

2023 Consolidated Budget Presentation

COMMITTEE OF THE WHOLE
February 22, 2023



REGIONAL
DISTRICT
NORTH
OKANAGAN



Overview



- 2023 Consolidated Budget deliberations follow committee budget deliberations that have occurred over the last few months
- Percentage splits among partners are based on the preliminary 2023 Completed Roll. Final splits are received from BC Assessment in April.
- Recommend to the Board that the proposed 2023 Budget be approved for inclusion in the 2023 Financial Plan, unless Committee desires additional meetings for budget deliberations
- 2023 Financial Plan bylaw will be brought to Board at March 22th 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 2023, the North Okanagan has a 1.7% increase in its overall tax base due to new construction and development (2022 - 2.25%)
- This factors in the relative proportion of services that recover costs by 'Land & Improvements' vs. 'Improvements Only'

Jurisdiction	Growth
Armstrong	0.8%
Enderby	2.3%
Vernon	1.7%
Coldstream	1.3%
Spallumcheen	1.6%
Lumby	2.9%
EA 'B'	0.1%
EA 'C'	3.6%
EA 'D'	2.4%
EA 'E'	2.2%
EA 'F'	2.5%
Weighted Avg	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 72 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	2023 Split (L&I)	2022 Split (L&I)
Armstrong	4.6%	4.6%
Enderby	2.4%	2.4%
Vernon	51.7%	52.0%
Coldstream	12.8%	13.2%
Spallumcheen	5.6%	5.7%
Lumby	1.8%	1.7%
EA 'B'	6.2%	5.9%
EA 'C'	6.2%	5.9%
EA 'D'	2.8%	2.7%
EA 'E'	0.9%	0.9%
EA 'F'	5.0%	5.0%
Total	100.0%	100.0%

Tax Requisition Summary



Jurisdiction	2023 Tax Requisition	2022 Tax Requisition	\$ Change	% Change
Armstrong	337,387	323,985	13,402	4.1%
Enderby	461,944	442,388	19,556	4.4%
Vernon	7,294,758	7,096,203	198,555	2.8%
Coldstream	2,545,304	2,505,774	39,530	1.6%
Spallumcheen	332,539	322,613	9,926	3.1%
Lumby	806,924	766,151	40,773	5.3%
Electoral Area 'B'	2,083,402	1,930,206	153,196	7.9%
Electoral Area 'C'	2,031,439	1,860,476	170,963	9.2%
Electoral Area 'D'	1,078,653	1,019,167	59,486	5.8%
Electoral Area 'E'	310,230	293,454	16,776	5.7%
Electoral Area 'F'	1,434,702	1,371,206	63,496	4.6%
Defined Areas	2,213,506	2,080,776	132,730	6.4%
Total	\$20,930,788	\$20,012,399	\$918,389	4.6%

Property Tax Increase



Jurisdiction	2023 Tax Requisition Increase	2023 Tax Base Growth	2023 Property Tax Increase
Armstrong	4.1%	0.8%	3.3%
Enderby	4.4%	2.3%	2.1%
Vernon	2.8%	1.7%	1.1%
Coldstream	1.6%	1.3%	0.3%
Spallumcheen	3.1%	1.6%	1.5%
Lumby	5.3%	2.9%	2.4%
Electoral Area 'B'	7.9%	0.1%	7.8%
Electoral Area 'C'	9.2%	3.6%	5.6%
Electoral Area 'D'	5.8%	2.4%	3.4%
Electoral Area 'E'	5.7%	2.2%	3.5%
Electoral Area 'F'	6.4%	2.5%	3.9%
Weighted Average	4.6%	1.7%	2.9%

2023 Consolidated Budget Summary



2023 Consolidated Budget

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	19,202,327	20,012,399	20,930,788	918,389	4.6%
PARCEL TAXES	206,948	220,911	231,606	10,695	4.8%
FED, PROV & OTHER GRANTS	2,657,826	9,904,674	12,544,963	2,640,289	26.7%
FEES, CHARGES & OTHER INCOME	45,882,449	37,737,539	38,860,758	1,123,219	3.0%
TSF FROM RESERVES & SURPLUS	9,836,232	23,252,836	25,354,660	2,101,824	9.0%
CAPITAL BORROWING	-	8,765,000	4,662,000	(4,103,000)	(46.8%)
NON-CASH TRANSFERS	-	6,195,000	6,404,000	209,000	3.4%
TOTAL REVENUE	77,785,782	106,088,359	108,988,775	2,900,416	2.7%
WAGES & BENEFITS	10,060,828	10,486,000	11,225,250	739,250	7.0%
OPERATING EXPENSES	27,907,775	29,417,714	30,883,826	1,466,112	5.0%
PRINCIPAL ON DEBT PAYMENTS	5,564,603	4,408,177	4,808,357	400,180	9.1%
INTEREST ON DEBT PAYMENTS	2,430,588	1,896,557	1,799,925	(96,632)	(5.1%)
TSF TO RESERVES & SURPLUS	18,874,172	6,525,329	5,243,146	(1,282,183)	(19.6%)
CAPITAL EXPENDITURES	12,956,470	47,159,582	48,624,271	1,464,689	3.1%
AMORTIZATION	-	6,195,000	6,404,000	209,000	3.4%
TOTAL EXPENSES	77,794,437	106,088,359	108,988,775	2,900,416	2.7%
NET TOTAL	8,655	-	-	-	-

2023 Financial Plan



2023 FINANCIAL PLAN

	2023	2024	2025	2026	2027
PROPERTY TAXATION	20,930,788	21,417,371	22,061,836	24,524,317	24,974,274
PARCEL TAXES	231,606	231,801	231,953	232,110	232,272
FED, PROV & OTHER GRANTS	12,544,963	28,313,877	3,600,739	9,589,778	2,520,596
FEES, CHARGES & OTHER INCOME	38,860,758	41,469,366	41,438,967	42,094,218	42,837,164
TSF FROM RESERVES & SURPLUS	25,354,660	19,639,957	6,183,949	16,967,776	3,273,968
CAPITAL BORROWING	4,662,000	12,867,500	12,867,500	-	-
NON-CASH TRANSFERS	6,404,000	6,532,080	6,662,720	6,795,973	6,931,892
Total Revenue	108,988,775	130,471,952	93,047,664	100,204,172	80,770,166
WAGES & BENEFITS	11,225,250	11,455,360	11,682,666	11,914,520	12,151,012
OPERATING EXPENSES	30,883,826	29,321,115	29,698,615	31,685,368	32,450,799
PRINCIPAL ON DEBT PAYMENTS	4,808,357	4,543,585	4,817,772	5,105,654	5,213,042
INTEREST ON DEBT PAYMENTS	1,799,925	1,771,961	1,702,011	2,349,515	2,343,566
TSF TO RESERVES & SURPLUS	5,243,146	7,472,851	7,459,880	8,968,142	9,055,855
CAPITAL EXPENDITURES	48,624,271	69,375,000	31,024,000	33,385,000	12,624,000
AMORTIZATION	6,404,000	6,532,080	6,662,720	6,795,973	6,931,892
Total Expenditures	108,988,775	130,471,952	93,047,664	100,204,172	80,770,166

General Government (010)



- All 6 municipalities & 5 electoral areas
- 3.6% increase in tax requisition (or \$36k)
- \$71.5k from reserve to balance operating budget (2022 - \$100k)
- Reserve balance
 - 2023 - \$1,840,000 budget
 - 2022 - \$1,932,000 projected
 - 2021 - \$2,187,000 actual
- No debt

Year	Tax Requisition	% Increase
2023	1,049,835	3.6%
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%

General Government (010)



010 - GENERAL GOVERNMENT

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	995,437	1,013,354	1,049,835	36,481	3.6%
FED, PROV & OTHER GRANTS	492,167	151,500	247,000	95,500	63.0%
FEES, CHARGES & OTHER INCOME	64,075	60,560	65,560	5,000	8.3%
TSF FROM RESERVES & SURPLUS	43,738	508,782	144,762	(364,020)	(71.5%)
TOTAL REVENUE	1,595,417	1,734,196	1,507,157	(227,039)	(13.1%)
WAGES & BENEFITS	1,744,963	2,020,198	2,141,843	121,645	6.0%
OPERATING EXPENSES	(722,329)	(714,264)	(820,948)	(106,684)	14.9%
TSF TO RESERVES & SURPLUS	541,045	-	113,000	113,000	-
CAPITAL EXPENDITURES	31,738	428,262	73,262	(355,000)	(82.9%)
TOTAL EXPENSES	1,595,417	1,734,196	1,507,157	(227,039)	(13.1%)
NET TOTAL	-	-	-	-	-

IS / GIS Services (015)



- Fully recovered through other services
- Increase in department budget built into overhead recoveries
- 5% increase in overhead charge-out due to new staff position
- Future increases likely due to software licensing increases
- Reserve balance
 - 2023 - \$1,001,000 budget
 - 2022 - \$1,202,000 projected
 - 2021 - \$1,180,000 actual

IS / GIS Services (015)



015 - INFORMATION SERVICES

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FEES, CHARGES & OTHER INCOME	94,505	117,758	97,758	(20,000)	(17.0%)
TSF FROM RESERVES & SURPLUS	34,766	127,234	201,211	73,977	58.1%
TOTAL REVENUE	129,271	244,992	298,969	53,977	22.0%
WAGES & BENEFITS	596,375	648,330	723,020	74,690	11.5%
OPERATING EXPENSES	(669,112)	(514,111)	(584,051)	(69,940)	13.6%
TSF TO RESERVES & SURPLUS	98,669	-	-	-	-
CAPITAL EXPENDITURES	103,339	110,773	160,000	49,227	44.4%
TOTAL EXPENSES	129,271	244,992	298,969	53,977	22.0%
NET TOTAL	-	-	-	-	-

Vernon Search & Rescue (051)



- All 6 municipalities & 5 electoral areas
- \$44k increase to tax requisition
- VSAR request for \$40,000 increase in annual grant, from \$20k to \$60k
- Grant pays building utilities paid directly, with remainder of grant paid to search & rescue
- 2023 transitional year with move to new facility
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	51.7%
Coldstream	12.8%
Spallumcheen	5.6%
Lumby	1.8%
EA 'B'	6.2%
EA 'C'	6.2%
EA 'D'	2.8%
EA 'E'	0.9%
EA 'F'	5.0%

Vernon Search & Rescue (051)



051 - VERNON SEARCH & RESCUE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	25,157	25,157	68,905	43,748	173.9%
TSF FROM RESERVES & SURPLUS	-	907	-	(907)	(100.0%)
TOTAL REVENUE	25,157	26,064	68,905	42,841	164.4%
WAGES & BENEFITS	3,690	3,731	3,813	82	2.2%
OPERATING EXPENSES	22,211	22,333	65,092	42,759	191.5%
TOTAL EXPENSES	25,901	26,064	68,905	42,841	164.4%
NET TOTAL	744	-	-	-	-

Vernon Search & Rescue Building (052)



- All 6 municipalities & 5 electoral areas
- No change in tax requisition
- Reserve balance
 - 2023 - (\$121,000) budget
 - 2022 - (\$254,000) projected
 - 2021 - (\$520,000) actual
- \$2.7 million in temporary borrowing from MFA accessed in 2022; working capital is funding balance
- \$3.5 million in long term debt planned to be issued in MFA Spring 2024

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	51.7%
Coldstream	12.8%
Spallumcheen	5.6%
Lumby	1.8%
EA 'B'	6.2%
EA 'C'	6.2%
EA 'D'	2.8%
EA 'E'	0.9%
EA 'F'	5.0%

Vernon Search & Rescue Building (052)



