



REGIONAL
DISTRICT
NORTH
OKANAGAN

2022 Consolidated Budget Presentation

COMMITTEE OF THE WHOLE
February 23, 2022



- 2022 Consolidated Budget deliberations follow committee budget deliberations that have occurred over the last few months
- Percentage splits among partners are based on the preliminary 2022 Completed Roll. Final splits are received from BC Assessment in April.
- Recommend to the Board that the proposed 2022 Budget be approved for inclusion in the 2022 Financial Plan, unless Committee desires additional meetings for budget deliberations
- 2022 Financial Plan bylaw will be brought to Board at March 16th 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
- In 2022, the North Okanagan has a 2.25% increase in its overall tax base due to new construction and development
- This factors in the relative proportion of services that recover costs by 'Land & Improvements' vs. 'Improvements Only'

Jurisdiction	Growth (L&I)	Growth (Impr)
Armstrong	0.9%	1.6%
Enderby	3.1%	4.8%
Vernon	1.8%	2.6%
Coldstream	1.3%	2.5%
Spallumcheen	3.0%	3.5%
Lumby	1.0%	1.4%
EA 'B'	1.4%	2.2%
EA 'C'	1.7%	2.9%
EA 'D'	1.9%	2.2%
EA 'E'	3.0%	3.4%
EA 'F'	1.8%	3.0%
Weighted Avg	1.8%	2.6%

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 73 services include tax requisitions from all 11 regional partners
- 4 services are apportioned based on population (150, 430, 440 & 442). Latest 2021 Census data has been incorporated

Jurisdiction	2022 Split (L&I)	2021 Split (L&I)
Armstrong	4.6%	4.6%
Enderby	2.4%	2.4%
Vernon	52.0%	52.6%
Coldstream	13.2%	12.9%
Spallumcheen	5.7%	5.7%
Lumby	1.7%	1.8%
EA 'B'	5.9%	6.0%
EA 'C'	5.9%	5.9%
EA 'D'	2.7%	2.6%
EA 'E'	0.9%	0.8%
EA 'F'	5.0%	4.7%
Total	100.0%	100.0%

Tax Requisition Summary



Jurisdiction	2022 Tax Requisition	2021 Tax Requisition	\$ Change	% Change
Armstrong	323,645	297,215	26,430	8.9%
Enderby	442,676	425,032	17,644	4.2%
Vernon	7,097,184	6,936,415	160,769	2.3%
Coldstream	2,505,031	2,333,679	171,352	7.3%
Spallumcheen	323,238	285,493	37,745	13.2%
Lumby	765,520	787,281	(21,761)	(2.8%)
Electoral Area 'B'	1,928,658	1,954,295	(25,637)	(1.3%)
Electoral Area 'C'	1,860,570	1,798,661	61,909	3.4%
Electoral Area 'D'	1,020,862	914,123	106,739	11.7%
Electoral Area 'E'	292,531	275,872	16,659	6.0%
Electoral Area 'F'	1,372,322	1,267,364	104,958	8.3%
Defined Areas	2,080,162	1,926,897	153,265	8.0%
Total	\$20,012,399	\$19,202,327	\$810,072	4.2%

Tax Requisition Summary



Jurisdiction	2022 Tax Requisition Increase/Decrease	Increase/Decrease Due to Budget	Increase/Decrease Due to Shift in Assessment
Armstrong	8.9%	10.4%	(1.5%)
Enderby	4.2%	7.4%	(3.2%)
Vernon	2.3%	3.3%	(1.0%)
Coldstream	7.3%	3.6%	3.7%
Spallumcheen	13.2%	14.0%	(0.8%)
Lumby	(2.8%)	4.9%	(7.7%)
Electoral Area 'B'	(1.3%)	2.4%	(3.7%)
Electoral Area 'C'	3.4%	2.4%	1.0%
Electoral Area 'D'	11.7%	6.9%	4.8%
Electoral Area 'E'	6.0%	2.0%	4.0%
Electoral Area 'F'	8.3%	4.8%	3.5%

2022 Consolidated Budget Summary



2022 Consolidated Budget

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	19,095,453	19,202,327	20,012,399	810,072	4.2%
PARCEL TAXES	209,687	206,907	220,911	14,004	6.8%
FED, PROV & OTHER GRANTS	5,418,034	7,251,630	9,904,674	2,653,044	36.6%
FEES, CHARGES & OTHER INCOME	39,196,944	36,370,331	37,737,539	1,367,208	3.8%
TSF FROM RESERVES & SURPLUS	8,733,012	23,140,823	23,359,121	218,298	0.9%
CAPITAL BORROWING	-	5,265,000	8,765,000	3,500,000	66.5%
TOTAL REVENUE	72,653,130	91,437,018	99,999,644	8,562,626	9.4%
WAGES & BENEFITS	9,374,477	10,290,050	10,486,000	195,950	1.9%
OPERATING EXPENSES	23,788,303	27,299,084	29,503,999	2,204,915	8.1%
PRINCIPAL ON DEBT PAYMENTS	6,011,980	4,699,034	4,408,177	(290,857)	(6.2%)
INTEREST ON DEBT PAYMENTS	2,685,629	2,210,807	1,896,557	(314,250)	(14.2%)
TSF TO RESERVES & SURPLUS	16,250,642	5,898,267	6,525,329	627,062	10.6%
CAPITAL EXPENDITURES	14,376,380	41,039,776	47,179,582	6,139,806	15.0%
TOTAL EXPENSES	72,487,411	91,437,018	99,999,644	8,562,626	9.4%
NET TOTAL	(165,719)	-	-	-	-

2022 Financial Plan



2022 FINANCIAL PLAN

	2022	2023	2024	2025	2026
PROPERTY TAXATION	20,012,399	20,505,330	20,902,975	23,240,349	23,680,060
PARCEL TAXES	220,911	220,911	220,911	220,911	220,911
FED, PROV & OTHER GRANTS	9,904,674	15,393,331	15,520,556	2,269,273	8,023,409
FEES, CHARGES & OTHER INCOME	37,737,539	38,622,489	41,975,906	40,610,946	41,774,667
TSF FROM RESERVES & SURPLUS	23,359,121	14,112,736	9,846,109	4,745,534	8,336,733
CAPITAL BORROWING	8,765,000	18,265,000	4,488,000	-	-
Total Revenue	99,999,644	107,119,797	92,954,457	71,087,013	82,035,780
WAGES & BENEFITS	10,486,000	10,709,682	10,922,809	11,139,467	11,360,461
OPERATING EXPENSES	29,503,999	27,959,456	28,292,712	30,141,282	30,791,801
PRINCIPAL ON DEBT PAYMENTS	4,408,177	4,467,663	4,606,487	5,882,048	5,043,855
INTEREST ON DEBT PAYMENTS	1,896,557	1,771,415	1,869,522	2,463,867	2,464,576
TSF TO RESERVES & SURPLUS	6,525,329	8,339,581	7,357,927	6,681,349	8,402,087
CAPITAL EXPENDITURES	47,179,582	53,872,000	39,905,000	14,779,000	23,973,000
Total Expenditures	99,999,644	107,119,797	92,954,457	71,087,013	82,035,780



General Government (010)



- All 6 municipalities & 5 electoral areas
- 1.8% increase in tax requisition (or \$18k)
- \$100k from reserve to balance operating budget (2021 - \$98k)
- Reserve balance
 - 2022 - \$1,731,000 budget
 - 2021 - \$2,187,000 projected
 - 2020 - \$1,982,000 actual
- No debt
- \$360k Ortho Photography project

Year	Tax Requisition	% Increase
2022	1,013,354	1.8%
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%)

General Government (010)



010 - GENERAL GOVERNMENT

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	985,581	995,437	1,013,354	17,917	1.8%
FED, PROV & OTHER GRANTS	895,256	150,000	151,500	1,500	1.0%
FEES, CHARGES & OTHER INCOME	50,739	60,560	60,560	-	-
TSF FROM RESERVES & SURPLUS	44,547	209,706	508,782	299,076	142.6%
TOTAL REVENUE	1,976,123	1,415,703	1,734,196	318,493	22.5%
WAGES & BENEFITS	1,783,289	1,924,697	2,020,198	95,501	5.0%
OPERATING EXPENSES	(685,064)	(600,994)	(714,264)	(113,270)	18.8%
TSF TO RESERVES & SURPLUS	833,352	-	-	-	-
CAPITAL EXPENDITURES	44,547	92,000	428,262	336,262	365.5%
TOTAL EXPENSES	1,976,123	1,415,703	1,734,196	318,493	22.5%
NET TOTAL	-	-	-	-	-



- Fully recovered through other services
- Increase in department budget built into overhead recoveries
- Reserve balance
 - 2022 - \$1,076,000 budget
 - 2021 - \$1,180,000 projected
 - 2020 - \$1,082,000 actual
- Implementation of Cityworks across departments and with the District of Coldstream

IS / GIS Services (015)



015 - INFORMATION SERVICES

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FEES, CHARGES & OTHER INCOME	27,013	125,100	117,758	(7,342)	(5.9%)
TSF FROM RESERVES & SURPLUS	-	48,456	127,234	78,778	162.6%
TOTAL REVENUE	27,013	173,556	244,992	71,436	41.2%
WAGES & BENEFITS	620,107	624,744	648,330	23,586	3.8%
OPERATING EXPENSES	(717,041)	(551,188)	(514,111)	37,077	(6.7%)
TSF TO RESERVES & SURPLUS	55,892	-	-	-	-
CAPITAL EXPENDITURES	68,055	100,000	110,773	10,773	10.8%
TOTAL EXPENSES	27,013	173,556	244,992	71,436	41.2%
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	52.0%
Coldstream	13.2%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	5.9%
EA 'C'	5.9%
EA 'D'	2.7%
EA 'E'	0.9%
EA 'F'	5.0%

Vernon Search & Rescue (051)



051 - VERNON SEARCH & RESCUE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	25,157	25,157	25,157	-	-
TSF FROM RESERVES & SURPLUS	2,826	746	907	161	21.6%
TOTAL REVENUE	27,983	25,903	26,064	161	0.6%
WAGES & BENEFITS	3,520	3,690	3,731	41	1.1%
OPERATING EXPENSES	21,957	22,213	22,333	120	0.5%
TOTAL EXPENSES	25,477	25,903	26,064	161	0.6%
NET TOTAL	(2,506)	-	-	-	-

Vernon Search & Rescue Building (052)



- All 6 municipalities & 5 electoral areas
- 139.9% increase in tax requisition (or \$160k)
- Budget includes full-year debt payment
- Reserve balance
 - 2022 - \$0 budget
 - 2021 - (\$555,000) projected
 - 2020 - \$119,000 actual
- As at Dec 31/21, internal borrowing from working capital has funded the project to date; MFA temporary likely to be accessed in 2022

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.0%
Coldstream	13.2%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	5.9%
EA 'C'	5.9%
EA 'D'	2.7%
EA 'E'	0.9%
EA 'F'	5.0%

Vernon Search & Rescue Building (052)



052 - VERNON SEARCH & RESCUE BUILDING

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	114,610	114,610	275,000	160,390	139.9%
FED, PROV & OTHER GRANTS	1,025	1,000	2,000	1,000	100.0%
FEES, CHARGES & OTHER INCOME	1,698	287	184	(103)	(35.9%)
CAPITAL BORROWING	-	3,500,000	3,500,000	-	-
TOTAL REVENUE	117,334	3,615,897	3,777,184	161,287	4.5%
OPERATING EXPENSES	11,273	10,897	9,184	(1,713)	(15.7%)
INTEREST ON DEBT PAYMENTS	-	105,000	168,000	63,000	60.0%
TSF TO RESERVES & SURPLUS	106,060	-	-	-	-
CAPITAL EXPENDITURES	-	3,500,000	3,600,000	100,000	2.9%
TOTAL EXPENSES	117,334	3,615,897	3,777,184	161,287	4.5%
NET TOTAL	-	-	-	-	-

North Okanagan Shuswap Rail Trail (081)



- 6 RDNO partners (50%) & CSRD (50%)
- 38.8% increase in tax requisition (or \$87k)
- \$2.3M borrowed April 2018 at 3.1%
- Reserve balance
 - 2022 - \$288,000 budget
 - 2021 - \$288,000 projected
 - 2020 - \$265,000 actual

