,957	\$ 246,054,863
Reserve Funds	10,662,038	9,185,412
General Revenue Fund	6,206,923	12,498,402
Surplus (Deficit)	<u>5,368,576</u>	<u>(8,539,759)</u>
	\$ 264,567,494	\$ 259,198,918

The equity in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets,

Reserve funds represent funds set aside by Council for specific purposes.

13. Long Term Debt

The following long term debt is held by the Municipal Finance Authority:

Reg St, Bylaw	LA/CB Bylaw	Issue	Type	Year of Maturity	Interest Rate	Balance at Dec 31/09	Balance at Dec 31/08
527	432	54	Sewer-Chieftan Rd	2013	8.300%	6,189	7,556
566	457	56	Sewer-Green Bay	2013	8.040%	50,420	61,561
602	514	59	Sewer-Pritchard	2014	9.490%	82,219	96,391
640	560	61	Sewer-Webber Rd	2015	8.000%	9,530	10,865
692	645	64	Sewer Glenrosa 101	2016	7.420%	66,165	73,904
739	639	66	Sewer-Boucherie 302	2017	5.850%	356,044	391,554
744	701	66	Sewer-Lakeview 603	2017	5.850%	18,671	20,533
809	797	70	Sewer-Boucherie 304	2019	5.490%	103,475	111,310
839	772	71	Sewer-Gellatly 502	2019	5.990%	316,002	339,929
839	796	71	Sewer-Boucherie 303	2019	5.990%	675,377	726,516
886	846	73	Sewer-Boucherie 307	2020	6.350%	50,590	53,981
886	866	73	Sewer-W Kelowna 801	2020	6.350%	1,054,098	1,124,761
886	869	73	General-Shamrock/Ensign	2010	6.350%	2,558	4,994
912	792	74	Sewer-Glenrosa 102	2021	5.930%	453,752	480,902
912	824	74	Sewer-Lakeview 604	2021	5.930%	119,270	126,406
912	826	74	Sewer-Gellatly 503	2021	5.930%	140,108	148,492
912	848	74	Sewer-Lakeview 606	2021	5.930%	49,785	52,764
912	864	74	Sewer-W. Kelowna 804	2021	5.930%	53,696	56,909
912	878	74	Sewer-Gellatly 501	2021	5.930%	100,138	106,130
931	878	75	Sewer-Gellatly 501	2021	5.690%	18,491	19,598
931	894	75	Sewer-Glenrosa 103	2021	5.690%	675,650	716,076
931	897	75	General-Brown Rd Widening	2011	5.690%	9,319	13,648
931	920	75	Sewer-Boucherie 305	2021	5.690%	271,682	287,938
964	917	77	Sewer-Lakeview 601	2022	6.050%	1,443,459	1,521,070
1007	977	79	Sewer-W.Kelowna 802	2023	5.491%	1,556,531	1,632,169
1069	946/996	85	Sewer-Lakeview 701	2024	4.975%	793,016	828,016
1070	1034	85	Sewer-Westbank 203	2024	4.975%	49,973	52,179
1122	946/997	95	Sewer-Lakeview 701	2025	4.170%	790,948	825,796
1122	1029	95	Mt. Boucherie Arena Debt	2025	4.170%	2,819,660	2,943,888
1122	1075	95	General-Westside Land Purchase	2015	4.170%	1,078,236	1,234,540
1147	1031	99	Sewer-Westbank 202	2027	4.430%	17,584	18,297
1147	1086	99	Sewer-Lakeview 701	2027	4.430%	1,157,770	1,204,747
1147	1128	99	General-Westside Parks	2017	4.430%	1,168,273	1,310,499
1175	1091	101	Water-Green Bay Water	2027	4.520%	228,216	236,773
1175	1095	101	Sewer-Glenrosa 103	2027	4.520%	2,419,088	2,509,788
1196	1141	101	Sewer-Lakeview 701	2027	4.520%	566,627	587,872
1196	1150	101	Sewer-Lakeview 701	2027	4.520%	733,737	761,248
1219	1091	103	Water-Green Bay Water Mobile	2028	4.650%	135,823	140,543
1251	1177	105	RCMP Building	2028	4.900%	8,260,859	
						<u>\$27,903,030</u>	<u>\$20,840,143</u>

The following long-term debt is held by the Ministry of Finance:

Bylaw	Type	Year of Maturity	Interest Rate	Balance at Dec 31/09	Balance at Dec 31/08
46	Improvement District System-Westside Fire	2010	7.000%	23,974	
	Improvement District System-Westside Fire	2010	9.000%	24,388	
51	Improvement District System-Westside Fire	2011	6.000%	101,434	
				<u>\$149,796</u>	
GRAND TOTAL LONG TERM DEBT				<u>\$28,052,826</u>	<u>\$20,840,143</u>

14. Fiscal Plan

The Financial Plan By-Law adopted by Council on April 14, 2009 was prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget, figures presented in the statement of operations and change in Surplus represents the Financial Plan adopted by Council on April 14, 2009 with adjustments as follows:

	<u>2009</u>
Financial Plan (Budget) Surplus for the year as per Financial Statements	\$0
Budgeted Capital Expenditures:	17,513,300
Budgeted surplus per statement of operations	<u>\$17,513,300</u>

15. 2009 Segmented Financial Information

	General Government Services - Administration	General Government Services - Administration	Library	General Government Services Financial Administration	General Government Services Corporate Services	General Government Services - Election	General Government Services Human Resources	General Government Services Information Technology Services	Community Policing Office - RCMP	Solid Waste Collection	Protective Services - Fire	Transportation Services Roads & Maintenance	Transportation Services Street Lighting
Dept Code	1130	1140/1930	7500	1240/1250/ 1260/1270/ 9510	1900	1910	1620/1640/1700/1710/1720 1730/1750/1760/1770/1780	1280	2570	4450	2400/9300/7280	5110/5120/5170/5085/5190	5115/5150/5130
Revenues:													
Traffic Fines													
MFA Proceeds													
Servicing agreement recovery											836,541		
Grant Funding											0	960,000	11,565
Sewer Levy													
Recovered costs				32,324						1,849,512	498,609	23,641	
Subdivision & rezoning fees													
Other Fees									1,000				
Sale of Goods or Services													
BUSINESS LICENCES													
BUILDING PERMITS													
Misc. Fees													
Property Rental													
Interest Earned													
PENALTIES - TAXES													
INTEREST - TAXES - ARREARS and Delinquent													
Revenue - Tax Searches													
Collection for other governments													
Donations													
Borrowing													
DCC													
Transfer from Reserves													
Collection of Taxes													
Total	\$-	\$-	\$-	\$32,324	\$-	\$-	\$-	\$-	\$1,000	\$1,849,512	\$1,335,150	\$983,641	\$11,565