052 - VERNON SEARCH & RESCUE BUILDING

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	114,610	275,000	275,000	-	-
FED, PROV & OTHER GRANTS	1,039	2,000	2,200	200	10.0%
FEES, CHARGES & OTHER INCOME	332,000	184	199	15	8.2%
TSF FROM RESERVES & SURPLUS	638,949	-	-	-	-
CAPITAL BORROWING	-	3,500,000	800,000	(2,700,000)	(77.1%)
TOTAL REVENUE	1,086,598	3,777,184	1,077,399	(2,699,785)	(71.5%)
OPERATING EXPENSES	8,026	9,184	9,399	215	2.3%
INTEREST ON DEBT PAYMENTS	-	168,000	135,000	(33,000)	(19.6%)
TSF TO RESERVES & SURPLUS	-	-	133,000	133,000	-
CAPITAL EXPENDITURES	1,078,572	3,600,000	800,000	(2,800,000)	(77.8%)
TOTAL EXPENSES	1,086,598	3,777,184	1,077,399	(2,699,785)	(71.5%)
NET TOTAL	-	-	-	-	-

North Okanagan Shuswap Rail Trail (081)



- 6 RDNO partners (50%) & CSRD (50%)
- 4.9% increase in tax requisition (or \$15k)
- Increase to phase-in maintenance costs once trail constructed
- \$2.3M borrowed April 2018 at 3.1%
- Reserve balance
 - 2023 - \$363,000 budget
 - 2022 - \$348,000 projected
 - 2021 - \$288,000 actual

Jurisdiction	Tax Base Split (improve. only)
Armstrong	21.0%
Enderby	11.3%
Spallumcheen	27.4%
Lumby	8.2%
EA 'D'	11.9%
EA 'F'	20.2%

North Okanagan Shuswap Rail Trail (081)



081 - NORTH OKANAGAN SHUSWAP RAIL TRAIL

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	224,862	312,026	327,315	15,289	4.9%
FED, PROV & OTHER GRANTS	951	909,961	659,930	(250,031)	(27.5%)
FEES, CHARGES & OTHER INCOME	56,348	53,937	47,792	(6,145)	(11.4%)
TSF FROM RESERVES & SURPLUS	-	20,000	20,000	-	-
TOTAL REVENUE	282,162	1,295,924	1,055,037	(240,887)	(18.6%)
WAGES & BENEFITS	27,110	29,451	34,790	5,339	18.1%
OPERATING EXPENSES	68,798	141,429	157,528	16,099	11.4%
PRINCIPAL ON DEBT PAYMENTS	90,809	93,533	96,339	2,806	3.0%
INTEREST ON DEBT PAYMENTS	72,450	72,450	72,450	-	-
TSF TO RESERVES & SURPLUS	22,995	-	15,000	15,000	-
CAPITAL EXPENDITURES	-	959,061	678,930	(280,131)	(29.2%)
TOTAL EXPENSES	282,162	1,295,924	1,055,037	(240,887)	(18.6%)
NET TOTAL	-	-	-	-	-

Animal Control (150)



- 6 local partners
- Apportioned by population
- 5.0% decrease in tax requisition (or \$6k)
- Dog licence fee increased \$5, from \$20 to \$25 effective January 1, 2023
- Reserve balance
 - 2023 - \$292,000 budget
 - 2022 - \$292,000 projected
 - 2021 - \$305,000 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 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	129,823	116,842	111,000	(5,842)	(5.0%)
FED, PROV & OTHER GRANTS	1,297	1,100	1,000	(100)	(9.1%)
FEES, CHARGES & OTHER INCOME	166,363	170,069	204,225	34,156	20.1%
TOTAL REVENUE	297,483	288,011	316,225	28,214	9.8%
WAGES & BENEFITS	34,113	67,455	227,725	160,270	237.6%
OPERATING EXPENSES	219,865	220,556	88,500	(132,056)	(59.9%)
TSF TO RESERVES & SURPLUS	43,506	-	-	-	-
TOTAL EXPENSES	297,483	288,011	316,225	28,214	9.8%
NET TOTAL	-	-	-	-	-

Fire Protection Grandview Bench (247)



- Local Area Service
- 11.8% increase in tax requisition (or \$12k)
- Contracted service to CSRD – Ranchero Fire Dept
- Total budget split with CSRD based on proportionate tax base (Land & Improvements)
- RDNO share is 34.6% (2022 - 33.6%)
- No reserve or debt with RDNO

Fire Protection Grandview Bench (247)



247 - FIRE PROTECTION: GRANDVIEW BENCH

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	90,513	102,216	114,321	12,105	11.8%
TSF FROM RESERVES & SURPLUS	-	-	30	30	-
TOTAL REVENUE	90,513	102,216	114,351	12,135	11.9%
WAGES & BENEFITS	3,690	3,731	3,813	82	2.2%
OPERATING EXPENSES	86,823	98,485	110,538	12,053	12.2%
TOTAL EXPENSES	90,513	102,216	114,351	12,135	11.9%
NET TOTAL	-	-	-	-	-

St. John's Ambulance (275)



- 6 local partners
- 0.6% increase in tax requisition (\$27)
- Grant service provides \$4,200 to society
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Vernon	64.2%
Coldstream	15.9%
EA 'B'	7.6%
EA 'C'	7.7%
EA 'D'	3.5%
EA 'E'	1.1%

St John's Ambulance (275)



275 - ST. JOHN AMBULANCE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	4,648	4,657	4,684	27	0.6%
TOTAL REVENUE	4,648	4,657	4,684	27	0.6%
OPERATING EXPENSES	4,648	4,657	4,684	27	0.6%
TOTAL EXPENSES	4,648	4,657	4,684	27	0.6%
NET TOTAL	-	-	-	-	-

Lumby Community Services (320)



- Lumby (32.9%), EA 'D' (51.1%) and EA 'E' (16.0%)
- 0.1% increase in tax requisition (or \$27)
- Grant service to White Valley Resource Centre (\$10k) and Lumby Health Centre (\$15k)
- No reserve or debt

Lumby Community Services (320)



320 - LUMBY & DISTRICT COMMUNITY SERVICES

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	20,448	25,457	25,484	27	0.1%
TOTAL REVENUE	20,448	25,457	25,484	27	0.1%
OPERATING EXPENSES	20,448	25,457	25,484	27	0.1%
TOTAL EXPENSES	20,448	25,457	25,484	27	0.1%
NET TOTAL	-	-	-	-	-

Okanagan Basin Water Board (390)



- 7 local partners
- 3.8% increase in tax requisition (or \$25k)
- OBWB's total inter-regional tax requisition increased 3.8% (or \$141k) to \$3.8M
- RDNO's portion of OBWB requisition is 17.9% (2022 - 17.9%)
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	5.4%
Vernon	60.4%
Coldstream	15.0%
Spall (LAS)	4.7%
EA 'B'	7.2%
EA 'C/D' (LAS)	7.3%

Okanagan Basin Water Board (390)



390 - OKANAGAN BASIN WATER BOARD

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	641,419	656,960	681,898	24,938	3.8%
FED, PROV & OTHER GRANTS	6,154	5,500	5,800	300	5.5%
TSF FROM RESERVES & SURPLUS	-	2,000	1,400	(600)	(30.0%)
TOTAL REVENUE	647,573	664,460	689,098	24,638	3.7%
OPERATING EXPENSES	648,619	664,460	689,098	24,638	3.7%
TOTAL EXPENSES	648,619	664,460	689,098	24,638	3.7%
NET TOTAL	1,046	-	-	-	-

Okanagan Film Commission (400)



- Vernon (74.8%), Coldstream (18.5%) & Armstrong (6.7%)
- 12.8% increase in tax requisition (or \$5k)
- At February 15th Board meeting, OFC request for \$5,000 increase, from \$45,000 to \$50,000, included in proposed budget
- The Electoral Areas, Spallumcheen and Lumby have been contributing to OFC outside of the service through the RDNO. Enderby provides funding directly.
- No reserve or debt

Okanagan Film Commission (400)



400 - OKANAGAN FILM COMMISSION

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	39,000	39,000	44,000	5,000	12.8%
FED, PROV & OTHER GRANTS	460	400	400	-	-
FEES, CHARGES & OTHER INCOME	2,307	2,307	2,307	-	-
TSF FROM RESERVES & SURPLUS	-	212	266	54	25.5%
TOTAL REVENUE	41,767	41,919	46,973	5,054	12.1%
OPERATING EXPENSES	41,901	41,919	46,973	5,054	12.1%
TOTAL EXPENSES	41,901	41,919	46,973	5,054	12.1%
NET TOTAL	134	-	-	-	-

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
 - refinanced in 2021; interest rate reduced to 1.47% from 4.2%
 - Annual debt payment of \$566k, reduced from \$831k
 - \$5.4M outstanding at Dec 31, 2023

ORL Debt Financing (421)



421 - ORL DEBT FINANCING

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FEES, CHARGES & OTHER INCOME	921,590	721,306	740,892	19,586	2.7%
TOTAL REVENUE	921,590	721,306	740,892	19,586	2.7%
OPERATING EXPENSES	156,371	-	-	-	-
PRINCIPAL ON DEBT PAYMENTS	525,770	559,606	579,192	19,586	3.5%
INTEREST ON DEBT PAYMENTS	239,449	161,700	161,700	-	-
TOTAL EXPENSES	921,590	721,306	740,892	19,586	2.7%
NET TOTAL	-	-	-	-	-

Okanagan Symphony (430)



- 6 local partners
- Grant service provides \$9,000 to symphony
- 0.3% increase in tax requisition (\$27)
- 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 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	9,448	9,457	9,484	27	0.3%
TOTAL REVENUE	9,448	9,457	9,484	27	0.3%
OPERATING EXPENSES	9,448	9,457	9,484	27	0.3%
TOTAL EXPENSES	9,448	9,457	9,484	27	0.3%
NET TOTAL	-	-	-	-	-

Victims Assistance Program (440)



- All 6 municipalities and 5 electoral areas
- 2.0% increase in tax requisition (or \$3k)
- Apportioned by population
- Transitioned to a grant service in 2021/22
- Grant provided to Archway Society for enhanced service; proposing 2% increase to \$153,000 from \$150,000.
- Reserve balance
 - 2023 - \$161,000 budget
 - 2022 - \$161,000 projected
 - 2021 - \$156,000 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 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	153,015	153,015	156,075	3,060	2.0%
FED, PROV & OTHER GRANTS	27,959	1,300	1,300	-	-
FEES, CHARGES & OTHER INCOME	3,879	485	690	205	42.3%
TSF FROM RESERVES & SURPLUS	32,503	-	-	-	-
TOTAL REVENUE	217,357	154,800	158,065	3,265	2.1%
WAGES & BENEFITS	202,656	-	-	-	-
OPERATING EXPENSES	14,700	154,800	158,065	3,265	2.1%
TOTAL EXPENSES	217,357	154,800	158,065	3,265	2.1%
NET TOTAL	-	-	-	-	-

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
 - \$248,000 outstanding at Dec 31, 2023
 - debt payments being funded by reserve
- Reserve balance
 - 2023 - \$1,595,000 budget
 - 2022 - \$1,731,000 projected
 - 2021 - \$1,818,000 actual

Septage Facility (715)



715 - SEPTAGE FACILITY

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FED, PROV & OTHER GRANTS	4,679	-	-	-	-
FEES, CHARGES & OTHER INCOME	41,168	1,000	1,000	-	-
TSF FROM RESERVES & SURPLUS	97,039	138,910	135,971	(2,939)	(2.1%)
TOTAL REVENUE	142,886	139,910	136,971	(2,939)	(2.1%)
OPERATING EXPENSES	3,000	3,000	3,180	180	6.0%
PRINCIPAL ON DEBT PAYMENTS	113,652	116,550	119,522	2,972	2.5%
INTEREST ON DEBT PAYMENTS	26,234	20,360	14,269	(6,091)	(29.9%)
TOTAL EXPENSES	142,886	139,910	136,971	(2,939)	(2.1%)
NET TOTAL	-	-	-	-	-

Starling Control (805)



- All 6 municipalities and 5 electoral areas
- 0.1% increase in tax requisition (\$27)
- \$25,000 grant to BC Grapegrowers Assoc.
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	51.7%
Coldstream	12.8%
Spallumcheen	5.6%
Lumby	1.8%
EA 'B'	6.2%
EA 'C'	6.2%
EA 'D'	2.8%
EA 'E'	0.9%
EA 'F'	5.0%

Starling Control (805)



