

## ADMINISTRATIVE REPORT

**TO:** Board of Directors

**FROM:** J. Zaffino, Chief Administrative Officer

**DATE:** January 18, 2024

**RE:** **RDOS 2024-2028 Five Year Financial Plan Bylaw No. 3053,2024**

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### **Administrative Recommendation:**

**THAT** the change requests, as listed in appendix one and two of the January 18, 2024 RDOS 2024-2028 Five Year Financial Plan Bylaw No. 3053, 2024 Administrative Report, be approved; and further,

**THAT** the Board direct staff to adjust the budget for the second reading to reflect the FTE changes as directed by the Board; and further,

**THAT** Bylaw No. 3053, 2024, being a bylaw of the Regional District of Okanagan Similkameen to adopt the 2024 – 2028 Five Year Financial Plan be read a first time.

### **Reference:**

**Bylaw No. 3053, 2024 including Index**

### **Background:**

The draft 2024-2028 Five Year Financial Plan has been reviewed by the Board at a series of workshops on December 6th, and December 14th. The proposed date for adoption for the Five Year Financial Plan is March 7<sup>nd</sup>, 2024. To comply with legislation, the Board must approve the Budget by March 31<sup>st</sup>.

Since the second workshop held on December 14th, there has been a number of adjustments proposed. These changes have been requested either by the Directors or Staff. The requested changes are due for the following

- Director requested so that service may be improved or to adjust the tax requisition.
- New Information which required the budget to be amended.
- Upon secondary review by managers adjustments have been requested which will create a more accurate budget representation.
- Preliminary approval of Full Time Equivalent and Supplementary Requests.
- Wages redistributed so that they are charged to the correct service.

**Appendix “A”** Lists requested changes as directed by Directors and staff.

**Appendix "B"** Lists the redistribution of wages so that the wages are now charged to the correct service.

**Appendix "C"** Lists the tentatively approved full time equivalent requests.

The Board will be able to review the individual asks listed in appendix "A" and "B" at the PowerPoint presentation and authorize or deny the requested change.

Appendix "C" which deals with full time equivalent (FTE) asks will be dealt with at the January 18<sup>th</sup> in-camera meeting. The following is a summary of the wage expenses of the tentatively approved FTEs and included in the budget.

Appendix "C1"					
No.	Description	Area	Total	Tax Implication Only	User Fee Implication Only
1	General Government	All	\$ 309,625		
	Corporate Facilities	All	\$ 49,618		
	Emergency Planning	All	\$ 165,590		
	Electoral Area Planning	All	\$ 61,577		
	Mosquito Control	All	\$ 5,200		
	Regional Trails	All	\$ 4,424		
				\$ 596,035	\$ -
2	Electoral Area Administration	Electoral Areas	\$ 48,921		
	Development Infrastructure	Electoral Areas	\$ 55,607		
				\$ 104,528	
3	Refuse Disposal - Penticton / D3	D / E / F / I	\$ 3,423		\$ 3,423
4	Fire Protection - Keremeos / B&G	B / G	\$ -		
	Refuse Disposal - Keremeos / B&G	B / G	\$ 1,369		
	Recreation Facility - Keremeos / B&G	B / G	\$ -		
	Pool - Keremeos / B&G	B / G	\$ -		
					\$ 1,369
5	Refuse Disposal Oliver / "C"	C	\$ 1,712		
	Gallagher Sewer	C	\$ 4,127		
	Camp Ground - Loose Bay	C	\$ 4,227		
	Water System - Willowbrook	C	\$ 4,912		
	Water System - Gallagher Lake	C	\$ 4,363		
					\$ 5,939
6	Rural Projects - Area "D"	D	\$ 2,678		
	Sewage Disposal - Okanagan Falls	D	\$ 11,321		
	Water System - Okanagan Falls	D	\$ 55,796		
	Water System - Sun Valley	D	\$ 4,996		
	Recreation Commission - Okanagan Falls	D	\$ 9,245		
	Cemetery - Area "D"	D	\$ 12,680		
	Economic Development - Area "D"	D	\$ 198		
				\$ 24,800	\$ 72,112
7	Rural Projects - Area "E"	E	\$ 3,570		
	Water System - Naramata	E	\$ 75,056		
	Parks & Recreation - Naramata	E	\$ 13,274		
				\$ 16,844	\$ 75,056
8	Water System - Sage Mesa	F	\$ 16,520		
	Water System - Faulder	F	\$ 7,394		
	Water System - West Bench	F	\$ 30,173		
	Area "F" Parks Commission	F	\$ -		
				\$ -	\$ 54,086
9	Water System - Olalla	G	\$ 14,687		\$ 14,687
10	Rural Projects - Area "H"	H	\$ 3,570		
	Water System - Missasula	H	\$ 20,053		
				\$ 3,570	\$ 20,053
11	Apex Mtn Solid Waste Transfer Stn	I	\$ 8,897		
	Recreation Commission - Kaleden	I	\$ 4,227		
				\$ 13,124	\$ -
			\$ 1,019,026	\$ 766,208	\$ 252,819
	Second Year totals		\$ 1,416,525		