	Transportation Services Traffic & Bylaw Enforcement	Development Services - Planning	Development Services Building & Licence	Development Services-Design	PRC Administration	PRC Recreation	PRC Youth Centre	PRC Parks	LEISURE SERVICES - FACILITIES	Solid Waste	Economic Dev Advertising	FISCAL SERVICES INTEREST & DEBT	Water	Sewer	Sub Total	FISCAL SERVICES - TRANS-FERS TO OWN RESERVES	Other Balance	Balance
Dept Code	2920	6110/6120	2820	6130	7110	7400	7420	7310/8613	7260/7030/7240/7250/7120	5180	6150	9750/9760						
Revenues:																		
Traffic Fines																	165,462	165,462
MFA Proceeds																	2,988,758	2,988,758
Servicing agreement recovery															836,541			836,541
Grant Funding		69,747							104,660		120,368			405,760	1,672,100	1,333,333	193,484	3,198,917
Sewer Levy														0				
Recovered costs		7,322							0						2,411,408			2,411,408
Subdivision & rezoning fees		301,490													301,490			301,490
Other Fees		184,830											12,947	85,736	284,513			284,513
Sale of Goods or Services						165,831		29,928	1,059,077				971,492	2,649,813	4,876,141			4,876,141
BUSINESS LICENCES			147,498												147,498			147,498
BUILDING PERMITS			689,221												689,221			689,221
Misc. Fees				62,810											62,810		77,940	140,750
Property Rental									0								106,121	106,121
Interest Earned																	736,369	736,369
PENALTIES - TAXES																	6,824	6,824
INTEREST - TAXES - ARREARS and Delinquent																	303,319	303,319
Revenue - Tax Searches																	29,882	29,882
Collection for other governments																		
Donations																	159,011	159,011
Borrowing																	144,565	144,565
DCC																	1,642,696	1,642,696
Transfer from Reserves																		
Collection of Taxes														1,484,461	1,484,461		19,128,375	20,612,836
Total	\$-	\$563,389	\$836,719	\$62,810	\$-	\$165,831	\$-	\$29,928	\$1,163,737	\$-	\$120,368	\$-	\$984,439	\$4,625,770	\$12,766,182	\$1,333,333	\$25,682,806	\$39,782,320

Continues on page 22 . . .

15. 2009 Segmented Financial Information Continued from page 21 . . .

	General Government Services - Administration	General Government Services - Administration	Library	General Government Services Financial Administration	General Government Services Corporate Services	General Government Services - Election	General Government Services Human Resources	General Government Services Information Technology Services	Community Policing Office - RCMP	Solid Waste Collection	Protective Services - Fire	Transportation Services Roads & Maintenance	Transportation Services Street Lighting	Transportation Services Traffic & Bylaw Enforcement	Development Services - Planning	Development Services Building & Licence
Dept Code	1130	1140/1930	7500	1240/1250/ 1260/1270/ 9510	1900	1910	1620/1640/1700/1710/1720 1730/1750/1760/1770/1780	1280	2570	4450	2400/9300/7280	5110/5120/5170/5085/5190	5115/5150/5130	2920	1130	1140/1930
Expenses:																
Advertising				2,261	9,164	45	0	0			4,700	0		105	13,861	1,023
Audit Fees				33,454	0	0	0	0								
Bank Charges				21,697												
Building Mtce.		32,721									68,202					
Bad Debts				10,135												
Civic Grants	-	389,408	-													
Conferences & seminars	40,948	-					23,134				11,603					
Contract Services	-	47,496	1,040,449	17,128	5,493	0	20,000	160,408	1,872,940		137,591	796,608	58,948		46,678	4,995
Committee Expenses															184,830	
Communities in Bloom																
Cost relocation							19,132									
Debt - Interest																
Equipment Mtce. And Fuel		46,387				68			95		201,786	4,839		3,069	0	7,901
Hydrant Mtce.											23,408					
Dues and Memberships	11,084						15,822				4,568					
Ground Mtce.		3,536										2,663				
Licences											2,742					
Rental	-	75,282			55,891	0			55,873		21,662	1,867			50	0
Freight, Courier, Postage	-	9		45,395	2,190	0					364	0		1,777	168	241
Insurance	-			91,548					1,200		37,778	687		435		909
Legal	-	30,703			21,555	0	36,635		6,432			0		1,171	18,430	8,000
Marketing																
Meetings-Food and beverages	17,330	4,874		638	541		1,661								0	245
Supplies/Small Tools and equipment	917	10,391		77,146	3,499	0	1,616	20,455	2,975		207,245	2,359		788	12,349	15,522
Presentations, awards and Recognition	609										5,761			0		
Publication and subscriptions	-	2,100			605	0	1,048				1,411	415			743	161
Public relations	9,973			0	13,817											
Recruitment Costs							52,682									
Recoverable Costs											496,758	20,755	4,340	6,588		
Safety Training and supplies				610			10,909				96,427					
Supplies	-	757										36,305	481			30,704
Utilities (Telephone/Water/Power)	8,696	32,042		24,717	1,600			(914)	14,838		71,207	0	126,985		3,000	12,000
Training							46,057				13,374			1,250		
Travel and Mileage	874	-		885	15	0	162	980	1,968		1,773	1,852		0	399	0
Snow Removal											4,155					
Uniforms											97,669			449		
Vandalism repairs														0		
Wages/Salaries	190,681	173,610		872,164	436,944	0	244,796	334,825	181,596		3,481,076	247,654		113,445	579,009	439,151
Wellness							27,460									
Misc	-	-		780,365	4,148		1,000				452					
Information Technology								73,792					0			
Amortization																
Contingency Funds				3,338					379		0	58,861				
	\$281,113	\$849,316	\$1,040,449	\$1,981,481	\$555,462	\$114	\$502,115	\$589,546	\$2,138,294	\$-	\$4,991,712	\$1,175,315	\$190,754	\$128,627	\$859,518	\$520,852
Net Operating	\$(281,113)	\$(849,316)	\$(1,040,449)	\$(1,949,157)	\$(555,462)	\$(114)	\$(502,115)	\$(589,546)	\$(2,137,294)	\$1,849,512	\$(3,656,562)	\$(191,675)	\$(179,189)	\$(128,627)	\$(296,129)	\$315,866

Continues on page 24 . . .