Jurisdiction	Tax Base Split (improve. only)
Armstrong	20.7%
Enderby	11.1%
Spallumcheen	27.5%
Lumby	8.4%
EA 'D'	12.1%
EA 'F'	20.2%

North Okanagan Shuswap Rail Trail (081)



081 - NORTH OKANAGAN SHUSWAP RAIL TRAIL

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	224,862	224,862	312,026	87,164	38.8%
FED, PROV & OTHER GRANTS	954	663,365	909,961	246,596	37.2%
FEES, CHARGES & OTHER INCOME	53,362	49,569	53,937	4,368	8.8%
TSF FROM RESERVES & SURPLUS	-	20,000	20,000	-	-
TOTAL REVENUE	279,178	957,796	1,295,924	338,128	35.3%
WAGES & BENEFITS	24,271	26,938	29,451	2,513	9.3%
OPERATING EXPENSES	50,301	85,134	121,429	36,295	42.6%
PRINCIPAL ON DEBT PAYMENTS	88,164	90,809	93,533	2,724	3.0%
INTEREST ON DEBT PAYMENTS	72,450	72,450	72,450	-	-
TSF TO RESERVES & SURPLUS	43,992	-	-	-	-
CAPITAL EXPENDITURES	-	682,465	979,061	296,596	43.5%
TOTAL EXPENSES	279,178	957,796	1,295,924	338,128	35.3%
NET TOTAL	-	-	-	-	-

Animal Control (150)



- 6 local partners
- Apportioned by population
- 10.0% decrease in tax requisition (or \$13k)
- Over 7,600 dogs licensed in 2021 with new online licensing system
- Reserve balance
 - 2022 - \$305,000 budget
 - 2021 - \$305,000 projected
 - 2020 - \$262,000 actual

Jurisdiction	Population Split
Vernon	65.7%
Coldstream	16.5%
Lumby	3.0%
EA 'B'	4.8%
EA 'C'	6.7%
EA 'D' (LSA)	3.3%

Animal Control (150)



150 - ANIMAL CONTROL

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	144,248	129,823	116,842	(12,981)	(10.0%)
FED, PROV & OTHER GRANTS	1,405	1,100	1,100	-	-
FEES, CHARGES & OTHER INCOME	174,055	143,317	170,069	26,752	18.7%
TSF FROM RESERVES & SURPLUS	4,354	-	-	-	-
TOTAL REVENUE	324,063	274,240	288,011	13,771	5.0%
WAGES & BENEFITS	35,380	34,113	67,455	33,342	97.7%
OPERATING EXPENSES	288,683	240,127	220,556	(19,571)	(8.2%)
TOTAL EXPENSES	324,063	274,240	288,011	13,771	5.0%
NET TOTAL	-	-	-	-	-

Fire Protection Grandview Bench (247)



- Local Area Service
- 12.9% increase in tax requisition (or \$12k)
- Contracted service to CSRD – Ranchero Fire Dept
- Total budget split by proportionate tax base – RDNO share is 33.6% (2021 – 32.1%)
- No reserve or debt with RDNO

Fire Protection Grandview Bench (247)



247 - FIRE PROTECTION: GRANDVIEW BENCH

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	93,230	90,513	102,216	11,703	12.9%
TOTAL REVENUE	93,230	90,513	102,216	11,703	12.9%
WAGES & BENEFITS	3,608	3,690	3,731	41	1.1%
OPERATING EXPENSES	89,622	86,823	98,485	11,662	13.4%
TOTAL EXPENSES	93,230	90,513	102,216	11,703	12.9%
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	64.5%
Coldstream	16.3%
EA 'B'	7.3%
EA 'C'	7.4%
EA 'D'	3.4%
EA 'E'	1.1%

St John's Ambulance (275)



275 - ST. JOHN AMBULANCE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	4,639	4,648	4,657	9	0.2%
TOTAL REVENUE	4,639	4,648	4,657	9	0.2%
OPERATING EXPENSES	4,639	4,648	4,657	9	0.2%
TOTAL EXPENSES	4,639	4,648	4,657	9	0.2%
NET TOTAL	-	-	-	-	-

Lumby Community Services (320)



- Lumby (32.3%), EA 'D' (51.5%) and EA 'E' (16.2%)
- 24.5% increase in tax requisition (or \$5k)
- \$5,000 increase (\$10,000 to \$15,000) 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 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	15,939	20,448	25,457	5,009	24.5%
TOTAL REVENUE	15,939	20,448	25,457	5,009	24.5%
OPERATING EXPENSES	15,939	20,448	25,457	5,009	24.5%
TOTAL EXPENSES	15,939	20,448	25,457	5,009	24.5%
NET TOTAL	-	-	-	-	-

Silver Star Transfer Station (346)



- \$20,000 reverse tax requisition
- Service was absorbed into Solid Waste Mgmt (350) Aug 1, 2020
- Service is now inactive and upgrades to the transfer station are complete
- Reserve balance
 - 2022 - \$0 budget
 - 2021 - \$22,000 projected
 - 2020 - \$40,000 actual
- No debt

Silver Star Transfer Station (346)



346 - SILVER STAR TRANSFER STATION

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	-	-	(20,000)	(20,000)	-
FEES, CHARGES & OTHER INCOME	75,782	-	-	-	-
TSF FROM RESERVES & SURPLUS	114,654	39,291	22,000	(17,291)	(44.0%)
TOTAL REVENUE	190,436	39,291	2,000	(37,291)	(94.9%)
WAGES & BENEFITS	6,157	7,595	-	(7,595)	(100.0%)
OPERATING EXPENSES	70,095	3,070	2,000	(1,070)	(34.9%)
CAPITAL EXPENDITURES	114,184	28,626	-	(28,626)	(100.0%)
TOTAL EXPENSES	190,436	39,291	2,000	(37,291)	(94.9%)
NET TOTAL	-	-	-	-	-

Okanagan Basin Water Board (390)



- 7 local partners
- 2.4% increase in tax requisition (or \$16k)
- OBWB's total inter-regional tax requisition increased 1.6% (or \$58k) to \$3.9M
- RDNO's portion of total OBWB requisition increased (to 17.9% from 17.8% in 2021)
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	5.3%
Vernon	60.6%
Coldstream	15.4%
Spall (LAS)	4.8%
EA 'B'	6.9%
EA 'C/D' (LAS)	7.0%

Okanagan Basin Water Board (390)



390 - OKANAGAN BASIN WATER BOARD

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	595,148	641,419	656,960	15,541	2.4%
FED, PROV & OTHER GRANTS	5,616	5,200	5,500	300	5.8%
TSF FROM RESERVES & SURPLUS	6,816	2,000	2,000	-	-
TOTAL REVENUE	607,579	648,619	664,460	15,841	2.4%
OPERATING EXPENSES	602,148	648,619	664,460	15,841	2.4%
TOTAL EXPENSES	602,148	648,619	664,460	15,841	2.4%
NET TOTAL	(5,431)	-	-	-	-

Okanagan Film Commission (400)



- Vernon (74.6%), Coldstream (18.9%) & Armstrong (6.5%)
- No change to tax requisition
- The Electoral Areas, Spallumcheen and Lumby have been contributing outside of the service through the RDNO. Enderby provides funding directly.
- Total grant to OFC through RDNO \$44,000 (2021)
- No reserve or debt

Okanagan Film Commission (400)



400 - OKANAGAN FILM COMMISSION

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	39,000	39,000	39,000	-	-
FED, PROV & OTHER GRANTS	452	400	400	-	-
FEEs, CHARGES & OTHER INCOME	2,269	2,307	2,307	-	-
TsF FROM RESERVES & SURPLUS	2,334	194	212	18	9.3%
TOTAL REVENUE	44,055	41,901	41,919	18	-
OPERATING EXPENSES	41,883	41,901	41,919	18	-
TOTAL EXPENSES	41,883	41,901	41,919	18	-
NET TOTAL	(2,172)	-	-	-	-

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
 - Debt refinanced in April 2021; interest rate lowered to 1.47% from 4.2%
 - Annual debt payment of \$566k decreased from \$831k
 - \$6.0M outstanding as at Dec 31, 2022

ORL Debt Financing (421)



421 - ORL DEBT FINANCING

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FEES, CHARGES & OTHER INCOME	1,103,698	987,771	721,306	(266,465)	(27.0%)
TOTAL REVENUE	1,103,698	987,771	721,306	(266,465)	(27.0%)
OPERATING EXPENSES	136,149	-	-	-	-
PRINCIPAL ON DEBT PAYMENTS	505,548	525,771	559,606	33,835	6.4%
INTEREST ON DEBT PAYMENTS	462,000	462,000	161,700	(300,300)	(65.0%)
TOTAL EXPENSES	1,103,698	987,771	721,306	(266,465)	(27.0%)
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	59.5%
Coldstream	14.9%
EA 'B'	9.2%
EA 'C'	6.0%
EA 'D'	3.9%
EA 'F'	6.5%

Okanagan Symphony (430)



430 - OKANAGAN SYMPHONY

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	9,439	9,448	9,457	9	0.1%
TOTAL REVENUE	9,439	9,448	9,457	9	0.1%
OPERATING EXPENSES	9,439	9,448	9,457	9	0.1%
TOTAL EXPENSES	9,439	9,448	9,457	9	0.1%
NET TOTAL	-	-	-	-	-

Victims Assistance Program (440)



- All 6 municipalities and 5 electoral areas
- No change to tax requisition
- Apportioned by population
- Transitioning to a grant service to provide new provincial contractor a \$150,000 contribution for enhanced service
- Reserve balance
 - 2022 - \$156,000 budget
 - 2021 - \$156,000 projected
 - 2020 - \$189,000 actual
- No debt

Jurisdiction	Population Split
Armstrong	6.1%
Enderby	3.5%
Vernon	50.8%
Coldstream	12.8%
Spallumcheen	6.1%
Lumby	2.4%
EA 'B'	3.7%
EA 'C'	5.1%
EA 'D'	3.3%
EA 'E'	1.2%
EA 'F'	5.0%

Victims Assistance Program (440)



440 - VICTIM SERVICES

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	153,015	153,015	153,015	-	-
FED, PROV & OTHER GRANTS	108,495	107,300	1,300	(106,000)	(98.8%)
FEEES, CHARGES & OTHER INCOME	4,154	1,028	485	(543)	(52.8%)
TOTAL REVENUE	265,664	261,343	154,800	(106,543)	(40.8%)
WAGES & BENEFITS	189,561	236,130	-	(236,130)	(100.0%)
OPERATING EXPENSES	16,856	25,213	154,800	129,587	514.0%
TSF TO RESERVES & SURPLUS	59,248	-	-	-	-
TOTAL EXPENSES	265,664	261,343	154,800	(106,543)	(40.8%)
NET TOTAL	-	-	-	-	-

Queen's Committee Grant (480)



- 4 Greater Vernon partners
- Reducing tax requisition to nil in 2022
- Holding 2 years worth of grant in surplus that is available to fund grant in 2022 due to cancelled events in recent years
- Grant service provides \$6,600 to society
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Vernon	67.5%
Coldstream	17.1%
EA 'B'	7.7%
EA 'C'	7.7%

Queen's Committee Grant (480)



480 - QUEEN'S COMMITTEE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	7,022	7,022	-	(7,022)	(100.0%)
TSF FROM RESERVES & SURPLUS	6,592	26	7,057	7,031	27042.3%
TOTAL REVENUE	13,614	7,048	7,057	9	0.1%
OPERATING EXPENSES	7,039	7,048	7,057	9	0.1%
TOTAL EXPENSES	7,039	7,048	7,057	9	0.1%
NET TOTAL	(6,575)	-	-	-	-

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
- \$2M debt issue from 2005 matures in April 2025
 - \$368,000 outstanding at Dec 31, 2022
 - debt payments being funded by reserve
- Reserve balance
 - 2022 - \$1,679,000 budget
 - 2021 - \$1,818,000 projected
 - 2020 - \$1,915,000 actual

Septage Facility (715)



