



REGIONAL
DISTRICT
NORTH
OKANAGAN

2021 Consolidated Budget Presentation

COMMITTEE OF THE WHOLE
February 24, 2021



- 2021 Consolidated Budget deliberations follow committee budget deliberations that have occurred over the last few months
- Percentage splits among partners are based on the preliminary 2021 Completed Roll. Final splits are received from BC Assessment in April.
- Recommend to the Board that the proposed 2021 Budget be approved for inclusion in the 2021 Financial Plan, unless Committee desires additional meetings for budget deliberations
- 2021 Financial Plan bylaw will be brought to Board at March 17th meeting for consideration
- Financial Plan must be adopted by bylaw by March 31st

Tax Base Growth



- Tax Base Growth due to new construction and development offsets the impact from tax requisition increases to individual taxpayers
- For 2021, the North Okanagan had a 1.4% increase in its overall tax base due to new construction and development

Jurisdiction	Growth (L&I)	Growth (Impr)
Armstrong	2.5%	3.5%
Enderby	1.1%	1.6%
Vernon	1.2%	1.4%
Coldstream	1.3%	1.6%
Spallumcheen	1.3%	1.7%
Lumby	2.7%	4.0%
EA 'B'	1.8%	2.1%
EA 'C'	1.3%	2.1%
EA 'D'	1.6%	2.2%
EA 'E'	2.2%	2.8%
EA 'F'	1.1%	1.7%
Weighted Avg	1.4%	1.7%

Tax Base Split Comparison



- Splits among jurisdictions change year to year based on the relative market changes and non-market changes among regional partners
- Only 8 of the 71 services include tax requisitions from all 11 regional partners

Jurisdiction	2021 Split (L&I)	2020 Split (L&I)
Armstrong	4.6%	4.6%
Enderby	2.4%	2.3%
Vernon	52.6%	53.3%
Coldstream	12.9%	12.7%
Spallumcheen	5.7%	5.6%
Lumby	1.8%	1.7%
EA 'B'	6.0%	6.1%
EA 'C'	5.9%	5.8%
EA 'D'	2.6%	2.5%
EA 'E'	0.8%	0.8%
EA 'F'	4.7%	4.6%
Total	100.0%	100.0%

Tax Requisition Summary



Jurisdiction	2021 Tax Requisition	2020 Tax Requisition	\$ Change	% Change
Armstrong	296,762	292,562	4,200	1.4%
Enderby	424,512	413,131	11,381	2.8%
Vernon	6,935,050	7,082,908	(147,858)	(2.1%)
Coldstream	2,333,385	2,396,718	(63,333)	(2.6%)
Spallumcheen	285,719	279,053	6,666	2.2%
Lumby	799,152	773,962	25,190	3.3%
Electoral Area 'B'	1,957,950	1,931,751	26,199	1.4%
Electoral Area 'C'	1,795,375	1,743,639	51,736	3.0%
Electoral Area 'D'	909,351	859,576	49,775	5.8%
Electoral Area 'E'	273,929	257,831	16,098	6.2%
Electoral Area 'F'	1,267,687	1,208,491	59,196	4.9%
Defined Areas	1,923,455	1,855,831	67,624	3.5%
Total	\$19,202,327	\$19,095,453	\$106,874	0.6%

2021 Consolidated Budget Summary



	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenue					
PROPERTY TAXATION	18,184,621	19,095,453	19,202,327	106,874	0.6%
PARCEL TAXES	434,286	209,687	209,687	-	-
FED, PROV & OTHER GRANTS	3,235,342	4,929,774	7,251,630	2,321,856	47.1%
FEES, CHARGES & OTHER INCOME	38,188,282	36,244,446	36,370,331	125,885	0.3%
TSF FROM RESERVES & SURPLUS	4,763,228	26,164,462	23,140,822	(3,023,640)	(11.6%)
CAPITAL BORROWING	-	3,500,000	5,265,000	1,765,000	50.4%
TOTAL REVENUE	64,805,759	90,143,822	91,439,797	1,295,975	1.4%
Expenditures					
WAGES & BENEFITS	9,327,820	10,000,847	10,290,050	289,203	2.9%
OPERATING EXPENSES	21,921,611	26,435,561	27,301,863	866,302	3.3%
PRINCIPAL ON DEBT PAYMENTS	5,698,042	6,011,982	4,699,034	(1,312,948)	(21.8%)
INTEREST ON DEBT PAYMENTS	3,276,643	2,891,432	2,210,807	(680,625)	(23.5%)
TSF TO RESERVES & SURPLUS	13,599,541	9,079,608	5,898,267	(3,181,341)	(35.0%)
CAPITAL EXPENDITURES	10,982,102	35,724,392	41,039,776	5,315,384	14.9%
TOTAL EXPENDITURES	64,805,759	90,143,822	91,439,797	1,295,975	1.4%
NET TOTAL	-	-	-	-	-



2021 Financial Plan



2021 FINANCIAL PLAN					
	2021	2022	2023	2024	2025
PROPERTY TAXATION	19,202,327	19,724,852	20,078,264	20,427,622	20,811,379
PARCEL TAXES	209,687	209,687	209,687	209,687	209,687
FED, PROV & OTHER GRANTS	7,251,630	13,945,888	28,328,707	2,003,138	2,166,079
FEES, CHARGES & OTHER INCOME	36,370,331	41,179,433	38,113,847	39,172,468	40,378,484
TSF FROM RESERVES & SURPLUS	23,140,822	5,705,625	16,627,152	2,851,300	4,611,808
CAPITAL BORROWING	5,265,000	5,235,000	18,000,000	-	-
Total Revenue	91,439,797	86,000,485	121,357,657	64,664,215	68,177,437
WAGES & BENEFITS	10,290,050	10,480,949	10,689,391	10,901,349	11,117,537
OPERATING EXPENSES	27,301,863	26,600,098	26,992,774	27,512,996	28,134,613
PRINCIPAL ON DEBT PAYMENTS	4,699,034	4,329,858	4,469,240	4,611,022	4,765,763
INTEREST ON DEBT PAYMENTS	2,210,807	2,251,007	2,211,224	2,169,367	2,087,064
TSF TO RESERVES & SURPLUS	5,898,267	4,867,973	7,693,133	8,084,121	7,241,217
CAPITAL EXPENDITURES	41,039,776	37,470,600	69,301,895	11,385,360	14,831,243
Total Expenditures	91,439,797	86,000,485	121,357,657	64,664,215	68,177,437

General Government (010)



- All 6 municipalities & 5 electoral areas
- 1.0% increase in tax requisition (or \$10k)
- \$98k from reserve to balance operating budget (2020 - \$111k)
- Reserve balance
 - 2021 - \$1,869,000 budget
 - 2020 - \$1,982,000 projected
 - 2019 - \$1,934,000 actual
- No debt

Year	Tax Requisition	% Increase
2021	995,437	1.0%
2020	985,581	2.9%
2019	957,805	4.3%
2018	918,065	2.0%
2017	900,064	--
2016	900,064	(10.0%)
2015	1,000,063	--
2014	1,000,063	0.9%
2013	991,148	(0.4%)
2012	994,782	--

General Government (010)



010 - GENERAL GOVERNMENT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	957,805	985,581	995,437	9,856	1.0%
FED, PROV & OTHER GRANTS	150,299	148,500	150,000	1,500	1.0%
FEES, CHARGES & OTHER INCOME	70,942	55,560	60,560	5,000	9.0%
TSF FROM RESERVES & SURPLUS	111,734	171,066	209,706	38,640	22.6%
TOTAL Revenues / Funding Source	1,290,780	1,360,707	1,415,703	54,996	4.0%
Expenses / Expenditure					
WAGES & BENEFITS	1,793,783	1,876,783	1,924,697	47,914	2.6%
OPERATING EXPENSES	(632,526)	(576,076)	(600,994)	(24,918)	4.3%
TSF TO RESERVES & SURPLUS	55,820	-	-	-	-
CAPITAL EXPENDITURES	73,703	60,000	92,000	32,000	53.3%
TOTAL Expenses / Expenditure	1,290,780	1,360,707	1,415,703	54,996	4.0%
NET TOTAL	-	-	-	-	-



General Government (010)



010 - GENERAL GOVERNMENT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	957,805	985,581	995,437	9,856	1.0%
FED, PROV & OTHER GRANTS	150,299	148,500	150,000	1,500	1.0%
FEES, CHARGES & OTHER INCOME	70,942	55,560	60,560	5,000	9.0%
TSF FROM RESERVES & SURPLUS	111,734	171,066	209,706	38,640	22.6%
TOTAL Revenues / Funding Source	1,290,780	1,360,707	1,415,703	54,996	4.0%
Expenses / Expenditure					
WAGES & BENEFITS	1,793,783	1,876,783	1,924,697	47,914	2.6%
OPERATING EXPENSES	503,330	581,635	580,263	(1,372)	(0.2%)
OPERATING RECOVERIES	(1,135,856)	(1,157,711)	(1,181,257)	(23,546)	2.0%
TSF TO RESERVES & SURPLUS	55,820	-	-	-	-
CAPITAL EXPENDITURES	73,703	60,000	92,000	32,000	53.3%
TOTAL Expenses / Expenditure	1,290,780	1,360,707	1,415,703	54,996	4.0%
NET TOTAL	-	-	-	-	-



- Fully recovered through other services
- Increase in department budget built into IS/GIS overhead recoveries
- Reserve balance
 - 2021 - \$1,053,000 budget
 - 2020 - \$1,082,000 projected
 - 2019 - \$1,026,000 actual
- Website redesign (\$70k) being carried forward to 2021

IS / GIS Services (015)



015 - INFORMATION SERVICES

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FEES, CHARGES & OTHER INCOME	20,408	47,350	125,100	77,750	164.2%
TSF FROM RESERVES & SURPLUS	-	133,431	48,456	(84,975)	(63.7%)
TOTAL Revenues / Funding Source	20,408	180,781	173,556	(7,225)	(4.0%)
Expenses / Expenditure					
WAGES & BENEFITS	516,436	609,770	624,744	14,974	2.5%
OPERATING EXPENSES	(693,520)	(524,989)	(551,188)	(26,199)	5.0%
TSF TO RESERVES & SURPLUS	120,011	-	-	-	-
CAPITAL EXPENDITURES	77,480	96,000	100,000	4,000	4.2%
TOTAL Expenses / Expenditure	20,408	180,781	173,556	(7,225)	(4.0%)
NET TOTAL	-	-	-	-	-

Vernon Search & Rescue (051)



- All 6 municipalities & 5 electoral areas
- No change to tax requisition
- \$20,000 grant - building utilities paid directly, with remainder of grant paid to search & rescue
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.6%
Coldstream	12.9%
Spallumcheen	5.7%
Lumby	1.8%
EA 'B'	6.0%
EA 'C'	5.9%
EA 'D'	2.6%
EA 'E'	0.8%
EA 'F'	4.7%

Vernon Search & Rescue (051)



051 - VERNON SEARCH & RESCUE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	25,157	25,157	25,157	-	-
TSF FROM RESERVES & SURPLUS	3,017	556	746	190	34.2%
TOTAL Revenues / Funding Source	28,174	25,713	25,903	190	0.7%
Expenses / Expenditure					
WAGES & BENEFITS	3,480	3,520	3,690	170	4.8%
OPERATING EXPENSES	21,868	22,193	22,213	20	0.1%
TOTAL Expenses / Expenditure	25,348	25,713	25,903	190	0.7%
NET TOTAL	(2,826)	-	-	-	-

Vernon Search & Rescue Building (052)



- All 6 municipalities & 5 electoral areas
- No change to tax requisition
- Capital budget of \$3.5M for new Search & Rescue building funded by long term borrowing
- Full annualized debt payment will add approx. \$120,000
- Reserve balance
 - 2021 - \$1,869,000 budget
 - 2020 - \$1,982,000 projected
 - 2019 - \$1,934,000 actual