	Development Services-Design	PRC - Administration	PRC - Recreation	PRC - Youth Centre	PRC - Parks	LEISURE SERVICES FACILITIES	Solid Waste	Economic Dev - Advertising	FISCAL SERVICES - INTEREST & DEBT	Water	Sewer	Sub Total	FISCAL SERVICES - TRANSFERS TO OWN RESERVES	Other Balance	Balance
Dept Code	6130	7110	7400	7420	7310/8613	7260/7030/7240/7250/7120	5180	6150	9750/9760						
Expenses:															
Advertising		18,015	51,730		25			27,480			233	128,643			128,643
Audit Fees												33,454			33,454
Bank Charges												21,697			21,697
Building Mctc.					33,912	75,967						210,802			210,802
Bad Debts												10,135			10,135
Civic Grants												389,408			389,408
Conferences & seminars												75,685			75,685
Contract Services	2,068	310,264	56,200	118,491	264,332	514,484	1,849,512	67,595		2,209	2,632,446	10,026,335			10,026,335
Committee Expenses												184,830			184,830
Communities in Bloom					12,825							12,825			12,825
Cost relocation												19,132			19,132
Debt - Interest									530,241	17,609	978,308	1,526,158			1,526,158
Equipment Mctc. And Fuel	1,274		3,782		51,153	51,529				252,930	300	625,112			625,112
Hydrant Mctc.												23,408			23,408
Dues and Memberships												31,475			31,475
Ground Mctc.					216,133	0						222,332			222,332
Licences										2,355		5,097			5,097
Rental		1,633		24,755	13,738							250,750			250,750
Freight, Courier,Postage	169	296	400		58	26	2,957			0	10,453	64,503			64,503
Insurance	522		21,127	871	11,319	16,200				2,481		185,077			185,077
Legal	4,047	15,720	2,529		59	0						145,280			145,280
Marketing		12,749				0						12,749			12,749
Meetings-Food and beverages	1,551	1,706	198		0							28,745			28,745
Supplies/Small Tools and equipment	10,330	2,448	8,699		11,326	35,609	0			74,973		498,646	4,927		503,573
Presentations, awards and Recognition												6,371			6,371
Publication and subscriptions	141	(15)	91		141	0						6,842			6,842
Public relations		0										23,790			23,790
Recruitment Costs												52,682			52,682
Recoverable Costs							1,429					529,869			529,869
Safety Training and supplies	119				2,929	315						111,310			111,310
Supplies					8,415	5,785				465		82,914			82,914
Utilities (Telephone/Water/Power)		235	34,540		27,014	341,388				874		698,221			698,221
Training												60,681			60,681
Travel and Mileage		685	292		0	1,022					314	11,221			11,221
Snow Removal					18,990							23,145			23,145
Uniforms		7,404			941	0						106,463			106,463
Vandalism repairs					3,106	927						4,033			4,033
Wages/Salaries	344,616	397,044	225,448	0	489,344	593,546	7,984			263,115		9,616,049			9,616,049
Wellness												27,460			27,460
Misc					50					1,158		787,174			787,174
Information Technology		0										73,792			73,792
Amortization												-	7,391,946		7,391,946
Contingency Funds												62,578			62,578
	\$364,837	\$768,184	\$405,036	\$144,117	\$1,165,811	\$1,636,798	\$1,861,882	\$95,075	\$530,241	\$618,170	\$3,622,052	\$27,016,871	\$7,391,946	\$4,927	\$34,413,744
Net Operating	\$(302,027)	\$(768,184)	\$(239,205)	\$(144,117)	\$(1,135,884)	\$(473,061)	\$(1,861,882)	\$25,293	\$(530,241)	\$366,270	\$1,003,717	\$(14,250,689)	\$(6,058,613)	\$25,677,879	\$5,368,576

NOTES

NOTES



NO
SMOKING
NO
OPEN FLAMES
NO
CAMPFIRE



Mixed Sources

Product group from well-managed
forests, and other controlled sources
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DISTRICT OF WEST KELOWNA 2009 CITIZENS' SURVEY

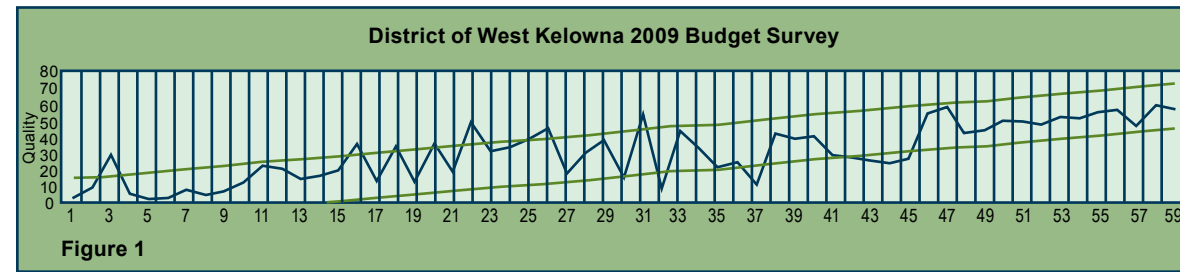


2009 Citizens' SURVEY

In September 2009, the District distributed its second annual Citizens' Survey. This statistically-accurate survey was produced in-house and provided important baseline information to the District for use in future planning on all levels.

The survey was mailed to 1,000 randomly-selected residents. It was also provided on the District's website for anyone to download and submit.

The survey asked residents to comment on current services, desired services and municipal budgeting. The results of the statistically accurate survey look like this when plotted on a graph with an upper and lower limit line established. Services that fall outside the limits can indicate an imbalance between the service's importance and quality.



More Emphasis Required: The following services appeared above the upper limit line, meaning the importance placed on the service was higher than the quality. This can be interpreted to mean that more emphasis is required on this service.

Services	Importance (%)	Quality (%)
Road Maintenance	97.94	37.46
Illegal Dumping, Cleaning Program	89.35	17.87
Sidewalks	83.16	12.03
Protection of Green Space	93.47	31.27
Building Inspection	87.29	20.62
Growth and Development Planning	91.75	31.27
Bylaw Enforcement	91.07	29.90
Economic Development	88.66	28.52

The 2008 Citizens' Survey indicated more emphasis may be required for:

1. Growth and Development Planning
2. Illegal Dumping, Cleaning Program
3. Sidewalks
4. Road Maintenance
5. Protection of Green Space
6. Building Inspection
7. Bylaw Enforcement
8. Economic Development
9. Sewage Treatment Collection

Less Emphasis Required: These services appeared below the lower limit line, meaning the importance placed on the service was lower than the quality. This can be interpreted to mean that less emphasis is required on this service.