## 2024 RDOS Draft Budget Comparison with 2023 & 2022

		2024		2023		2022
RDOS Operations	\$	49.30	\$	46.70	\$	42.50
Municipal Debt Repayment	\$	7.60	\$	7.31	\$	6.08
Capital Projects <b>(\$15.1m capital projects are carried forward)</b>	\$	29.20	\$	19.60	\$	28.20
<b>Total RDOS Budget</b>	<b>\$</b>	<b>86.10</b>	<b>\$</b>	<b>73.61</b>	<b>\$</b>	<b>76.78</b>

Of the \$49.3 million operational budget, \$2,832,209 is transferred to capital reserves and \$1,520,667 to operational reserves. The total transferred to reserves which will be used to fund future projects or services is \$4,352,876. Transfer to reserve comprised 8.83% of the operational budget.

<b>REGIONAL DISTRICT OKANAGAN-SIMILKAMEEN</b>				
<b>2021 - 2024 Budget Comparative Requisition</b>				
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>RDOS PENTICTON</b>	\$ 3,074,761	\$ 2,537,608	\$ 2,330,139	\$ 2,165,761
<b>RDOS SUMMERLAND</b>	1,116,473	944,706	894,516	813,128
<b>RDOS PRINCETON</b>	152,344	116,462	108,247	107,321
<b>RDOS OLIVER</b>	1,869,784	1,713,954	1,629,089	1,557,165
<b>RDOS OSOYOOS</b>	1,157,152	1,030,070	915,621	902,985
<b>RDOS KEREMEOS</b>	698,877	601,320	555,620	507,433
	<b>8,069,391</b>	<b>6,944,120</b>	<b>6,433,232</b>	<b>6,053,793</b>
<b>PENTICTON INDIAN BAND</b>	-	46,265	40,398	102,478
<b>ELECTORAL AREA A</b>	1,649,787	1,541,512	1,379,229	1,264,368
<b>ELECTORAL AREA B</b>	875,296	793,520	745,248	701,371
<b>ELECTORAL AREA C</b>	2,646,065	2,478,883	2,343,591	2,248,830
<b>ELECTORAL AREA D</b>	3,355,044	3,083,591	2,762,446	2,568,242
<b>ELECTORAL AREA E</b>	2,821,187	2,587,328	2,339,046	2,126,328
<b>ELECTORAL AREA F</b>	1,723,036	1,560,889	1,438,057	1,370,381
<b>ELECTORAL AREA G</b>	1,240,534	1,097,296	1,001,203	951,467
<b>ELECTORAL AREA H</b>	1,979,558	1,861,140	1,743,778	1,648,124
<b>ELECTORAL AREA I</b>	2,230,071	2,097,712	1,904,560	1,433,584
	<b>18,520,578</b>	<b>17,101,871</b>	<b>15,657,158</b>	<b>14,312,695</b>
<b>TOTAL TAX REQUISITION FOR ALL BUDGETS</b>	<b>\$ 26,589,969</b>	<b>\$ 24,092,256</b>	<b>\$ 22,130,788</b>	<b>\$ 20,468,966</b>