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.6%
Coldstream	12.9%
Spallumcheen	5.7%
Lumby	1.8%
EA 'B'	6.0%
EA 'C'	5.9%
EA 'D'	2.6%
EA 'E'	0.8%
EA 'F'	4.7%

Vernon Search & Rescue Building (052)



052 - VERNON SEARCH & RESCUE BUILDING

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	24,671	114,610	114,610	-	-
FED, PROV & OTHER GRANTS	-	500	1,000	500	100.0%
FEES, CHARGES & OTHER INCOME	188	200	287	87	43.5%
TSF FROM RESERVES & SURPLUS	(4,771)	-	-	-	-
CAPITAL BORROWING	-	3,500,000	3,500,000	-	-
TOTAL Revenues / Funding Source	20,088	3,615,310	3,615,897	587	-
Expenses / Expenditure					
WAGES & BENEFITS	966	-	-	-	-
OPERATING EXPENSES	5,905	10,310	10,897	587	5.7%
INTEREST ON DEBT PAYMENTS	-	105,000	105,000	-	-
TSF TO RESERVES & SURPLUS	13,217	-	-	-	-
CAPITAL EXPENDITURES	-	3,500,000	3,500,000	-	-
TOTAL Expenses / Expenditure	20,088	3,615,310	3,615,897	587	-
NET TOTAL	-	-	-	-	-

Electoral Areas B & C Local Parks (061)



- EA 'B' (52.3%) & EA 'C' (47.7%) based on Improvements Only
- 5.3% increase in tax requisition (or \$17k)
- Major budget impacts:
 - \$310k reserve transfer to 060 parkland reserve
 - \$19k due to added Sandy Beach maintenance costs
- Reserve balance
 - 2021 - \$36,000 budget
 - 2020 - \$346,000 projected
 - 2019 - \$321,000 actual
- No debt

Electoral Areas B & C Local Parks (061)



061 - EA 'B' & 'C' LOCAL PARKS

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	295,086	315,447	332,085	16,638	5.3%
FED, PROV & OTHER GRANTS	5,085	-	-	-	-
FEES, CHARGES & OTHER INCOME	12,898	8,198	10,700	2,502	30.5%
TSF FROM RESERVES & SURPLUS	102,872	245,000	551,505	306,505	125.1%
TOTAL Revenues / Funding Source	415,941	568,645	894,290	325,645	57.3%
Expenses / Expenditure					
WAGES & BENEFITS	87,251	86,850	95,587	8,737	10.1%
OPERATING EXPENSES	202,236	236,795	557,198	320,403	135.3%
TSF TO RESERVES & SURPLUS	23,582	-	-	-	-
CAPITAL EXPENDITURES	102,872	245,000	241,505	(3,495)	(1.4%)
TOTAL Expenses / Expenditure	415,941	568,645	894,290	325,645	57.3%
NET TOTAL	-	-	-	-	-



North Okanagan Shuswap Rail Trail (081)



- 6 RDNO partners (50%) & CSRD (50%)
- No change to tax requisition
- \$2.3M borrowed April 2018 at 3.1%
- Reserve balance
 - 2021 - \$265,000 budget
 - 2020 - \$265,000 projected
 - 2019 - \$221,000 actual

Jurisdiction	Tax Base Split (improve. only)
Armstrong	21.0%
Enderby	11.2%
Spallumcheen	27.9%
Lumby	9.6%
EA 'D'	11.6%
EA 'F'	18.7%

North Okanagan Shuswap Rail Trail (081)



081 - NORTH OKANAGAN SHUSWAP RAIL TRAIL

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	216,422	224,862	224,862	-	-
FED, PROV & OTHER GRANTS	935	750	663,365	662,615	88348.7%
FEES, CHARGES & OTHER INCOME	50,166	43,714	49,569	5,855	13.4%
TSF FROM RESERVES & SURPLUS	-	-	20,000	20,000	-
TOTAL Revenues / Funding Source	267,522	269,326	957,796	688,470	255.6%
Expenses / Expenditure					
WAGES & BENEFITS	25,146	24,771	26,938	2,167	8.7%
OPERATING EXPENSES	49,270	83,941	85,134	1,193	1.4%
PRINCIPAL ON DEBT PAYMENTS	85,596	88,164	90,809	2,645	3.0%
INTEREST ON DEBT PAYMENTS	72,450	72,450	72,450	-	-
TSF TO RESERVES & SURPLUS	35,060	-	-	-	-
CAPITAL EXPENDITURES	-	-	682,465	682,465	-
TOTAL Expenses / Expenditure	267,522	269,326	957,796	688,470	255.6%
NET TOTAL	-	-	-	-	-

Fortune Parks (090)



- Enderby (42.9%) and EA 'F' (57.1%) based on adjusted improvements only
- 4.1% increase in tax requisition (or \$28k)
- Budget provided by Enderby & District Services Commission
- Reserve balance
 - 2021 - \$13,000 budget
 - 2020 - \$121,000 projected
 - 2019 - \$116,000 actual
- No debt with RDNO

Fortune Parks (090)



090 - FORTUNE PARKS & RECREATION

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	771,588	678,765	706,742	27,977	4.1%
FED, PROV & OTHER GRANTS	3,203	2,500	3,000	500	20.0%
FEES, CHARGES & OTHER INCOME	5,059	1,000	1,000	-	-
TSF FROM RESERVES & SURPLUS	8	100,000	134,744	34,744	34.7%
TOTAL Revenues / Funding Source	779,859	782,265	845,486	63,221	8.1%
Expenses / Expenditure					
OPERATING EXPENSES	776,599	782,265	845,486	63,221	8.1%
TSF TO RESERVES & SURPLUS	3,259	-	-	-	-
TOTAL Expenses / Expenditure	779,859	782,265	845,486	63,221	8.1%
NET TOTAL	-	-	-	-	-

Animal Control (150)



- 6 local partners
- Apportioned by population
- 10.0% decrease in tax requisition (or \$14k)
- New contractor, new online licensing system, simplified and lower dog licence fee
- Reserve balance
 - 2021 - \$262,000 budget
 - 2020 - \$262,000 projected
 - 2019 - \$266,000 actual

Jurisdiction	Population Split
Vernon	65.0%
Coldstream	17.3%
Lumby	3.0%
EA 'B'	5.2%
EA 'C'	6.3%
EA 'D' (LSA)	3.3%

Animal Control (150)



150 - ANIMAL CONTROL

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	144,248	144,248	129,823	(14,425)	(10.0%)
FED, PROV & OTHER GRANTS	1,466	1,000	1,100	100	10.0%
FEES, CHARGES & OTHER INCOME	189,609	177,500	143,317	(34,183)	(19.3%)
TSF FROM RESERVES & SURPLUS	-	-	-	-	-
TOTAL Revenues / Funding Source	335,324	322,748	274,240	(48,508)	(15.0%)
Expenses / Expenditure					
WAGES & BENEFITS	34,531	35,380	34,113	(1,267)	(3.6%)
OPERATING EXPENSES	273,053	286,603	240,127	(46,476)	(16.2%)
TSF TO RESERVES & SURPLUS	27,739	765	-	(765)	(100.0%)
TOTAL Expenses / Expenditure	335,324	322,748	274,240	(48,508)	(15.0%)
NET TOTAL	-	-	-	-	-

Animal Control Enderby (154)



- EA 'F' Local Area Service
- 4.9% increase in tax requisition (or \$288)
- Budget provided by Enderby & District Services Commission
- EA 'F' contributes 31.32% of net cost of service to Enderby
- No reserve or debt with the RDNO

Animal Control Enderby (154)



154 - ANIMAL CONTROL ENDERBY

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	5,687	5,852	6,140	288	4.9%
TOTAL Revenues / Funding Source	5,687	5,852	6,140	288	4.9%
Expenses / Expenditure					
OPERATING EXPENSES	5,687	5,852	6,140	288	4.9%
TOTAL Expenses / Expenditure	5,687	5,852	6,140	288	4.9%
NET TOTAL	-	-	-	-	-

Fortune Cemetery (200)



- Electoral Area 'F' only
- 11.6% increase in tax requisition (or \$3k)
- Budget provided by Enderby & District Services Commission
- EA 'F' contributes based on proportionate share of tax base to Enderby (62.6% - improvements only)
- No reserve or debt with the RDNO

Fortune Cemetery (200)



200 - FORTUNE CEMETERY

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	26,161	27,752	30,985	3,233	11.6%
TSF FROM RESERVES & SURPLUS	458	(4)	(24)	(20)	500.0%
TOTAL Revenues / Funding Source	26,619	27,748	30,961	3,213	11.6%
Expenses / Expenditure					
OPERATING EXPENSES	26,623	27,748	30,961	3,213	11.6%
TOTAL Expenses / Expenditure	26,623	27,748	30,961	3,213	11.6%
NET TOTAL	4	-	-	-	-

Drainage Silver Star (232)



- Local Area Service (108 properties)
- No change to parcel tax rate and requisition
- Parcel tax applied of \$41.22, plus 5.25% provincial fee
- Reserve balance
 - 2021 - \$83,000 budget
 - 2020 - \$92,000 projected
 - 2019 - \$88,000 actual
- No debt

Drainage Silver Star (232)



232 - DRAINAGE SILVER STAR

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PARCEL TAXES	4,452	4,452	4,452	-	-
FEES, CHARGES & OTHER INCOME	2,431	750	750	-	-
TSF FROM RESERVES & SURPLUS	-	-	8,922	8,922	-
TOTAL Revenues / Funding Source	6,883	5,202	14,124	8,922	171.5%
Expenses / Expenditure					
WAGES & BENEFITS	1,190	1,210	1,235	25	2.1%
OPERATING EXPENSES	1,320	2,842	12,889	10,047	353.5%
TSF TO RESERVES & SURPLUS	4,373	1,150	-	(1,150)	(100.0%)
TOTAL Expenses / Expenditure	6,883	5,202	14,124	8,922	171.5%
NET TOTAL	-	-	-	-	-

Fire Protection BX Swan Lake (241)



- Local Service Area tax requisition (portions of EA 'B' & EA 'C')
- 3.5% increase in tax requisition (or \$28k)
- Reserve balance
 - 2021 - \$34,000 budget
 - 2020 - \$641,000 projected
 - 2019 - \$488,000 actual
- \$1.2M outstanding debt as at Dec 31, 2021
- Capital includes water tender replacement (\$450k), SCBA packs & bottles (\$270k) and fire hall repair (\$20k)

Fire Protection BX Swan Lake (241)



241 - BX-SWAN LAKE FIRE DEPT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	741,750	792,931	820,684	27,753	3.5%
FEES, CHARGES & OTHER INCOME	67,652	161,026	163,134	2,108	1.3%
TSF FROM RESERVES & SURPLUS	673,244	165,000	723,100	558,100	338.2%
TOTAL Revenues / Funding Source	1,482,646	1,118,957	1,706,918	587,961	52.5%
Expenses / Expenditure					
WAGES & BENEFITS	334,697	430,284	433,511	3,227	0.7%
OPERATING EXPENSES	289,089	318,864	320,540	1,676	0.5%
PRINCIPAL ON DEBT PAYMENTS	56,820	58,809	60,867	2,058	3.5%
INTEREST ON DEBT PAYMENTS	39,000	39,000	39,000	-	-
TSF TO RESERVES & SURPLUS	80,743	107,000	113,000	6,000	5.6%
CAPITAL EXPENDITURES	682,298	165,000	740,000	575,000	348.5%
TOTAL Expenses / Expenditure	1,482,646	1,118,957	1,706,918	587,961	52.5%
NET TOTAL	-	-	-	-	-

Fire Protection Lumby (243)