Services	Importance (%)	Quality (%)
Playgrounds	79.38	39.86
Sports Field – Maintenance	75.26	38.14
Community Centre/Hall	80.07	46.05
Electronic Services Provided Online	74.91	38.49
Sports Field – Soccer	74.57	39.86
Sports Field – Baseball/Softball	74.57	39.52
Arena Maintenance	74.57	40.55
Swimming Pool	82.82	66.32
Arenas	79.04	61.86

The 2008 Citizens' Survey indicated less emphasis may be required for:

1. Swimming Pool
2. Arenas
3. Public Library
4. Sports Field - Baseball/Softball
5. Sports Field - Maintenance
6. Sports Field – Soccer

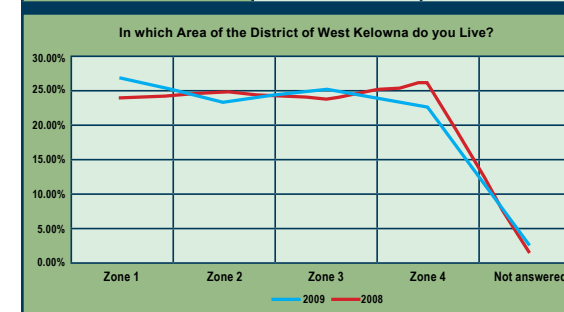
The remaining District services were ranked within the upper and lower limit lines, which can be interpreted to mean that the service quality matches the service importance and no change is required to the service level.

Graph for above on page 4

Services	Importance (%)	Quality (%)
Roads	96.22	43.64
Dedicated Bicycle Lane	67.35	3.44
Water Course Protection	81.44	21.99
Recreation Programs Overall	89.00	31.27
Noise Control	89.00	34.36
Walking/Jogging/Biking Trails	85.22	29.90
Recreation Programs for Teenagers	69.42	11.34
Fire Prevention	97.94	62.20
Beaches	94.16	49.14
Animal Control	78.35	26.12
Fire Fighting	97.94	83.85
Parks	94.50	55.33
Street Lighting	85.57	35.05
Air Quality	97.59	73.20
Emergency 911	96.22	61.51
Police Enforcement	95.53	58.42
Running Track	39.52	2.06
Fire Department/First Responder	96.91	69.76
Recreation Programs for Adults	77.66	28.52
Recreation Programs for Seniors	75.95	26.46
Boat Launch with Parking Facilities	61.51	16.15
Cemetery	51.20	7.56
Skateboard Park/Bike Parks	46.74	6.19
Marina	56.01	12.71
Tourism Promotion	81.10	33.68
Recreation Programs for Pre-school	61.17	16.15
Ease of Travel by Handy Dart Transit	38.83	5.54
Ease of Travel by Car	96.22	72.85
Customer Service for Water	90.03	49.48
Museum	54.98	14.43
Trash Collection	97.25	86.94
Residential Recycling	97.25	84.54
Drinking Water Quality	96.91	76.63
Water Conservation Efforts	92.78	60.48
Ease of Travel by Transit	64.95	20.96
Agri -Irrigation System	59.79	17.87
Recreation Programs for Children	66.67	22.34
Yard Waste/Bulky Item Pickup	91.41	61.51
Sewage Treatment Collection	87.29	51.89
Tennis Courts/Squash Courts	42.96	18.21
Public Library	83.51	56.36
Snow Control	96.22	46.05

1. In which area of the District of West Kelowna do you Live?

	2009	2008
Zone 1	26.46%	24.12%
Zone 2	23.37%	24.71%
Zone 3	25.09%	23.82%
Zone 4	22.68%	26.18%
Not answered	2.41%	1.18%



NOTE: See zone map on page 15

1.01 In which Water District do you live in?

	2009
Lakeview Irrigation District	28.52%
Pritchard	1.37%
Sunnyside	5.50%
West Kelowna	11.68%
Westbank Irrigation District	38.83%
Do not know	14.09%

NOTE: Data from questions 2 and 3 of the survey is presented in the preceding pages

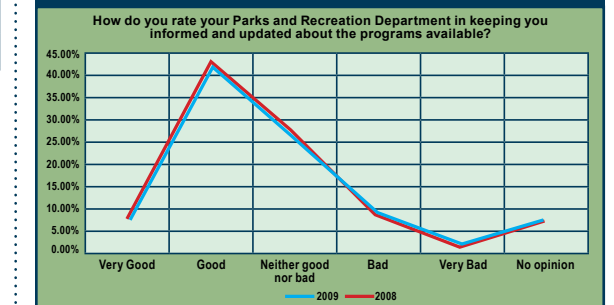
4. How do you rate the quality of special and seasonal family events in your community?

	2009	2008
Very Good	7.22%	2.94%
Good	34.36%	35.59%
Neither good nor bad	30.58%	32.06%
Bad	3.44%	5.29%
Very bad	0.69%	0.88%
No opinion	23.71%	23.24%



5. How do you rate your Parks and Recreation Department in keeping you informed and updated about the programs available?

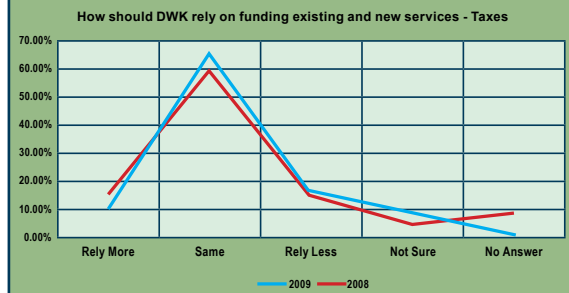
	2009	2008
Very Good	7.90%	8.53%
Good	41.92%	42.35%
Neither good nor bad	26.12%	27.06%
Bad	9.28%	7.94%
Very bad	2.06%	1.47%
No opinion	12.71%	12.65%



7. In 2009, the District of West Kelowna relied on the following sources of revenue: property taxes; user fees and charges; long-term borrowing; reserves or savings; and government grants. In the future, what revenue sources do you feel the District should rely on to fund existing or new services?