805 - STARLING CONTROL

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	25,448	25,457	25,484	27	0.1%
TOTAL REVENUE	25,448	25,457	25,484	27	0.1%
OPERATING EXPENSES	25,448	25,457	25,484	27	0.1%
TOTAL EXPENSES	25,448	25,457	25,484	27	0.1%
NET TOTAL	-	-	-	-	-

Sterile Insect Release Program (810)



- 6 local partners
- 3.9% increase in tax requisition (or \$11k)
- Parcel tax on individual orchards increasing 4% from \$150.40 to \$156.42 per acre
 - \$183k total parcel tax on 1,168 acres
- SIR and inter-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	66.5%
Coldstream	15.6%
Spallumcheen	5.1%
EA 'B/C' (LAS)	8.1%

Jurisdiction	Parcel Tax on Orchards
Vernon	\$20,375
Coldstream	\$68,539
Spallumcheen	\$29,354
EA 'B/C' (LAS)	\$64,448

Sterile Insect Release Program (810)



810 - STERILE INSECT RELEASE PROGRAM

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	282,323	291,924	303,245	11,321	3.9%
PARCEL TAXES	158,452	172,333	182,716	10,383	6.0%
FED, PROV & OTHER GRANTS	2,856	2,800	2,800	-	-
TSF FROM RESERVES & SURPLUS	-	3,432	41	(3,391)	(98.8%)
TOTAL REVENUE	443,632	470,489	488,802	18,313	3.9%
OPERATING EXPENSES	449,471	470,489	488,802	18,313	3.9%
TOTAL EXPENSES	449,471	470,489	488,802	18,313	3.9%
NET TOTAL	5,839	-	-	-	-

Conservation Fund (820)



- 2 municipalities and 5 electoral areas
- No change to tax requisition
- New service in 2020
- \$98k in project funding approved by Board January 18, 2023; \$9k funded by reserve
- Reserve balance
 - 2023 - \$137,000 budget
 - 2022 - \$146,000 projected
 - 2021 - \$109,000 actual

Jurisdiction	Tax Base Split (improv. only)
Armstrong	17.9%
Lumby	7.0%
EA 'B'	22.4%
EA 'C'	22.1%
EA 'D'	10.2%
EA 'E'	3.2%
EA 'F'	17.2%

Conservation Fund (820)



820 - CONSERVATION FUND

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	102,000	102,000	102,000	-	-
FED, PROV & OTHER GRANTS	307	250	250	-	-
FEES, CHARGES & OTHER INCOME	2,259	608	934	326	53.6%
TSF FROM RESERVES & SURPLUS	-	-	9,000	9,000	-
TOTAL REVENUE	104,566	102,858	112,184	9,326	9.1%
WAGES & BENEFITS	3,600	3,640	3,720	80	2.2%
OPERATING EXPENSES	87,076	99,218	108,464	9,246	9.3%
TSF TO RESERVES & SURPLUS	13,890	-	-	-	-
TOTAL EXPENSES	104,566	102,858	112,184	9,326	9.1%
NET TOTAL	-	-	-	-	-

Regional Transit (871)



- All 6 municipalities and 3 EAs
- No change to tax requisition
- Tax requisition has remained same since 2017
- Revenue increases offsetting cost increases
- 2023 expansion to remove weekday variants on Routes 60/61 deferred by Province
- Reserve balance
 - 2023 - \$683,000 budget
 - 2022 - \$697,000 projected
 - 2021 - \$630,000 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 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	265,807	265,807	265,807	-	-
FED, PROV & OTHER GRANTS	30,484	22,446	19,700	(2,746)	(12.2%)
FEES, CHARGES & OTHER INCOME	146,824	138,400	148,504	10,104	7.3%
TSF FROM RESERVES & SURPLUS	-	5,815	13,619	7,804	134.2%
TOTAL REVENUE	443,115	432,468	447,630	15,162	3.5%
WAGES & BENEFITS	16,406	16,674	-	(16,674)	(100.0%)
OPERATING EXPENSES	327,592	415,794	447,630	31,836	7.7%
TSF TO RESERVES & SURPLUS	99,117	-	-	-	-
TOTAL EXPENSES	443,115	432,468	447,630	15,162	3.5%
NET TOTAL	-	-	-	-	-

UBCO Connector (872)



- All 6 municipalities and 4 EAs
- 2.9% increase in tax requisition (\$11k)
- 2 expansions equal to 15% increase in service hours implemented in 2022:
 - Jan 2022 - introduce Sunday service
 - May 2022 - eliminate seasonal service reductions
- 2023 weekend service expansion deferred by Province
- Reserve balance
 - 2023 - \$642,000 budget
 - 2022 - \$691,000 projected
 - 2021 - \$673,000 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 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	371,265	387,973	399,224	11,251	2.9%
FED, PROV & OTHER GRANTS	31,630	25,323	28,300	2,977	11.8%
FEES, CHARGES & OTHER INCOME	121,169	148,450	170,000	21,550	14.5%
TSF FROM RESERVES & SURPLUS	-	38,007	49,167	11,160	29.4%
TOTAL REVENUE	524,064	599,753	646,691	46,938	7.8%
WAGES & BENEFITS	18,187	21,674	3,500	(18,174)	(83.9%)
OPERATING EXPENSES	429,118	578,079	643,191	65,112	11.3%
TSF TO RESERVES & SURPLUS	76,759	-	-	-	-
TOTAL EXPENSES	524,064	599,753	646,691	46,938	7.8%
NET TOTAL	-	-	-	-	-

Emergency Telephone (911)



- All 6 municipalities & 5 electoral areas
- 15% increase in tax requisition (or \$27k)
- Increase due to 18% increase in E-Comm contract through RDCO
- Inter-regional partnership with 9 RDs
- Reserve balance
 - 2023 - \$224,000 budget
 - 2022 - \$235,000 projected
 - 2021 - \$238,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	51.7%
Coldstream	12.8%
Spallumcheen	5.6%
Lumby	1.8%
EA 'B'	6.2%
EA 'C'	6.2%
EA 'D'	2.8%
EA 'E'	0.9%
EA 'F'	5.0%

Emergency Telephone (911)



911 - EMERGENCY TELEPHONE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	165,996	180,936	208,076	27,140	15.0%
FED, PROV & OTHER GRANTS	1,504	1,450	1,500	50	3.4%
FEES, CHARGES & OTHER INCOME	5,277	2,000	2,000	-	-
TSF FROM RESERVES & SURPLUS	1,823	8,706	10,863	2,157	24.8%
TOTAL REVENUE	174,600	193,092	222,439	29,347	15.2%
WAGES & BENEFITS	7,840	8,835	8,990	155	1.8%
OPERATING EXPENSES	166,760	184,257	213,449	29,192	15.8%
TOTAL EXPENSES	174,600	193,092	222,439	29,347	15.2%
NET TOTAL	-	-	-	-	-

Fire Dispatch (913)



- All municipalities, except Vernon, plus 4 local area services in EAs
- 3.0% increase in tax requisition (or \$6k)
- Contracted to FVRD and subcontracted to E-Comm
- Decrease in proportion of 2022 fire dispatch calls relative to FVRD mitigated larger E-Comm increase
- Reserve balance
 - 2023 - \$216,000 budget
 - 2022 - \$219,000 projected
 - 2021 - \$241,000 actual
- No debt

Jurisdiction	Tax Base Split (improv. only)
Armstrong	11.8%
Enderby	6.3%
Coldstream	29.1%
Spallumcheen	15.4%
Lumby	4.6%
EA LASs	32.8%

Fire Dispatch (913)



913 - FIRE DISPATCH

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	194,106	212,500	218,875	6,375	3.0%
FED, PROV & OTHER GRANTS	301	300	250	(50)	(16.7%)
FEES, CHARGES & OTHER INCOME	5,689	2,000	2,000	-	-
TSF FROM RESERVES & SURPLUS	32,980	11,593	2,684	(8,909)	(76.8%)
TOTAL REVENUE	233,076	226,393	223,809	(2,584)	(1.1%)
WAGES & BENEFITS	17,316	8,835	8,990	155	1.8%
OPERATING EXPENSES	215,760	217,558	214,819	(2,739)	(1.3%)
TOTAL EXPENSES	233,076	226,393	223,809	(2,584)	(1.1%)
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 2023 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 2022 to 2023 and were actively in progress in late 2022. As part of the 2022 year-end process, projects were updated with their actual expenditures to December 31, 2022.
- No changes to previously approved tax requisitions have been made
- Reserve figures have been updated

Summary of EA Services – all 5 EAs



EA Service	2023 Tax Requisition	2022 Tax Requisition	\$ Increase/ (Decrease)	% Increase/ (Decrease)
Electoral Area Admin (021)	\$ 297,202	\$ 323,952	(\$26,750)	(8.3%)
Development Services (030)	853,299	853,299	--	0.0%
Building Inspection (040)	--	--	--	--
Emergency Planning (050)	173,901	125,068	48,833	39.0%
Noxious Weeds (272)	--	--	--	--
Okanagan Regional Library (420)	833,543	790,164	43,379	5.5%
Safe Communities (442)	106,153	106,153	--	0.0%
Rural Economic Development (571)	58,595	58,595	--	0.0%
Totals	\$2,322,693	\$2,257,231	\$65,462	2.9%

A 1% increase in the tax requisition equates to \$22,572. With the electoral area tax base growth of 1.6%, the increased tax requisition for these services represents a 1.3% increase in taxes for the average taxpayer.

Electoral Area Administration (021)



- All 5 electoral areas
- 8.3% decrease in tax requisition (or \$26,750)
- Reserve balance
 - 2023 - \$534,000 budget
 - 2022 - \$505,000 projected
 - 2021 - \$554,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.3%
EA 'C'	29.6%
EA 'D'	13.3%
EA 'E'	4.1%
EA 'F'	23.7%

Electoral Area Administration (021)



- Major Budget Impacts:
 - A reduction in salaries due to an increase in the allocation of staff salaries and benefits to other rural services
 - \$998k allocation of CWF funding that is not within other services
 - \$251k allocation of remaining COVID-19 Safe Restart Grant funding
 - \$913k in new CWF to be received from UBCM (\$875k in 2022)
 - \$29k transfer to Operating Reserve vs. \$35.6k transfer from reserve in 2022
 - \$6.5k increase in Director remuneration and expenses

Electoral Area Administration (021)



021 - ELECTORAL AREA ADMINISTRATION

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	309,229	323,952	297,202	(26,750)	(8.3%)
FED, PROV & OTHER GRANTS	1,754,027	917,645	1,013,655	96,010	10.5%
FEES, CHARGES & OTHER INCOME	151,389	4,100	770	(3,330)	(81.2%)
TSF FROM RESERVES & SURPLUS	713,110	1,427,698	1,248,895	(178,803)	(12.5%)
TOTAL REVENUE	2,927,755	2,673,395	2,560,522	(112,873)	(4.2%)
WAGES & BENEFITS	229,959	240,250	158,830	(81,420)	(33.9%)
OPERATING EXPENSES	824,610	1,558,200	1,459,737	(98,463)	(6.3%)
TSF TO RESERVES & SURPLUS	1,873,186	874,945	941,955	67,010	7.7%
TOTAL EXPENSES	2,927,755	2,673,395	2,560,522	(112,873)	(4.2%)
NET TOTAL	-	-	-	-	-

Development Services (030)



- All 5 Electoral Areas
- No change to tax requisition
- Reserve balance
 - 2023 - \$604,000 budget
 - 2022 - \$576,000 projected
 - 2021 - \$410,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.3%
EA 'C'	29.6%
EA 'D'	13.3%
EA 'E'	4.1%
EA 'F'	23.7%

Development Services (030)



- Major budget impacts
 - \$20k increase in contracted planning revenue
 - Planning application fee revenue left unchanged
 - \$7k (50%) decrease in advertising
 - \$12k increase in transfer to reserve, from \$16k to \$28k
 - EA 'F' Industrial Lands Study (\$50k from CWF)
 - Zoning Bylaw Review carried forward from 2022, funded by CWF

Development Services (030)