- Lumby (50.3%) & portion of EA 'D' (49.7%)
- 3.5% increase in tax requisition (or \$19k)
- Major budget impacts:
 - \$12k for Training Officer – annualized full year
 - \$7k due radio replacements
- Reserve balance
 - 2021 - \$526,000 budget
 - 2020 - \$633,000 projected
 - 2019 - \$515,000 actual
- \$213k outstanding debt as at Dec 31, 2021
- Capital includes 2020 carry forward projects – SCBA packs & bottles (\$230k) and Bay Door Motors (\$12k)

Fire Protection Lumby (243)



243 - LUMBY & DISTRICT FIRE DEPT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	499,145	532,588	551,229	18,641	3.5%
FED, PROV & OTHER GRANTS	652	600	600	-	-
FEES, CHARGES & OTHER INCOME	41,050	22,074	22,832	758	3.4%
TSF FROM RESERVES & SURPLUS	691,641	392,000	244,500	(147,500)	(37.6%)
TOTAL Revenues / Funding Source	1,232,489	947,262	819,161	(128,101)	(13.5%)
Expenses / Expenditure					
WAGES & BENEFITS	125,884	179,460	189,196	9,736	5.4%
OPERATING EXPENSES	175,711	191,541	201,892	10,351	5.4%
PRINCIPAL ON DEBT PAYMENTS	37,636	39,084	40,712	1,628	4.2%
INTEREST ON DEBT PAYMENTS	12,177	12,177	10,361	(1,816)	(14.9%)
TSF TO RESERVES & SURPLUS	189,439	133,000	135,000	2,000	1.5%
CAPITAL EXPENDITURES	691,641	392,000	242,000	(150,000)	(38.3%)
TOTAL Expenses / Expenditure	1,232,489	947,262	819,161	(128,101)	(13.5%)
NET TOTAL	-	-	-	-	-

Fire Protection Silver Star (245)



- Local Service Area tax requisition
- 3.5% increase in tax requisition (or \$14k)
- Major budget impacts:
 - \$10k for Training Officer – annualized full year
- Reserve balance
 - 2021 - \$1,253,000 budget
 - 2020 - \$1,289,000 projected
 - 2019 - \$1,050,000 actual
- \$100k debt issued in 2001 matures Dec 1, 2021
- Capital includes fire hall roof (\$38k) and 2020 carry forward projects of fire hall siding (\$64k) and SCBA bottles (\$45k)

Fire Protection Silver Star (245)



245 - SILVER STAR FIRE DEPT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	370,644	396,218	410,086	13,868	3.5%
FEES, CHARGES & OTHER INCOME	32,087	6,501	6,364	(137)	(2.1%)
TSF FROM RESERVES & SURPLUS	33,813	109,000	147,700	38,700	35.5%
TOTAL Revenues / Funding Source	436,544	511,719	564,150	52,431	10.2%
Expenses / Expenditure					
WAGES & BENEFITS	102,986	147,736	154,668	6,932	4.7%
OPERATING EXPENSES	135,594	138,955	142,234	3,279	2.4%
PRINCIPAL ON DEBT PAYMENTS	6,932	7,278	7,642	364	5.0%
INTEREST ON DEBT PAYMENTS	1,750	1,750	1,606	(144)	(8.2%)
TSF TO RESERVES & SURPLUS	155,469	107,000	111,000	4,000	3.7%
CAPITAL EXPENDITURES	33,813	109,000	147,000	38,000	34.9%
TOTAL Expenses / Expenditure	436,544	511,719	564,150	52,431	10.2%
NET TOTAL	-	-	-	-	-

Fire Protection Grandview Bench (247)



- Local Area Service
- 2.9% decrease in tax requisition (or \$3k)
- Contracted service to CSRD – Ranchero Fire Dept
- Total budget split by proportionate tax base – RDNO share is 32.1% (2020 – 32.8%)
- No reserve or debt with RDNO

Fire Protection Grandview Bench (247)



247 - FIRE PROTECTION: GRANDVIEW BENCH

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	88,206	93,230	90,513	(2,717)	(2.9%)
TOTAL Revenues / Funding Source	88,206	93,230	90,513	(2,717)	(2.9%)
Expenses / Expenditure					
WAGES & BENEFITS	3,567	3,608	3,690	82	2.3%
OPERATING EXPENSES	84,639	89,622	86,823	(2,799)	(3.1%)
TOTAL Expenses / Expenditure	88,206	93,230	90,513	(2,717)	(2.9%)
NET TOTAL	-	-	-	-	-

St. John's Ambulance (275)



- 6 local partners
- 0.2% increase in tax requisition (\$9)
- Grant service provides \$4,200 to society
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Vernon	65.1%
Coldstream	15.9%
EA 'B'	7.5%
EA 'C'	7.3%
EA 'D'	3.2%
EA 'E'	1.0%

St John's Ambulance (275)



275 - ST. JOHN AMBULANCE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	4,630	4,639	4,648	9	0.2%
TOTAL Revenues / Funding Source	4,630	4,639	4,648	9	0.2%
Expenses / Expenditure					
OPERATING EXPENSES	4,630	4,639	4,648	9	0.2%
TOTAL Expenses / Expenditure	4,630	4,639	4,648	9	0.2%
NET TOTAL	-	-	-	-	-

Lumby Community Services (320)



- Lumby (35.0%), EA 'D' (49.4%) and EA 'E' (15.6%)
- 28.3% increase in tax requisition (or \$4.5k)
- \$4,500 increase (\$5,500 to \$10,000) to Lumby Health Centre
- Grant service to White Valley Resource Centre and Lumby Health Centre
- No reserve or debt

Lumby Community Services (320)



320 - LUMBY & DISTRICT COMMUNITY SERVICES

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	15,930	15,939	20,448	4,509	28.3%
TOTAL Revenues / Funding Source	15,930	15,939	20,448	4,509	28.3%
Expenses / Expenditure					
OPERATING EXPENSES	15,930	15,939	20,448	4,509	28.3%
TOTAL Expenses / Expenditure	15,930	15,939	20,448	4,509	28.3%
NET TOTAL	-	-	-	-	-

Silver Star Transfer Station (346)



- No tax requisition
- Service was absorbed into Solid Waste Mgmt (350) Aug 1, 2020
- Service is continuing into 2021 to complete transfer station upgrade being carried forward from 2020
- Reserve balance
 - 2021 - nil
 - 2020 - \$40,000 projected
 - 2019 - \$155,000 actual
- No debt

Silver Star Transfer Station (346)



346 - SILVER STAR TRANSFER STATION

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	10,000	-	-	-	-
FEES, CHARGES & OTHER INCOME	118,716	68,534	-	(68,534)	(100.0%)
TSF FROM RESERVES & SURPLUS	-	156,000	39,291	(116,709)	(74.8%)
TOTAL Revenues / Funding Source	128,716	224,534	39,291	(185,243)	(82.5%)
Expenses / Expenditure					
WAGES & BENEFITS	6,925	6,157	7,595	1,438	23.4%
OPERATING EXPENSES	103,438	72,377	3,070	(69,307)	(95.8%)
TSF TO RESERVES & SURPLUS	18,353	-	-	-	-
CAPITAL EXPENDITURES	-	146,000	28,626	(117,374)	(80.4%)
TOTAL Expenses / Expenditure	128,716	224,534	39,291	(185,243)	(82.5%)
NET TOTAL	-	-	-	-	-

Okanagan Basin Water Board (390)



- 7 local partners
- 7.8% increase in tax requisition (or \$46k)
- OBWB's total inter-regional tax requisition increased 5.3% (or \$183k) to \$3.64M
- RDNO's portion of total OBWB requisition increased (to 17.8% from 17.4% in 2020)
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	5.3%
Vernon	61.1%
Coldstream	14.9%
Spall (LSA)	4.8%
EA 'B'	7.0%
EA 'C/D' (LSA)	6.9%

Okanagan Basin Water Board (390)



390 - OKANAGAN BASIN WATER BOARD

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	599,892	595,148	641,419	46,271	7.8%
FED, PROV & OTHER GRANTS	5,871	5,000	5,200	200	4.0%
TSF FROM RESERVES & SURPLUS	5,444	2,000	2,000	-	-
TOTAL Revenues / Funding Source	611,208	602,148	648,619	46,471	7.7%
Expenses / Expenditure					
OPERATING EXPENSES	604,392	602,148	648,619	46,471	7.7%
TOTAL Expenses / Expenditure	604,392	602,148	648,619	46,471	7.7%
NET TOTAL	(6,816)	-	-	-	-

Okanagan Film Commission (400)



- Vernon (75.1%), Coldstream (18.4%) & Armstrong (6.5%)
- No change to tax requisition
- The Electoral Areas, Spallumcheen and Lumby are also contributing outside of the service through the RDNO. Enderby provides funding directly.
- Total to be received through RDNO \$44,000 (2020 - \$43,000)
- No reserve or debt

Okanagan Film Commission (400)



400 - OKANAGAN FILM COMMISSION

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	33,660	39,000	39,000	-	-
FED, PROV & OTHER GRANTS	403	400	400	-	-
FEES, CHARGES & OTHER INCOME	-	2,269	2,307	38	1.7%
TSF FROM RESERVES & SURPLUS	2,114	214	194	(20)	(9.3%)
TOTAL Revenues / Funding Source	36,177	41,883	41,901	18	-
Expenses / Expenditure					
OPERATING EXPENSES	33,843	41,883	41,901	18	-
TOTAL Expenses / Expenditure	33,843	41,883	41,901	18	-
NET TOTAL	(2,334)	-	-	-	-

ORL Debt Financing (421)



- No tax requisition
- Fully recovered from Okanagan Regional Library
- No reserve
- 20-year debt issue for \$11,000,000 in 2011
 - \$6.6M outstanding as at Dec 31, 2021
 - Annual debt payment of \$831k
 - Current interest rate of 4.2%; to be refinanced April 2021

ORL Debt Financing (421)



421 - ORL DEBT FINANCING

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FEES, CHARGES & OTHER INCOME	1,064,809	967,549	987,771	20,222	2.1%
TOTAL Revenues / Funding Source	1,064,809	967,549	987,771	20,222	2.1%
Expenses / Expenditure					
OPERATING EXPENSES	116,705	-	-	-	-
PRINCIPAL ON DEBT PAYMENTS	486,104	505,549	525,771	20,222	4.0%
INTEREST ON DEBT PAYMENTS	462,000	462,000	462,000	-	-
TOTAL Expenses / Expenditure	1,064,809	967,549	987,771	20,222	2.1%
NET TOTAL	-	-	-	-	-

Okanagan Symphony (430)



- 6 local partners
- Grant service provides \$9,000 to symphony
- 0.1% increase in tax requisition (\$9)
- Apportioned by population
- No reserve or debt

Jurisdiction	Population Split
Vernon	58.7%
Coldstream	15.6%
EA 'B'	9.8%
EA 'C'	5.7%
EA 'D'	3.9%
EA 'F'	6.3%

Okanagan Symphony (430)



430 - OKANAGAN SYMPHONY

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	9,430	9,439	9,448	9	0.1%
TOTAL Revenues / Funding Source	9,430	9,439	9,448	9	0.1%
Expenses / Expenditure					
OPERATING EXPENSES	9,430	9,439	9,448	9	0.1%
TOTAL Expenses / Expenditure	9,430	9,439	9,448	9	0.1%
NET TOTAL	-	-	-	-	-

Victims Assistance Program (440)



- All 6 municipalities and 5 electoral areas
- No change to tax requisition
- Apportioned by population
- Budget increases offset by increased provincial grant
- Reserve balance
 - 2021 - \$189,000 budget
 - 2020 - \$189,000 projected
 - 2019 - \$129,000 actual
- No debt

Jurisdiction	Population Split
Armstrong	6.3%
Enderby	3.7%
Vernon	49.8%
Coldstream	13.2%
Spallumcheen	6.3%
Lumby	2.3%
EA 'B'	4.0%
EA 'C'	4.8%
EA 'D'	3.3%
EA 'E'	1.3%
EA 'F'	5.0%