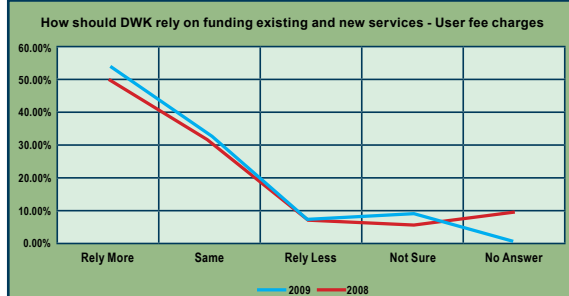
Taxes

	2009	2008
Rely More	9.97%	14.41%
Same	65.64%	60.00%
Rely Less	16.49%	14.41%
Not Sure	7.90%	2.94%
No Answer	0.00%	8.24%



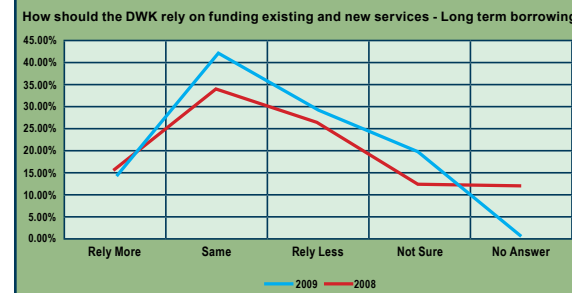
7.2 User Fees and charge:

	2009	2008
Rely More	52.92%	50.00%
Same	31.96%	30.59%
Rely Less	6.87%	5.59%
Not Sure	8.25%	4.12%
No Answer	0.00%	9.71%



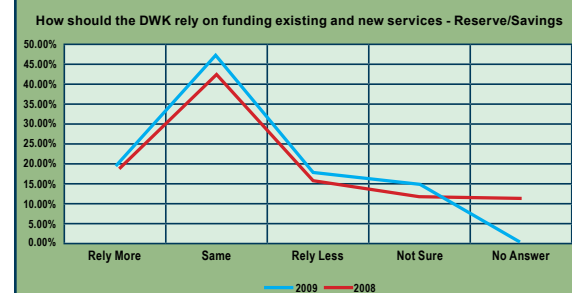
7.3 Long-term borrowing:

	2009	2008
Rely More	14.43%	15.29%
Same	41.58%	34.12%
Rely Less	29.21%	26.18%
Not Sure	14.78%	12.35%
No Answer	0.00%	12.06%



7.4 Reserves/Savings:

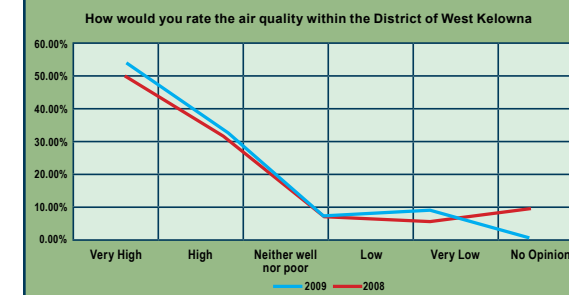
	2009	2008
Rely More	19.59%	19.12%
Same	47.42%	42.35%
Rely Less	17.87%	15.59%
Not Sure	15.12%	11.76%
No Answer	0.00%	11.18%



NOTE: Questions 8,9,12 and 24 solicited written comments. Data is available at the District office.

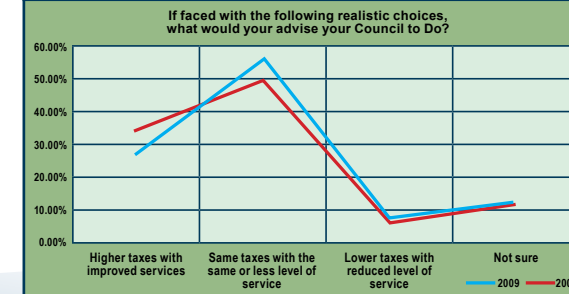
10. How would you rate the air quality within the District of West Kelowna?

	2009	2008
Very High	12.03%	9.71%
High	48.45%	47.35%
Neither well nor poor	31.62%	29.71%
Low	5.50%	6.76%
Very low	0.34%	1.47%
No Opinion	2.06%	5.00%



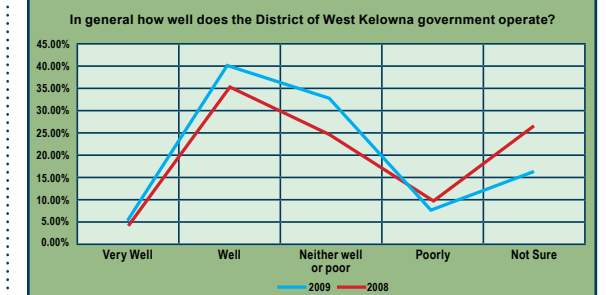
11. If faced with the following realistic choices, what would you advise your Council to do?

	2009	2008
Higher taxes with improved services	26.46%	33.24%
Same taxes with the same or less level of service	55.33%	49.41%
Lower taxes with reduced level of service	6.87%	5.88%
Not sure	11.34%	11.47%



13. In general how well does the District of West Kelowna government operate?

	2009	2008
Very Well	4.81%	3.24%
Well	39.86%	34.71%
Neither well or poor	32.65%	26.76%
Poorly	6.87%	8.82%
Not Sure	15.81%	26.47%



14. Do you think that the Couplet should be a priority of the District?

	2009
Yes	29.90%
No	19.59%
No Opinion	50.52%

15. Are you aware that the District of West Kelowna Landfill is now open as a transfer station to collect residential garbage?

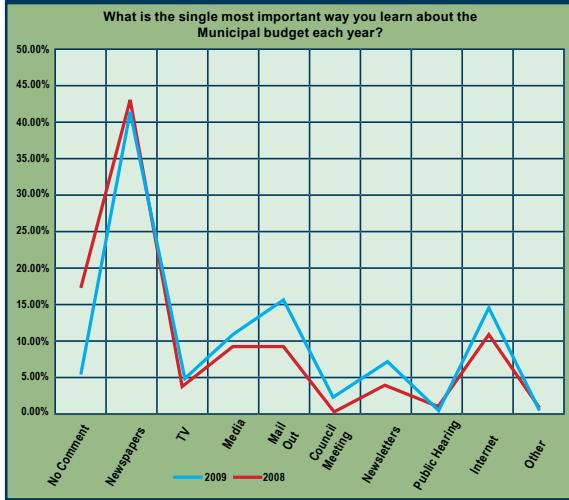
	2009
Yes	61.86%
No	36.08%
No Answer	2.06%

15.1 Should the District of West Kelowna have a transfer station (for solid waste disposal) within our boundaries?

	2009
Yes	64.26%
No	12.37%
No Answer	23.37%

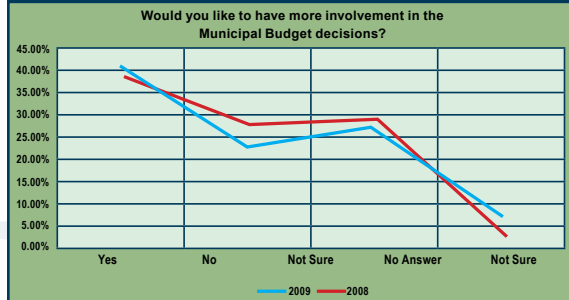
16. What is the single most important way you learn about the Municipal budget each year?