715 - SEPTAGE FACILITY

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FED, PROV & OTHER GRANTS	4,679	4,679	-	(4,679)	(100.0%)
FEES, CHARGES & OTHER INCOME	68,871	1,000	1,000	-	-
TSF FROM RESERVES & SURPLUS	249,098	138,572	138,910	338	0.2%
TOTAL REVENUE	322,648	144,251	139,910	(4,341)	(3.0%)
OPERATING EXPENSES	5,374	3,000	3,000	-	-
PRINCIPAL ON DEBT PAYMENTS	279,076	113,652	116,550	2,898	2.5%
INTEREST ON DEBT PAYMENTS	38,198	27,599	20,360	(7,239)	(26.2%)
TOTAL EXPENSES	322,648	144,251	139,910	(4,341)	(3.0%)
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	52.0%
Coldstream	13.2%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	5.9%
EA 'C'	5.9%
EA 'D'	2.7%
EA 'E'	0.9%
EA 'F'	5.0%

Starling Control (805)



805 - STARLING CONTROL

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	25,439	25,448	25,457	9	-
TOTAL REVENUE	25,439	25,448	25,457	9	-
OPERATING EXPENSES	25,439	25,448	25,457	9	-
TOTAL EXPENSES	25,439	25,448	25,457	9	-
NET TOTAL	-	-	-	-	-

Sterile Insect Release Program (810)



- 6 local partners
- 3.4% increase in tax requisition (or \$10k)
- Parcel tax on individual orchards increasing 8% from \$139.26 to \$150.40 per acre
 - \$172k total on 1,146 acres
- 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	4.7%
Vernon	65.2%
Coldstream	16.1%
Spallumcheen	5.3%
EA 'B/C' (LAS)	8.7%

Jurisdiction	Parcel Tax on Orchards
Vernon	\$19,591
Coldstream	\$66,000
Spallumcheen	\$22,786
EA 'B/C' (LAS)	\$63,956

Sterile Insect Release Program (810)



810 - STERILE INSECT RELEASE PROGRAM

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	273,353	282,323	291,924	9,601	3.4%
PARCEL TAXES	161,232	158,452	172,333	13,881	8.8%
FED, PROV & OTHER GRANTS	2,760	2,500	2,800	300	12.0%
TSF FROM RESERVES & SURPLUS	10,355	6,196	3,432	(2,764)	(44.6%)
TOTAL REVENUE	447,699	449,471	470,489	21,018	4.7%
OPERATING EXPENSES	438,427	449,471	470,489	21,018	4.7%
TOTAL EXPENSES	438,427	449,471	470,489	21,018	4.7%
NET TOTAL	(9,272)	-	-	-	-

Conservation Fund (820)



- 2 municipalities and 5 electoral areas
- No change to tax requisition
- New service in 2020
- \$90k available for grant funding
- Timing of grant awards resulted in 1st year's tax requisition held in reserve
- Reserve balance
 - 2022 - \$109,000 budget
 - 2021 - \$109,000 projected
 - 2020 - \$95,000 actual

Jurisdiction	Tax Base Split (improv. only)
Armstrong	18.3%
Lumby	7.4%
EA 'B'	21.6%
EA 'C'	20.9%
EA 'D'	10.7%
EA 'E'	3.3%
EA 'F'	17.8%

Conservation Fund (820)



820 - CONSERVATION FUND

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	102,000	102,000	102,000	-	-
FED, PROV & OTHER GRANTS	301	200	250	50	25.0%
FEES, CHARGES & OTHER INCOME	1,224	600	608	8	1.3%
TSF FROM RESERVES & SURPLUS	(1,928)	-	-	-	-
TOTAL REVENUE	101,597	102,800	102,858	58	0.1%
WAGES & BENEFITS	3,520	3,600	3,640	40	1.1%
OPERATING EXPENSES	2,600	99,200	99,218	18	-
TSF TO RESERVES & SURPLUS	95,477	-	-	-	-
TOTAL EXPENSES	101,597	102,800	102,858	58	0.1%
NET TOTAL	-	-	-	-	-

Regional Transit (871)



- All 6 municipalities and 3 EAs
- No change to tax requisition
- Provincial funding being received over 2 years to offset financial impact of pandemic
- Tax requisition has remained same since 2017
- Reserve balance
 - 2022 - \$624,000 budget
 - 2021 - \$630,000 projected
 - 2020 - \$531,000 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 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	265,807	265,807	265,807	-	-
FED, PROV & OTHER GRANTS	23,356	30,385	22,446	(7,939)	(26.1%)
FEES, CHARGES & OTHER INCOME	143,054	125,660	138,400	12,740	10.1%
TSF FROM RESERVES & SURPLUS	-	-	5,815	5,815	-
TOTAL REVENUE	432,217	421,852	432,468	10,616	2.5%
WAGES & BENEFITS	16,068	16,406	16,674	268	1.6%
OPERATING EXPENSES	307,025	405,446	415,794	10,348	2.6%
TSF TO RESERVES & SURPLUS	109,124	-	-	-	-
TOTAL EXPENSES	432,217	421,852	432,468	10,616	2.5%
NET TOTAL	-	-	-	-	-

UBCO Connector (872)



- All 6 municipalities and 4 EAs
- 4.5% increase in tax requisition (\$17k)
- 2 expansions equal to 15% increase in service hours being implemented that had been postponed since 2020
 - Jan 2022 expansion to introduce Sunday service
 - May 2022 expansion to eliminate seasonal service reductions
- New ridership survey completed in Nov 2021
- Reserve balance
 - 2022 - \$635,000 budget
 - 2021 - \$673,000 projected
 - 2020 - \$597,000 actual

Jurisdiction	% Split
Armstrong	0.6%
Enderby	0.5%
Vernon	76.0%
Coldstream	14.5%
Spallumcheen	0.7%
Lumby	0.4%
EA 'B'	2.7%
EA 'C'	3.5%
EA 'D'	0.5%
EA 'F'	0.6%

UBCO Connector (872)



872 - UBCO CONNECTOR

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	371,265	371,265	387,973	16,708	4.5%
FED, PROV & OTHER GRANTS	58,229	31,406	25,323	(6,083)	(19.4%)
FEES, CHARGES & OTHER INCOME	125,562	88,000	148,450	60,450	68.7%
TSF FROM RESERVES & SURPLUS	-	2,000	38,007	36,007	1800.4%
TOTAL REVENUE	555,056	492,671	599,753	107,082	21.7%
WAGES & BENEFITS	16,068	21,406	21,674	268	1.3%
OPERATING EXPENSES	394,181	471,265	578,079	106,814	22.7%
TSF TO RESERVES & SURPLUS	144,807	-	-	-	-
TOTAL EXPENSES	555,056	492,671	599,753	107,082	21.7%
NET TOTAL	-	-	-	-	-

Emergency Telephone (911)



- All 6 municipalities & 5 electoral areas
- 9.0% increase in tax requisition (or \$15k)
- Increase due to 13.5% increase in E-Comm contract through RDCO
- Inter-regional partnership with 9 RDs
- Reserve balance
 - 2022 - \$230,000 budget
 - 2021 - \$238,000 projected
 - 2020 - \$240,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.0%
Coldstream	13.2%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	5.9%
EA 'C'	5.9%
EA 'D'	2.7%
EA 'E'	0.9%
EA 'F'	5.0%

Emergency Telephone (911)



911 - EMERGENCY TELEPHONE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	159,611	165,996	180,936	14,940	9.0%
FED, PROV & OTHER GRANTS	1,428	1,400	1,450	50	3.6%
FEES, CHARGES & OTHER INCOME	6,099	2,000	2,000	-	-
TSF FROM RESERVES & SURPLUS	-	5,454	8,706	3,252	59.6%
TOTAL REVENUE	167,138	174,850	193,092	18,242	10.4%
WAGES & BENEFITS	10,088	7,840	8,835	995	12.7%
OPERATING EXPENSES	152,589	167,010	184,257	17,247	10.3%
TSF TO RESERVES & SURPLUS	4,461	-	-	-	-
TOTAL EXPENSES	167,138	174,850	193,092	18,242	10.4%
NET TOTAL	-	-	-	-	-

Fire Dispatch (913)



- All municipalities, except Vernon, plus 4 local area services in EAs
- 9.5% increase in tax requisition (or \$18k)
- Contracted to FVRD and subcontracted to E-Comm
- Increase due to E-Comm increase and increase in proportion of 2021 fire dispatch calls relative to FVRD
- Reserve balance
 - 2022 - \$230,000 budget
 - 2021 - \$241,000 projected
 - 2020 - \$274,000 actual
- No debt

Jurisdiction	Tax Base Split (improv. only)
Armstrong	11.8%
Enderby	6.4%
Coldstream	30.6%
Spallumcheen	15.7%
Lumby	4.8%
EA LASs	30.7%

Fire Dispatch (913)



913 - FIRE DISPATCH

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	191,237	194,106	212,500	18,394	9.5%
FED, PROV & OTHER GRANTS	315	300	300	-	-
FEES, CHARGES & OTHER INCOME	7,477	2,500	2,000	(500)	(20.0%)
TSF FROM RESERVES & SURPLUS	34,519	4,243	11,593	7,350	173.2%
TOTAL REVENUE	233,548	201,149	226,393	25,244	12.5%
WAGES & BENEFITS	16,990	17,316	8,835	(8,481)	(49.0%)
OPERATING EXPENSES	216,558	183,833	217,558	33,725	18.3%
TOTAL EXPENSES	233,548	201,149	226,393	25,244	12.5%
NET TOTAL	-	-	-	-	-

Prior Recommendations From Committee



- The next group of 49 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 2021 to 2022 and were actively in progress in late 2021. As part of the 2021 year-end process, projects were updated with their actual expenditures to December 31, 2021.
- No changes to previously approved tax requisitions have been made
- Reserve figures have been updated

Summary of EA Services – all 5 EAs



EA Service	2022 Tax Requisition	2021 Tax Requisition	\$ Increase/ (Decrease)	% Increase/ (Decrease)
Electoral Area Admin (021)	\$ 323,952	\$ 309,229	\$ 14,723	4.8%
Development Services (030)	853,299	844,850	8,449	1.0%
Building Inspection (040)	--	--	--	--
Emergency Planning (050)	125,068	122,018	3,050	2.5%
Noxious Weeds (272)	--	--	--	--
Okanagan Regional Library (420)	790,164	778,145	12,019	1.5%
Safe Communities (442)	106,153	104,071	2,082	2.0%
Rural Economic Development (571)	58,595	83,500	(24,905)	(29.8%)
Totals	\$2,257,231	\$2,241,813	\$15,418	0.7%

With a tax base growth of 1.7%, this table represents a 1% decrease in taxes for the average taxpayer. An additional \$22,700 could be raised to equate to a 0% tax increase.