030 - DEVELOPMENT SERVICES

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	844,850	853,299	853,299	-	-
FED, PROV & OTHER GRANTS	2,004	1,900	2,000	100	5.3%
FEES, CHARGES & OTHER INCOME	190,193	146,912	166,528	19,616	13.4%
TSF FROM RESERVES & SURPLUS	41,036	128,964	103,778	(25,186)	(19.5%)
TOTAL REVENUE	1,078,084	1,131,075	1,125,605	(5,470)	(0.5%)
WAGES & BENEFITS	648,411	682,945	688,467	5,522	0.8%
OPERATING EXPENSES	294,227	432,130	409,138	(22,992)	(5.3%)
TSF TO RESERVES & SURPLUS	135,446	16,000	28,000	12,000	75.0%
TOTAL EXPENSES	1,078,084	1,131,075	1,125,605	(5,470)	(0.5%)
NET TOTAL	-	-	-	-	-

Regional Planning (031)



- All 6 municipalities & 5 electoral areas
- 2.0% increase in tax requisition (or \$3k)
- Reserve balance
 - 2023 - \$165,000 budget
 - 2022 - \$165,000 projected
 - 2021 - \$142,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	51.7%
Coldstream	12.8%
Spallumcheen	5.6%
Lumby	1.8%
EA 'B'	6.2%
EA 'C'	6.2%
EA 'D'	2.8%
EA 'E'	0.9%
EA 'F'	5.0%

Regional Planning (031)



031 - REGIONAL PLANNING

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	171,122	174,544	178,035	3,491	2.0%
FED, PROV & OTHER GRANTS	1,551	16,500	1,500	(15,000)	(90.9%)
FEES, CHARGES & OTHER INCOME	8,809	6,561	6,438	(123)	(1.9%)
TSF FROM RESERVES & SURPLUS	-	-	10,000	10,000	-
TOTAL REVENUE	181,482	197,605	195,973	(1,632)	(0.8%)
WAGES & BENEFITS	123,705	133,495	134,888	1,393	1.0%
OPERATING EXPENSES	33,478	64,110	61,085	(3,025)	(4.7%)
TSF TO RESERVES & SURPLUS	24,299	-	-	-	-
TOTAL EXPENSES	181,482	197,605	195,973	(1,632)	(0.8%)
NET TOTAL	-	-	-	-	-

Building Inspection (040)



- All 5 Electoral Areas
- Fully funded by fees and charges
- Reserve balance
 - 2023 - \$2,089,000 budget
 - 2022 - \$2,407,000 projected
 - 2021 - \$1,982,000 actual

Building Inspection (040)



- Major budget impacts
 - \$11k increase in contracted inspection revenue
 - EA inspection fee revenue left unchanged
 - \$180k capital expenditure for 3 EVs, funded from:
 - \$148k from 040 reserve
 - \$32k from Climate Action Reserve
 - \$30k Secondary Dwelling Design Competition, funded from:
 - \$20k from 040 reserve
 - \$10K from municipalities
 - \$4.8k one-time item for Environment Canada snow load data
 - \$100k File Digitization project carried forward from 2022
 - \$50k transfer from reserve to balance budget

Building Inspection (040)



040 - BUILDING INSPECTION

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FED, PROV & OTHER GRANTS	-	14,000	10,250	(3,750)	(26.8%)
FEES, CHARGES & OTHER INCOME	1,308,256	801,553	820,710	19,157	2.4%
TSF FROM RESERVES & SURPLUS	-	114,780	350,000	235,220	204.9%
TOTAL REVENUE	1,308,256	930,333	1,180,960	250,627	26.9%
WAGES & BENEFITS	563,448	612,850	635,245	22,395	3.7%
OPERATING EXPENSES	168,491	317,483	365,715	48,232	15.2%
TSF TO RESERVES & SURPLUS	576,317	-	-	-	-
CAPITAL EXPENDITURES	-	-	180,000	180,000	-
TOTAL EXPENSES	1,308,256	930,333	1,180,960	250,627	26.9%
NET TOTAL	-	-	-	-	-

Emergency Planning (050)



- All 5 Electoral Areas
- 39% increase in tax requisition (or \$49k)
- Increase in allocation of staff time to incr service levels
- \$17k budget for seasonal position allocated to contracted services
- UBCM grant projects of \$300k:
 - Evac Route Planning, FireSmart, EOC Generator
- \$5k increase in Red Cross ESS; offset by municipal contributions
- Reserve balance
 - 2023 - \$299,000 budget
 - 2022 - \$312,000 projected
 - 2021 - \$269,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.3%
EA 'C'	29.6%
EA 'D'	13.3%
EA 'E'	4.1%
EA 'F'	23.7%

Emergency Planning (050)



050 - EMERGENCY PLANNING

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	122,018	125,068	173,901	48,833	39.0%
FED, PROV & OTHER GRANTS	91,344	339,023	297,363	(41,660)	(12.3%)
FEES, CHARGES & OTHER INCOME	61,587	44,261	47,767	3,506	7.9%
TSF FROM RESERVES & SURPLUS	-	60,000	12,500	(47,500)	(79.2%)
TOTAL REVENUE	274,949	568,352	531,531	(36,821)	(6.5%)
WAGES & BENEFITS	63,828	83,449	116,319	32,870	39.4%
OPERATING EXPENSES	145,748	484,903	415,212	(69,691)	(14.4%)
TSF TO RESERVES & SURPLUS	65,372	-	-	-	-
TOTAL EXPENSES	274,949	568,352	531,531	(36,821)	(6.5%)
NET TOTAL	-	-	-	-	-

Electoral Areas B & C Local Parks (061)



- EA 'B' (50.3%) & EA 'C' (49.7%) based on Improvements Only
- 3.6% increase in tax requisition (or \$13k)
 - 1.0% tax increase; 2.6% tax base growth
- Major budget impacts:
 - \$99k savings due to end of Sports Fields & Beaches contract
 - \$12k increase in utilities (park irrigation water)
 - \$85.5 transfer to reserve for future expenditures
- Reserve balance
 - 2023 - \$144,000 budget
 - 2022 - \$59,000 projected
 - 2021 - \$43,000 actual
- No debt

Electoral Areas B & C Local Parks (061)



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

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	332,085	347,361	359,866	12,505	3.6%
FEES, CHARGES & OTHER INCOME	13,056	10,700	5,865	(4,835)	(45.2%)
TSF FROM RESERVES & SURPLUS	488,905	425,828	440,505	14,677	3.4%
TOTAL REVENUE	834,046	783,889	806,236	22,347	2.9%
WAGES & BENEFITS	95,375	98,196	102,418	4,222	4.3%
OPERATING EXPENSES	552,748	260,907	177,813	(83,094)	(31.8%)
TSF TO RESERVES & SURPLUS	7,018	-	85,500	85,500	-
CAPITAL EXPENDITURES	178,905	424,786	440,505	15,719	3.7%
TOTAL EXPENSES	834,046	783,889	806,236	22,347	2.9%
NET TOTAL	-	-	-	-	-

GVPRC Summary



The net budgets represent the proposed 2023 property tax requisition requirements for each service with a comparison to 2022.

GVPRC Service	2023	2022	\$ Increase (Decrease)	% Increase (Decrease)
060 – GV Trails & Natural Spaces	\$4,600,700	\$4,037,100	\$563,600	14.0%
062 – Multi-Use Facility	(130,000)	(100,000)	(30,000)	30.0%
063 – GV Rec Facilities & Programming	1,281,298	1,197,580	83,718	7.0%
064 – Multi-Use Facility Expansion	528,745	844,345	(315,600)	(37.4%)
065 – Community Theatre	816,710	799,910	16,800	2.1%
069 – Greater Vernon Culture	1,720,578	1,647,464	73,114	4.4%
480 – Queen’s Committee Grant	(18,808)	--	(18,808)	--
Total	\$8,799,223	\$8,426,399	\$372,824	4.4%

060 Budget Highlights



- 14.0% increase in tax requisition (or \$564k)
- Operating budget highlights:
 - \$315,600 option to pay out parkland debt issue early
 - Funded by offsetting reduction in 064 service
 - \$200,000 increase in parkland acquisition reserve contribution
 - \$32,700 increase in parks & trail maintenance costs
 - \$28,500 in one-time items
 - Linkage of capital plan and contribution to Operating Reserve for future asset renewal
- Outstanding debt of \$7.9M as at Dec. 31/23

GV Trails & Natural Spaces (060)



060 - GREATER VERNON TRAILS & NATURAL SPACES

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	3,789,100	4,037,100	4,600,700	563,600	14.0%
FED, PROV & OTHER GRANTS	54,274	489,750	409,121	(80,629)	(16.5%)
FEES, CHARGES & OTHER INCOME	723,358	216,296	240,563	24,267	11.2%
TSF FROM RESERVES & SURPLUS	2,244,730	5,264,789	6,181,824	917,035	17.4%
TOTAL REVENUE	6,811,463	10,007,935	11,432,208	1,424,273	14.2%
WAGES & BENEFITS	276,753	288,914	314,672	25,758	8.9%
OPERATING EXPENSES	1,347,809	1,280,178	1,295,895	15,717	1.2%
PRINCIPAL ON DEBT PAYMENTS	973,036	682,802	1,047,684	364,882	53.4%
INTEREST ON DEBT PAYMENTS	276,884	265,502	246,512	(18,990)	(7.2%)
TSF TO RESERVES & SURPLUS	1,299,099	1,157,410	827,500	(329,910)	(28.5%)
CAPITAL EXPENDITURES	2,637,882	6,333,129	7,699,945	1,366,816	21.6%
TOTAL EXPENSES	6,811,463	10,007,935	11,432,208	1,424,273	14.2%
NET TOTAL	-	-	-	-	-

062 Budget Highlights



- Reverse tax requisition – (\$130,000)
- The financing of the facility included \$14,750,000 borrowed through 4 separate debt issues
- Reserve has been funding annual debt payments since 2021, with final payment occurring on October 3, 2023
- Service will conclude in 2024 and balance of reserve will be returned to taxpayers

MFA Debt Issue	Issue Date	Original Amount	Maturity Date	Outstanding Dec. 31, 2022
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	--
Issue 80	Oct. 3, 2003	\$165,000	Oct. 3, 2023	\$12,609

Multi-Use Facility (062)



062 - MULTI-USE FACILITY

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	-	(100,000)	(130,000)	(30,000)	30.0%
FEES, CHARGES & OTHER INCOME	33,008	13,253	7,619	(5,634)	(42.5%)
TSF FROM RESERVES & SURPLUS	27,798	117,091	139,087	21,996	18.8%
TOTAL REVENUE	60,806	30,344	16,706	(13,638)	(44.9%)
OPERATING EXPENSES	500	510	541	31	6.1%
PRINCIPAL ON DEBT PAYMENTS	51,104	22,326	12,609	(9,717)	(43.5%)
INTEREST ON DEBT PAYMENTS	9,202	7,508	3,556	(3,952)	(52.6%)
TOTAL EXPENSES	60,806	30,344	16,706	(13,638)	(44.9%)
NET TOTAL	-	-	-	-	-

063 Budget Highlights



- 7.0% increase in tax requisition (\$83,718)
- Contractual increase based on inflation (CAN CPI Aug to Aug)
- Grant service with Coldstream, Electoral Areas 'B' & 'C' as participants
- No reserves, debt or capital projects
- Agreement with City of Vernon is on final year of 5-year term (2019-2023)
- Proposed budget does not include \$11,212 increase requested by City at this time

GV Recreation & Programming (063)



063 - GREATER VERNON REC & PROGRAMMING

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	1,150,425	1,197,580	1,281,256	83,676	7.0%
FED, PROV & OTHER GRANTS	169	100	150	50	50.0%
TSF FROM RESERVES & SURPLUS	56,287	-	111	111	-
TOTAL REVENUE	1,206,881	1,197,680	1,281,517	83,837	7.0%
OPERATING EXPENSES	1,206,812	1,197,680	1,281,517	83,837	7.0%
TOTAL EXPENSES	1,206,812	1,197,680	1,281,517	83,837	7.0%
NET TOTAL	(69)	-	-	-	-