## Summary of Material Variances to Operational Budget

### Appendix "D"

Coding	Service	Reason for Variance	Participants	Net Increase	% Budg Increase
100	General Government	Salary increased due to tentatively approved FTEs	All	\$ 352,160	36.51%
400	911 Emergency Call System	Transfer to reserves	All	\$ 100,000	19.71%
410	Emergency Planning	Salaries & Wages have been previously charged to Electoral Admin	All	\$ 274,224	114.64%
7100	Oliver & Area "C" Arena	Operational budget increase (Town of Oliver submitted budget)	Oliver & Area "C"	\$ 65,565	12.46%
7700	Oliver & Area "C" Parks	Operational budget increase (Town of Oliver submitted budget)	Oliver & Area "C"	\$ 136,830	23.65%
8600	South Okanagan Transit	Operational budget increase (B.C. Transit submitted	Oliver, Osoyoos ,	\$ 18,259	20.94%
		Net use of reserves reduced	Areas "A", "C" "I"	\$ 11,500	
7050	Fire Protection Keremeos and Areas "B" & "G"	Honorariums Increase - Firefighters	Keremeos, Areas "B" & "G"	\$ 30,176	6.64%
7200	Keremeos & District Recreation	Recreation Program /Facility Attendant now charged to this service	Keremeos, Areas "B" & "G"	\$ 52,561	20.67%
7310	Keremeos & District Recreation	Staff Hours Increased and Manger salary increase	Keremeos, Areas "B" & "G"	\$ 31,558	53.14%
		Transfer to reserves Increased		\$ 20,000	
<b>300</b>	<b>Electoral Area Administration</b>	<b>Wages redistributed to correct services</b>	<b>All Electoral Areas</b>	<b>\$ (188,189)</b>	<b>-2.41%</b>
5000	Electoral Area Planning	Consultant contract for one year	All Electoral Areas	\$ 70,000	10.67%
330	Rural Projects Area "C"	Salaries and wages Increased per Manger of CC	Area "C"	\$ 19,578	69.19%
4200	Development Infrastructure	Salary increased due to tentatively approved FTEs	All Electoral Areas	\$ 68,864	123.76%
340	Rural Projects Area "D"	Salaries and Wages	Area "D"	\$ 26,380	33.03%
1200	Fire Protection OK Falls/"D"	Honorariums Increase - Firefighters	Area "D"	\$ 37,526	9.24%
8960	Ok Falls Cemetery	Salary increased due to tentatively approved FTEs (\$12,680) and additional labour charges	Area "D"	\$ 28,754	114.53%
9380	Economic Development Area "D"	Special Event Funding	Area "D"	\$ 20,000	14.66%
		One time Contingency		\$ 10,000	