Victims Assistance Program (440)



440 - VICTIM SERVICES

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	150,015	153,015	153,015	-	-
FED, PROV & OTHER GRANTS	96,639	96,438	107,300	10,862	11.3%
FEES, CHARGES & OTHER INCOME	3,648	1,000	1,028	28	2.8%
TSF FROM RESERVES & SURPLUS	-	291	-	(291)	(100.0%)
TOTAL Revenues / Funding Source	250,302	250,744	261,343	10,599	4.2%
Expenses / Expenditure					
WAGES & BENEFITS	227,124	229,728	236,130	6,402	2.8%
OPERATING EXPENSES	15,422	21,016	25,213	4,197	20.0%
TSF TO RESERVES & SURPLUS	7,756	-	-	-	-
TOTAL Expenses / Expenditure	250,302	250,744	261,343	10,599	4.2%
NET TOTAL	-	-	-	-	-



Queen's Committee Grant (480)



- 4 Greater Vernon partners
- No change to tax requisition
- Grant service provides \$6,600 to society
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Vernon	68.0%
Coldstream	16.6%
EA 'B'	7.8%
EA 'C'	7.6%

Queen's Committee Grant (480)



480 - QUEEN'S COMMITTEE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	7,022	7,022	7,022	-	-
TSF FROM RESERVES & SURPLUS	6,600	17	26	9	52.9%
TOTAL Revenues / Funding Source	13,622	7,039	7,048	9	0.1%
Expenses / Expenditure					
OPERATING EXPENSES	7,030	7,039	7,048	9	0.1%
TOTAL Expenses / Expenditure	7,030	7,039	7,048	9	0.1%
NET TOTAL	(6,592)	-	-	-	-

Septage Facility (715)



- No tax requisition; parcel tax eliminated in 2020
- Septage service was taken over by City of Vernon in Oct 2019
- Septage facility was closed and property sold in 2019
- \$440k debt issue from 2005 was paid off early in Oct 2020
- \$2M debt issue from 2005 matures in April 2025
 - \$484,000 outstanding at Dec 31, 2021
- Reserve balance
 - 2021 - \$1,776,000 budget
 - 2020 - \$1,915,000 projected
 - 2019 - \$2,164,000 actual

Septage Facility (715)



715 - SEPTAGE FACILITY

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PARCEL TAXES	180,057	-	-	-	-
FED, PROV & OTHER GRANTS	4,679	4,679	4,679	-	-
FEES, CHARGES & OTHER INCOME	(270,487)	9,511	1,000	(8,511)	(89.5%)
TSF FROM RESERVES & SURPLUS	-	312,129	138,572	(173,557)	(55.6%)
TOTAL Revenues / Funding Source	(85,751)	326,319	144,251	(182,068)	(55.8%)
Expenses / Expenditure					
WAGES & BENEFITS	8,550	-	-	-	-
OPERATING EXPENSES	(1,274,637)	6,000	3,000	(3,000)	(50.0%)
PRINCIPAL ON DEBT PAYMENTS	132,888	279,075	113,652	(165,423)	(59.3%)
INTEREST ON DEBT PAYMENTS	45,527	41,244	27,599	(13,645)	(33.1%)
TSF TO RESERVES & SURPLUS	1,001,921	-	-	-	-
TOTAL Expenses / Expenditure	(85,751)	326,319	144,251	(182,068)	(55.8%)
NET TOTAL	-	-	-	-	-

Starling Control (805)



- All 6 municipalities and 5 electoral areas
- Negligible change to tax requisition (\$9)
- \$25,000 grant to BC Grapegrowers Assoc.
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.6%
Coldstream	12.9%
Spallumcheen	5.7%
Lumby	1.8%
EA 'B'	6.0%
EA 'C'	5.9%
EA 'D'	2.6%
EA 'E'	0.8%
EA 'F'	4.7%

Starling Control (805)



805 - STARLING CONTROL

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	25,430	25,439	25,448	9	-
TOTAL Revenues / Funding Source	25,430	25,439	25,448	9	-
Expenses / Expenditure					
OPERATING EXPENSES	25,430	25,439	25,448	9	-
TOTAL Expenses / Expenditure	25,430	25,439	25,448	9	-
NET TOTAL	-	-	-	-	-

Sterile Insect Release Program (810)



- 6 local partners
- 3.3% increase in tax requisition (or \$9k)
- No change to parcel tax rate on individual orchards
 - \$139.26 per acre
 - \$158k total on 1,138 acres
 - RDNO is 15% of total SIR acreage
- SIR and regional partners approved a new apportionment methodology phased-in over 4 years (2021 to 2024)
- No reserve or debt

Jurisdiction	Tax Base Split (land only)
Armstrong	5.1%
Vernon	64.5%
Coldstream	16.2%
Spallumcheen	5.7%
EA 'B/C' (LSA)	8.5%

Jurisdiction	Parcel Tax on Orchards
Vernon	\$18,286
Coldstream	\$60,631
Spallumcheen	\$20,010
EA 'B/C' (LSA)	\$59,525

Sterile Insect Release Program (810)



810 - STERILE INSECT RELEASE PROGRAM

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	294,272	273,353	282,323	8,970	3.3%
PARCEL TAXES	162,774	161,232	158,452	(2,780)	(1.7%)
FED, PROV & OTHER GRANTS	3,042	2,500	2,500	-	-
TSF FROM RESERVES & SURPLUS	9,858	1,342	6,196	4,854	361.7%
TOTAL Revenues / Funding Source	469,946	438,427	449,471	11,044	2.5%
Expenses / Expenditure					
OPERATING EXPENSES	459,591	438,427	449,471	11,044	2.5%
TOTAL Expenses / Expenditure	459,591	438,427	449,471	11,044	2.5%
NET TOTAL	(10,355)	-	-	-	-

Conservation Fund (820)



- 2 municipalities and 5 electoral areas
- No change to tax requisition
- New service in 2020
- \$90k available for grant funding
- Reserve balance
 - 2021 - \$95,000 budget
 - 2020 - \$95,000 projected
 - 2019 - nil

Jurisdiction	Tax Base Split (improv. only)
Armstrong	18.1%
Lumby	8.3%
EA 'B'	23.2%
EA 'C'	21.2%
EA 'D'	10.0%
EA 'E'	3.1%
EA 'F'	16.1%

Conservation Fund (820)



820 - CONSERVATION FUND

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	-	102,000	102,000	-	-
FED, PROV & OTHER GRANTS	-	100	200	100	100.0%
FEES, CHARGES & OTHER INCOME	-	170	600	430	252.9%
TSF FROM RESERVES & SURPLUS	-	(1,928)	-	1,928	(100.0%)
TOTAL Revenues / Funding Source	-	100,342	102,800	2,458	2.4%
Expenses / Expenditure					
WAGES & BENEFITS	-	3,520	3,600	80	2.3%
OPERATING EXPENSES	1,928	96,822	99,200	2,378	2.5%
TOTAL Expenses / Expenditure	1,928	100,342	102,800	2,458	2.4%
NET TOTAL	1,928	-	-	-	-

Regional Transit (871)



- All 6 municipalities and 3 EAs
- No change to tax requisition
- Provincial funding to be received over 2 years to offset financial impact of COVID-19 pandemic
- 2020 surplus due to a \$41k gas tax grant and pandemic support
- Reserve balance
 - 2021 - \$531,000 budget
 - 2020 - \$531,000 projected
 - 2019 - \$422,000 actual
- No debt

Jurisdiction	% Split
Armstrong	21.1%
Enderby	12.0%
Vernon	24.5%
Coldstream	11.0%
Spallumcheen	8.8%
Lumby	8.6%
EA 'B'	5.5%
EA 'D'	5.2%
EA 'F'	3.3%

Regional Transit (871)



871 - REGIONAL TRANSIT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	265,807	265,807	265,807	-	-
FED, PROV & OTHER GRANTS	1,957	1,700	30,385	28,685	1687.4%
FEES, CHARGES & OTHER INCOME	167,562	148,714	125,660	(23,054)	(15.5%)
TOTAL Revenues / Funding Source	435,326	416,221	421,852	5,631	1.4%
Expenses / Expenditure					
WAGES & BENEFITS	15,755	16,068	16,406	338	2.1%
OPERATING EXPENSES	351,816	400,153	405,446	5,293	1.3%
TSF TO RESERVES & SURPLUS	67,756	-	-	-	-
TOTAL Expenses / Expenditure	435,326	416,221	421,852	5,631	1.4%
NET TOTAL	-	-	-	-	-

UBCO Connector (872)



- All 6 municipalities and 4 EAs
- No change to tax requisition
- Board approval of the following expansions:
 - April 2020 expansion to eliminate seasonal service reductions (\$23k annual cost)
 - Sept 2020 expansion to introduce Sunday service (\$55k annual cost)
 - Expansions postponed until 2022 due to pandemic
- Reserve balance
 - 2021 - \$595,000 budget
 - 2020 - \$597,000 projected
 - 2019 - \$452,000 actual

Jurisdiction	% Split
Armstrong	1.0%
Enderby	0.3%
Vernon	73.4%
Coldstream	15.4%
Spallumcheen	0.7%
Lumby	0.4%
EA 'B'	3.9%
EA 'C'	3.9%
EA 'D'	0.7%
EA 'F'	0.3%

UBCO Connector (872)



872 - UBCO CONNECTOR

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	325,671	371,265	371,265	-	-
FED, PROV & OTHER GRANTS	3,772	3,500	31,406	27,906	797.3%
FEES, CHARGES & OTHER INCOME	177,410	168,000	88,000	(80,000)	(47.6%)
TSF FROM RESERVES & SURPLUS	-	14,159	2,000	(12,159)	(85.9%)
TOTAL Revenues / Funding Source	506,853	556,924	492,671	(64,253)	(11.5%)
Expenses / Expenditure					
WAGES & BENEFITS	15,755	20,968	21,406	438	2.1%
OPERATING EXPENSES	454,551	535,956	471,265	(64,691)	(12.1%)
TSF TO RESERVES & SURPLUS	36,547	-	-	-	-
TOTAL Expenses / Expenditure	506,853	556,924	492,671	(64,253)	(11.5%)
NET TOTAL	-	-	-	-	-

Emergency Telephone (911)



- All 6 municipalities & 5 electoral areas
- 4.0% increase in tax requisition (or \$6k)
- 1st increase in tax requisition since 2014
- Contracted to E-Comm through RDCO
 - partnered with 9 RD's
- Reserve balance
 - 2021 - \$235,000 budget
 - 2020 - \$240,000 projected
 - 2019 - \$236,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.6%
Coldstream	12.9%
Spallumcheen	5.7%
Lumby	1.8%
EA 'B'	6.0%
EA 'C'	5.9%
EA 'D'	2.6%
EA 'E'	0.8%
EA 'F'	4.7%

Emergency Telephone (911)



911 - EMERGENCY TELEPHONE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	159,611	159,611	165,996	6,385	4.0%
FED, PROV & OTHER GRANTS	1,476	1,400	1,400	-	-
FEES, CHARGES & OTHER INCOME	6,584	2,349	2,000	(349)	(14.9%)
TSF FROM RESERVES & SURPLUS	-	-	5,454	5,454	-
TOTAL Revenues / Funding Source	167,671	163,360	174,850	11,490	7.0%
Expenses / Expenditure					
WAGES & BENEFITS	10,660	10,088	7,840	(2,248)	(22.3%)
OPERATING EXPENSES	148,510	153,272	167,010	13,738	9.0%
TSF TO RESERVES & SURPLUS	8,501	-	-	-	-
TOTAL Expenses / Expenditure	167,671	163,360	174,850	11,490	7.0%
NET TOTAL	-	-	-	-	-

Fire Dispatch (913)