064 Budget Highlights



- 37.4% decrease in tax requisition (or \$316k)
- Funding the reduced tax requisition from reserve to transfer taxation room to 060 in order to pay off parkland debt early in 060
- 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 \$10.0M at Dec 31/23
- Reserve balance projections:
 - 2023 – \$135,000 budget
 - 2022 – \$449,000 projected
 - 2021 – \$442,000 actual

Multi-Use Facility Expansion (064)



064 - MULTI-USE FACILITY EXPANSION

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	844,345	844,345	528,745	(315,600)	(37.4%)
FED, PROV & OTHER GRANTS	8,769	7,000	8,000	1,000	14.3%
FEES, CHARGES & OTHER INCOME	55,103	69,589	85,148	15,559	22.4%
TSF FROM RESERVES & SURPLUS	-	-	315,600	315,600	-
TOTAL REVENUE	908,218	920,934	937,493	16,559	1.8%
OPERATING EXPENSES	448	457	484	27	5.9%
PRINCIPAL ON DEBT PAYMENTS	535,038	551,090	567,622	16,532	3.0%
INTEREST ON DEBT PAYMENTS	368,387	368,387	368,387	-	-
TSF TO RESERVES & SURPLUS	4,344	1,000	1,000	-	-
TOTAL EXPENSES	908,218	920,934	937,493	16,559	1.8%
NET TOTAL	-	-	-	-	-

065 Budget Highlights



- 2.1% increase in tax requisition (\$16,800)
- Service has been debt free since 2021
- Operating budget highlights:
 - \$18,000 for two one-time building mtce items
 - \$9,000 increase in property insurance
 - \$5,900 increase to society
- The final debt issue matured on December 1, 2021
- Reserve balance projections:
 - 2023 – \$2,495,000 budget
 - 2022 – \$2,322,000 projected
 - 2021 – \$2,114,000 actual

Community Theatre (065)



065 - COMMUNITY THEATRE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	832,000	799,910	816,710	16,800	2.1%
FED, PROV & OTHER GRANTS	8,641	8,000	58,300	50,300	628.8%
FEES, CHARGES & OTHER INCOME	176,117	2,354	2,533	179	7.6%
TSF FROM RESERVES & SURPLUS	-	16,000	10,000	(6,000)	(37.5%)
TOTAL REVENUE	1,016,758	826,264	887,543	61,279	7.4%
WAGES & BENEFITS	42,238	46,609	42,672	(3,937)	(8.4%)
OPERATING EXPENSES	449,140	543,655	551,871	8,216	1.5%
PRINCIPAL ON DEBT PAYMENTS	150,550	-	-	-	-
INTEREST ON DEBT PAYMENTS	18,516	-	-	-	-
TSF TO RESERVES & SURPLUS	147,268	170,000	183,000	13,000	7.6%
CAPITAL EXPENDITURES	209,045	66,000	110,000	44,000	66.7%
TOTAL EXPENSES	1,016,758	826,264	887,543	61,279	7.4%
NET TOTAL	-	-	-	-	-

069 Budget Highlights



- 4.4% increase in tax requisition (or \$73k)
- Operating budget highlights:
 - \$106,000 addition for Cultural Centre project fund development
 - \$36,175 increase in facility costs (insurance, building mtce & utilities)
 - \$47,690 increase in grants to cultural organizations
 - \$90,000 decrease in General Revenue funding of capital plan
 - \$39,000 decrease to Cultural Facilities Reserve contribution
- No debt, but approval to borrow up to \$28M for Cultural Centre

Greater Vernon Culture (069)



069 - GREATER VERNON CULTURE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	1,597,464	1,647,464	1,720,578	73,114	4.4%
FED, PROV & OTHER GRANTS	16,564	279,000	3,111,429	2,832,429	1015.2%
FEES, CHARGES & OTHER INCOME	37,462	24,086	142,943	118,857	493.5%
TSF FROM RESERVES & SURPLUS	149,418	148,000	173,115	25,115	17.0%
CAPITAL BORROWING	-	5,265,000	2,265,000	(3,000,000)	(57.0%)
TOTAL REVENUE	1,800,908	7,363,550	7,413,065	49,515	0.7%
WAGES & BENEFITS	105,861	126,907	140,619	13,712	10.8%
OPERATING EXPENSES	973,841	1,170,643	1,364,438	193,795	16.6%
TSF TO RESERVES & SURPLUS	520,796	253,000	214,000	(39,000)	(15.4%)
CAPITAL EXPENDITURES	200,410	5,813,000	5,694,008	(118,992)	(2.0%)
TOTAL EXPENSES	1,800,908	7,363,550	7,413,065	49,515	0.7%
NET TOTAL	-	-	-	-	-

White Valley Parks, Rec & Culture (070)



- Lumby, EA 'D' & EA 'E'
- 7.7% increase in tax requisition (or \$83k)
- Reserve balance
 - 2023 - \$2,432,000 budget
 - 2022 - \$2,371,000 projected
 - 2021 - \$2,233,000 actual
- No debt as of Dec 2022

Jurisdiction	Tax Base Split (improve. Only)
Lumby	34.3%
EA 'D'	50.2%
EA 'E'	15.5%

White Valley Parks, Rec & Culture (070)



070 - WHITE VALLEY PARKS, REC & CULTURE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	1,044,778	1,081,345	1,164,582	83,237	7.7%
FED, PROV & OTHER GRANTS	76,635	652,316	3,010,750	2,358,434	361.5%
FEES, CHARGES & OTHER INCOME	204,456	203,215	205,680	2,465	1.2%
TSF FROM RESERVES & SURPLUS	172,820	271,254	271,527	273	0.1%
TOTAL REVENUE	1,498,689	2,208,130	4,652,539	2,444,409	110.7%
WAGES & BENEFITS	52,228	67,897	122,695	54,798	80.7%
OPERATING EXPENSES	1,055,903	963,018	996,567	33,549	3.5%
PRINCIPAL ON DEBT PAYMENTS	11,183	77,145	-	(77,145)	(100.0%)
INTEREST ON DEBT PAYMENTS	4,500	4,500	-	(4,500)	(100.0%)
TSF TO RESERVES & SURPLUS	169,149	191,500	261,000	69,500	36.3%
CAPITAL EXPENDITURES	205,726	904,070	3,272,277	2,368,207	261.9%
TOTAL EXPENSES	1,498,689	2,208,130	4,652,539	2,444,409	110.7%
NET TOTAL	-	-	-	-	-

Fortune Parks (090)



- Enderby (41.3%) and EA 'F' (58.7%) based on adjusted improvements only
- 3.6% increase in tax requisition (or \$27k)
- Budget provided by Enderby & District Services Commission
- Reserve balance
 - 2023 - \$11,000 budget
 - 2022 - \$14,000 projected
 - 2021 - \$16,000 actual
- No debt with RDNO

Fortune Parks (090)



090 - FORTUNE PARKS & RECREATION

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	706,742	743,171	770,210	27,039	3.6%
FED, PROV & OTHER GRANTS	3,362	3,200	2,700	(500)	(15.6%)
FEES, CHARGES & OTHER INCOME	1,517	250	300	50	20.0%
TSF FROM RESERVES & SURPLUS	137,803	29,918	3,000	(26,918)	(90.0%)
TOTAL REVENUE	849,424	776,539	776,210	(329)	-
OPERATING EXPENSES	849,424	776,539	776,210	(329)	-
TOTAL EXPENSES	849,424	776,539	776,210	(329)	-
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 31/23 - \$57,000 outstanding
 - Will be refinanced April 2023
 - current interest rate is 2.65%; MFA estimates new rate +/- 3.6%
 - Increase in interest rate will impact tax requisition by approximately \$1,750 (16%) starting in 2024

Kingfisher School (091)



091 - KINGFISHER SCHOOL

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	10,715	10,715	10,715	-	-
FEES, CHARGES & OTHER INCOME	3,532	3,909	4,300	391	10.0%
TSF FROM RESERVES & SURPLUS	-	257	284	27	10.5%
TOTAL REVENUE	14,247	14,881	15,299	418	2.8%
OPERATING EXPENSES	448	457	484	27	5.9%
PRINCIPAL ON DEBT PAYMENTS	9,409	9,786	10,177	391	4.0%
INTEREST ON DEBT PAYMENTS	4,638	4,638	4,638	-	-
TOTAL EXPENSES	14,494	14,881	15,299	418	2.8%
NET TOTAL	247	-	-	-	-

Electoral Area 'F' Parks & Culture (092)



- Electoral Area 'F' only
- 5.2% increase in tax requisition (or \$7k)
- New service in 2020
- Reserve balance
 - 2023 - \$222,000 budget
 - 2022 - \$215,000 projected
 - 2021 - \$184,000 actual
- No debt

Electoral Area 'F' Parks & Culture (092)



092 - EA 'F' PARKS & CULTURE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	134,540	139,653	146,915	7,262	5.2%
FED, PROV & OTHER GRANTS	-	100	-	(100)	(100.0%)
FEES, CHARGES & OTHER INCOME	2,700	28,350	26,442	(1,908)	(6.7%)
TSF FROM RESERVES & SURPLUS	23,942	148,227	160,743	12,516	8.4%
TOTAL REVENUE	161,183	316,330	334,100	17,770	5.6%
WAGES & BENEFITS	12,425	12,675	15,511	2,836	22.4%
OPERATING EXPENSES	1,832	122,469	124,349	1,880	1.5%
TSF TO RESERVES & SURPLUS	122,984	4,759	7,230	2,471	51.9%
CAPITAL EXPENDITURES	23,942	176,427	187,010	10,583	6.0%
TOTAL EXPENSES	161,183	316,330	334,100	17,770	5.6%
NET TOTAL	-	-	-	-	-

Animal Control Enderby (154)



- EA 'F' Local Area Service
- 3.0% increase in tax requisition (or \$187)
- 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 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	6,140	6,298	6,485	187	3.0%
TSF FROM RESERVES & SURPLUS	-	211	-	(211)	(100.0%)
TOTAL REVENUE	6,140	6,509	6,485	(24)	(0.4%)
OPERATING EXPENSES	6,140	6,509	6,485	(24)	(0.4%)
TOTAL EXPENSES	6,140	6,509	6,485	(24)	(0.4%)
NET TOTAL	-	-	-	-	-

BX Villa Walkway (162)



- Local Area Service tax requisition
- 2% increase in tax requisition (or \$42)
- Reserve balance
 - 2023 - \$4,400 budget
 - 2022 - \$4,400 projected
 - 2021 - \$4,800 actual
- No debt

BX Villa Walkway (162)



162 - BX VILLA WALKWAY

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	2,096	2,096	2,138	42	2.0%
FEES, CHARGES & OTHER INCOME	102	134	128	(6)	(4.5%)
TOTAL REVENUE	2,198	2,230	2,266	36	1.6%
OPERATING EXPENSES	1,938	2,230	2,266	36	1.6%
TSF TO RESERVES & SURPLUS	260	-	-	-	-
TOTAL EXPENSES	2,198	2,230	2,266	36	1.6%
NET TOTAL	-	-	-	-	-

Fortune Cemetery (200)



- Electoral Area 'F' only
- 2.8% increase in tax requisition (or \$1k)
- Budget provided by Enderby & District Services Commission
- EA 'F' contributes based on proportionate share of tax base to Enderby (64.2% - Improvements Only)
- No reserve or debt with the RDNO

Fortune Cemetery (200)



200 - FORTUNE CEMETERY

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	30,985	32,689	33,593	904	2.8%
TSF FROM RESERVES & SURPLUS	-	571	36	(535)	(93.7%)
TOTAL REVENUE	30,985	33,260	33,629	369	1.1%
OPERATING EXPENSES	30,939	33,260	33,629	369	1.1%
TOTAL EXPENSES	30,939	33,260	33,629	369	1.1%
NET TOTAL	(46)	-	-	-	-

Drainage Silver Star (232)