## Summary of Material Variances to Operational Budget

### Appendix "D" continued

Coding	Service	Reason for Variance	Participants	Net Increase	% Budg Increase	
9690	Street Lighting OK Falls	Surveyor of Taxes was not able to tax in 2023	Area "D"	\$ 30,019	105.01%	
2500	Building Inspection	Transfer from Operational Reserve eliminated	Areas "A", "C", "D", "E", "F", "H" "I"	\$ 35,000	5.61%	
5700	Mosquito Control	Added as service participants Naramata, Keremeos and Princeton				
1700	Fire Protection Naramata	Honorariums Increase - Firefighters	Area "E"	\$ 11,677	3.17%	
		Increase in transfer to reserves		\$ 9,350		
7540	Naramata Parks and Rec	Increase in transfer to Reserve	Area "E"	\$ 70,715	19.28%	
		No Surplus anticipated		\$ 30,000		
8300	Naramata Transit	Operation Contract increase	Area "E"	\$ 12,030	22.83%	
		No reserves used to fund service		\$ 11,000		
8950	Cemetery Naramata	Increase in Salaries and Wages	Area "E"	\$ 13,436	55.47%	
		Increase in transfer to reserves		\$ 9,534		
1000	Fire Protection West Bench	Contractor Fee increase	Area "F"	\$ 95,679	24.00%	
4400	West Bench Soil Removal	Salaries and wages Increased	Area "F"	\$ 11,332	94.97%	
7570	West Bench Parks Commission	Transfer to reserve allocation increased (no offset from surplus to help fund transfer to reserves)	Area "F"	\$ 33,411	21.72%	
3400	Refuse Disposal Site	Salaries and Wage increase	Keremeos, Areas "B" & "G"	\$ 17,327	13.39%	
7970	Grant in Aids Area "G"	Operational Reserve for 2023 below anticipated amount, not available for 2024	Area "G"	\$ 2,250	256.84%	
1400	Fire Protection Tulameen/Coalmont	Increase in benefits	Area "H"	\$ 20,284	13.09%	
7000	Princeton Recreation	Increase in contract charges	Area "H"	\$ 4,193	1.45%	
1600	Fire Protection Kaleden	Training ground maintenance	Area "I"	\$ 4,000	8.02%	
		Vehicle maintenance #5		\$ 4,000		
		Education and training		\$ 10,000		
		Equipment - SCBA		\$ 7,500		
		Fire fighting equipment		\$ 13,000		
				\$ 1,641,483		

**REGIONAL DISTRICT OKANAGAN-SIMILKAMEEN  
2024 TOTAL REQUISITION SUMMARY**

	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Non-Market Growth %</u>	<u>Net Change %</u>
<b>RDOS PENTICTON</b>	\$ 3,074,761	\$ 2,537,608	\$ 537,153	21.17%	1.05%	20.12%
<b>RDOS SUMMERLAND</b>	1,116,473	944,706	171,767	18.18%	1.77%	16.41%
<b>RDOS PRINCETON</b>	152,344	116,462	35,882	30.81%	0.86%	29.95%
<b>RDOS OLIVER</b>	1,869,784	1,713,954	155,830	9.09%	1.44%	7.65%
<b>RDOS OSOYOOS</b>	1,157,152	1,030,070	127,082	12.34%	1.21%	11.13%
<b>RDOS KEREMEOS</b>	698,877	601,320	97,557	16.22%	1.07%	15.15%
	<b>8,069,392</b>	<b>6,944,120</b>	<b>1,125,272</b>	<b>16.20%</b>	<b>1.24%</b>	<b>14.96%</b>
<b>PENTICTON INDIAN BAND</b>	-	46,265	(46,265)	-100.00%		
<b>ELECTORAL AREA A</b>	1,649,787	1,541,512	108,275	7.02%	2.58%	4.44%
<b>ELECTORAL AREA B</b>	875,296	793,520	81,776	10.31%	5.35%	4.96%
<b>ELECTORAL AREA C</b>	2,646,065	2,478,883	167,182	6.74%	1.60%	5.14%
<b>ELECTORAL AREA D</b>	3,355,044	3,083,591	271,453	8.80%	0.99%	7.81%
<b>ELECTORAL AREA E</b>	2,821,187	2,587,328	233,859	9.04%	3.74%	5.30%
<b>ELECTORAL AREA F</b>	1,723,036	1,560,889	162,147	10.39%	1.54%	8.85%
<b>ELECTORAL AREA G</b>	1,240,534	1,097,296	143,238	13.05%	1.41%	11.64%
<b>ELECTORAL AREA H</b>	1,979,558	1,861,140	118,418	6.36%	2.10%	4.26%
<b>ELECTORAL AREA I</b>	2,230,071	2,097,712	132,359	6.31%	1.30%	5.01%
	<b>18,520,578</b>	<b>17,101,871</b>	<b>1,418,707</b>	<b>8.30%</b>	<b>2.04%</b>	<b>6.26%</b>
<b>TOTAL TAX REQUISITION FOR ALL BUDGETS</b>	\$ 26,589,969	\$ 24,092,256	\$ 2,497,713	10.37%	1.49%	8.88%