- All municipalities, except Vernon, plus Local Area Services in EAs
- 1.5% increase in tax requisition (or \$3k)
- Contracted to FVRD and subcontracted to E-Comm as service provider as of Feb 2019
- Reserve balance
 - 2021 - \$270,000 budget
 - 2020 - \$274,000 projected
 - 2019 - \$309,000 actual
- No debt

Jurisdiction	Tax Base Split (improv. only)
Armstrong	11.8%
Enderby	6.3%
Coldstream	30.5%
Spallumcheen	15.8%
Lumby	5.4%
EA LSAs	30.2%

Fire Dispatch (913)



913 - FIRE DISPATCH

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	212,486	191,237	194,106	2,869	1.5%
FED, PROV & OTHER GRANTS	335	300	300	-	-
FEES, CHARGES & OTHER INCOME	7,974	2,500	2,500	-	-
TSF FROM RESERVES & SURPLUS	-	25,780	4,243	(21,537)	(83.5%)
TOTAL Revenues / Funding Source	220,795	219,817	201,149	(18,668)	(8.5%)
Expenses / Expenditure					
WAGES & BENEFITS	16,704	16,990	17,316	326	1.9%
OPERATING EXPENSES	146,836	202,827	183,833	(18,994)	(9.4%)
TSF TO RESERVES & SURPLUS	57,255	-	-	-	-
TOTAL Expenses / Expenditure	220,795	219,817	201,149	(18,668)	(8.5%)
NET TOTAL	-	-	-	-	-

Budget Recommendations From Committee



- The next group of 39 services have been to various committees and have been recommended in principle to be included within the 2021 Financial Plan
- Minor adjustments have occurred to a few services since committee meetings
- The changes mainly relate to updates of capital projects that are being carried over from 2020 to 2021 and were actively in progress in late 2020. As part of the 2020 year-end process, projects were updated with their actual expenditures to December 31, 2020.
- No changes to previously approved tax requisitions have been made
- Reserve figures have been updated



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Electoral Area Administration (021)



- All 5 electoral areas
- 3% increase in tax requisition (or \$9k)
- Includes \$515k allocation for CWF projects that are not projects within another service
- Expect to receive \$875k in CWF from UBCM
- Stable budget with minor changes
 - Largest impact is \$6k reduction in reserve funding to balance budget (\$20k to \$14k)
- Reserve balance
 - 2021 - \$492,000 budget
 - 2020 - \$506,000 projected
 - 2019 - \$469,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.3%
EA 'C'	29.3%
EA 'D'	12.9%
EA 'E'	4.1%
EA 'F'	23.4%

Electoral Area Administration (021)



021 - ELECTORAL AREA ADMINISTRATION

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	234,976	300,222	309,229	9,007	3.0%
FED, PROV & OTHER GRANTS	1,748,458	879,500	917,445	37,945	4.3%
FEES, CHARGES & OTHER INCOME	136,837	5,400	30,100	24,700	457.4%
TSF FROM RESERVES & SURPLUS	396,031	520,175	568,823	48,648	9.4%
TOTAL Revenues / Funding Source	2,516,302	1,705,297	1,825,597	120,300	7.1%
Expenses / Expenditure					
WAGES & BENEFITS	209,643	231,100	235,276	4,176	1.8%
OPERATING EXPENSES	478,813	637,197	715,376	78,179	12.3%
TSF TO RESERVES & SURPLUS	1,827,846	837,000	874,945	37,945	4.5%
TOTAL Expenses / Expenditure	2,516,302	1,705,297	1,825,597	120,300	7.1%
NET TOTAL	-	-	-	-	-

Development Services (030)



- All 5 Electoral Areas
- 3.0% increase in tax requisition (or \$25k)
- Major budget impacts
 - \$142k reduced revenue from Spall planning contract, offset by staff reduction through attrition, increased application fee revenue and transfers to/from reserve
- Zoning Bylaw and B/C Neighbourhood Infill Plan at \$85k each funded by CWF
- Reserve balance
 - 2021 - \$263,000 budget
 - 2020 - \$275,000 projected
 - 2019 - \$109,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.3%
EA 'C'	29.3%
EA 'D'	12.9%
EA 'E'	4.1%
EA 'F'	23.4%

Development Services (030)



030 - DEVELOPMENT SERVICES

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	741,331	820,243	844,850	24,607	3.0%
FED, PROV & OTHER GRANTS	1,818	1,600	1,800	200	12.5%
FEES, CHARGES & OTHER INCOME	290,441	263,000	133,299	(129,701)	(49.3%)
TSF FROM RESERVES & SURPLUS	31,642	120,000	182,500	62,500	52.1%
TOTAL Revenues / Funding Source	1,065,231	1,204,843	1,162,449	(42,394)	(3.5%)
Expenses / Expenditure					
WAGES & BENEFITS	740,192	736,416	703,062	(33,354)	(4.5%)
OPERATING EXPENSES	321,545	417,866	459,387	41,521	9.9%
TSF TO RESERVES & SURPLUS	3,494	50,561	-	(50,561)	(100.0%)
TOTAL Expenses / Expenditure	1,065,231	1,204,843	1,162,449	(42,394)	(3.5%)
NET TOTAL	-	-	-	-	-

Regional Planning (031)



- All 6 municipalities & 5 electoral areas
- 1.8% increase in tax requisition (or \$3k)
- Reserve balance
 - 2021 - \$112,000 budget
 - 2020 - \$117,000 projected
 - 2019 - \$86,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.6%
Coldstream	12.9%
Spallumcheen	5.7%
Lumby	1.8%
EA 'B'	6.0%
EA 'C'	5.9%
EA 'D'	2.6%
EA 'E'	0.8%
EA 'F'	4.7%

Regional Planning (031)



031 - REGIONAL PLANNING

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	163,996	168,096	171,122	3,026	1.8%
FED, PROV & OTHER GRANTS	17,517	140,700	16,500	(124,200)	(88.3%)
FEES, CHARGES & OTHER INCOME	24,792	3,500	5,500	2,000	57.1%
TSF FROM RESERVES & SURPLUS	-	1,044	5,022	3,978	381.0%
TOTAL Revenues / Funding Source	206,305	313,340	198,144	(115,196)	(36.8%)
Expenses / Expenditure					
WAGES & BENEFITS	129,001	132,780	131,613	(1,167)	(0.9%)
OPERATING EXPENSES	71,750	180,560	66,531	(114,029)	(63.2%)
TSF TO RESERVES & SURPLUS	5,554	-	-	-	-
TOTAL Expenses / Expenditure	206,305	313,340	198,144	(115,196)	(36.8%)
NET TOTAL	-	-	-	-	-

Building Inspection (040)



- All 5 Electoral Areas
- Fully funded by fees and charges
- Stable budget – rising costs offset by higher fee revenue
- Reserve balance
 - 2021 - \$1,405,000 budget
 - 2020 - \$1,405,000 projected
 - 2019 - \$1,224,000 actual

Building Inspection (040)



040 - BUILDING INSPECTION

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	1,000	-	-	-	-
FED, PROV & OTHER GRANTS	2	-	-	-	-
FEES, CHARGES & OTHER INCOME	915,006	733,244	762,332	29,088	4.0%
TOTAL Revenues / Funding Source	916,008	733,244	762,332	29,088	4.0%
Expenses / Expenditure					
WAGES & BENEFITS	546,567	572,385	585,690	13,305	2.3%
OPERATING EXPENSES	126,774	160,859	176,642	15,783	9.8%
TSF TO RESERVES & SURPLUS	242,667	-	-	-	-
TOTAL Expenses / Expenditure	916,008	733,244	762,332	29,088	4.0%
NET TOTAL	-	-	-	-	-

Emergency Planning (050)



- All 5 Electoral Areas
- 2.5% increase in tax requisition (or \$3k)
- Grant projects of \$575k at various stages of application & approval:
 - \$172k - FireSmart
 - \$150k - Flood Risk Mgmt
 - \$118k - Evacuation Route, Jaws of Life, EOC & ESS
 - \$135k - projects carried forward from 2020
- Reserve balance
 - 2021 - \$204,000 budget
 - 2020 - \$204,000 projected
 - 2019 - \$177,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.3%
EA 'C'	29.3%
EA 'D'	12.9%
EA 'E'	4.1%
EA 'F'	23.4%

Emergency Planning (050)



050 - EMERGENCY PLANNING

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	102,981	119,041	122,018	2,977	2.5%
FED, PROV & OTHER GRANTS	192,309	432,200	574,994	142,794	33.0%
FEES, CHARGES & OTHER INCOME	13,254	21,171	20,727	(444)	(2.1%)
TSF FROM RESERVES & SURPLUS	-	65,000	60,000	(5,000)	(7.7%)
TOTAL Revenues / Funding Source	308,544	637,412	777,739	140,327	22.0%
Expenses / Expenditure					
WAGES & BENEFITS	60,869	77,044	76,555	(489)	(0.6%)
OPERATING EXPENSES	227,085	560,368	701,184	140,816	25.1%
TSF TO RESERVES & SURPLUS	20,589	-	-	-	-
TOTAL Expenses / Expenditure	308,544	637,412	777,739	140,327	22.0%
NET TOTAL	-	-	-	-	-

GV Parks, Recreation & Culture (060)



060 - GREATER VERNON TRAILS & NATURAL SPACES

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	2,947,781	3,208,540	3,789,100	580,560	18.1%
FED, PROV & OTHER GRANTS	562,101	193,000	411,000	218,000	113.0%
FEES, CHARGES & OTHER INCOME	340,662	249,674	233,318	(16,356)	(6.6%)
TSF FROM RESERVES & SURPLUS	1,403,434	5,791,000	5,870,737	79,737	1.4%
TOTAL Revenues / Funding Source	5,253,978	9,442,214	10,304,155	861,941	9.1%
Expenses / Expenditure					
WAGES & BENEFITS	308,986	298,545	244,561	(53,984)	(18.1%)
OPERATING EXPENSES	980,068	1,065,903	871,091	(194,812)	(18.3%)
PRINCIPAL ON DEBT PAYMENTS	650,156	674,686	973,036	298,350	44.2%
INTEREST ON DEBT PAYMENTS	418,080	418,080	279,730	(138,350)	(33.1%)
TSF TO RESERVES & SURPLUS	407,132	70,000	1,185,000	1,115,000	1592.9%
CAPITAL EXPENDITURES	2,489,556	6,915,000	6,750,737	(164,263)	(2.4%)
TOTAL Expenses / Expenditure	5,253,978	9,442,214	10,304,155	861,941	9.1%
NET TOTAL	-	-	-	-	-

Multi-Use Facility (062)



062 - MULTI-USE FACILITY

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	773,457	711,000	-	(711,000)	(100.0%)
FED, PROV & OTHER GRANTS	8,168	5,000	-	(5,000)	(100.0%)
FEES, CHARGES & OTHER INCOME	567,410	612,288	20,698	(591,590)	(96.6%)
TSF FROM RESERVES & SURPLUS	16,793	21,153	42,148	20,995	99.3%
TOTAL Revenues / Funding Source	1,365,828	1,349,441	62,846	(1,286,595)	(95.3%)
Expenses / Expenditure					
OPERATING EXPENSES	430	439	500	61	13.9%
PRINCIPAL ON DEBT PAYMENTS	1,052,270	1,099,786	51,105	(1,048,681)	(95.4%)
INTEREST ON DEBT PAYMENTS	305,454	249,216	11,241	(237,975)	(95.5%)
TSF TO RESERVES & SURPLUS	7,674	-	-	-	-
TOTAL Expenses / Expenditure	1,365,828	1,349,441	62,846	(1,286,595)	(95.3%)
NET TOTAL	-	-	-	-	-

GV Recreation & Programming (063)