Electoral Area Administration (021)



- All 5 electoral areas
- 4.8% increase in tax requisition (or \$15k)
- Reserve balance
 - 2022 - \$529,000 budget
 - 2021 - \$554,000 projected
 - 2020 - \$506,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.0%
EA 'C'	29.1%
EA 'D'	13.4%
EA 'E'	4.2%
EA 'F'	24.2%

Electoral Area Administration (021)



- Major Budget Impacts:
 - A reduction in reserve funding to balance budget, salary increases, and director remuneration and expense increases account for most of the tax requisition increase
 - \$25k Election budget, funded from reserve
 - \$998k allocation for CWF projects that are not within another service
 - \$500k allocation for COVID-19 Safe Restart Grant funding
 - \$875k in CWF to be received from UBCM
 - Cost impact of FT clerical support allocated to other services

Electoral Area Administration (021)



021 - ELECTORAL AREA ADMINISTRATION

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	300,222	309,229	323,952	14,723	4.8%
FED, PROV & OTHER GRANTS	879,336	917,445	917,645	200	-
FEES, CHARGES & OTHER INCOME	147,071	30,100	4,100	(26,000)	(86.4%)
TSF FROM RESERVES & SURPLUS	160,586	568,823	1,533,983	965,160	169.7%
TOTAL REVENUE	1,487,214	1,825,597	2,779,680	954,083	52.3%
WAGES & BENEFITS	229,416	235,276	240,250	4,974	2.1%
OPERATING EXPENSES	260,594	715,376	1,664,485	949,109	132.7%
TSF TO RESERVES & SURPLUS	997,204	874,945	874,945	-	-
TOTAL EXPENSES	1,487,214	1,825,597	2,779,680	954,083	52.3%
NET TOTAL	-	-	-	-	-

Development Services (030)



- All 5 Electoral Areas
- 1.0% increase in tax requisition (or \$8k)
- Major budget impacts
 - \$13.5k increase in fee revenue
 - \$24k increase in recovery from 040 for plan checks
 - \$22k transfer to reserve vs. \$12.5k transfer from reserve in 2021
 - Zoning Bylaw Review and Neighbourhood Infill Plan carried forward to 2022 funded by CWF
- Reserve balance
 - 2022 - \$426,000 budget
 - 2021 - \$410,000 projected
 - 2020 - \$275,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.0%
EA 'C'	29.1%
EA 'D'	13.4%
EA 'E'	4.2%
EA 'F'	24.2%

Development Services (030)



030 - DEVELOPMENT SERVICES

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	820,243	844,850	853,299	8,449	1.0%
FED, PROV & OTHER GRANTS	3,435	1,800	1,900	100	5.6%
FEES, CHARGES & OTHER INCOME	299,278	133,299	146,912	13,613	10.2%
TSF FROM RESERVES & SURPLUS	-	182,500	128,964	(53,536)	(29.3%)
TOTAL REVENUE	1,122,955	1,162,449	1,131,075	(31,374)	(2.7%)
WAGES & BENEFITS	687,639	703,062	682,945	(20,117)	(2.9%)
OPERATING EXPENSES	269,300	459,387	432,130	(27,257)	(5.9%)
TSF TO RESERVES & SURPLUS	166,016	-	16,000	16,000	-
TOTAL EXPENSES	1,122,955	1,162,449	1,131,075	(31,374)	(2.7%)
NET TOTAL	-	-	-	-	-

Regional Planning (031)



- All 6 municipalities & 5 electoral areas
- 2.0% increase in tax requisition (or \$3k)
- Reserve balance
 - 2022 - \$142,000 budget
 - 2021 - \$142,000 projected
 - 2020 - \$117,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.0%
Coldstream	13.2%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	5.9%
EA 'C'	5.9%
EA 'D'	2.7%
EA 'E'	0.9%
EA 'F'	5.0%

Regional Planning (031)



031 - REGIONAL PLANNING

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	168,096	171,122	174,544	3,422	2.0%
FED, PROV & OTHER GRANTS	114,353	16,500	16,500	-	-
FEES, CHARGES & OTHER INCOME	5,758	5,500	6,561	1,061	19.3%
TSF FROM RESERVES & SURPLUS	-	5,022	-	(5,022)	(100.0%)
TOTAL REVENUE	288,207	198,144	197,605	(539)	(0.3%)
WAGES & BENEFITS	126,639	131,613	133,495	1,882	1.4%
OPERATING EXPENSES	130,060	66,531	64,110	(2,421)	(3.6%)
TSF TO RESERVES & SURPLUS	31,507	-	-	-	-
TOTAL EXPENSES	288,207	198,144	197,605	(539)	(0.3%)
NET TOTAL	-	-	-	-	-

Building Inspection (040)



- All 5 Electoral Areas
- Fully funded by fees and charges
- Major budget impacts
 - \$38k increase in fee revenue
 - \$11k transfer from reserve to balance budget
 - \$100k File Digitization project funded from reserve
 - \$24k increase in allocation from 030 for plan checks
 - \$10k increase in professional fees
- Reserve balance
 - 2022 - \$1,867,000 budget
 - 2021 - \$1,982,000 projected
 - 2020 - \$1,405,000 actual

Building Inspection (040)



040 - BUILDING INSPECTION

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FED, PROV & OTHER GRANTS	-	-	14,000	14,000	-
FEES, CHARGES & OTHER INCOME	888,327	762,332	801,553	39,221	5.1%
TSF FROM RESERVES & SURPLUS	-	-	114,780	114,780	-
TOTAL REVENUE	888,327	762,332	930,333	168,001	22.0%
WAGES & BENEFITS	577,786	585,690	612,850	27,160	4.6%
OPERATING EXPENSES	129,329	176,642	317,483	140,841	79.7%
TSF TO RESERVES & SURPLUS	181,212	-	-	-	-
TOTAL EXPENSES	888,327	762,332	930,333	168,001	22.0%
NET TOTAL	-	-	-	-	-

Emergency Planning (050)



- All 5 Electoral Areas
- 2.5% increase in tax requisition (or \$3k)
- Seasonal position remains
- UBCM grant projects of \$339k at various stages of completion & application:
 - Evacuation Route Planning, FireSmart, EOC Generator, EOC Training, ESS Training
- Reserve balance
 - 2022 - \$269,000 budget
 - 2021 - \$269,000 projected
 - 2020 - \$204,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.0%
EA 'C'	29.1%
EA 'D'	13.4%
EA 'E'	4.2%
EA 'F'	24.2%

Emergency Planning (050)



050 - EMERGENCY PLANNING

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	119,041	122,018	125,068	3,050	2.5%
FED, PROV & OTHER GRANTS	125,211	574,994	339,023	(235,971)	(41.0%)
FEES, CHARGES & OTHER INCOME	52,776	20,727	44,261	23,534	113.5%
TSF FROM RESERVES & SURPLUS	-	60,000	60,000	-	-
TOTAL REVENUE	297,028	777,739	568,352	(209,387)	(26.9%)
WAGES & BENEFITS	61,909	76,555	83,449	6,894	9.0%
OPERATING EXPENSES	208,699	701,184	484,903	(216,281)	(30.8%)
TSF TO RESERVES & SURPLUS	26,420	-	-	-	-
TOTAL EXPENSES	297,028	777,739	568,352	(209,387)	(26.9%)
NET TOTAL	-	-	-	-	-

Electoral Areas B & C Local Parks (061)



- EA 'B' (50.8%) & EA 'C' (49.2%) based on Improvements Only
- 4.6% increase in tax requisition (or \$15k)
 - 2.0% inflationary tax increase; 2.6% tax base growth
- Major budget impacts:
 - \$310k eliminated for reserve transfer to 060 parkland reserve
 - \$14k added for BX Ranchlands Parks maintenance
 - \$12k added for Welker, Black Rock maintenance
 - \$8k increase in utilities (park irrigation water)
 - \$3.5 increase to DoC and CoV
 - Reallocation of park maintenance costs to limit increases based on prior years' actual expenditures

Electoral Areas B & C Local Parks (061)



- Budget Considerations
 - Final year of Sports Fields & Beaches agreement frees up \$104k in 2023 – could reduce tax increase in 2022
 - Assumes continued funding of capital projects by CWFs
- Reserve balance
 - 2022 - \$42,000 budget
 - 2021 - \$43,000 projected
 - 2020 - \$346,000 actual
- No debt

Electoral Areas B & C Local Parks (061)



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

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	315,447	332,085	347,361	15,276	4.6%
FEES, CHARGES & OTHER INCOME	14,881	10,700	10,700	-	-
TSF FROM RESERVES & SURPLUS	285,362	551,505	425,828	(125,677)	(22.8%)
TOTAL REVENUE	615,690	894,290	783,889	(110,401)	(12.3%)
WAGES & BENEFITS	87,477	95,587	98,196	2,609	2.7%
OPERATING EXPENSES	218,554	557,198	260,907	(296,291)	(53.2%)
TSF TO RESERVES & SURPLUS	24,298	-	-	-	-
CAPITAL EXPENDITURES	285,362	241,505	424,786	183,281	75.9%
TOTAL EXPENSES	615,690	894,290	783,889	(110,401)	(12.3%)
NET TOTAL	-	-	-	-	-

GVPRC Summary



The net budgets represent the proposed 2022 property tax requisition requirements for each service with a comparison to 2021.

GVPRC Service	2022	2021	\$ Increase (Decrease)	% Increase (Decrease)
060 – GV Trails & Natural Spaces	\$4,037,100	\$3,789,100	248,000	6.5%
062 – Multi-Use Facility	(100,000)	--	(100,000)	--
064 – Multi-Use Facility Expansion	844,345	844,345	--	--
065 – Community Theatre	799,910	832,000	(32,090)	(3.9%)
069 – Greater Vernon Culture	1,647,464	1,597,464	50,000	3.1%
Total	\$7,228,819	\$7,062,909	\$165,910	2.3%

GV Trails & Natural Spaces (060)



060 - GREATER VERNON TRAILS & NATURAL SPACES

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	3,208,540	3,789,100	4,037,100	248,000	6.5%
FED, PROV & OTHER GRANTS	208,684	411,000	489,750	78,750	19.2%
FEES, CHARGES & OTHER INCOME	263,363	233,318	216,296	(17,022)	(7.3%)
TSF FROM RESERVES & SURPLUS	808,852	5,870,737	5,264,789	(605,948)	(10.3%)
TOTAL REVENUE	4,489,439	10,304,155	10,007,935	(296,220)	(2.9%)
WAGES & BENEFITS	183,187	244,561	288,914	44,353	18.1%
OPERATING EXPENSES	1,091,979	871,091	1,280,178	409,087	47.0%
PRINCIPAL ON DEBT PAYMENTS	674,687	973,036	682,802	(290,234)	(29.8%)
INTEREST ON DEBT PAYMENTS	385,482	279,730	265,502	(14,228)	(5.1%)
TSF TO RESERVES & SURPLUS	241,007	1,185,000	1,157,410	(27,590)	(2.3%)
CAPITAL EXPENDITURES	1,913,098	6,750,737	6,333,129	(417,608)	(6.2%)
TOTAL EXPENSES	4,489,439	10,304,155	10,007,935	(296,220)	(2.9%)
NET TOTAL	-	-	-	-	-

062 Budget Highlights



- 2022 tax requisition – nil
- Reserve is funding last 3 years of debt payments (2021 to 2023), with final payment occurring on October 3, 2023
- The financing of the facility included \$14,750,000 borrowed through 4 separate debt issues.

MFA Debt Issue	Issue Date	Original Amount	Maturity Date	Outstanding Dec. 31, 2021
Issue 73	Nov. 7, 2000	\$14,250,000	Dec. 1, 2020	--
Issue 77	Apr. 9, 2002	\$200,000	Jun. 1, 2021	--
Issue 78	Oct. 3, 2002	\$135,000	Dec. 3, 2022	\$10,317
Issue 80	Oct. 3, 2003	\$165,000	Oct. 3, 2023	\$24,619

Multi-Use Facility (062)



062 - MULTI-USE FACILITY

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	711,000	-	(100,000)	(100,000)	-
FED, PROV & OTHER GRANTS	7,152	-	-	-	-
FEES, CHARGES & OTHER INCOME	919,306	20,698	13,253	(7,445)	(36.0%)
TSF FROM RESERVES & SURPLUS	-	42,148	117,091	74,943	177.8%
TOTAL REVENUE	1,637,458	62,846	30,344	(32,502)	(51.7%)
OPERATING EXPENSES	439	500	510	10	2.0%
PRINCIPAL ON DEBT PAYMENTS	1,099,785	51,105	22,326	(28,779)	(56.3%)
INTEREST ON DEBT PAYMENTS	229,655	11,241	7,508	(3,733)	(33.2%)
TSF TO RESERVES & SURPLUS	307,579	-	-	-	-
TOTAL EXPENSES	1,637,458	62,846	30,344	(32,502)	(51.7%)
NET TOTAL	-	-	-	-	-

063 Budget Highlights



- 4.1% increase in tax requisition (\$47,155)
- Contractual increase based on inflation (CAN CPI Aug to Aug)
- Grant service with Coldstream, Electoral Areas 'B' & 'C' as the participants
- No reserves, debt or capital projects
- Existing agreement with City of Vernon had been renewed for an additional 5-year term (2019-2023)

GV Recreation & Programming (063)



063 - GREATER VERNON REC & PROGRAMMING

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	1,148,863	1,150,425	1,197,580	47,155	4.1%
FED, PROV & OTHER GRANTS	-	100	100	-	-
TSF FROM RESERVES & SURPLUS	152	56,287	-	(56,287)	(100.0%)
TOTAL REVENUE	1,149,015	1,206,812	1,197,680	(9,132)	(0.8%)
OPERATING EXPENSES	1,149,015	1,206,812	1,197,680	(9,132)	(0.8%)
TOTAL EXPENSES	1,149,015	1,206,812	1,197,680	(9,132)	(0.8%)
NET TOTAL	-	-	-	-	-