**2024 RDOS Taxes for Member Municipalities and Electoral Areas by Property Value  
At First DRAFT**

	\$ 500,000	\$ 600,000	\$ 700,000	\$ 800,000	\$ 900,000	\$ 1,000,00
City of Penticton	\$ 109.18	\$ 131.02	\$ 152.85	\$ 174.69	\$ 196.52	\$ 218.3
District of Summerland	\$ 115.50	\$ 138.60	\$ 161.70	\$ 184.80	\$ 207.90	\$ 231.0
Town of Princeton	\$ 81.54	\$ 97.85	\$ 114.16	\$ 130.46	\$ 146.77	\$ 163.0
Town of Oliver	\$ 551.79	\$ 662.14	\$ 772.50	\$ 882.86	\$ 993.21	\$ 1,103.5
Town of Osoyoos	\$ 196.57	\$ 235.88	\$ 275.20	\$ 314.51	\$ 353.83	\$ 393.1
Town of Keremeos	\$ 831.81	\$ 998.17	\$ 1,164.53	\$ 1,330.90	\$ 1,497.26	\$ 1,663.6
Electoral Area "A"	\$ 723.41	\$ 868.09	\$ 1,012.77	\$ 1,157.46	\$ 1,302.14	\$ 1,446.8
Electoral Area "B"	\$ 1,508.38	\$ 1,810.06	\$ 2,111.73	\$ 2,413.41	\$ 2,715.08	\$ 3,016.7
Electoral Area "C"	\$ 968.24	\$ 1,161.88	\$ 1,355.53	\$ 1,549.18	\$ 1,742.82	\$ 1,936.4
Electoral Area "D"	\$ 854.56	\$ 1,025.47	\$ 1,196.38	\$ 1,367.30	\$ 1,538.21	\$ 1,709.1
Electoral Area "E"	\$ 932.63	\$ 1,119.15	\$ 1,305.68	\$ 1,492.20	\$ 1,678.73	\$ 1,865.2
Electoral Area "F"	\$ 972.60	\$ 1,167.11	\$ 1,361.63	\$ 1,556.15	\$ 1,750.67	\$ 1,945.1
Electoral Area "G"	\$ 1,161.44	\$ 1,393.73	\$ 1,626.02	\$ 1,858.30	\$ 2,090.59	\$ 2,322.8
Electoral Area "H"	\$ 682.88	\$ 819.45	\$ 956.03	\$ 1,092.60	\$ 1,229.18	\$ 1,365.7
Electoral Area "I"	\$ 891.36	\$ 1,069.63	\$ 1,247.90	\$ 1,426.18	\$ 1,604.45	\$ 1,782.7