063 - GREATER VERNON REC & PROGRAMMING

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	1,128,043	1,148,863	1,150,425	1,562	0.1%
FED, PROV & OTHER GRANTS	152	-	100	100	-
TSF FROM RESERVES & SURPLUS	(453)	152	56,287	56,135	36930.9%
TOTAL Revenues / Funding Source	1,127,742	1,149,015	1,206,812	57,797	5.0%
Expenses / Expenditure					
OPERATING EXPENSES	1,127,590	1,149,015	1,206,812	57,797	5.0%
TOTAL Expenses / Expenditure	1,127,590	1,149,015	1,206,812	57,797	5.0%
NET TOTAL	(152)	-	-	-	-

Multi-Use Facility Expansion (064)



064 - MULTI-USE FACILITY EXPANSION

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	854,345	844,345	844,345	-	-
FED, PROV & OTHER GRANTS	9,022	7,000	7,000	-	-
FEES, CHARGES & OTHER INCOME	26,741	37,936	53,528	15,592	41.1%
TOTAL Revenues / Funding Source	890,108	889,281	904,873	15,592	1.8%
Expenses / Expenditure					
OPERATING EXPENSES	430	439	448	9	2.1%
PRINCIPAL ON DEBT PAYMENTS	504,325	519,455	535,038	15,583	3.0%
INTEREST ON DEBT PAYMENTS	368,387	368,387	368,387	-	-
TSF TO RESERVES & SURPLUS	16,965	1,000	1,000	-	-
TOTAL Expenses / Expenditure	890,108	889,281	904,873	15,592	1.8%
NET TOTAL	-	-	-	-	-

Community Theatre (065)



065 - COMMUNITY THEATRE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	1,036,556	1,101,596	832,000	(269,596)	(24.5%)
FED, PROV & OTHER GRANTS	10,947	8,000	8,000	-	-
FEES, CHARGES & OTHER INCOME	427,367	409,329	125,184	(284,145)	(69.4%)
TSF FROM RESERVES & SURPLUS	201,736	10,000	50,000	40,000	400.0%
TOTAL Revenues / Funding Source	1,676,605	1,528,925	1,015,184	(513,741)	(33.6%)
Expenses / Expenditure					
WAGES & BENEFITS	18,600	19,000	42,238	23,238	122.3%
OPERATING EXPENSES	469,033	487,106	533,878	46,772	9.6%
PRINCIPAL ON DEBT PAYMENTS	641,077	670,609	150,551	(520,058)	(77.6%)
INTEREST ON DEBT PAYMENTS	180,033	152,210	18,517	(133,693)	(87.8%)
TSF TO RESERVES & SURPLUS	52,177	-	-	-	-
CAPITAL EXPENDITURES	315,685	200,000	270,000	70,000	35.0%
TOTAL Expenses / Expenditure	1,676,605	1,528,925	1,015,184	(513,741)	(33.6%)
NET TOTAL	-	-	-	-	-

Greater Vernon Culture (069)



069 - GREATER VERNON CULTURE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	1,371,388	1,468,102	1,597,464	129,362	8.8%
FED, PROV & OTHER GRANTS	14,510	21,000	1,514,000	1,493,000	7109.5%
FEES, CHARGES & OTHER INCOME	27,802	36,404	27,985	(8,419)	(23.1%)
TSF FROM RESERVES & SURPLUS	-	2,500	245,000	242,500	9700.0%
CAPITAL BORROWING	-	-	1,765,000	1,765,000	-
TOTAL Revenues / Funding Source	1,413,700	1,528,006	5,149,449	3,621,443	237.0%
Expenses / Expenditure					
WAGES & BENEFITS	103,984	120,980	119,417	(1,563)	(1.3%)
OPERATING EXPENSES	919,107	1,022,526	1,040,292	17,766	1.7%
TSF TO RESERVES & SURPLUS	256,250	222,000	241,240	19,240	8.7%
CAPITAL EXPENDITURES	134,359	162,500	3,748,500	3,586,000	2206.8%
TOTAL Expenses / Expenditure	1,413,700	1,528,006	5,149,449	3,621,443	237.0%
NET TOTAL	-	-	-	-	-

White Valley Parks, Rec & Culture (070)



- Lumby, EA 'D' & EA 'E'
- 3.5% increase in tax requisition (or \$35k)
- Reserve balance
 - 2021 - \$2,237,000 budget
 - 2020 - \$2,135,000 projected
 - 2019 - \$1,968,000 actual
- \$77,000 outstanding debt as at Dec 31, 2021

Jurisdiction	Tax Base Split (improve. Only)
Lumby	38.7%
EA 'D'	46.8%
EA 'E'	14.5%

White Valley Parks, Rec & Culture (070)



070 - WHITE VALLEY PARKS, REC & CULTURE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	970,622	1,009,447	1,044,778	35,331	3.5%
FED, PROV & OTHER GRANTS	75,967	2,836,454	134,856	(2,701,598)	(95.2%)
FEES, CHARGES & OTHER INCOME	383,539	368,029	176,515	(191,514)	(52.0%)
TSF FROM RESERVES & SURPLUS	208,009	1,045,779	309,124	(736,655)	(70.4%)
TOTAL Revenues / Funding Source	1,638,137	5,259,709	1,665,273	(3,594,436)	(68.3%)
Expenses / Expenditure					
WAGES & BENEFITS	40,107	41,201	52,470	11,269	27.4%
OPERATING EXPENSES	1,034,825	1,036,055	920,320	(115,735)	(11.2%)
PRINCIPAL ON DEBT PAYMENTS	10,340	10,753	11,183	430	4.0%
INTEREST ON DEBT PAYMENTS	4,500	4,500	4,500	-	-
TSF TO RESERVES & SURPLUS	210,084	217,000	253,500	36,500	16.8%
CAPITAL EXPENDITURES	338,280	3,950,200	423,300	(3,526,900)	(89.3%)
TOTAL Expenses / Expenditure	1,638,137	5,259,709	1,665,273	(3,594,436)	(68.3%)
NET TOTAL	-	-	-	-	-

Kingfisher School (091)



- Local Service Area tax requisition
- No change to tax requisition
- Debt service function
- No reserve
- 20-year debt issue for \$175,000 in 2008
 - Dec 31/21 - \$77,000 outstanding
 - Interest rate reduced from 4.65% to 2.65% in April 2018
 - To be refinanced again in April 2023

Kingfisher School (091)



091 - KINGFISHER SCHOOL

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	10,715	10,715	10,715	-	-
FEES, CHARGES & OTHER INCOME	2,822	3,170	3,532	362	11.4%
TSF FROM RESERVES & SURPLUS	2,560	239	248	9	3.8%
TOTAL Revenues / Funding Source	16,097	14,124	14,495	371	2.6%
Expenses / Expenditure					
OPERATING EXPENSES	430	439	448	9	2.1%
PRINCIPAL ON DEBT PAYMENTS	8,699	9,047	9,409	362	4.0%
INTEREST ON DEBT PAYMENTS	4,638	4,638	4,638	-	-
TOTAL Expenses / Expenditure	13,767	14,124	14,495	371	2.6%
NET TOTAL	(2,330)	-	-	-	-

Electoral Area 'F' Parks & Culture (092)



- Electoral Area 'F' only
- 4.7% increase in tax requisition (or \$6k)
- New service in 2020
- Reserve balance
 - 2021 - \$70,000 budget
 - 2020 - \$61,000 projected
 - 2019 - nil
- No debt

Electoral Area 'F' Parks & Culture (092)



092 - EA 'F' PARKS & CULTURE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	-	128,500	134,540	6,040	4.7%
FED, PROV & OTHER GRANTS	-	100	100	-	-
FEES, CHARGES & OTHER INCOME	-	150	28,350	28,200	18800.0%
TSF FROM RESERVES & SURPLUS	-	80,000	158,994	78,994	98.7%
TOTAL Revenues / Funding Source	-	208,750	321,984	113,234	54.2%
Expenses / Expenditure					
WAGES & BENEFITS	-	10,000	12,425	2,425	24.3%
OPERATING EXPENSES	-	118,750	113,323	(5,427)	(4.6%)
TSF TO RESERVES & SURPLUS	-	-	9,042	9,042	-
CAPITAL EXPENDITURES	-	80,000	187,194	107,194	134.0%
TOTAL Expenses / Expenditure	-	208,750	321,984	113,234	54.2%
NET TOTAL	-	-	-	-	-



BX Villa Walkway (162)



- Local Service Area tax requisition
- No change to tax requisition
- Reserve balance
 - 2021 - \$5,000 budget
 - 2020 - \$5,000 projected
 - 2019 - \$4,000 actual
- No debt

BX Villa Walkway (162)



162 - BX VILLA WALKWAY

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	2,096	2,096	2,096	-	-
FEES, CHARGES & OTHER INCOME	118	60	97	37	61.7%
TOTAL Revenues / Funding Source	2,214	2,156	2,193	37	1.7%
Expenses / Expenditure					
OPERATING EXPENSES	2,036	2,156	2,193	37	1.7%
TSF TO RESERVES & SURPLUS	178	-	-	-	-
TOTAL Expenses / Expenditure	2,214	2,156	2,193	37	1.7%
NET TOTAL	-	-	-	-	-

Fire Protection Kalamalka Lakeview (246)



- Local Service Area tax requisition
- 4.0% increase in tax requisition (or \$2k)
- Contracted service to City of Vernon
- 5-year contract renewal effective 2020
- Annual fee increase linked to Vernon Fire Department's budget increase (4.2% for 2021)
- No reserve or debt

Fire Protection Kalamalka Lakeview (246)



246 - FIRE PROTECTION: KALAMALKA LAKEVIEW

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	36,682	38,630	40,180	1,550	4.0%
TSF FROM RESERVES & SURPLUS	100	-	-	-	-
TOTAL Revenues / Funding Source	36,782	38,630	40,180	1,550	4.0%
Expenses / Expenditure					
WAGES & BENEFITS	3,567	3,608	3,690	82	2.3%
OPERATING EXPENSES	33,215	35,022	36,490	1,468	4.2%
TOTAL Expenses / Expenditure	36,782	38,630	40,180	1,550	4.0%
NET TOTAL	-	-	-	-	-

Fire Protection Okanagan Landing (248)



- Local Service Area tax requisition
- 4.7% increase in tax requisition (or \$2k)
- Contracted service to City of Vernon – 2.5% annual increase
- Surplus balance - used to phase-in cost impact to 2024
 - 2021 - \$2,000 budget
 - 2020 - \$4,000 projected
 - 2019 - \$7,000 actual
- No debt

Fire Protection Okanagan Landing (248)



248 - FIRE PROTECTION: OKANAGAN LANDING

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	36,628	38,276	40,075	1,799	4.7%
TSF FROM RESERVES & SURPLUS	10,728	2,958	2,196	(762)	(25.8%)
TOTAL Revenues / Funding Source	47,356	41,234	42,271	1,037	2.5%
Expenses / Expenditure					
WAGES & BENEFITS	3,567	3,608	3,690	82	2.3%
OPERATING EXPENSES	36,709	37,626	38,581	955	2.5%
TOTAL Expenses / Expenditure	40,276	41,234	42,271	1,037	2.5%
NET TOTAL	(7,080)	-	-	-	-

Fire Training Centre (249)



- Local Service Area tax requisition
 - portions of Electoral Areas 'B', 'C', 'D' and 'F'
- 28.1% increase in the tax requisition (or \$5k)
- Budget set based on previous City of Vernon FTC budget, excluding Vernon-specific revenue & expense items
- Reserve balance
 - 2021 - \$48,000 budget
 - 2020 - \$30,000 actual
 - 2019 - \$29,000 actual
- No debt

Fire Training Centre (249)