	2009	2008
No Comment	5.15%	17.06%
Newspapers	41.58%	42.94%
TV	1.72%	3.82%
Media	11.00%	9.41%
Mail Out	15.81%	9.12%
Council Meeting	2.41%	0.29%
Newsletters	6.87%	3.53%
Public Hearing	0.34%	1.47%
Internet	14.78%	11.18%
Other	0.34%	1.18%



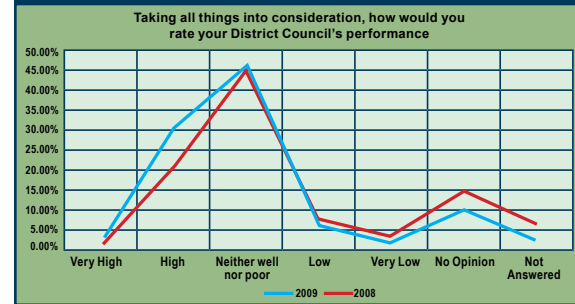
17. Would you like to have more involvement in the Municipal Budget decisions?

	2009	2008
Yes	41.24%	39.12%
No	23.37%	27.94%
Not Sure	28.18%	29.71%
No Answer	7.22%	3.24%



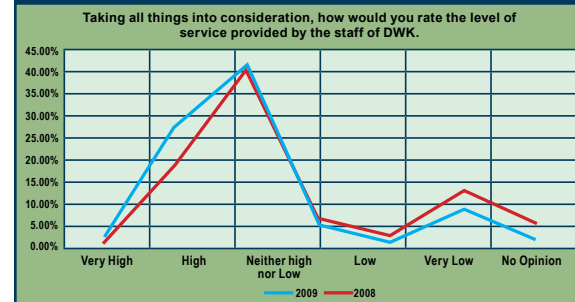
18. Taking all things into consideration, how would you rate your District Council's performance.

	2009	2008
Very High	3.44%	1.76%
High	29.90%	20.59%
Neither High nor Low	46.39%	45.00%
Low	6.87%	8.24%
Very Low	1.37%	2.65%
No opinion	9.97%	15.29%
Not Answered	2.06%	6.47%



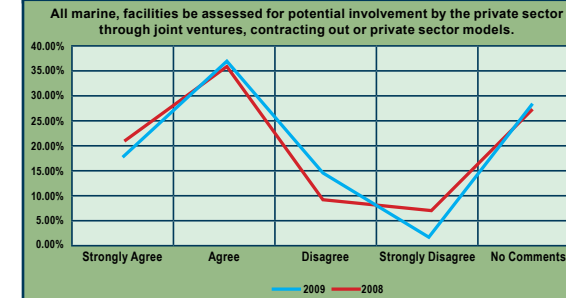
18.1 Taking all things into consideration, how would you rate the level of service provided by the staff of DWK?

	2009	2008
Very High	2.75%	2.06%
High	34.02%	23.24%
Neither High nor Low	42.27%	42.35%
Low	5.84%	4.41%
Very Low	0.69%	1.76%
No opinion	14.43%	26.18%



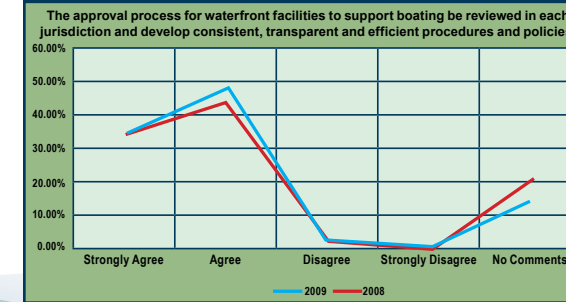
19. All marine facilities be assessed for potential involvement by the private sector through joint ventures, contracting out or private sector models.

	2009	2008
Strongly Agree	17.87%	20.29%
Agree	36.43%	35.29%
Disagree	14.78%	9.41%
Strongly Disagree	2.06%	7.65%
No Comments	28.87%	27.35%



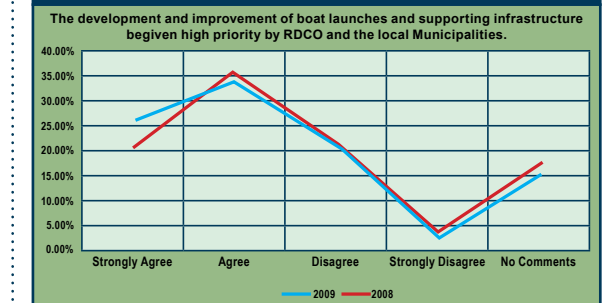
20. The approval process for waterfront facilities to support boating be reviewed in each jurisdiction and develop consistent, transparent and efficient procedures and policies.

	2009	2008
Strongly Agree	35.05%	35.00%
Agree	48.11%	43.24%
Disagree	2.06%	1.47%
Strongly Disagree	0.00%	0.00%
No Comments	14.78%	20.29%



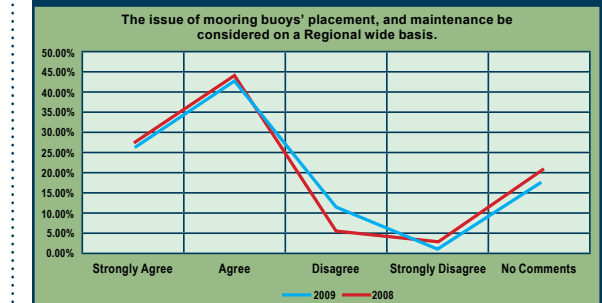
21. The development and improvement of boat launches and supporting infrastructure be given high priority by RDCO and the local Municipalities.