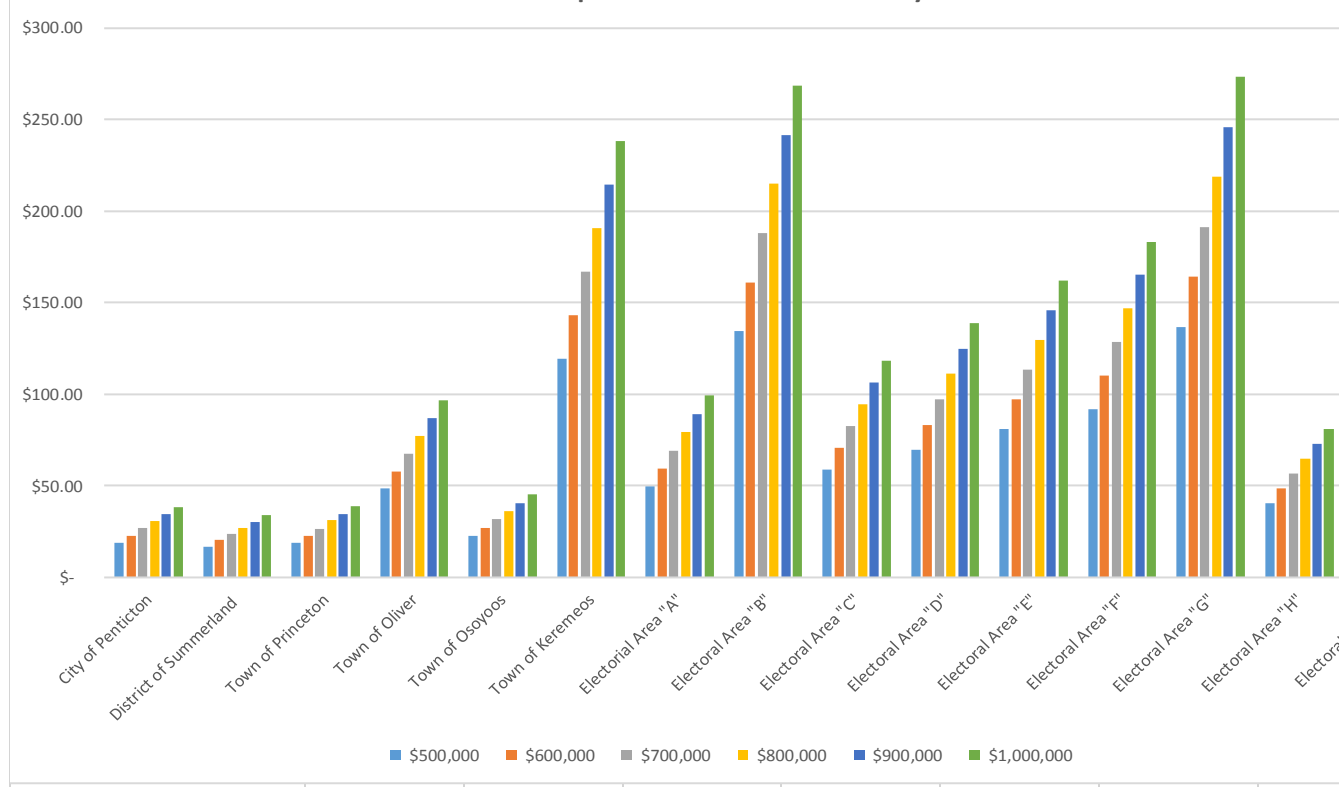
**2023 RDOS Taxes for Member Municipalities and Electoral Areas by Property Value**

	\$ 500,000	\$ 600,000	\$ 700,000	\$ 800,000	\$ 900,000	\$ 1,000,00
City of Penticton	\$ 90.07	\$ 108.08	\$ 126.09	\$ 144.10	\$ 162.12	\$ 180.1
District of Summerland	\$ 98.60	\$ 118.32	\$ 138.04	\$ 157.76	\$ 177.48	\$ 197.2
Town of Princeton	\$ 62.47	\$ 74.96	\$ 87.46	\$ 99.35	\$ 112.45	\$ 124.2
Town of Oliver	\$ 503.39	\$ 604.07	\$ 704.75	\$ 805.42	\$ 906.10	\$ 1,006.7
Town of Osoyoos	\$ 173.96	\$ 208.75	\$ 243.54	\$ 278.34	\$ 313.13	\$ 347.9
Town of Keremeos	\$ 712.66	\$ 855.19	\$ 997.72	\$ 1,140.26	\$ 1,282.79	\$ 1,425.3
Electoral Area "A"	\$ 673.83	\$ 808.60	\$ 943.36	\$ 1,078.13	\$ 1,212.89	\$ 1,347.6
Electoral Area "B"	\$ 1,374.09	\$ 1,648.91	\$ 1,923.73	\$ 2,198.54	\$ 2,473.36	\$ 2,748.1
Electoral Area "C"	\$ 909.08	\$ 1,090.89	\$ 1,272.71	\$ 1,454.52	\$ 1,636.34	\$ 1,818.1
Electoral Area "D"	\$ 785.13	\$ 942.16	\$ 1,099.18	\$ 1,256.21	\$ 1,413.23	\$ 1,570.2
Electoral Area "E"	\$ 851.71	\$ 1,022.05	\$ 1,192.39	\$ 1,362.73	\$ 1,533.07	\$ 1,703.4
Electoral Area "F"	\$ 880.89	\$ 1,057.07	\$ 1,233.25	\$ 1,409.42	\$ 1,585.60	\$ 1,761.7
Electoral Area "G"	\$ 1,024.80	\$ 1,229.75	\$ 1,434.71	\$ 1,639.67	\$ 1,844.63	\$ 2,049.5
Electoral Area "H"	\$ 642.24	\$ 770.68	\$ 899.13	\$ 1,027.58	\$ 1,156.02	\$ 1,284.4
Electoral Area "I"	\$ 838.27	\$ 1,005.92	\$ 1,173.58	\$ 1,341.23	\$ 1,508.89	\$ 1,676.5