064 Budget Highlights



- No change to tax requisition
- Borrowed \$13,156,695 over 20 years in April 2017 for expansion of Kal Tire Place
- Interest rate of 2.8% (will be refinanced by MFA in 2027)
- Outstanding debt of \$10.6M at Dec 31/22
- Reserve balance projections:
 - 2022 – \$443,000 budget
 - 2021 – \$442,000 projected
 - 2020 – \$438,000 actual

Multi-Use Facility Expansion (064)



064 - MULTI-USE FACILITY EXPANSION

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	844,345	844,345	844,345	-	-
FED, PROV & OTHER GRANTS	8,493	7,000	7,000	-	-
FEES, CHARGES & OTHER INCOME	40,967	53,528	69,589	16,061	30.0%
TOTAL REVENUE	893,806	904,873	920,934	16,061	1.8%
OPERATING EXPENSES	439	448	457	9	2.0%
PRINCIPAL ON DEBT PAYMENTS	519,455	535,038	551,090	16,052	3.0%
INTEREST ON DEBT PAYMENTS	368,387	368,387	368,387	-	-
TSF TO RESERVES & SURPLUS	5,525	1,000	1,000	-	-
TOTAL EXPENSES	893,806	904,873	920,934	16,061	1.8%
NET TOTAL	-	-	-	-	-

065 Budget Highlights



- 3.9% decrease in tax requisition (\$32,090)
- New operating & management agreement with the society in 2021
- Operating budget impacts:
 - \$43,000 increase to society
 - \$78,000 decrease in debt payments
 - offsetting one-time building mtce items
- The final debt issue matured on December 1, 2021
- Reserve balance projections:
 - 2022 – \$2,268,000 budget
 - 2021 – \$2,114,000 projected
 - 2020 – \$1,966,000 actual

Community Theatre (065)



065 - COMMUNITY THEATRE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	1,101,596	832,000	799,910	(32,090)	(3.9%)
FED, PROV & OTHER GRANTS	11,081	8,000	8,000	-	-
FEES, CHARGES & OTHER INCOME	607,908	125,184	2,354	(122,830)	(98.1%)
TSF FROM RESERVES & SURPLUS	-	50,000	16,000	(34,000)	(68.0%)
TOTAL REVENUE	1,720,584	1,015,184	826,264	(188,920)	(18.6%)
WAGES & BENEFITS	19,000	42,238	46,609	4,371	10.3%
OPERATING EXPENSES	491,850	533,878	543,655	9,777	1.8%
PRINCIPAL ON DEBT PAYMENTS	670,608	150,551	-	(150,551)	(100.0%)
INTEREST ON DEBT PAYMENTS	142,533	18,517	-	(18,517)	(100.0%)
TSF TO RESERVES & SURPLUS	293,517	-	170,000	170,000	-
CAPITAL EXPENDITURES	103,076	270,000	66,000	(204,000)	(75.6%)
TOTAL EXPENSES	1,720,584	1,015,184	826,264	(188,920)	(18.6%)
NET TOTAL	-	-	-	-	-

Greater Vernon Culture (069)



069 - GREATER VERNON CULTURE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	1,468,102	1,597,464	1,647,464	50,000	3.1%
FED, PROV & OTHER GRANTS	24,929	1,514,000	279,000	(1,235,000)	(81.6%)
FEES, CHARGES & OTHER INCOME	33,114	27,985	24,086	(3,899)	(13.9%)
TSF FROM RESERVES & SURPLUS	-	245,000	148,000	(97,000)	(39.6%)
CAPITAL BORROWING	-	1,765,000	5,265,000	3,500,000	198.3%
TOTAL REVENUE	1,526,144	5,149,449	7,363,550	2,214,101	43.0%
WAGES & BENEFITS	108,888	119,417	126,907	7,490	6.3%
OPERATING EXPENSES	918,715	1,040,292	1,170,643	130,351	12.5%
TSF TO RESERVES & SURPLUS	414,539	241,240	253,000	11,760	4.9%
CAPITAL EXPENDITURES	84,002	3,748,500	5,813,000	2,064,500	55.1%
TOTAL EXPENSES	1,526,144	5,149,449	7,363,550	2,214,101	43.0%
NET TOTAL	-	-	-	-	-

White Valley Parks, Rec & Culture (070)



- Lumby, EA 'D' & EA 'E'
- 3.5% increase in tax requisition (or \$37k)
- Reserve balance
 - 2022 - \$2,275,000 budget
 - 2021 - \$2,233,000 projected
 - 2020 - \$2,135,000 actual
- Early option to payout debt being exercised Dec 1, 2022

Jurisdiction	Tax Base Split (improve. Only)
Lumby	34.8%
EA 'D'	49.9%
EA 'E'	15.3%

White Valley Parks, Rec & Culture (070)



070 - WHITE VALLEY PARKS, REC & CULTURE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	1,009,447	1,044,778	1,081,345	36,567	3.5%
FED, PROV & OTHER GRANTS	2,760,591	134,856	652,316	517,460	383.7%
FEES, CHARGES & OTHER INCOME	258,621	176,515	203,215	26,700	15.1%
TSF FROM RESERVES & SURPLUS	415,064	309,124	271,254	(37,870)	(12.3%)
TOTAL REVENUE	4,443,723	1,665,273	2,208,130	542,857	32.6%
WAGES & BENEFITS	41,405	52,470	67,897	15,427	29.4%
OPERATING EXPENSES	788,726	920,320	963,018	42,698	4.6%
PRINCIPAL ON DEBT PAYMENTS	10,753	11,183	77,145	65,962	589.8%
INTEREST ON DEBT PAYMENTS	4,500	4,500	4,500	-	-
TSF TO RESERVES & SURPLUS	353,384	253,500	191,500	(62,000)	(24.5%)
CAPITAL EXPENDITURES	3,244,955	423,300	904,070	480,770	113.6%
TOTAL EXPENSES	4,443,723	1,665,273	2,208,130	542,857	32.6%
NET TOTAL	-	-	-	-	-

Fortune Parks (090)



- Enderby (41.0%) and EA 'F' (59.0%) based on adjusted improvements only
- 5.2% increase in tax requisition (or \$36k)
- Budget provided by Enderby & District Services Commission
- Reserve balance
 - 2022 - \$13,000 budget
 - 2021 - \$16,000 projected
 - 2020 - \$121,000 actual
- No debt with RDNO

Fortune Parks (090)



090 - FORTUNE PARKS & RECREATION

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	678,765	706,742	743,171	36,429	5.2%
FED, PROV & OTHER GRANTS	3,494	3,000	3,200	200	6.7%
FEES, CHARGES & OTHER INCOME	3,043	1,000	250	(750)	(75.0%)
TSF FROM RESERVES & SURPLUS	-	134,744	29,918	(104,826)	(77.8%)
TOTAL REVENUE	685,302	845,486	776,539	(68,947)	(8.2%)
OPERATING EXPENSES	680,265	845,486	776,539	(68,947)	(8.2%)
TSF TO RESERVES & SURPLUS	5,037	-	-	-	-
TOTAL EXPENSES	685,302	845,486	776,539	(68,947)	(8.2%)
NET TOTAL	-	-	-	-	-

Kingfisher School (091)



- Local Area Service tax requisition
- No change to tax requisition
- Debt service function
- No reserve
- 20-year debt issue for \$175,000 in 2008
 - Dec 31/22 - \$68,000 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 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	10,715	10,715	10,715	-	-
FEES, CHARGES & OTHER INCOME	3,170	3,532	3,909	377	10.7%
TSF FROM RESERVES & SURPLUS	2,330	248	257	9	3.6%
TOTAL REVENUE	16,215	14,495	14,881	386	2.7%
OPERATING EXPENSES	439	448	457	9	2.0%
PRINCIPAL ON DEBT PAYMENTS	9,047	9,409	9,786	377	4.0%
INTEREST ON DEBT PAYMENTS	4,638	4,638	4,638	-	-
TOTAL EXPENSES	14,124	14,495	14,881	386	2.7%
NET TOTAL	(2,092)	-	-	-	-

Electoral Area 'F' Parks & Culture (092)



- Electoral Area 'F' only
- 3.8% increase in tax requisition (or \$5k)
- New service in 2020
- Reserve balance
 - 2022 - \$189,000 budget
 - 2021 - \$184,000 projected
 - 2020 - \$61,000 actual
- No debt

Electoral Area 'F' Parks & Culture (092)



092 - EA 'F' PARKS & CULTURE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	128,500	134,540	139,653	5,113	3.8%
FED, PROV & OTHER GRANTS	-	100	100	-	-
FEES, CHARGES & OTHER INCOME	243,632	28,350	28,350	-	-
TSF FROM RESERVES & SURPLUS	49,488	158,994	148,227	(10,767)	(6.8%)
TOTAL REVENUE	421,620	321,984	316,330	(5,654)	(1.8%)
WAGES & BENEFITS	10,000	12,425	12,675	250	2.0%
OPERATING EXPENSES	111,176	113,323	122,469	9,146	8.1%
TSF TO RESERVES & SURPLUS	60,930	9,042	4,759	(4,283)	(47.4%)
CAPITAL EXPENDITURES	239,514	187,194	176,427	(10,767)	(5.8%)
TOTAL EXPENSES	421,620	321,984	316,330	(5,654)	(1.8%)
NET TOTAL	-	-	-	-	-

Animal Control Enderby (154)



- EA 'F' Local Area Service
- 2.6% increase in tax requisition (or \$158)
- 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 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	5,852	6,140	6,298	158	2.6%
TSF FROM RESERVES & SURPLUS	-	-	211	211	-
TOTAL REVENUE	5,852	6,140	6,509	369	6.0%
OPERATING EXPENSES	5,852	6,140	6,509	369	6.0%
TOTAL EXPENSES	5,852	6,140	6,509	369	6.0%
NET TOTAL	-	-	-	-	-

BX Villa Walkway (162)



- Local Area Service tax requisition
- No change to tax requisition
- Reserve balance
 - 2022 - \$5,000 budget
 - 2021 - \$5,000 projected
 - 2020 - \$5,000 actual
- No debt

BX Villa Walkway (162)



162 - BX VILLA WALKWAY

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	2,096	2,096	2,096	-	-
FEEES, CHARGES & OTHER INCOME	112	97	134	37	38.1%
TOTAL REVENUE	2,208	2,193	2,230	37	1.7%
OPERATING EXPENSES	1,941	2,193	2,230	37	1.7%
TSF TO RESERVES & SURPLUS	267	-	-	-	-
TOTAL EXPENSES	2,208	2,193	2,230	37	1.7%
NET TOTAL	-	-	-	-	-

Fortune Cemetery (200)



- Electoral Area 'F' only
- 5.5% increase in tax requisition (or \$2k)
- Budget provided by Enderby & District Services Commission
- EA 'F' contributes based on proportionate share of tax base to Enderby (64.5% - Improvements Only)
- No reserve or debt with the RDNO

Fortune Cemetery (200)



200 - FORTUNE CEMETERY

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	27,752	30,985	32,689	1,704	5.5%
TSF FROM RESERVES & SURPLUS	(4)	(24)	571	595	(2479.2%)
TOTAL REVENUE	27,748	30,961	33,260	2,299	7.4%
OPERATING EXPENSES	27,772	30,961	33,260	2,299	7.4%
TOTAL EXPENSES	27,772	30,961	33,260	2,299	7.4%
NET TOTAL	24	-	-	-	-

Drainage Silver Star (232)



- Local Area Service parcel tax requisition (111 parcels)
- No change to parcel tax rate
- 3 additional parcels in 2022
- Parcel tax rate of \$41.22, plus 5.25% provincial fee
- \$10,000 asset management plan & assessment project carried forward to 2022, funded from reserve
- Reserve balance
 - 2022 - \$87,000 budget
 - 2021 - \$96,000 projected
 - 2020 - \$92,000 actual
- No debt

Drainage Silver Star (232)



232 - DRAINAGE SILVER STAR

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PARCEL TAXES	4,452	4,452	4,575	123	2.8%
FEES, CHARGES & OTHER INCOME	2,300	750	700	(50)	(6.7%)
TSF FROM RESERVES & SURPLUS	-	8,922	8,921	(1)	-
TOTAL REVENUE	6,752	14,124	14,196	72	0.5%
WAGES & BENEFITS	1,210	1,235	1,260	25	2.0%
OPERATING EXPENSES	1,342	12,889	12,936	47	0.4%
TSF TO RESERVES & SURPLUS	4,200	-	-	-	-
TOTAL EXPENSES	6,752	14,124	14,196	72	0.5%
NET TOTAL	-	-	-	-	-