	2009	2008
Strongly Agree	25.77%	20.88%
Agree	34.71%	35.88%
Disagree	20.62%	21.18%
Strongly Disagree	3.78%	4.41%
No Comments	15.12%	17.65%



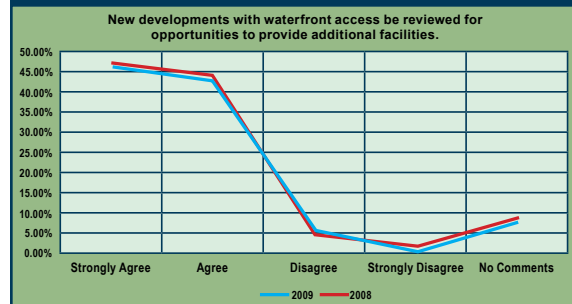
22. The issue of mooring buoys' placement, and maintenance be considered on a Regional wide basis.

	2009	2008
Strongly Agree	26.12%	27.06%
Agree	43.30%	44.41%
Disagree	11.68%	5.59%
Strongly Disagree	1.03%	2.65%
No Comments	17.87%	20.29%



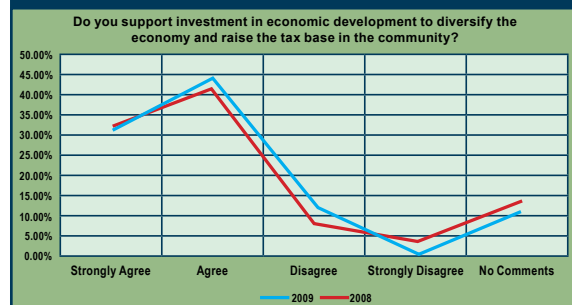
23. New developments with waterfront access be reviewed for opportunities to provide additional facilities.

	2009	2008
Strongly Agree	46.74%	47.35%
Agree	38.14%	37.35%
Disagree	5.84%	4.71%
Strongly Disagree	0.69%	1.47%
No Comments	8.59%	9.12%



25. Do you support investment in economic development to diversify the economy and raise the tax base in the community?

	2009	2008
Strongly Agree	31.96%	32.35%
Agree	43.99%	41.18%
Disagree	13.06%	8.53%
Strongly Disagree	0.69%	3.53%
No Comments	10.31%	14.41%



25.1 Are you in favour of increasing the funding for economic development?

	2009
Yes	46.05%
No	27.84%
No Opinion	26.12%

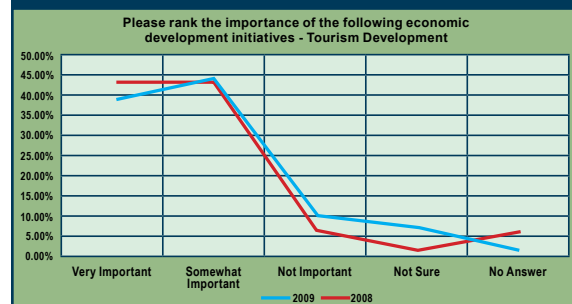
25.2 If yes, how much should the increase be.

	2009
\$30,000	4.47%
\$40,000	1.72%
\$50,000	6.19%
\$100,000	6.87%
\$150,000	5.50%
No Opinion	75.26%

26. Please rank the importance of the following economic development initiatives.

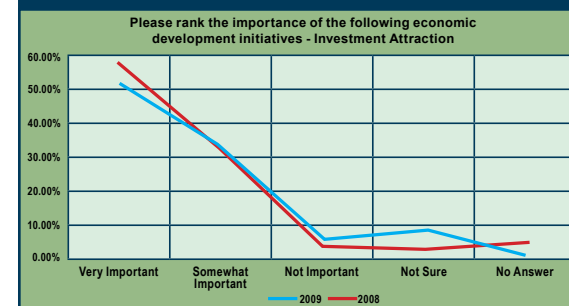
26.1 Tourism Development

	2009	2008
Very Important	38.83%	42.94%
Somewhat Important	42.61%	42.65%
Not Important	9.97%	7.06%
Not Sure	7.56%	2.06%
No Answer	1.03%	5.29%



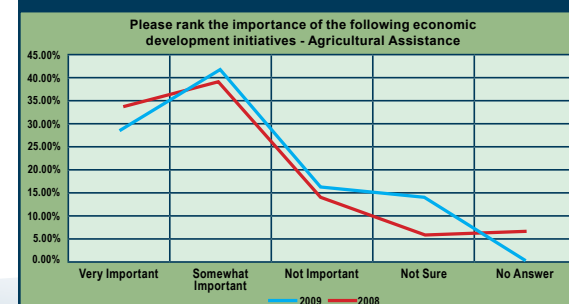
26.2 Investment Attraction.

	2009	2008
Very Important	51.55%	56.47%
Somewhat Important	34.02%	32.94%
Not Important	5.84%	3.24%
Not Sure	8.59%	2.65%
No Answer	0.00%	4.71%



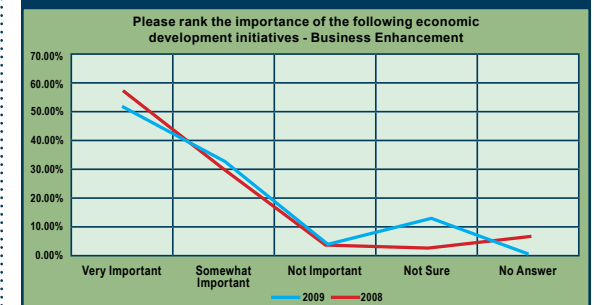
26.4 Agricultural Assistance

	2009	2008
Very Important	28.87%	34.12%
Somewhat Important	41.92%	39.71%
Not Important	15.46%	14.12%
Not Sure	13.75%	5.88%
No Answer	0.00%	6.18%



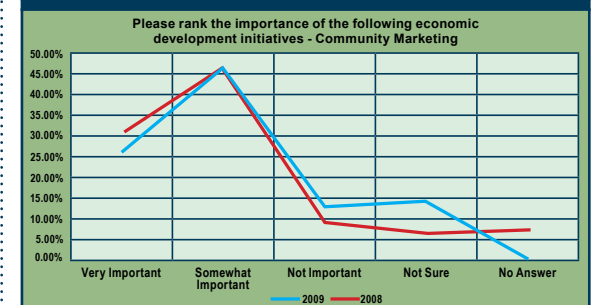
26.3 Business Enhancement

	2009	2008
Very Important	51.89%	57.94%
Somewhat Important	31.96%	29.71%
Not Important	4.47%	4.12%
Not Sure	11.68%	2.35%
No Answer	0.00%	5.88%