### Tax Increase 2023/2024 Taxes for Member Municipalities and Electoral Areas by Property Value

	\$ 500,000	\$ 600,000	\$ 700,000	\$ 800,000	\$ 900,000	\$ 1,000,000
City of Penticton	\$ 19.11	\$ 22.94	\$ 26.76	\$ 30.59	\$ 34.40	\$ 38.17
District of Summerland	\$ 16.90	\$ 20.28	\$ 23.66	\$ 27.04	\$ 30.42	\$ 33.80
Town of Princeton	\$ 19.07	\$ 22.89	\$ 26.70	\$ 31.11	\$ 34.32	\$ 38.80
Town of Oliver	\$ 48.40	\$ 58.07	\$ 67.75	\$ 77.44	\$ 87.11	\$ 96.79
Town of Osoyoos	\$ 22.61	\$ 27.13	\$ 31.66	\$ 36.17	\$ 40.70	\$ 45.22
Town of Keremeos	\$ 119.15	\$ 142.98	\$ 166.81	\$ 190.64	\$ 214.47	\$ 238.30
Electoral Area "A"	\$ 49.58	\$ 59.49	\$ 69.41	\$ 79.33	\$ 89.25	\$ 99.16
Electoral Area "B"	\$ 134.29	\$ 161.15	\$ 188.00	\$ 214.87	\$ 241.72	\$ 268.58
Electoral Area "C"	\$ 59.16	\$ 70.99	\$ 82.82	\$ 94.66	\$ 106.48	\$ 118.32
Electoral Area "D"	\$ 69.43	\$ 83.31	\$ 97.20	\$ 111.09	\$ 124.98	\$ 138.86
Electoral Area "E"	\$ 80.92	\$ 97.10	\$ 113.29	\$ 129.47	\$ 145.66	\$ 161.84
Electoral Area "F"	\$ 91.71	\$ 110.04	\$ 128.38	\$ 146.73	\$ 165.07	\$ 183.41
Electoral Area "G"	\$ 136.64	\$ 163.98	\$ 191.31	\$ 218.63	\$ 245.96	\$ 273.29
Electoral Area "H"	\$ 40.64	\$ 48.77	\$ 56.90	\$ 65.02	\$ 73.16	\$ 81.28
Electoral Area "I"	\$ 53.09	\$ 63.71	\$ 74.32	\$ 84.95	\$ 95.56	\$ 106.18