Fire Protection BX Swan Lake (241)



- Local Area Service tax requisition (portions of EA 'B' & EA 'C')
- 4.5% increase in tax requisition (or \$37k)
 - 2.0% inflationary tax increase; 2.5% est. tax base growth
- Major budget impacts:
 - \$11k increase in fire fighter response pay due to call volume
 - \$10k increase in vehicle maintenance
 - \$10k increase in fire hall maintenance (stucco repair)
 - \$9k increase in fire fighter equipment & supplies (C-can storage)
 - \$12k decrease in training (had increased substantially previous yrs to implement Playbook)

Fire Protection BX Swan Lake (241)



- Budget Considerations
 - Expanded use of CWFs – fire hall upgrades now eligible; however, equipment, gear and trucks are NOT eligible
 - Could move forward a few smaller fire hall projects that were deferred due to budget constraints
- Reserve balance
 - 2022 - \$645,000 budget
 - 2021 - \$857,000 projected
 - 2020 - \$641,000 actual
- \$1.15M outstanding debt as at Dec 31, 2022

Fire Protection BX Swan Lake (241)



241 - BX-SWAN LAKE FIRE DEPT

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	792,931	820,684	857,615	36,931	4.5%
FEES, CHARGES & OTHER INCOME	49,239	163,134	165,086	1,952	1.2%
TSF FROM RESERVES & SURPLUS	41,880	723,100	388,000	(335,100)	(46.3%)
TOTAL REVENUE	884,050	1,706,918	1,410,701	(296,217)	(17.4%)
WAGES & BENEFITS	314,451	433,511	454,102	20,591	4.7%
OPERATING EXPENSES	276,885	320,540	328,602	8,062	2.5%
PRINCIPAL ON DEBT PAYMENTS	58,808	60,867	62,997	2,130	3.5%
INTEREST ON DEBT PAYMENTS	39,000	39,000	39,000	-	-
TSF TO RESERVES & SURPLUS	153,026	113,000	123,000	10,000	8.8%
CAPITAL EXPENDITURES	41,880	740,000	403,000	(337,000)	(45.5%)
TOTAL EXPENSES	884,050	1,706,918	1,410,701	(296,217)	(17.4%)
NET TOTAL	-	-	-	-	-

Lumby & District Fire Department (243)



- Lumby (46.9%) & portion of EA 'D' (53.1%) based on Improvements Only
- 3.8% increase in tax requisition (or \$21k)
 - 2.0% inflationary tax increase; 1.8% est. tax base growth
- Notable budget items:
 - \$15k one-time 25 sets wildland interface fire fighting clothing
 - \$6k one-time Overhead Bay Door Signaling Upgrade
 - \$3k increase to \$138k in transfer to reserve for fleet replacement
 - \$2k increase in fire fighter response pay due to call volume
 - Training budget was scheduled to decrease; had increased substantially previous yrs to implement Playbook, but with fire fighter turnover budget is remaining at \$30,000 for 2022
 - Two capital projects totaling \$100k funded from reserve

Lumby & District Fire Department (243)



- Budget Considerations
 - Expanded use of CWFs – fire hall upgrades now eligible; however, equipment, gear and trucks are NOT eligible
 - Not a significant potential source of funding – \$14.5k in fire hall upgrades would qualify in 2022
- Reserve balance
 - 2022 - \$699,000 budget
 - 2021 - \$661,000 projected
 - 2020 - \$633,000 actual
- \$171k outstanding debt as at Dec 31, 2022
 - \$204,000 debt issue from 2005 matures October 2025
 - \$486,000 debt issue from 2006 matures October 2026

Fire Protection Lumby (243)



243 - LUMBY & DISTRICT FIRE DEPT

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	532,588	551,229	572,176	20,947	3.8%
FED, PROV & OTHER GRANTS	689	600	600	-	-
FEES, CHARGES & OTHER INCOME	57,807	22,832	25,464	2,632	11.5%
TSF FROM RESERVES & SURPLUS	149,471	244,500	100,000	(144,500)	(59.1%)
TOTAL REVENUE	740,556	819,161	698,240	(120,921)	(14.8%)
WAGES & BENEFITS	127,971	189,196	194,981	5,785	3.1%
OPERATING EXPENSES	145,034	201,892	213,750	11,858	5.9%
PRINCIPAL ON DEBT PAYMENTS	39,084	40,712	42,217	1,505	3.7%
INTEREST ON DEBT PAYMENTS	11,784	10,361	9,292	(1,069)	(10.3%)
TSF TO RESERVES & SURPLUS	267,211	135,000	138,000	3,000	2.2%
CAPITAL EXPENDITURES	149,471	242,000	100,000	(142,000)	(58.7%)
TOTAL EXPENSES	740,556	819,161	698,240	(120,921)	(14.8%)
NET TOTAL	-	-	-	-	-

Fire Protection Silver Star (245)



- Local Area Service tax requisition
- 3.7% increase in tax requisition (or \$15k)
 - 2.0% inflationary tax increase; 1.7% est. tax base growth
- Major budget impacts:
 - \$7k increase in staff wage allocation
 - \$7k increase in fire fighter equipment & supplies (C-can storage, PPV fan – ventilation tool)
 - \$6.5k increase in fire hall maintenance (truck bay lighting upgrade)
 - \$5k decrease in training (had increased substantially previous yrs to implement Playbook)

Fire Protection Silver Star (245)



- Budget Considerations
 - Expanded use of CWFs – fire hall upgrades now eligible; however, equipment, gear and trucks are NOT eligible
 - Could fund roof replacement (\$40k) in 2022 and siding/window replacement (\$65k) and truck bay door upgrade (\$50k) in 2023 from CWF rather than reserve
- Reserve balance
 - 2022 - \$1,558,000 budget
 - 2021 - \$1,460,000 projected
 - 2020 - \$1,289,000 actual
- Debt free as of Dec 1, 2021

Fire Protection Silver Star (245)



245 - SILVER STAR FIRE DEPT

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	396,218	410,086	425,259	15,173	3.7%
FEES, CHARGES & OTHER INCOME	35,240	6,364	1,618	(4,746)	(74.6%)
TSF FROM RESERVES & SURPLUS	-	147,700	104,500	(43,200)	(29.2%)
TOTAL REVENUE	431,458	564,150	531,377	(32,773)	(5.8%)
WAGES & BENEFITS	89,750	154,668	161,858	7,190	4.6%
OPERATING EXPENSES	93,557	142,234	161,519	19,285	13.6%
PRINCIPAL ON DEBT PAYMENTS	7,278	7,642	-	(7,642)	(100.0%)
INTEREST ON DEBT PAYMENTS	1,750	1,606	-	(1,606)	(100.0%)
TSF TO RESERVES & SURPLUS	239,123	111,000	113,000	2,000	1.8%
CAPITAL EXPENDITURES	-	147,000	95,000	(52,000)	(35.4%)
TOTAL EXPENSES	431,458	564,150	531,377	(32,773)	(5.8%)
NET TOTAL	-	-	-	-	-

Fire Protection Kalamalka Lakeview (246)



- Local Area Service tax requisition
- 5.5% 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 (5.95% for 2022)
- No reserve or debt

Fire Protection Kalamalka Lakeview (246)



246 - FIRE PROTECTION: KALAMALKA LAKEVIEW

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	38,630	40,180	42,370	2,190	5.5%
TOTAL REVENUE	38,630	40,180	42,370	2,190	5.5%
WAGES & BENEFITS	3,608	3,690	3,731	41	1.1%
OPERATING EXPENSES	35,022	36,490	38,639	2,149	5.9%
TOTAL EXPENSES	38,630	40,180	42,370	2,190	5.5%
NET TOTAL	-	-	-	-	-

Fire Protection Okanagan Landing (248)



- Local Area Service tax requisition
- 5.1% increase in tax requisition (or \$2k)
- Contracted service to City of Vernon – 3.0% annual increase
- 5-year contract renewed January 2022
- Surplus balance - used to phase-in cost impact
 - 2022 - \$1,000 budget
 - 2021 - \$2,000 projected
 - 2020 - \$4,000 actual
- No debt

Fire Protection Okanagan Landing (248)



248 - FIRE PROTECTION: OKANAGAN LANDING

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	38,276	40,075	42,119	2,044	5.1%
TSF FROM RESERVES & SURPLUS	7,080	2,196	1,361	(835)	(38.0%)
TOTAL REVENUE	45,356	42,271	43,480	1,209	2.9%
WAGES & BENEFITS	3,608	3,690	3,731	41	1.1%
OPERATING EXPENSES	37,626	38,581	39,749	1,168	3.0%
TOTAL EXPENSES	41,234	42,271	43,480	1,209	2.9%
NET TOTAL	(4,122)	-	-	-	-

Fire Training Centre (249)



- Local Area Service tax requisition
 - portions of Electoral Areas 'B', 'C', 'D' & 'F'
- 2.0% increase in the tax requisition
- Assumes 2% increase in contributions from municipal partners
- Major budget impacts
 - \$12k increase in fee revenue
 - \$8k increase in allocation of staff time
 - \$5k increase in insurance
 - \$4k increase in O&M
 - \$3k decrease in transfer to reserve

Fire Training Centre (249)



- Reserve balance
 - 2022 - \$77,000 budget
 - 2021 - \$62,000 projected
 - 2020 - \$30,000 actual
- \$22.5K in FTC capital reserves were received from City of Vernon in 2021
- No debt

Fire Training Centre (249)



249 - FIRE TRAINING CENTRE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	19,262	24,679	25,173	494	2.0%
FEES, CHARGES & OTHER INCOME	763	183,911	194,221	10,310	5.6%
TOTAL REVENUE	20,025	208,590	219,394	10,804	5.2%
WAGES & BENEFITS	4,840	15,090	23,394	8,304	55.0%
OPERATING EXPENSES	14,020	175,500	181,000	5,500	3.1%
TSF TO RESERVES & SURPLUS	1,164	18,000	15,000	(3,000)	(16.7%)
TOTAL EXPENSES	20,025	208,590	219,394	10,804	5.2%
NET TOTAL	-	-	-	-	-

OKIB Grant in Aid (251)



- Local Area Service tax requisition
- New service in 2022
- \$60,000 grant-in-aid to OKIB to support fire protection by OKIB in the Lawrence Heights subdivision

OKIB Grant-in-Aid (251)



251 - OKIB GRANT IN AID

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	-	-	60,600	60,600	-
TOTAL REVENUE	-	-	60,600	60,600	-
OPERATING EXPENSES	-	-	60,600	60,600	-
TOTAL EXPENSES	-	-	60,600	60,600	-
NET TOTAL	-	-	-	-	-

Noxious Weeds (272)



- All 5 Electoral Areas
- No tax requisition
- The same level of service as 2021 is proposed
- Funded by FLNRO grant and small allocation of reserve
- Grant to Invasive Species Council
- Reserve balance
 - 2022 - \$106,000 budget
 - 2021 - \$107,000 projected
 - 2020 - \$106,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.0%
EA 'C'	29.1%
EA 'D'	13.4%
EA 'E'	4.2%
EA 'F'	24.2%

Noxious Weeds (272)



272 - NOXIOUS WEEDS

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	(120,000)	-	-	-	-
FED, PROV & OTHER GRANTS	-	42,200	16,800	(25,400)	(60.2%)
FEES, CHARGES & OTHER INCOME	7,496	120	100	(20)	(16.7%)
TSF FROM RESERVES & SURPLUS	127,005	13,900	1,515	(12,385)	(89.1%)
TOTAL REVENUE	14,501	56,220	18,415	(37,805)	(67.2%)
WAGES & BENEFITS	5,000	1,520	2,115	595	39.1%
OPERATING EXPENSES	9,501	54,700	16,300	(38,400)	(70.2%)
TOTAL EXPENSES	14,501	56,220	18,415	(37,805)	(67.2%)
NET TOTAL	-	-	-	-	-

Solid Waste Management (350)