- Local Area Service parcel tax requisition (114 parcels)
- 4% (\$1.65) increase in parcel tax, from \$41.22 to \$42.87
- 3 additional parcels in 2023
- \$180k renewal project over 2 years
 - \$70k in 2023 and \$110k in 2024
 - Funded from \$150k CWF and \$30k reserve
- Reserve balance
 - 2023 - \$87,000 budget
 - 2022 - \$87,000 projected
 - 2021 - \$96,000 actual
- No debt

Drainage Silver Star (232)



232 - DRAINAGE SILVER STAR

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PARCEL TAXES	4,493	4,575	4,887	312	6.8%
FEES, CHARGES & OTHER INCOME	2,069	700	700	-	-
TSF FROM RESERVES & SURPLUS	-	8,921	70,000	61,079	684.7%
TOTAL REVENUE	6,562	14,196	75,587	61,391	432.5%
WAGES & BENEFITS	1,235	1,260	1,500	240	19.0%
OPERATING EXPENSES	1,389	12,936	4,087	(8,849)	(68.4%)
TSF TO RESERVES & SURPLUS	3,938	-	-	-	-
CAPITAL EXPENDITURES	-	-	70,000	70,000	-
TOTAL EXPENSES	6,562	14,196	75,587	61,391	432.5%
NET TOTAL	-	-	-	-	-

Fire Protection BX Swan Lake (241)



- Local Area Service tax requisition (portions of EA 'B' & EA 'C')
- 4.9% increase in tax requisition (or \$42k)
 - 2.3% tax increase; 2.6% est. tax base growth
- Major budget impacts:
 - \$20k increase in fire fighter response pay due to call volume
 - \$7k increase in training
- Reserve balance
 - 2023 - \$718,000 budget
 - 2022 - \$786,000 projected
 - 2021 - \$857,000 actual
- \$1.1M outstanding debt as at Dec 31, 2023

Fire Protection BX Swan Lake (241)



241 - BX-SWAN LAKE FIRE DEPT

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	820,684	857,615	899,638	42,023	4.9%
FED, PROV & OTHER GRANTS	-	-	13,000	13,000	-
FEES, CHARGES & OTHER INCOME	1,067,909	165,086	168,123	3,037	1.8%
TSF FROM RESERVES & SURPLUS	537,923	388,000	292,000	(96,000)	(24.7%)
TOTAL REVENUE	2,426,516	1,410,701	1,372,761	(37,940)	(2.7%)
WAGES & BENEFITS	810,503	454,102	482,628	28,526	6.3%
OPERATING EXPENSES	304,739	328,602	366,931	38,329	11.7%
PRINCIPAL ON DEBT PAYMENTS	60,866	62,997	65,202	2,205	3.5%
INTEREST ON DEBT PAYMENTS	39,000	39,000	39,000	-	-
TSF TO RESERVES & SURPLUS	690,432	123,000	127,000	4,000	3.3%
CAPITAL EXPENDITURES	520,975	403,000	292,000	(111,000)	(27.5%)
TOTAL EXPENSES	2,426,516	1,410,701	1,372,761	(37,940)	(2.7%)
NET TOTAL	-	-	-	-	-

Lumby & District Fire Department (243)



- Lumby (45.5%) & portion of EA 'D' (54.5%) based on Improvements Only
- 6.9% increase in tax requisition (or \$39k)
 - 4.5% tax increase; 2.4% est. tax base growth
- Major budget items:
 - \$22k increase in fire fighter response pay due to call volume
 - \$6k increase in fire vehicle maintenance & fuel
- Reserve balance
 - 2023 - \$762,000 budget
 - 2022 - \$726,000 projected
 - 2021 - \$661,000 actual
- \$127k outstanding debt as at Dec 31, 2023
 - Two debt issues mature in Oct 2025 and Oct 2026

Fire Protection Lumby (243)



243 - LUMBY & DISTRICT FIRE DEPT

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	551,229	572,176	611,656	39,480	6.9%
FED, PROV & OTHER GRANTS	686	600	27,675	27,075	4512.5%
FEES, CHARGES & OTHER INCOME	127,479	25,464	26,881	1,417	5.6%
TSF FROM RESERVES & SURPLUS	212,686	100,000	115,081	15,081	15.1%
TOTAL REVENUE	892,079	698,240	781,293	83,053	11.9%
WAGES & BENEFITS	216,920	194,981	218,003	23,022	11.8%
OPERATING EXPENSES	161,460	213,750	260,765	47,015	22.0%
PRINCIPAL ON DEBT PAYMENTS	40,712	42,217	43,777	1,560	3.7%
INTEREST ON DEBT PAYMENTS	10,148	9,292	9,292	-	-
TSF TO RESERVES & SURPLUS	238,343	138,000	138,000	-	-
CAPITAL EXPENDITURES	224,497	100,000	111,456	11,456	11.5%
TOTAL EXPENSES	892,079	698,240	781,293	83,053	11.9%
NET TOTAL	-	-	-	-	-

Fire Protection Silver Star (245)



- Local Area Service tax requisition
- 4.6% increase in tax requisition (or \$20k)
- Major budget impacts:
 - \$15k increase in capital plan funding
- Reserve balance
 - 2023 - \$1,760,000 budget
 - 2022 - \$1,660,000 projected
 - 2021 - \$1,460,000 actual
- Debt free as of Dec 1, 2021

Fire Protection Silver Star (245)



245 - SILVER STAR FIRE DEPT

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	410,086	425,259	444,821	19,562	4.6%
FED, PROV & OTHER GRANTS	-	-	15,000	15,000	-
FEES, CHARGES & OTHER INCOME	40,201	1,618	19,289	17,671	1092.2%
TSF FROM RESERVES & SURPLUS	38,587	104,500	80,000	(24,500)	(23.4%)
TOTAL REVENUE	488,874	531,377	559,110	27,733	5.2%
WAGES & BENEFITS	137,822	161,858	154,293	(7,565)	(4.7%)
OPERATING EXPENSES	95,329	161,519	176,817	15,298	9.5%
PRINCIPAL ON DEBT PAYMENTS	7,642	-	-	-	-
INTEREST ON DEBT PAYMENTS	1,606	-	-	-	-
TSF TO RESERVES & SURPLUS	208,588	113,000	115,000	2,000	1.8%
CAPITAL EXPENDITURES	37,887	95,000	113,000	18,000	18.9%
TOTAL EXPENSES	488,874	531,377	559,110	27,733	5.2%
NET TOTAL	-	-	-	-	-

Fire Protection Kalamalka Lakeview (246)



- Local Area Service tax requisition
- 3.3% increase in tax requisition (or \$1k)
- Contracted service to City of Vernon
- 5-year contract renewal 2020 to 2024
- Annual fee increase linked to Vernon Fire Department's budget increase (3.4% for 2023)
- No reserve or debt

Fire Protection Kalamalka Lakeview (246)



246 - FIRE PROTECTION: KALAMALKA LAKEVIEW

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	40,180	42,370	43,729	1,359	3.2%
TSF FROM RESERVES & SURPLUS	-	-	30	30	-
TOTAL REVENUE	40,180	42,370	43,759	1,389	3.3%
WAGES & BENEFITS	3,690	3,731	3,813	82	2.2%
OPERATING EXPENSES	36,490	38,639	39,946	1,307	3.4%
TOTAL EXPENSES	40,180	42,370	43,759	1,389	3.3%
NET TOTAL	-	-	-	-	-

Fire Protection Okanagan Landing (248)



- Local Area Service tax requisition
- 4.9% increase in tax requisition (or \$2k)
- Contracted service to City of Vernon – 3% annual increase
- 5-year contract renewed January 2022
- Final year of using surplus to phase-in cost increase of previous contract
 - 2023 - nil
 - 2022 - \$600 projected
 - 2021 - \$2,000 actual
- No debt

Fire Protection Okanagan Landing (248)



248 - FIRE PROTECTION: OKANAGAN LANDING

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	40,075	42,119	44,174	2,055	4.9%
TSF FROM RESERVES & SURPLUS	-	1,361	594	(767)	(56.4%)
TOTAL REVENUE	40,075	43,480	44,768	1,288	3.0%
WAGES & BENEFITS	3,690	3,731	3,813	82	2.2%
OPERATING EXPENSES	38,582	39,749	40,955	1,206	3.0%
TOTAL EXPENSES	42,272	43,480	44,768	1,288	3.0%
NET TOTAL	2,197	-	-	-	-

Fire Training Centre (249)



- Local Area Service tax requisition
 - portions of Electoral Areas 'B', 'C', 'D' & 'F'
- 3.0% increase in the tax requisition (or \$1k)
- Assumes 3% increase in contributions from municipal members
- Reserve balance
 - 2023 - \$99,000 budget
 - 2022 - \$114,000 projected
 - 2021 - \$62,000 actual
- No debt

Fire Training Centre (249)



- Major budget impacts
 - \$19k increase in course fee and facility rental revenue
 - \$46k UBCM grant for equipment
 - \$25k burn building structural assessment & repair, funded from reserve
 - \$18k increase in building maintenance
 - \$12k increase in allocation of staff time
 - \$5k decrease in transfer to reserve

Fire Training Centre (249)



249 - FIRE TRAINING CENTRE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	24,679	25,173	25,928	755	3.0%
FED, PROV & OTHER GRANTS	-	-	46,000	46,000	-
FEES, CHARGES & OTHER INCOME	232,561	194,221	216,718	22,497	11.6%
TSF FROM RESERVES & SURPLUS	-	-	25,000	25,000	-
TOTAL REVENUE	257,240	219,394	313,646	94,252	43.0%
WAGES & BENEFITS	26,962	23,394	35,895	12,501	53.4%
OPERATING EXPENSES	160,079	181,000	242,751	61,751	34.1%
TSF TO RESERVES & SURPLUS	32,106	15,000	10,000	(5,000)	(33.3%)
CAPITAL EXPENDITURES	38,093	-	25,000	25,000	-
TOTAL EXPENSES	257,240	219,394	313,646	94,252	43.0%
NET TOTAL	-	-	-	-	-

OKIB Grant in Aid (251)



- Local Area Service tax requisition
- 0.1% increase in tax requisition (or \$36)
- 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 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	-	60,600	60,636	36	0.1%
TOTAL REVENUE	-	60,600	60,636	36	0.1%
OPERATING EXPENSES	-	60,600	60,636	36	0.1%
TOTAL EXPENSES	-	60,600	60,636	36	0.1%
NET TOTAL	-	-	-	-	-

Noxious Weeds (272)



- All 5 Electoral Areas
- No tax requisition
- The same level of service as 2022 is proposed
- Funded by FLNRO grant
- Grant to Invasive Species Council
- Reserve balance
 - 2023 - \$106,000 budget
 - 2022 - \$106,000 projected
 - 2021 - \$107,000 actual
- No debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.3%
EA 'C'	29.6%
EA 'D'	13.3%
EA 'E'	4.1%
EA 'F'	23.7%

Noxious Weeds (272)



272 - NOXIOUS WEEDS

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FED, PROV & OTHER GRANTS	16,800	16,800	20,000	3,200	19.0%
FEES, CHARGES & OTHER INCOME	2,349	100	100	-	-
TSF FROM RESERVES & SURPLUS	-	1,515	-	(1,515)	(100.0%)
TOTAL REVENUE	19,149	18,415	20,100	1,685	9.2%
WAGES & BENEFITS	1,520	2,115	2,490	375	17.7%
OPERATING EXPENSES	17,500	16,300	17,610	1,310	8.0%
TSF TO RESERVES & SURPLUS	129	-	-	-	-
TOTAL EXPENSES	19,149	18,415	20,100	1,685	9.2%
NET TOTAL	-	-	-	-	-

Solid Waste Management (350)



- All 6 municipalities & 5 electoral areas
- No change to tax requisition
- Tax requisition (\$420k) & user fees (\$6.9M)
- 5-year fee bylaw (2020 to 2024)
- Tipping fee increased to \$110 per tonne January 1, 2023 (\$2 increase)
- No debt

Jurisdiction	Tax Base Split (L&I)
Armstrong	4.6%
Enderby	2.4%
Vernon	51.7%
Coldstream	12.8%
Spallumcheen	5.6%
Lumby	1.8%
EA 'B'	6.2%
EA 'C'	6.2%
EA 'D'	2.8%
EA 'E'	0.9%
EA 'F'	5.0%