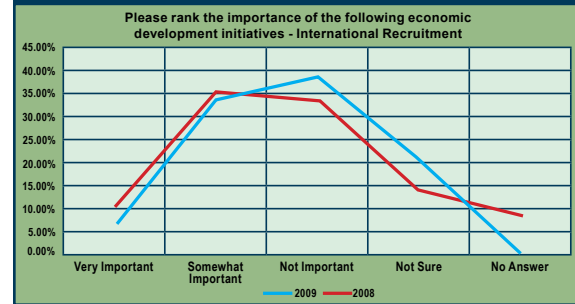
26.5 Community Marketing

	2009	2008
Very Important	25.43%	30.59%
Somewhat Important	46.05%	46.18%
Not Important	13.75%	9.12%
Not Sure	14.43%	6.47%
No Answer	0.34%	7.65%



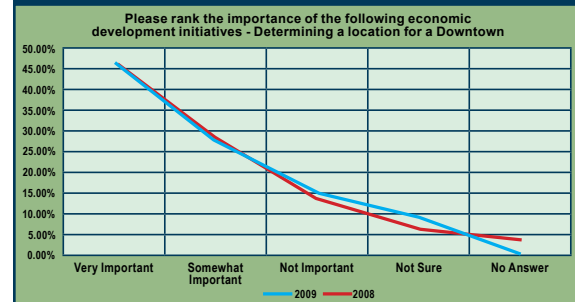
26.6 International Recruitment

	2009	2008
Very Important	6.19%	10.29%
Somewhat Important	32.99%	35.29%
Not Important	38.83%	32.94%
Not Sure	21.31%	12.94%
No Answer	0.69%	8.53%



26.7 Determining a location for a Downtown core

	2009	2008
Very Important	46.39%	46.76%
Somewhat Important	28.18%	29.12%
Not Important	15.81%	13.82%
Not Sure	9.62%	6.47%
No Answer	0.00%	3.82%



27. Do you feel that the District needs to require developers to provide a higher level of design of new development applications?

	2009
Yes	63.23%
No	17.87%
No Answer	18.90%

28. Do you feel that the beautification of Westbank Town Centre should be a District Priority?

	2009
Yes	56.01%
No	34.36%
No Answer	9.62%

28.1 What is your level of satisfaction with the current solid waste collection service.

	2009
Very High	15.12%
High	47.42%
Neither High or Low	23.02%
Low	3.09%
Very Low	3.09%
No Opinion	8.25%

28.2 Are you in favor of a fee (applied to every household) for one spring and one fall yard waste pick-up in addition to the new yard waste bin program?

	2009
Yes	20.62%
No	75.95%
No Answer	3.44%

28.3 If yes, would you be willing to pay an additional \$10.00 to \$15.00 per household for each of the two extra pickups?

	2009
Yes	16.84%
No	49.83%
No Answer	33.33%

29. Do you support programs to reduce the dumping of garbage in the bush?

	2009
Yes	80.76%
No	10.65%
No Answer	8.59%

29.1 If yes, what increase in taxes are you prepared to pay to reduce the dumping?

	2009
\$ 5/year	43.64%
\$10/year	19.24%
\$15/year	2.75%
\$20/year	6.53%
No Answer	27.84%

30. Are you interested in a community trail along the waterfront?

	2009	2008
Yes	77.66%	83.53%
No	13.40%	10.88%
No Comments	8.93%	5.59%



31. Do you currently use the transit system?

	2009
Yes	9.62%
No	88.66%
No Comments	1.72%

31.1 Are you satisfied with the transit service level?

	2009
Yes	10.31%
No	13.75%
No Answer	75.95%

31.2 How often do you typically use the transit system?

	2009
Every Day	2.06%
3 - 4 times per week	1.72%
3 - 4 times per month	3.09%
Less than once a Month	39.18%
No Answer	53.95%

32. Do you agree that the following improvements would increase your transit usage or encourage you to use it?

32.1 More Frequent Service

	2009
Strongly agree	16.15%
Agree	16.84%
No Opinion	54.30%
Disagree	5.84%
Strongly Disagree	6.87%
No Answer	0.00%

32.2 Service additional areas

	2009
Strongly agree	17.53%
Agree	13.75%
No Opinion	56.36%
Disagree	5.50%
Strongly Disagree	6.87%
No Answer	0.00%

32.3 More direct services

	2009
Strongly agree	20.96%
Agree	13.75%
No Opinion	54.30%
Disagree	4.47%
Strongly Disagree	6.53%
No Answer	0.00%

32.4 Less transfers

	2009
Strongly agree	14.78%
Agree	14.09%
No Opinion	59.11%
Disagree	5.84%
Strongly Disagree	6.19%
No Answer	0.00%

32.5 Lower Fares

	2009
Strongly agree	7.56%
Agree	5.84%
No Opinion	64.26%
Disagree	14.43%
Strongly Disagree	7.90%
No Answer	0.00%

33. Do you support an interregional transit service?

	2009
Yes	60.82%
No	11.00%
No Comment	28.18%

34. Please circle your gender.

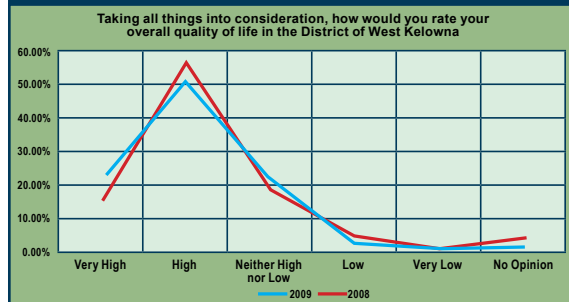
	2009
Male	53.61%
Female	43.30%
No Answer	3.09%

35. In with age group are you?

	2009
19 - 24	0.69%
25 - 34	6.87%
35 - 44	14.09%
45 - 54	23.02%
55 - 64	24.74%
65 or over	28.52%
No Answer	2.06%

36. Taking all things into consideration, how would you rate your overall quality of life in the District of West Kelowna

	2009	2008
Very High	23.37%	15.88%
High	50.52%	56.47%
Neither High nor Low	21.99%	18.82%
Low	2.06%	3.82%
Very Low	0.69%	0.88%
No Opinion	1.37%	4.12%



Neighbourhood Map