- All 6 municipalities & 5 electoral areas
- No change to tax requisition
- Tax requisition (\$420k) & user fees (\$7.0M)
- 5-year fee bylaw (2020 to 2024)
- Tipping fee increased to \$108 per tonne January 1, 2022 (\$3 increase)
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	52.0%
Coldstream	13.2%
Spallumcheen	5.7%
Lumby	1.7%
EA 'B'	5.9%
EA 'C'	5.9%
EA 'D'	2.7%
EA 'E'	0.9%
EA 'F'	5.0%

Solid Waste Management (350)



Reserve Balances	2022	2021	2020	2019	2018
Operating Reserve	5,173,000	6,897,000	5,261,000	5,167,000	5,087,000
Closure Reserve	14,533,000	12,954,000	11,837,000	10,413,000	8,666,000
Closure/Post Closure Obligation	TBD	(12,997,000)	(10,869,000)	(9,362,000)	(9,078,000)

Solid Waste Management (350)



350 - SOLID WASTE MANAGEMENT

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	420,000	420,000	420,000	-	-
FED, PROV & OTHER GRANTS	3,757	3,600	1,250,210	1,246,610	34628.1%
FEES, CHARGES & OTHER INCOME	6,909,482	6,714,894	7,328,896	614,002	9.1%
TSF FROM RESERVES & SURPLUS	660,130	1,331,345	1,835,524	504,179	37.9%
TOTAL REVENUE	7,993,369	8,469,839	10,834,630	2,364,791	27.9%
WAGES & BENEFITS	1,204,371	1,324,940	1,403,057	78,117	5.9%
OPERATING EXPENSES	3,605,309	3,896,554	3,912,439	15,885	0.4%
TSF TO RESERVES & SURPLUS	2,177,986	1,423,700	1,690,000	266,300	18.7%
CAPITAL EXPENDITURES	1,005,703	1,824,645	3,829,134	2,004,489	109.9%
TOTAL EXPENSES	7,993,369	8,469,839	10,834,630	2,364,791	27.9%
NET TOTAL	-	-	-	-	-

Greater Vernon Water (372)



- Vernon, Coldstream, EA 'B' & EA 'C'
- 2.4% increase in user fees
- Largest RDNO service
 - \$18.2M operating budget
 - \$23.4M capital budget
- \$12.9M in outstanding debt as at Dec 31, 2022
 - Decreasing \$2.0M per year

Greater Vernon Water (372) Reserves



	2022	2021	2020	2019	2018
Operating Reserve	14,125,000	23,823,000	20,506,000	22,950,000	18,363,000
Capital Reserve	25,114,000	24,456,000	22,977,000	17,326,000	16,313,000
DCC Reserve	3,149,000	3,600,000	3,395,000	2,857,000	2,157,000
Total Reserves	\$42,388,000	\$51,879,000	\$46,878,000	\$43,133,000	\$36,833,000

Greater Vernon Water (372)



372 - GREATER VERNON WATER

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PARCEL TAXES	44,003	44,003	44,003	-	-
FED, PROV & OTHER GRANTS	86,695	2,600,000	4,767,000	2,167,000	83.3%
FEES, CHARGES & OTHER INCOME	25,147,815	24,737,094	25,660,992	923,898	3.7%
TSF FROM RESERVES & SURPLUS	5,296,831	11,575,804	11,134,940	(440,864)	(3.8%)
TOTAL REVENUE	30,575,344	38,956,901	41,606,935	2,650,034	6.8%
WAGES & BENEFITS	2,553,132	2,727,065	2,797,832	70,767	2.6%
OPERATING EXPENSES	10,032,858	10,628,490	11,202,615	574,125	5.4%
PRINCIPAL ON DEBT PAYMENTS	1,843,624	1,914,795	1,980,152	65,357	3.4%
INTEREST ON DEBT PAYMENTS	758,540	640,747	611,396	(29,351)	(4.6%)
TSF TO RESERVES & SURPLUS	8,504,053	1,350,000	1,640,000	290,000	21.5%
CAPITAL EXPENDITURES	6,883,137	21,695,804	23,374,940	1,679,136	7.7%
TOTAL EXPENSES	30,575,344	38,956,901	41,606,935	2,650,034	6.8%
NET TOTAL	-	-	-	-	-

Okanagan Regional Library (420)



- All 5 Electoral Areas
- 1.5% increase in tax requisition (or \$12k)
- Total ORL inter-regional requisition up 2.0% (or \$368k) to \$18.8M
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.0%
EA 'C'	29.1%
EA 'D'	13.4%
EA 'E'	4.2%
EA 'F'	24.2%

Okanagan Regional Library (420)



420 - OKANAGAN REGIONAL LIBRARY

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	773,487	778,145	790,164	12,019	1.5%
FED, PROV & OTHER GRANTS	1,795	1,700	1,750	50	2.9%
TSF FROM RESERVES & SURPLUS	534	292	442	150	51.4%
TOTAL REVENUE	775,816	780,137	792,356	12,219	1.6%
OPERATING EXPENSES	775,229	780,137	792,356	12,219	1.6%
TOTAL EXPENSES	775,229	780,137	792,356	12,219	1.6%
NET TOTAL	(588)	-	-	-	-

Safe Communities (442)



- All 5 Electoral Areas
- Apportioned by population
- 2.0% increase in tax requisition (or \$2k)
- Stable budget with numerous small inflationary increases
- Reserve balance
 - 2022 - \$116,000 budget
 - 2021 - \$116,000 projected
 - 2020 - \$91,000 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 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	104,071	104,071	106,153	2,082	2.0%
FED, PROV & OTHER GRANTS	364	300	350	50	16.7%
FEES, CHARGES & OTHER INCOME	20,216	5,269	6,941	1,672	31.7%
TOTAL REVENUE	124,650	109,640	113,444	3,804	3.5%
WAGES & BENEFITS	52,173	54,731	56,210	1,479	2.7%
OPERATING EXPENSES	41,483	54,909	57,234	2,325	4.2%
TSF TO RESERVES & SURPLUS	30,994	-	-	-	-
TOTAL EXPENSES	124,650	109,640	113,444	3,804	3.5%
NET TOTAL	-	-	-	-	-

Rural Economic Development (571)



- All 5 Electoral Areas
- 29.8% decrease in tax requisition (or \$25k)
- \$95,000 available for grants
 - \$80k base grant level, plus
 - \$15k from IHA for North Okanagan Land to Table Network
- Proposing to reduce grant program to \$55,000 of new annual funding, plus available prior years' surplus
- Reserve balance
 - 2022 - \$47,000 budget
 - 2021 - \$72,000 projected
 - 2020 - \$4,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.0%
EA 'C'	29.1%
EA 'D'	13.4%
EA 'E'	4.2%
EA 'F'	24.2%

Rural Economic Development (571)



571 - RURAL ECONOMIC DEVELOPMENT

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	83,500	83,500	58,595	(24,905)	(29.8%)
FED, PROV & OTHER GRANTS	15,193	15,200	15,100	(100)	(0.7%)
FEES, CHARGES & OTHER INCOME	54	100	200	100	100.0%
TSF FROM RESERVES & SURPLUS	-	4,000	25,000	21,000	525.0%
TOTAL REVENUE	98,748	102,800	98,895	(3,905)	(3.8%)
OPERATING EXPENSES	94,502	102,800	98,895	(3,905)	(3.8%)
TSF TO RESERVES & SURPLUS	4,246	-	-	-	-
TOTAL EXPENSES	98,748	102,800	98,895	(3,905)	(3.8%)
NET TOTAL	-	-	-	-	-

Lumby & District Chamber of Commerce (572)



- Electoral Area 'D' only
- New service in 2022
- \$30,000 grant for the promotion of economic development by providing funding support to the Chamber of Commerce and Visitor Centre

Lumby & District Chamber of Commerce (572)



572 - LUMBY & DISTRICT CHAMBER OF COMMERCE EC DEV

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	-	-	30,700	30,700	-
TOTAL REVENUE	-	-	30,700	30,700	-
OPERATING EXPENSES	-	-	30,700	30,700	-
TOTAL EXPENSES	-	-	30,700	30,700	-
NET TOTAL	-	-	-	-	-

EA Discretionary Grants (710)



- All 5 Electoral Areas
- Individualized EA tax requisitions based on individual EA grant budgets and unused balances from prior year
- \$47,368 remaining balance (surplus) from 2021

Electoral Area	2022 Budget	Unused Balance	2022 Tax Requisition	2021 Tax Requisition	Increase/ (Decrease)
EA 'B'	10,000	10,000	--	2,795	(2,795)
EA 'C'	10,000	7,455	2,545	4,151	(1,606)
EA 'D'	15,000	12,796	2,204	6,777	(4,573)
EA 'E'	5,000	3,622	1,378	4,355	(2,977)
EA 'F'	20,000	13,495	6,505	2,966	3,539
Total	\$60,000	\$47,368	\$12,632	\$21,044	(\$8,412)

EA Discretionary Grants (710)



710 - EA DISCRETIONARY GRANTS

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	34,534	21,044	12,632	(8,412)	(40.0%)
TSF FROM RESERVES & SURPLUS	35,468	43,956	47,368	3,412	7.8%
TOTAL REVENUE	70,002	65,000	60,000	(5,000)	(7.7%)
OPERATING EXPENSES	26,046	65,000	60,000	(5,000)	(7.7%)
TOTAL EXPENSES	26,046	65,000	60,000	(5,000)	(7.7%)
NET TOTAL	(43,956)	-	-	-	-

Mabel Lake Sewer (722)



- User Fee increase \$16 (5.0%), from \$322 to \$338
- Annual increases of 5% to 2024
- \$245,000 capital project funded by CWF carried forward from 2021
- 5 one-time operational projects totaling \$26,500
- Reserve balance projections
 - 2022 - \$262,000 budget
 - 2021 - \$264,000 projected
 - 2020 - \$233,000 actual
- No debt

Mabel Lake Sewer (722)



722 - MABEL LAKE SEWER

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FEES, CHARGES & OTHER INCOME	67,542	64,894	68,650	3,756	5.8%
TSF FROM RESERVES & SURPLUS	-	140,000	247,144	107,144	76.5%
TOTAL REVENUE	67,542	204,894	315,794	110,900	54.1%
WAGES & BENEFITS	15,461	13,500	13,700	200	1.5%
OPERATING EXPENSES	43,187	31,894	57,094	25,200	79.0%
TSF TO RESERVES & SURPLUS	4,794	19,500	-	(19,500)	(100.0%)
CAPITAL EXPENDITURES	4,100	140,000	245,000	105,000	75.0%
TOTAL EXPENSES	67,542	204,894	315,794	110,900	54.1%
NET TOTAL	-	-	-	-	-

Streetlights (751 to 758)



- 6 Local Area Service tax requisitions

Streetlight Service	2022 Tax Requisition	2021 Tax Requisition	\$ Increase/ (Decrease)	% Increase/ Decrease
751 – B & C Neighbourhoods	18,330	17,270	1,060	6.1%
752 – B & C Intersections	16,165	14,173	1,992	14.1%
755 – Rural Lumby	5,500	5,240	260	5.0%
756 – Grindrod	4,400	3,742	658	17.6%
757 – Silver Star Knoll	29,835	29,389	446	1.5%
758 – Silver Star Ridge	7,285	6,839	446	6.5%
Total	\$81,515	\$76,653	\$4,862	6.3%

Streetlights (751 - 756)



- Overhead streetlights – owned and maintained by BC Hydro
- Monthly rates cover hydro and maintenance
- Unmetered rate structure – charged per light based on wattage
- In 2021, BC Hydro began swapping out all of their 90,000 streetlights in the Province and replacing the HPS streetlights with LED
- New LED rate schedule includes a supplemental charge of \$2.06 per streetlight per month for 34 months (May 1, 2021 to March 31, 2024) to cover the undepreciated value of the existing streetlights

Street Lights: B & C Neighbourhoods (751)



751 - STREET LIGHTS: B & C NEIGHBOURHOODS

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	17,270	17,270	18,330	1,060	6.1%
TSF FROM RESERVES & SURPLUS	121	118	600	482	408.5%
TOTAL REVENUE	17,391	17,388	18,930	1,542	8.9%
OPERATING EXPENSES	16,492	17,388	18,930	1,542	8.9%
TOTAL EXPENSES	16,492	17,388	18,930	1,542	8.9%
NET TOTAL	(899)	-	-	-	-

Street Lights: B & C Intersections (752)