249 - FIRE TRAINING CENTRE

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	19,262	19,262	24,679	5,417	28.1%
FEES, CHARGES & OTHER INCOME	783	236	183,911	183,675	77828.4%
TSF FROM RESERVES & SURPLUS	-	-	-	-	-
TOTAL Revenues / Funding Source	20,045	19,498	208,590	189,092	969.8%
Expenses / Expenditure					
WAGES & BENEFITS	4,785	4,840	15,090	10,250	211.8%
OPERATING EXPENSES	11,935	14,658	175,500	160,842	1097.3%
TSF TO RESERVES & SURPLUS	3,325	-	18,000	18,000	-
CAPITAL EXPENDITURES	-	-	-	-	-
TOTAL Expenses / Expenditure	20,045	19,498	208,590	189,092	969.8%
NET TOTAL	-	-	-	-	-

Noxious Weeds (272)



- All 5 Electoral Areas
- In 2020 - \$120k reverse tax requisition; plan was to end service with final distribution of reserve in 2021
- Flexibility exists in budget to transition to a grant service focused on education/outreach
- Funding application submitted to FLNRO
- Reserve balance
 - 2021 - \$92,000 budget
 - 2020 - \$106,000 projected
 - 2019 - \$233,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.3%
EA 'C'	29.3%
EA 'D'	12.9%
EA 'E'	4.1%
EA 'F'	23.4%

Noxious Weeds (272)



272 - NOXIOUS WEEDS

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	30,000	(120,000)	-	120,000	(100.0%)
FED, PROV & OTHER GRANTS	29,300	-	42,200	42,200	-
FEES, CHARGES & OTHER INCOME	81,827	100	120	20	20.0%
TSF FROM RESERVES & SURPLUS	5,565	133,800	13,900	(119,900)	(89.6%)
TOTAL Revenues / Funding Source	146,692	13,900	56,220	42,320	304.5%
Expenses / Expenditure					
WAGES & BENEFITS	101,138	5,000	1,520	(3,480)	(69.6%)
OPERATING EXPENSES	38,928	8,900	54,700	45,800	514.6%
TSF TO RESERVES & SURPLUS	6,626	-	-	-	-
TOTAL Expenses / Expenditure	146,692	13,900	56,220	42,320	304.5%
NET TOTAL	-	-	-	-	-

Solid Waste Management (350)



- All 6 municipalities & 5 electoral areas
- No change to tax requisition
- Tax requisition (\$420k) & user fees (\$6.7M)
- 5-year fee bylaw (2020 to 2024)
- Tipping fee increased to \$105 per tonne January 1, 2021 (\$2 increase)
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.6%
Coldstream	12.9%
Spallumcheen	5.7%
Lumby	1.8%
EA 'B'	6.0%
EA 'C'	5.9%
EA 'D'	2.6%
EA 'E'	0.8%
EA 'F'	4.7%

Solid Waste Management (350)



Reserve Balances	2021	2020	2019	2018	2017
Operating Reserve	4,370,000	5,231,000	5,167,000	5,087,000	5,347,000
Closure Reserve	12,856,000	11,902,000	10,413,000	8,666,000	7,036,000
Closure/Post Closure Obligation	TBD	(10,869,000)	(9,362,000)	(9,078,000)	(8,473,000)

Solid Waste Management (350)



350 - SOLID WASTE MANAGEMENT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	420,000	420,000	420,000	-	-
FED, PROV & OTHER GRANTS	3,885	3,500	3,600	100	2.9%
FEES, CHARGES & OTHER INCOME	6,494,435	6,369,478	6,714,894	345,416	5.4%
TSF FROM RESERVES & SURPLUS	560,407	1,720,341	1,331,345	(388,996)	(22.6%)
TOTAL Revenues / Funding Source	7,478,727	8,513,319	8,469,839	(43,480)	(0.5%)
Expenses / Expenditure					
WAGES & BENEFITS	991,762	1,155,801	1,324,940	169,139	14.6%
OPERATING EXPENSES	3,249,199	3,839,177	3,896,554	57,377	1.5%
TSF TO RESERVES & SURPLUS	2,386,856	1,550,000	1,423,700	(126,300)	(8.1%)
CAPITAL EXPENDITURES	850,911	1,968,341	1,824,645	(143,696)	(7.3%)
TOTAL Expenses / Expenditure	7,478,727	8,513,319	8,469,839	(43,480)	(0.5%)
NET TOTAL	-	-	-	-	-

Greater Vernon Water (372)



- Vernon, Coldstream, EA 'B' & EA 'C'
- 1.9% increase in user fees
- Largest RDNO service
 - \$17.3M operating budget
 - \$21.7M capital budget
- \$14.8M in outstanding debt as at Dec 31, 2021
 - Decreasing \$1.9M per year

Greater Vernon Water (372)



372 - GREATER VERNON WATER

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PARCEL TAXES	44,003	44,003	44,003	-	-
FED, PROV & OTHER GRANTS	198,895	-	2,600,000	2,600,000	-
FEES, CHARGES & OTHER INCOME	25,312,511	23,966,735	24,737,094	770,359	3.2%
TSF FROM RESERVES & SURPLUS	236,509	14,614,898	11,575,804	(3,039,094)	(20.8%)
TOTAL Revenues / Funding Source	25,791,918	38,625,636	38,956,901	331,265	0.9%
Expenses / Expenditure					
WAGES & BENEFITS	2,493,796	2,661,481	2,727,065	65,584	2.5%
OPERATING EXPENSES	9,454,478	10,321,564	10,628,490	306,926	3.0%
PRINCIPAL ON DEBT PAYMENTS	1,827,210	1,843,625	1,914,795	71,170	3.9%
INTEREST ON DEBT PAYMENTS	1,089,961	794,068	640,747	(153,321)	(19.3%)
TSF TO RESERVES & SURPLUS	5,837,557	5,650,000	1,350,000	(4,300,000)	(76.1%)
CAPITAL EXPENDITURES	5,088,917	17,354,898	21,695,804	4,340,906	25.0%
TOTAL Expenses / Expenditure	25,791,918	38,625,636	38,956,901	331,265	0.9%
NET TOTAL	-	-	-	-	-

Greater Vernon Water (372) Reserves



	2021	2020	2019	2018	2017
Operating Reserve	10,960,000	20,506,000	22,950,000	18,363,000	15,933,000
Capital Reserve	22,298,000	22,977,000	17,326,000	16,313,000	14,979,000
DCC Reserve	3,395,000	3,395,000	2,857,000	2,157,000	1,462,000
Total Reserves	\$36,653,000	\$46,878,000	\$43,133,000	\$36,833,000	\$32,374,000

Okanagan Regional Library (420)



- All 5 Electoral Areas
- 0.6% increase in tax requisition (or \$5k)
- Total ORL inter-regional requisition up 0.8% (or \$137k) to \$18.4M
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.3%
EA 'C'	29.3%
EA 'D'	12.9%
EA 'E'	4.1%
EA 'F'	23.4%

Okanagan Regional Library (420)



420 - OKANAGAN REGIONAL LIBRARY

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	728,376	773,487	778,145	4,658	0.6%
FED, PROV & OTHER GRANTS	1,786	1,500	1,700	200	13.3%
TSF FROM RESERVES & SURPLUS	248	242	292	50	20.7%
TOTAL Revenues / Funding Source	730,410	775,229	780,137	4,908	0.6%
Expenses / Expenditure					
OPERATING EXPENSES	729,876	775,229	780,137	4,908	0.6%
TOTAL Expenses / Expenditure	729,876	775,229	780,137	4,908	0.6%
NET TOTAL	(534)	-	-	-	-

Safe Communities (442)



- All 5 Electoral Areas
- Apportioned by population
- No change to tax requisition
- Reduction in salaries due to restructure of 021, 272 and 442 completed in 2020
- Reserve balance
 - 2021 - \$91,000 budget
 - 2020 - \$91,000 projected
 - 2019 - \$60,000 actual
- No debt

Jurisdiction	Population Split (2016)
EA 'B'	21.7%
EA 'C'	26.2%
EA 'D'	18.1%
EA 'E'	6.9%
EA 'F'	27.1%

Safe Communities (442)



442 - SAFE COMMUNITIES

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	130,089	104,071	104,071	-	-
FED, PROV & OTHER GRANTS	466	300	300	-	-
FEES, CHARGES & OTHER INCOME	7,707	5,180	5,269	89	1.7%
TSF FROM RESERVES & SURPLUS	-	10,000	-	(10,000)	(100.0%)
TOTAL Revenues / Funding Source	138,263	119,551	109,640	(9,911)	(8.3%)
Expenses / Expenditure					
WAGES & BENEFITS	91,679	72,000	54,731	(17,269)	(24.0%)
OPERATING EXPENSES	37,337	47,551	54,909	7,358	15.5%
TSF TO RESERVES & SURPLUS	9,247	-	-	-	-
TOTAL Expenses / Expenditure	138,263	119,551	109,640	(9,911)	(8.3%)
NET TOTAL	-	-	-	-	-

Rural Economic Development (571)



- All 5 Electoral Areas
- No change to tax requisition
- New service in 2020
- \$99,000 available for grants
 - \$80k base grant level, plus
 - \$4k unallocated from 2020, plus
 - \$15k from IHA for North Okanagan Land to Table Network
- 2021 – \$5k to Caravan Farm Theatre

Jurisdiction	Tax Base Split (L&I)
EA 'B'	30.3%
EA 'C'	29.3%
EA 'D'	12.9%
EA 'E'	4.1%
EA 'F'	23.4%

Rural Economic Development (571)



571 - RURAL ECONOMIC DEVELOPMENT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	-	83,500	83,500	-	-
FED, PROV & OTHER GRANTS	-	100	15,200	15,100	15100.0%
FEES, CHARGES & OTHER INCOME	-	100	100	-	-
TSF FROM RESERVES & SURPLUS	-	-	4,000	4,000	-
TOTAL Revenues / Funding Source	-	83,700	102,800	19,100	22.8%
Expenses / Expenditure					
OPERATING EXPENSES	-	83,700	102,800	19,100	22.8%
TOTAL Expenses / Expenditure	-	83,700	102,800	19,100	22.8%
NET TOTAL	-	-	-	-	-

EA Discretionary Grants (710)



- All 5 Electoral Areas
- Individualized tax requisition based on individual grant budgets and unused balances from prior year
- \$43,956 remaining balance (surplus) from 2020

Electoral Area	2021 Budget	Unused Balance	2021 Tax Requisition	2020 Tax Requisition	Increase/ (Decrease)
EA 'B'	10,000	7,205	2,795	6,273	(3,478)
EA 'C'	10,000	5,849	4,151	2,581	1,570
EA 'D'	15,000	8,223	6,777	8,854	(2,077)
EA 'E'	5,000	645	4,355	4,590	(235)
EA 'F'	25,000	22,034	2,966	12,236	(9,270)
Total	\$65,000	\$43,956	\$21,044	\$34,534	(\$13,490)

EA Discretionary Grants (710)



710 - EA DISCRETIONARY GRANTS

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	59,942	34,534	21,044	(13,490)	(39.1%)
TSF FROM RESERVES & SURPLUS	15,058	35,466	43,956	8,490	23.9%
TOTAL Revenues / Funding Source	75,000	70,000	65,000	(5,000)	(7.1%)
Expenses / Expenditure					
OPERATING EXPENSES	39,533	70,000	65,000	(5,000)	(7.1%)
TOTAL Expenses / Expenditure	39,533	70,000	65,000	(5,000)	(7.1%)
NET TOTAL	(35,468)	-	-	-	-

Mabel Lake Sewer (722)



- User Fee increase \$16 (5.2%), from \$306 to \$322
- 2021 to 2024 annual increases of 5%
- \$130,000 in CWF projects proposed in 2021
- \$320,000 septic field expansion in 2025 (developer funded)
- Reserve balance projections
 - 2021 - \$253,000 budget
 - 2020 - \$233,000 projected
 - 2019 - \$229,000 actual
- No debt

Mabel Lake Sewer (722)