Solid Waste Management (350)



Reserve Balances	2023	2022	2021	2020	2019
Operating Reserve	6,012,000	7,853,000	6,897,000	5,261,000	5,167,000
Closure Reserve	16,492,000	15,035,000	12,954,000	11,837,000	10,413,000
Closure/Post Closure Obligation	TBD	(28,030,000)	(12,997,000)	(10,869,000)	(9,362,000)

Solid Waste Management (350)



350 - SOLID WASTE MANAGEMENT

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	420,000	420,000	420,000	-	-
FED, PROV & OTHER GRANTS	3,806	1,250,210	3,500	(1,246,710)	(99.7%)
FEES, CHARGES & OTHER INCOME	7,658,738	7,328,896	7,239,598	(89,298)	(1.2%)
TSF FROM RESERVES & SURPLUS	558,979	1,835,524	1,940,904	105,380	5.7%
TOTAL REVENUE	8,641,522	10,834,630	9,604,002	(1,230,628)	(11.4%)
WAGES & BENEFITS	1,233,021	1,403,057	1,429,618	26,561	1.9%
OPERATING EXPENSES	3,571,594	3,912,439	4,159,480	247,041	6.3%
TSF TO RESERVES & SURPLUS	3,248,337	1,690,000	1,557,000	(133,000)	(7.9%)
CAPITAL EXPENDITURES	588,571	3,829,134	2,457,904	(1,371,230)	(35.8%)
TOTAL EXPENSES	8,641,522	10,834,630	9,604,002	(1,230,628)	(11.4%)
NET TOTAL	-	-	-	-	-

Greater Vernon Water (372)



- Vernon, Coldstream, EA 'B' & EA 'C'
- 2.4% increase in domestic user fees; 5.4% increase in agricultural fees
- Largest RDNO service
 - \$18.1M operating budget
 - \$24.8M capital budget
- \$10.8M in outstanding debt as at Dec 31, 2023
 - decreasing \$2.0M per year

Greater Vernon Water (372) Reserves



	2023	2022	2021	2020	2019
Operating Reserve	16,093,000	25,929,000	23,823,000	20,506,000	22,950,000
Capital Reserve	26,163,000	26,876,000	24,456,000	22,977,000	17,326,000
DCC Reserve	4,021,000	4,585,000	3,601,000	3,395,000	2,857,000
Total Reserves	\$46,277,000	\$57,390,000	\$51,880,000	\$46,878,000	\$43,133,000

Greater Vernon Water (372)



372 - GREATER VERNON WATER

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PARCEL TAXES	44,003	44,003	44,003	-	-
FED, PROV & OTHER GRANTS	-	4,767,000	3,333,000	(1,434,000)	(30.1%)
FEES, CHARGES & OTHER INCOME	29,032,324	25,660,992	26,471,238	810,246	3.2%
TSF FROM RESERVES & SURPLUS	3,407,581	11,134,940	11,506,818	371,878	3.3%
CAPITAL BORROWING	-	-	1,597,000	1,597,000	-
TOTAL REVENUE	32,483,907	41,606,935	42,952,059	1,345,124	3.2%
WAGES & BENEFITS	2,543,178	2,797,832	3,052,500	254,668	9.1%
OPERATING EXPENSES	12,463,636	11,202,615	12,058,987	856,372	7.6%
PRINCIPAL ON DEBT PAYMENTS	1,914,794	1,980,152	2,047,817	67,665	3.4%
INTEREST ON DEBT PAYMENTS	633,919	611,396	581,297	(30,099)	(4.9%)
TSF TO RESERVES & SURPLUS	8,202,457	1,640,000	390,000	(1,250,000)	(76.2%)
CAPITAL EXPENDITURES	6,725,924	23,374,940	24,821,458	1,446,518	6.2%
TOTAL EXPENSES	32,483,907	41,606,935	42,952,059	1,345,124	3.2%
NET TOTAL	-	-	-	-	-

Okanagan Regional Library (420)



- All 5 Electoral Areas
- 5.5% increase in tax requisition (or \$43k)
- Total ORL inter-regional requisition up 4.7% (or \$884k) to \$19.7M
- No reserve or debt

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.3%
EA 'C'	29.6%
EA 'D'	13.3%
EA 'E'	4.1%
EA 'F'	23.7%

Okanagan Regional Library (420)



420 - OKANAGAN REGIONAL LIBRARY

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	778,145	790,164	833,543	43,379	5.5%
FED, PROV & OTHER GRANTS	1,846	1,750	1,800	50	2.9%
TSF FROM RESERVES & SURPLUS	-	442	101	(341)	(77.1%)
TOTAL REVENUE	779,991	792,356	835,444	43,088	5.4%
OPERATING EXPENSES	780,137	792,356	835,444	43,088	5.4%
TOTAL EXPENSES	780,137	792,356	835,444	43,088	5.4%
NET TOTAL	146	-	-	-	-

Safe Communities (442)



- All 5 Electoral Areas
- Apportioned by population
- No change to tax requisition
- Large surplus in 2022 due to allocation of staff time to dog control (150)
- Reserve balance
 - 2023 - \$193,000 budget
 - 2022 - \$185,000 projected
 - 2021 - \$116,000 actual
- No debt

Jurisdiction	Population Split (2021)
EA 'B'	20.3%
EA 'C'	27.9%
EA 'D'	18.0%
EA 'E'	6.8%
EA 'F'	27.0%

Safe Communities (442)



442 - SAFE COMMUNITIES

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	104,071	106,153	106,153	-	-
FED, PROV & OTHER GRANTS	364	350	350	-	-
FEES, CHARGES & OTHER INCOME	7,729	6,941	6,157	(784)	(11.3%)
TSF FROM RESERVES & SURPLUS	21,786	-	-	-	-
TOTAL REVENUE	133,950	113,444	112,660	(784)	(0.7%)
WAGES & BENEFITS	30,860	56,210	45,935	(10,275)	(18.3%)
OPERATING EXPENSES	61,499	57,234	59,225	1,991	3.5%
TSF TO RESERVES & SURPLUS	25,007	-	7,500	7,500	-
CAPITAL EXPENDITURES	16,584	-	-	-	-
TOTAL EXPENSES	133,950	113,444	112,660	(784)	(0.7%)
NET TOTAL	-	-	-	-	-

Queen's Committee Grant (480)



- 4 Greater Vernon partners
- \$19k reverse tax requisition
- January 18/23 Board decision:
 - Service will be held in abeyance and grant to be considered within Greater Vernon Cultural Service (069) in future, if and when event returns

Jurisdiction	Tax Base Split (L&I)
Vernon	67.3%
Coldstream	16.6%
EA 'B'	8.0%
EA 'C'	8.1%

Queen's Committee Grant (480)



480 - QUEEN'S COMMITTEE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	7,022	-	(18,808)	(18,808)	-
TSF FROM RESERVES & SURPLUS	-	7,057	19,292	12,235	173.4%
TOTAL REVENUE	7,022	7,057	484	(6,573)	(93.1%)
OPERATING EXPENSES	448	7,057	484	(6,573)	(93.1%)
TOTAL EXPENSES	448	7,057	484	(6,573)	(93.1%)
NET TOTAL	(6,574)	-	-	-	-

Rural Economic Development (571)



- All 5 Electoral Areas
- No change to tax requisition
- \$80,000 available for grants
- New service in 2020
- In 2022 reduced tax requisition by \$25,000 due to rapid growth in surplus, with an offsetting transfer from reserve to maintain level of grant program
- Reserve balance
 - 2023 - \$66,000 budget
 - 2022 - \$91,000 projected
 - 2021 - \$72,000 actual

Jurisdiction	Tax Base Split (L&I)
EA 'B'	29.3%
EA 'C'	29.6%
EA 'D'	13.3%
EA 'E'	4.1%
EA 'F'	23.7%

Rural Economic Development (571)



571 - RURAL ECONOMIC DEVELOPMENT

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	83,500	58,595	58,595	-	-
FED, PROV & OTHER GRANTS	15,198	15,100	100	(15,000)	(99.3%)
FEES, CHARGES & OTHER INCOME	841	200	408	208	104.0%
TSF FROM RESERVES & SURPLUS	-	25,000	25,000	-	-
TOTAL REVENUE	99,539	98,895	84,103	(14,792)	(15.0%)
OPERATING EXPENSES	31,800	98,895	84,103	(14,792)	(15.0%)
TSF TO RESERVES & SURPLUS	67,739	-	-	-	-
TOTAL EXPENSES	99,539	98,895	84,103	(14,792)	(15.0%)
NET TOTAL	-	-	-	-	-

Lumby & District Chamber of Commerce (572)



- Electoral Area 'D' only
- 0.1% increase in tax requisition (or \$40)
- New service in 2022
- \$30,000 grant for the promotion of economic development by providing funding support to the Lumby & District Chamber of Commerce and Visitor Centre

Lumby & District Chamber of Commerce (572)



572 - LUMBY & DISTRICT CHAMBER OF COMMERCE EC DEV

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	-	30,700	30,740	40	0.1%
TOTAL REVENUE	-	30,700	30,740	40	0.1%
OPERATING EXPENSES	-	30,700	30,740	40	0.1%
TOTAL EXPENSES	-	30,700	30,740	40	0.1%
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
- \$34,211 remaining balance (surplus) from 2022

Electoral Area	2023 Budget	Unused Balance	2023 Tax Requisition	2022 Tax Requisition	Increase/ (Decrease)
EA 'B'	10,000	9,700	300	--	300
EA 'C'	10,000	8,746	1,254	2,545	(1,291)
EA 'D'	15,000	10,536	4,464	2,204	2,260
EA 'E'	5,000	3,021	1,979	1,378	601
EA 'F'	35,000	2,208	32,792	6,505	26,287
Total	\$75,000	\$34,211	\$40,789	\$12,632	\$28,157

EA Discretionary Grants (710)



710 - EA DISCRETIONARY GRANTS

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	21,044	12,632	40,789	28,157	222.9%
TSF FROM RESERVES & SURPLUS	-	47,368	34,211	(13,157)	(27.8%)
TOTAL REVENUE	21,044	60,000	75,000	15,000	25.0%
OPERATING EXPENSES	18,381	60,000	75,000	15,000	25.0%
TOTAL EXPENSES	18,381	60,000	75,000	15,000	25.0%
NET TOTAL	(2,663)	-	-	-	-

Mabel Lake Sewer (722)



- Rates have annual increase of 5% (2020 to 2024)
- User Fee: increase \$16 from \$338 to \$354
- \$415,473 capital project funded by CWF carried forward with additional funding
- 5 one-time operational projects totaling \$37,000
- Reserve balance projections:
 - 2023 - \$278,000 budget
 - 2022 - \$285,000 projected
 - 2021 - \$264,000 actual
- No debt

Mabel Lake Sewer (722)



722 - MABEL LAKE SEWER

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FED, PROV & OTHER GRANTS	-	-	44,445	44,445	-
FEES, CHARGES & OTHER INCOME	71,122	68,650	79,800	11,150	16.2%
TSF FROM RESERVES & SURPLUS	-	247,144	422,771	175,627	71.1%
TOTAL REVENUE	71,122	315,794	547,016	231,222	73.2%
WAGES & BENEFITS	13,500	13,700	15,000	1,300	9.5%
OPERATING EXPENSES	26,975	57,094	66,543	9,449	16.5%
TSF TO RESERVES & SURPLUS	30,647	-	-	-	-
CAPITAL EXPENDITURES	-	245,000	465,473	220,473	90.0%
TOTAL EXPENSES	71,122	315,794	547,016	231,222	73.2%
NET TOTAL	-	-	-	-	-

Streetlights (751 to 758)