752 - STREET LIGHTS: B & C INTERSECTIONS

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	13,622	14,173	16,165	1,992	14.1%
TSF FROM RESERVES & SURPLUS	1,010	415	(300)	(715)	(172.3%)
TOTAL REVENUE	14,632	14,588	15,865	1,277	8.8%
OPERATING EXPENSES	14,217	14,588	15,865	1,277	8.8%
TOTAL EXPENSES	14,217	14,588	15,865	1,277	8.8%
NET TOTAL	(415)	-	-	-	-

Street Lights: Lumby Rural (755)



755 - STREET LIGHTS: LUMBY RURAL

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	5,240	5,240	5,500	260	5.0%
TSF FROM RESERVES & SURPLUS	1,537	503	870	367	73.0%
TOTAL REVENUE	6,777	5,743	6,370	627	10.9%
OPERATING EXPENSES	5,430	5,743	6,370	627	10.9%
TOTAL EXPENSES	5,430	5,743	6,370	627	10.9%
NET TOTAL	(1,347)	-	-	-	-

Street Lights: Grindrod (756)



756 - STREET LIGHTS: GRINDROD

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	3,238	3,742	4,400	658	17.6%
TSF FROM RESERVES & SURPLUS	567	101	(50)	(151)	(149.5%)
TOTAL REVENUE	3,805	3,843	4,350	507	13.2%
OPERATING EXPENSES	3,704	3,843	4,350	507	13.2%
TOTAL EXPENSES	3,704	3,843	4,350	507	13.2%
NET TOTAL	(101)	-	-	-	-

Silver Star Knoll Streetlights (757)



- Ornamental streetlights – owned by RDNO
- In 2020, completed a \$118,000 project to replace all 30 streetlights, funded from increased taxation, reserves & internal borrowing
- New LED rate schedule
- Internal borrowing repaid over 4 years at \$23,000 per year (2020 to 2023)
- Reserve balance
 - 2022 - (\$17,000) budget
 - 2021 - (\$40,000) projected
 - 2020 - (\$62,000) actual

Street Lights: Silver Star Knoll (757)



757 - STREET LIGHTS: SILVER STAR KNOLL

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	29,106	29,389	29,835	446	1.5%
FEES, CHARGES & OTHER INCOME	(367)	100	100	-	-
TSF FROM RESERVES & SURPLUS	96,338	-	-	-	-
TOTAL REVENUE	125,077	29,489	29,935	446	1.5%
WAGES & BENEFITS	1,212	1,235	1,260	25	2.0%
OPERATING EXPENSES	5,526	5,254	5,675	421	8.0%
TSF TO RESERVES & SURPLUS	-	23,000	23,000	-	-
CAPITAL EXPENDITURES	118,340	-	-	-	-
TOTAL EXPENSES	125,077	29,489	29,935	446	1.5%
NET TOTAL	-	-	-	-	-

Silver Star Ridge Streetlights (758)



- Ornamental streetlights – owned by RDNO
- \$2,000 transfer to reserve for future streetlight replacement started in 2021
- Reserve balance
 - 2022 - \$29,000 budget
 - 2021 - \$27,000 projected
 - 2020 - \$25,000 actual

Street Lights: Silver Star Ridge (758)



758 - STREET LIGHTS: SILVER STAR RIDGE

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	4,256	6,839	7,285	446	6.5%
FEES, CHARGES & OTHER INCOME	651	100	100	-	-
TOTAL REVENUE	4,907	6,939	7,385	446	6.4%
WAGES & BENEFITS	1,212	1,235	1,260	25	2.0%
OPERATING EXPENSES	3,665	3,704	4,125	421	11.4%
TSF TO RESERVES & SURPLUS	30	2,000	2,000	-	-
TOTAL EXPENSES	4,907	6,939	7,385	446	6.4%
NET TOTAL	-	-	-	-	-

Custom Transit (870)



- EA 'B' (49.9%) & EA 'C' (50.1%); Land & Improvements
- No increase in tax requisition
- HandyDART service is a partnership with City of Vernon and District of Coldstream. City holds contract with BC Transit
- Partner splits based on MOU and ridership count:
 - 2021 - 10.1%
 - 2020 - 8.7%
 - 2019 - 6.7%
 - 2018 - 11.0%
- Surplus balance - allocated to reduce taxation next 5 years
 - 2022 - \$39,000 budget
 - 2021 - \$51,000 projected
 - 2020 - \$57,000 actual

Custom Transit (870)



870 - CUSTOM TRANSIT

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
PROPERTY TAXATION	40,000	41,000	41,000	-	-
TSF FROM RESERVES & SURPLUS	52,137	10,979	11,758	779	7.1%
TOTAL REVENUE	92,137	51,979	52,758	779	1.5%
WAGES & BENEFITS	3,224	3,250	3,300	50	1.5%
OPERATING EXPENSES	31,942	48,729	49,458	729	1.5%
TOTAL EXPENSES	35,166	51,979	52,758	779	1.5%
NET TOTAL	(56,971)	-	-	-	-

Silver Star Water (950)



- Infrastructure Base Fee increase \$11 (3.7%), from \$301 to \$312
- Plus Metered Consumption
 - 3.6% increase in metered rate, from \$1.95/m³ to \$2.02/m³
- Annual increases of 3.5% to 2024
- \$220,000 Encoder-Receiver-Transmitter (ERT) project 2022/23
- Reserve balance projections
 - 2022 - \$1,183,000 budget
 - 2021 - \$1,151,000 projected
 - 2020 - \$984,000 actual
- No debt
 - \$165,000 debt issued in 2001 matured June 1, 2021

Silver Star Water (950)



950 - SILVER STAR WATER

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FEES, CHARGES & OTHER INCOME	503,878	477,480	491,342	13,862	2.9%
TSF FROM RESERVES & SURPLUS	-	10,000	95,000	85,000	850.0%
TOTAL REVENUE	503,878	487,480	586,342	98,862	20.3%
WAGES & BENEFITS	60,224	56,000	49,000	(7,000)	(12.5%)
OPERATING EXPENSES	228,862	297,664	385,342	87,678	29.5%
PRINCIPAL ON DEBT PAYMENTS	12,009	12,609	-	(12,609)	(100.0%)
INTEREST ON DEBT PAYMENTS	2,888	1,207	-	(1,207)	(100.0%)
TSF TO RESERVES & SURPLUS	194,425	80,000	67,000	(13,000)	(16.3%)
CAPITAL EXPENDITURES	5,470	40,000	85,000	45,000	112.5%
TOTAL EXPENSES	503,878	487,480	586,342	98,862	20.3%
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
 - \$5.1M outstanding as at Dec 31, 2022
 - MFA refinanced debt in Oct 2019
 - Interest rate reduced from 4.13% to 2.25%
 - Annual debt payment reduced by \$136k, from \$426k to \$290k

Vance Creek Reservoir (951)



951 - VANCE CREEK RESERVOIR

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FEES, CHARGES & OTHER INCOME	352,029	359,630	367,536	7,906	2.2%
TSF FROM RESERVES & SURPLUS	29,297	-	-	-	-
TOTAL REVENUE	381,326	359,630	367,536	7,906	2.2%
PRINCIPAL ON DEBT PAYMENTS	190,029	197,630	205,536	7,906	4.0%
INTEREST ON DEBT PAYMENTS	162,000	162,000	162,000	-	-
TOTAL EXPENSES	352,029	359,630	367,536	7,906	2.2%
NET TOTAL	(29,297)	-	-	-	-

Mabel Lake Water (952)



- User Fee increase \$24 (4.9%), from \$492 to \$516
- Annual increases of 5% to 2024
- \$960,000 UV Treatment System multi-year project (funded from grants / reserve / general revenue)
- Reserve balance projections
 - 2022 - \$537,000 budget
 - 2021 - \$518,000 projected
 - 2020 - \$478,000 actual
- No debt

Mabel Lake Water (952)



952 - MABEL LAKE WATER

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FED, PROV & OTHER GRANTS	45,865	-	-	-	-
FEES, CHARGES & OTHER INCOME	189,588	187,798	200,360	12,562	6.7%
TSF FROM RESERVES & SURPLUS	-	120,000	-	(120,000)	(100.0%)
TOTAL REVENUE	235,453	307,798	200,360	(107,438)	(34.9%)
WAGES & BENEFITS	30,000	34,333	42,000	7,667	22.3%
OPERATING EXPENSES	96,238	108,465	129,360	20,895	19.3%
TSF TO RESERVES & SURPLUS	56,450	30,000	19,000	(11,000)	(36.7%)
CAPITAL EXPENDITURES	52,765	135,000	10,000	(125,000)	(92.6%)
TOTAL EXPENSES	235,453	307,798	200,360	(107,438)	(34.9%)
NET TOTAL	-	-	-	-	-

Grindrod Water (955)



- User Fee increase \$45 (3.0%), from \$1,500 to \$1,545
- Parcel tax eliminated and replaced by Infrastructure Base Fee in 2020
- Annual increases of 3% to 2024
- Reserve balance projections
 - 2022 - \$107,000 budget
 - 2021 - \$101,000 projected
 - 2020 - \$90,000 actual
- No debt – debt issues matured in 2017 and 2018

Grindrod Water (955)



955 - GRINDROD WATER

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FED, PROV & OTHER GRANTS	12,647	-	-	-	-
FEES, CHARGES & OTHER INCOME	129,834	128,621	132,916	4,295	3.3%
TSF FROM RESERVES & SURPLUS	37,610	51,000	202,000	151,000	296.1%
TOTAL REVENUE	180,090	179,621	334,916	155,295	86.5%
WAGES & BENEFITS	16,000	19,000	23,000	4,000	21.1%
OPERATING EXPENSES	136,780	108,621	104,216	(4,405)	(4.1%)
TSF TO RESERVES & SURPLUS	15,310	1,000	5,700	4,700	470.0%
CAPITAL EXPENDITURES	12,000	51,000	202,000	151,000	296.1%
TOTAL EXPENSES	180,090	179,621	334,916	155,295	86.5%
NET TOTAL	-	-	-	-	-

Whitevale Water (957)



- User Fee increase \$28 (2.9%), from \$968 to \$996
- Annual increases of 3% to 2024
- Reserve balance projections
 - 2022 - \$257,000 budget
 - 2021 - \$236,000 projected
 - 2020 - \$196,000 actual
- No debt - matured in 2016

Whitevale Water (957)



957 - WHITEVALE WATER

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FEES, CHARGES & OTHER INCOME	86,722	85,321	87,998	2,677	3.1%
TOTAL REVENUE	86,722	85,321	87,998	2,677	3.1%
WAGES & BENEFITS	24,220	24,138	22,468	(1,670)	(6.9%)
OPERATING EXPENSES	21,111	34,183	44,930	10,747	31.4%
TSF TO RESERVES & SURPLUS	34,669	27,000	20,600	(6,400)	(23.7%)
CAPITAL EXPENDITURES	6,723	-	-	-	-
TOTAL EXPENSES	86,722	85,321	87,998	2,677	3.1%
NET TOTAL	-	-	-	-	-

Gunter Ellison Water (958)



- User Fee increase \$15 (1.9%), from \$782 to \$797
- Enderby invoices customers for metered consumption
- Annual increases of 2% to 2024
- Reserve balance projections
 - 2022 - \$54,000 budget
 - 2021 - \$54,000 projected
 - 2020 - \$52,000 actual
- 20-year debt issue for \$64,000 in 2004
 - Dec 31/22 - \$10k outstanding; matures April 22, 2024

Gunter Ellison Water (958)



958 - GUNTER-ELLISON WATER

	ACTUAL 2020	BUDGET 2021	BUDGET 2022	VARIANCE	%
FEES, CHARGES & OTHER INCOME	10,271	9,355	9,732	377	4.0%
TOTAL REVENUE	10,271	9,355	9,732	377	4.0%
WAGES & BENEFITS	838	964	1,000	36	3.7%
OPERATING EXPENSES	1,479	2,002	2,056	54	2.7%
PRINCIPAL ON DEBT PAYMENTS	4,024	4,225	4,437	212	5.0%
INTEREST ON DEBT PAYMENTS	1,824	1,824	1,824	-	-
TSF TO RESERVES & SURPLUS	2,106	340	415	75	22.1%
TOTAL EXPENSES	10,271	9,355	9,732	377	4.0%
NET TOTAL	-	-	-	-	-