722 - MABEL LAKE SEWER

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FED, PROV & OTHER GRANTS	-	-	-	-	-
FEES, CHARGES & OTHER INCOME	64,232	61,097	64,894	3,797	6.2%
TSF FROM RESERVES & SURPLUS	-	2,500	140,000	137,500	5500.0%
TOTAL Revenues / Funding Source	64,232	63,597	204,894	141,297	222.2%
Expenses / Expenditure					
WAGES & BENEFITS	15,461	15,461	13,500	(1,961)	(12.7%)
OPERATING EXPENSES	23,500	38,136	31,894	(6,242)	(16.4%)
TSF TO RESERVES & SURPLUS	25,271	-	19,500	19,500	-
CAPITAL EXPENDITURES	-	10,000	140,000	130,000	1300.0%
TOTAL Expenses / Expenditure	64,232	63,597	204,894	141,297	222.2%
NET TOTAL	-	-	-	-	-

Streetlights (751 to 758)



- Six Local Service Area tax requisitions

Streetlight Service	2021 Tax Requisition	2020 Tax Requisition	\$ Increase/ (Decrease)	% Increase/ Decrease
751 – B & C Neighbourhoods	17,270	17,270	--	0%
752 – B & C Intersections	14,173	13,622	551	4.0%
755 – Rural Lumby	5,240	5,240	--	0%
756 – Grindrod	3,742	3,238	504	15.6%
757 – Silver Star Knoll	29,389	29,106	283	1.0%
758 – Silver Star Ridge	6,839	4,256	2,583	60.7%
Total	\$76,653	\$72,732	\$3,921	5.4%

Silver Star Knoll Streetlights (757)



- Ornamental streetlights – owned by RDNO
- In 2020, completed a \$120,000 project to replace all 30 streetlights, funded from increased taxation, reserves & internal borrowing
- Internal borrowing repaid over 4 years at \$23,000 per year (2020 to 2023)
- Reserve balance
 - 2021 - (\$39,000) budget
 - 2020 - (\$62,000) projected
 - 2019 - \$34,000 actual

Silver Star Ridge Streetlights (758)



- Ornamental streetlights – owned by RDNO
- Proposed \$2,000 transfer to reserve for future streetlight replacement
- Reserve balance
 - 2021 - \$27,000 budget
 - 2020 - \$25,000 projected
 - 2019 - \$25,000 actual

Custom Transit (870)



- EA 'B' (50.8%) & EA 'C' (49.2%); Land & Improvements
- 2.5% increase in tax requisition (or \$1k)
- handyDART service contracted through City of Vernon to BC Transit
- Splits based on MOU and ridership count:
 - 2020 - 8.7%
 - 2019 - 6.7%
 - 2018 - 11.0%
- Surplus balance - allocated to reduce taxation next 4 years
 - 2021 - \$46,000 budget
 - 2020 - \$57,000 projected
 - 2019 - \$52,000 actual

Custom Transit (870)



870 - CUSTOM TRANSIT

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PROPERTY TAXATION	57,074	40,000	41,000	1,000	2.5%
TSF FROM RESERVES & SURPLUS	33,340	9,674	10,979	1,305	13.5%
TOTAL Revenues / Funding Source	90,414	49,674	51,979	2,305	4.6%
Expenses / Expenditure					
WAGES & BENEFITS	3,160	3,224	3,250	26	0.8%
OPERATING EXPENSES	35,117	46,450	48,729	2,279	4.9%
TOTAL Expenses / Expenditure	38,277	49,674	51,979	2,305	4.6%
NET TOTAL	(52,137)	-	-	-	-

Silver Star Water (950)



- Infrastructure Base Fee increase \$10 (3.4%), from \$291 to \$301
- Metered Consumption
 - 3.7% increase in metered rate, from \$1.88/m³ to \$1.95/m³
- 2021 to 2024 annual increases of 3.5%
- \$205,000 ERT water meter project 2021/22 (reserve funded)
- Reserve balance projections
 - 2021 - \$1,054,000 budget
 - 2020 - \$984,000 projected
 - 2019 - \$789,000 actual
- 20-year debt issue for \$165,000 in 2001
 - Dec 31/20 - \$13k outstanding
 - Current rate 1.75%; matures June 1, 2021

Silver Star Water (950)



950 - SILVER STAR WATER

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FED, PROV & OTHER GRANTS	-	-	-	-	-
FEES, CHARGES & OTHER INCOME	466,327	453,943	477,480	23,537	5.2%
TSF FROM RESERVES & SURPLUS	-	-	10,000	10,000	-
TOTAL Revenues / Funding Source	466,327	453,943	487,480	33,537	7.4%
Expenses / Expenditure					
WAGES & BENEFITS	63,740	60,000	56,000	(4,000)	(6.7%)
OPERATING EXPENSES	268,665	253,546	297,664	44,118	17.4%
PRINCIPAL ON DEBT PAYMENTS	11,437	12,009	12,609	600	5.0%
INTEREST ON DEBT PAYMENTS	2,888	2,888	1,207	(1,681)	(58.2%)
TSF TO RESERVES & SURPLUS	117,312	88,000	80,000	(8,000)	(9.1%)
CAPITAL EXPENDITURES	2,286	37,500	40,000	2,500	6.7%
TOTAL Expenses / Expenditure	466,327	453,943	487,480	33,537	7.4%
NET TOTAL	-	-	-	-	-

Vance Creek Reservoir (951)



- Fully recovered from Silver Star Resort
- No tax requisition
- No reserve
- 30-year debt issue for \$7,200,000 in 2009
 - \$5.3M outstanding as at Dec 31, 2021
 - MFA refinanced debt in Oct 2019
 - Interest rate reduced from 4.13% to 2.25%
 - Annual debt payment of \$290k, reduced from \$426k

Vance Creek Reservoir (951)



951 - VANCE CREEK RESERVOIR

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FEES, CHARGES & OTHER INCOME	480,080	352,029	359,630	7,601	2.2%
TOTAL Revenues / Funding Source	480,080	352,029	359,630	7,601	2.2%
Expenses / Expenditure					
PRINCIPAL ON DEBT PAYMENTS	182,720	190,029	197,630	7,601	4.0%
INTEREST ON DEBT PAYMENTS	268,063	162,000	162,000	-	-
TOTAL Expenses / Expenditure	450,783	352,029	359,630	7,601	2.2%
NET TOTAL	(29,297)	-	-	-	-

Mabel Lake Water (952)



- User Fee increase \$24 (5.1%), from \$468 to \$492
- 2021 to 2024 annual increases of 5%
- \$100,000 mainline valve replacements in 2021 (reserve)
- \$780,000 UV Treatment System in 2025 (grants/reserve)
- Reserve balance projections
 - 2021 - \$508,000 budget
 - 2020 - \$478,000 projected
 - 2019 - \$421,000 actual
- No debt

Mabel Lake Water (952)



952 - MABEL LAKE WATER

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FED, PROV & OTHER GRANTS	75,789	119,953	-	(119,953)	(100.0%)
FEES, CHARGES & OTHER INCOME	179,972	180,000	187,798	7,798	4.3%
TSF FROM RESERVES & SURPLUS	-	-	120,000	120,000	-
TOTAL Revenues / Funding Source	255,761	299,953	307,798	7,845	2.6%
Expenses / Expenditure					
WAGES & BENEFITS	24,938	30,000	34,333	4,333	14.4%
OPERATING EXPENSES	98,250	119,184	108,465	(10,719)	(9.0%)
TSF TO RESERVES & SURPLUS	55,201	10,816	30,000	19,184	177.4%
CAPITAL EXPENDITURES	77,372	139,953	135,000	(4,953)	(3.5%)
TOTAL Expenses / Expenditure	255,761	299,953	307,798	7,845	2.6%
NET TOTAL	-	-	-	-	-

Grindrod Water (955)



- User Fee increase \$44 (3.0%), from \$1,456 to \$1,500
- Parcel tax eliminated and replaced by Infrastructure Base Fee in 2020
- 2021 to 2024 annual increases of 3%
- \$175,000 UV project in 2021/22 (CWF)
- \$150,000 generator project in 2022 (CWF)
- Reserve balance projections
 - 2021 - \$91,000 budget
 - 2020 - \$90,000 projected
 - 2019 - \$100,000 actual
- No debt – debt issues matured in 2017 and 2018

Grindrod Water (955)



955 - GRINDROD WATER

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
PARCEL TAXES	43,000	-	-	-	-
FED, PROV & OTHER GRANTS	4,435	10,000	-	(10,000)	(100.0%)
FEES, CHARGES & OTHER INCOME	78,683	124,574	128,621	4,047	3.2%
TSF FROM RESERVES & SURPLUS	-	53,000	51,000	(2,000)	(3.8%)
TOTAL Revenues / Funding Source	126,119	187,574	179,621	(7,953)	(4.2%)
Expenses / Expenditure					
WAGES & BENEFITS	13,965	16,000	19,000	3,000	18.8%
OPERATING EXPENSES	83,464	93,264	108,621	15,357	16.5%
TSF TO RESERVES & SURPLUS	13,551	15,310	1,000	(14,310)	(93.5%)
CAPITAL EXPENDITURES	15,139	63,000	51,000	(12,000)	(19.0%)
TOTAL Expenses / Expenditure	126,119	187,574	179,621	(7,953)	(4.2%)
NET TOTAL	-	-	-	-	-

Whitevale Water (957)



- User Fee increase \$28 (3.0%), from \$940 to \$968
- 2021 to 2024 annual increases of 3%
- Reserve balance projections
 - 2021 - \$223,000 budget
 - 2020 - \$196,000 projected
 - 2019 - \$161,000 actual
- No debt - matured in 2016

Whitevale Water (957)



957 - WHITEVALE WATER

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FED, PROV & OTHER GRANTS	-	-	-	-	-
FEES, CHARGES & OTHER INCOME	84,686	83,600	85,321	1,721	2.1%
TOTAL Revenues / Funding Source	84,686	83,600	85,321	1,721	2.1%
Expenses / Expenditure					
WAGES & BENEFITS	23,745	24,220	24,138	(82)	(0.3%)
OPERATING EXPENSES	26,917	30,809	34,183	3,374	11.0%
TSF TO RESERVES & SURPLUS	26,234	18,571	27,000	8,429	45.4%
CAPITAL EXPENDITURES	7,790	10,000	-	(10,000)	(100.0%)
TOTAL Expenses / Expenditure	84,686	83,600	85,321	1,721	2.1%
NET TOTAL	-	-	-	-	-

Gunter Ellison Water (958)



- User Fee increase \$14 (1.8%), from \$768 to \$782
- Enderby invoices customers for metered consumption
- 2021 to 2024 annual increases of 2%
- Reserve balance projections
 - 2021 - \$52,000 budget
 - 2020 - \$52,000 projected
 - 2019 - \$50,000 actual
- 20-year debt issue for \$64,000 in 2004
 - Dec 31/21 - \$14k outstanding
 - Current rate 2.85%; debt matures April 22, 2024

Gunter Ellison Water (958)



958 - GUNTER-ELLISON WATER

	ACTUAL 2019	BUDGET 2020	BUDGET 2021	VARIANCE	%
Revenues / Funding Source					
FED, PROV & OTHER GRANTS	-	-	-	-	-
FEES, CHARGES & OTHER INCOME	9,878	9,100	9,355	255	2.8%
TOTAL Revenues / Funding Source	9,878	9,100	9,355	255	2.8%
Expenses / Expenditure					
WAGES & BENEFITS	798	838	964	126	15.0%
OPERATING EXPENSES	1,456	1,979	2,002	23	1.2%
PRINCIPAL ON DEBT PAYMENTS	3,832	4,024	4,225	201	5.0%
INTEREST ON DEBT PAYMENTS	1,735	1,824	1,824	-	-
TSF TO RESERVES & SURPLUS	2,057	435	340	(95)	(21.8%)
TOTAL Expenses / Expenditure	9,878	9,100	9,355	255	2.8%
NET TOTAL	-	-	-	-	-