- 6 Local Area Service tax requisitions

Streetlight Service	2023 Tax Requisition	2022 Tax Requisition	\$ Increase/ (Decrease)	% Increase/ Decrease
751 – B & C Neighbourhoods	18,880	18,330	550	3.0%
752 – B & C Intersections	16,165	16,165	--	0.0%
755 – Rural Lumby	5,557	5,500	57	1.0%
756 – Grindrod	4,490	4,400	90	2.0%
757 – Silver Star Knoll	29,835	29,835	--	0.0%
758 – Silver Star Ridge	7,625	7,285	340	4.7%
Total	\$82,552	\$81,515	\$1,037	1.3%

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 LEDs
- 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 old streetlights
- Some savings in monthly cost with LEDs
- Additional savings once supplemental charge eliminated in March 2024

Street Lights: B & C Neighbourhoods (751)



751 - STREET LIGHTS: B & C NEIGHBOURHOODS

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	17,270	18,330	18,880	550	3.0%
TSF FROM RESERVES & SURPLUS	-	600	(245)	(845)	(140.8%)
TOTAL REVENUE	17,270	18,930	18,635	(295)	(1.6%)
OPERATING EXPENSES	17,574	18,930	18,635	(295)	(1.6%)
TOTAL EXPENSES	17,574	18,930	18,635	(295)	(1.6%)
NET TOTAL	304	-	-	-	-

Street Lights: B & C Intersections (752)



752 - STREET LIGHTS: B & C INTERSECTIONS

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	14,173	16,165	16,165	-	-
TSF FROM RESERVES & SURPLUS	-	(300)	(450)	(150)	50.0%
TOTAL REVENUE	14,173	15,865	15,715	(150)	(0.9%)
OPERATING EXPENSES	14,894	15,865	15,715	(150)	(0.9%)
TOTAL EXPENSES	14,894	15,865	15,715	(150)	(0.9%)
NET TOTAL	721	-	-	-	-

Street Lights: Lumby Rural (755)



755 - STREET LIGHTS: LUMBY RURAL

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	5,240	5,500	5,557	57	1.0%
TSF FROM RESERVES & SURPLUS	-	870	323	(547)	(62.9%)
TOTAL REVENUE	5,240	6,370	5,880	(490)	(7.7%)
OPERATING EXPENSES	5,705	6,370	5,880	(490)	(7.7%)
TOTAL EXPENSES	5,705	6,370	5,880	(490)	(7.7%)
NET TOTAL	465	-	-	-	-

Street Lights: Grindrod (756)



756 - STREET LIGHTS: GRINDROD

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	3,742	4,400	4,490	90	2.0%
TSF FROM RESERVES & SURPLUS	-	(50)	(100)	(50)	100.0%
TOTAL REVENUE	3,742	4,350	4,390	40	0.9%
OPERATING EXPENSES	3,894	4,350	4,390	40	0.9%
TOTAL EXPENSES	3,894	4,350	4,390	40	0.9%
NET TOTAL	152	-	-	-	-

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 applied in 2022 retroactive to 2020
- Internal borrowing repaid over 4 years at \$23,000 per year (2020 to 2023)
- Reserve balance
 - 2023 - \$7,000 budget
 - 2022 - (\$16,000) projected
 - 2021 - (\$40,000) actual

Street Lights: Silver Star Knoll (757)



757 - STREET LIGHTS: SILVER STAR KNOLL

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	29,389	29,835	29,835	-	-
FEES, CHARGES & OTHER INCOME	143	100	93	(7)	(7.0%)
TOTAL REVENUE	29,532	29,935	29,928	(7)	-
WAGES & BENEFITS	1,235	1,260	1,361	101	8.0%
OPERATING EXPENSES	5,939	5,675	5,567	(108)	(1.9%)
TSF TO RESERVES & SURPLUS	22,358	23,000	23,000	-	-
TOTAL EXPENSES	29,532	29,935	29,928	(7)	-
NET TOTAL	-	-	-	-	-

Silver Star Ridge Streetlights (758)



- Ornamental streetlights – owned by RDNO
- Phased-in transfer to reserve for future streetlight replacement started in 2021 – increasing by \$200, from \$2,000 to \$2,200, in 2023
- Reserve balance
 - 2023 - \$32,000 budget
 - 2022 - \$30,000 projected
 - 2021 - \$27,000 actual

Street Lights: Silver Star Ridge (758)



758 - STREET LIGHTS: SILVER STAR RIDGE

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
PROPERTY TAXATION	6,839	7,285	7,625	340	4.7%
FEES, CHARGES & OTHER INCOME	576	100	103	3	3.0%
TOTAL REVENUE	7,415	7,385	7,728	343	4.6%
WAGES & BENEFITS	1,235	1,260	1,361	101	8.0%
OPERATING EXPENSES	4,799	4,125	4,167	42	1.0%
TSF TO RESERVES & SURPLUS	1,381	2,000	2,200	200	10.0%
TOTAL EXPENSES	7,415	7,385	7,728	343	4.6%
NET TOTAL	-	-	-	-	-

Custom Transit (870)



- EA 'B' (49.8%) & EA 'C' (50.2%); 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 in MOU based on ridership:
 - 2022 - 9.1%
 - 2021 - 10.1%
 - 2020 - 8.7%
 - 2019 - 6.7%
- Surplus balance - allocated to reduce taxation next 4 to 5 years
 - 2023 - \$31,000 budget
 - 2022 - \$43,000 projected
 - 2021 - \$51,000 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)



- Rates have annual increase of 3.5% (2020 to 2024)
- Infrastructure Base Fee increase \$11 (3.5%), from \$312 to \$323
- Metered Consumption
 - 3.5% increase in metered rate, from \$2.02/m³ to \$2.09/m³
- \$250,000 MWP funded from CWF, grants and GR
- Reserve balance projections
 - 2023 - \$1,219,000 budget
 - 2022 - \$1,221,000 projected
 - 2021 - \$1,151,000 actual
- No debt

Silver Star Water (950)



950 - SILVER STAR WATER

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FED, PROV & OTHER GRANTS	-	-	100,000	100,000	-
FEES, CHARGES & OTHER INCOME	479,467	491,342	540,327	48,985	10.0%
TSF FROM RESERVES & SURPLUS	-	95,000	150,000	55,000	57.9%
TOTAL REVENUE	479,467	586,342	790,327	203,985	34.8%
WAGES & BENEFITS	56,000	49,000	51,000	2,000	4.1%
OPERATING EXPENSES	234,385	385,342	451,327	65,985	17.1%
PRINCIPAL ON DEBT PAYMENTS	12,609	-	-	-	-
INTEREST ON DEBT PAYMENTS	1,206	-	-	-	-
TSF TO RESERVES & SURPLUS	167,518	67,000	18,000	(49,000)	(73.1%)
CAPITAL EXPENDITURES	7,748	85,000	270,000	185,000	217.6%
TOTAL EXPENSES	479,467	586,342	790,327	203,985	34.8%
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
 - \$4.9M outstanding as at Dec 31, 2023
 - MFA to refinance debt in Oct 2024

Vance Creek Reservoir (951)



951 - VANCE CREEK RESERVOIR

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FEES, CHARGES & OTHER INCOME	359,630	367,536	375,757	8,221	2.2%
TOTAL REVENUE	359,630	367,536	375,757	8,221	2.2%
PRINCIPAL ON DEBT PAYMENTS	197,630	205,536	213,757	8,221	4.0%
INTEREST ON DEBT PAYMENTS	162,000	162,000	162,000	-	-
TOTAL EXPENSES	359,630	367,536	375,757	8,221	2.2%
NET TOTAL	-	-	-	-	-

Mabel Lake Water (952)



- Rates have annual increase of 5% (2020 to 2024)
- User Fee increase \$26 (5.0%), from \$516 to \$542
- Multi-year filtration project (funded from grants / reserve / general revenue)
- Reserve balance projections
 - 2023 - \$534,000 budget
 - 2022 - \$532,000 projected
 - 2021 - \$518,000 actual
- No debt

Mabel Lake Water (952)



952 - MABEL LAKE WATER

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FED, PROV & OTHER GRANTS	-	-	44,445	44,445	-
FEES, CHARGES & OTHER INCOME	204,553	200,360	216,154	15,794	7.9%
TSF FROM RESERVES & SURPLUS	103,222	-	10,000	10,000	-
TOTAL REVENUE	307,775	200,360	270,599	70,239	35.1%
WAGES & BENEFITS	34,333	42,000	46,000	4,000	9.5%
OPERATING EXPENSES	114,128	129,360	153,099	23,739	18.4%
TSF TO RESERVES & SURPLUS	40,519	19,000	11,500	(7,500)	(39.5%)
CAPITAL EXPENDITURES	118,795	10,000	60,000	50,000	500.0%
TOTAL EXPENSES	307,775	200,360	270,599	70,239	35.1%
NET TOTAL	-	-	-	-	-

Grindrod Water (955)



- Rates have annual increase of 3% (2020 to 2024)
- User Fee increase \$46 (3.0%), from \$1,545 to \$1,591
- Parcel tax eliminated and replaced by Infrastructure Base Fee in 2020
- Two large CWF funded projects totaling \$632,000
- Reserve balance projections
 - 2023 - \$91,000 budget
 - 2022 - \$100,000 projected
 - 2021 - \$101,000 actual
- No debt

Grindrod Water (955)



955 - GRINDROD WATER

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FEES, CHARGES & OTHER INCOME	133,355	132,916	147,642	14,726	11.1%
TSF FROM RESERVES & SURPLUS	-	202,000	641,543	439,543	217.6%
TOTAL REVENUE	133,355	334,916	789,185	454,269	135.6%
WAGES & BENEFITS	19,000	23,000	27,000	4,000	17.4%
OPERATING EXPENSES	103,937	104,216	120,142	15,926	15.3%
TSF TO RESERVES & SURPLUS	10,418	5,700	-	(5,700)	(100.0%)
CAPITAL EXPENDITURES	-	202,000	642,043	440,043	217.8%
TOTAL EXPENSES	133,355	334,916	789,185	454,269	135.6%
NET TOTAL	-	-	-	-	-

Whitevale Water (957)



- Rates have annual increase of 3% (2020 to 2024)
- User Fee increase \$28 (2.8%), from \$996 to \$1024
- Reserve balance projections
 - 2023 - \$316,000 budget
 - 2022 - \$283,000 projected
 - 2021 - \$236,000 actual
- No debt

Whitevale Water (957)



957 - WHITEVALE WATER

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FEES, CHARGES & OTHER INCOME	89,820	87,998	93,856	5,858	6.7%
TOTAL REVENUE	89,820	87,998	93,856	5,858	6.7%
WAGES & BENEFITS	24,138	22,468	19,200	(3,268)	(14.5%)
OPERATING EXPENSES	24,983	44,930	41,256	(3,674)	(8.2%)
TSF TO RESERVES & SURPLUS	40,698	20,600	33,400	12,800	62.1%
TOTAL EXPENSES	89,820	87,998	93,856	5,858	6.7%
NET TOTAL	-	-	-	-	-

Gunter Ellison Water (958)



- Rates have annual increase of 2% (2020 to 2024)
- User Fee increase \$15 (1.9%), from \$797 to \$812
- Enderby invoices customers for metered consumption
- Reserve balance projections
 - 2023 - \$57,000 budget
 - 2022 - \$57,000 projected
 - 2021 - \$54,000 actual
- 20-year debt issue for \$64,000 matures April 2024
- Future rate discussion regarding \$418 parcel fee

Gunter Ellison Water (958)



958 - GUNTER-ELLISON WATER

	ACTUAL 2021	BUDGET 2022	BUDGET 2023	VARIANCE	%
FEES, CHARGES & OTHER INCOME	10,601	9,732	10,219	487	5.0%
TOTAL REVENUE	10,601	9,732	10,219	487	5.0%
WAGES & BENEFITS	964	1,000	1,300	300	30.0%
OPERATING EXPENSES	1,548	2,056	2,075	19	0.9%
PRINCIPAL ON DEBT PAYMENTS	4,225	4,437	4,659	222	5.0%
INTEREST ON DEBT PAYMENTS	1,824	1,824	1,824	-	-
TSF TO RESERVES & SURPLUS	2,040	415	361	(54)	(13.0%)
TOTAL EXPENSES	10,601	9,732	10,219	487	5.0%
NET TOTAL	-	-	-	-	-