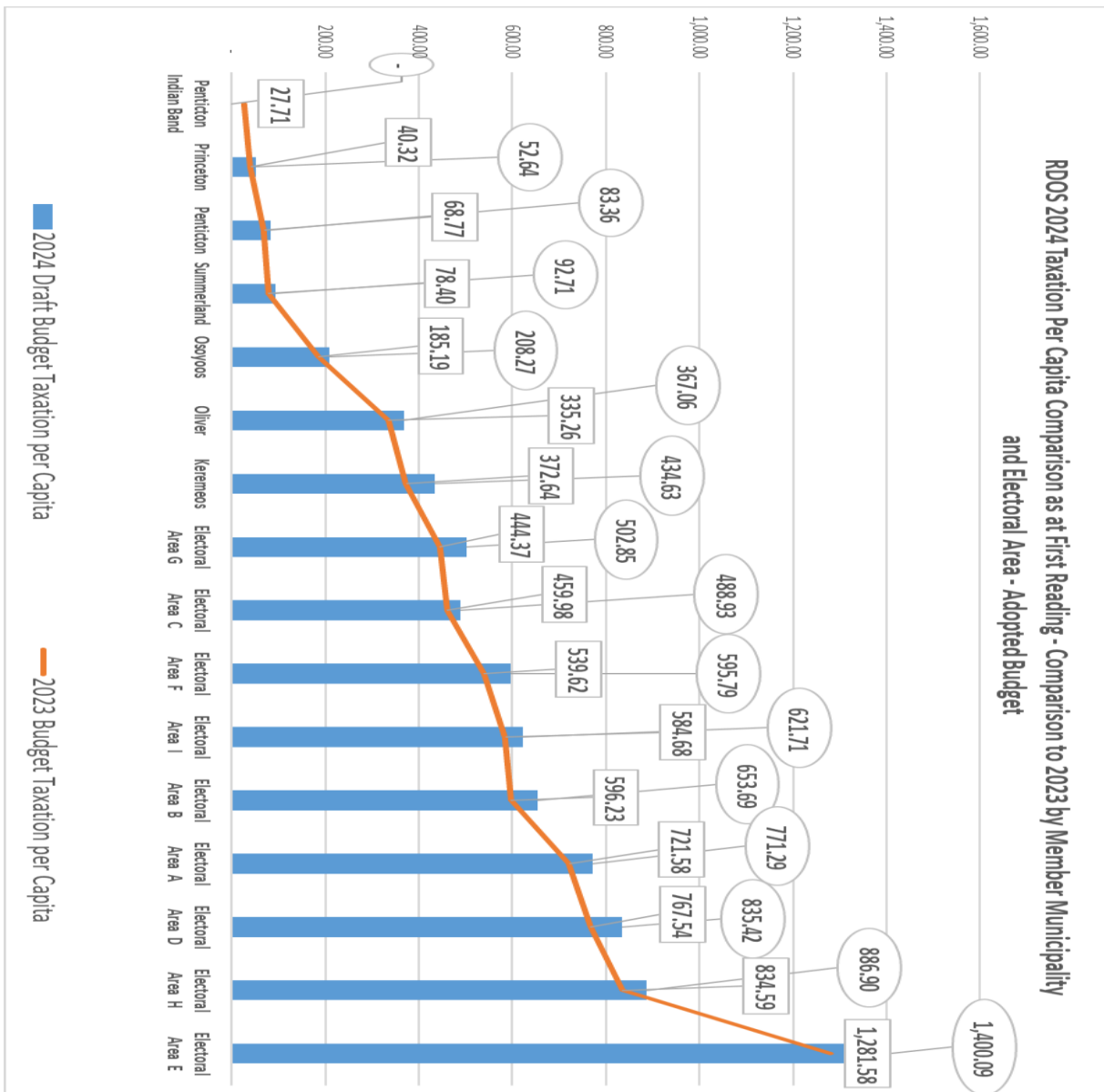
### Tax Increase Comparison from 2023 to 2024 by Assesment



**It is important to note that the above increases may change as the budget goes through second and third reading.**

The requisition amounts appearing in Schedule "D" (operational budget) and Schedule "E" (capital) as attached to the bylaw are considered preliminary and are subject to change, with the Board's approval, before final adoption which is set for March 7th





Net percentage tax increase after non market growth is considered. The definition of non-market Growth is new construction, residential and other which occurred and the assessment was not part of the previous year’s tax calculations.

An example is as follows:

2022 Assessment valued at \$10,000,000, the tax rate would be calculated on the \$10 million. However during 2022 new construction added an addition \$1,000,000 to the areas assessment, the tax rate for the 2023 year would be based on \$11,000,000.

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Staff we be sending out invitations to all member municipalities and electoral areas and ask how they would like to have staff present the budget for public consultations.

In Addition, one overall presentation will be taped and made available on line

If an in person consultation is requested first the tape will be shown and then a question and answer section will be held.

If no in person consultation is requested, the taped briefing is available on line and questions can be submitted to the Manager of Finance

**Respectfully submitted:**

*“Jim Zaffino” Chief Administration Officer*

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J. Zaffino, Chief Administrative Officer

**Attachments**

Appendix “A” List of Budget Adjustments Requested by Director or Staff

Appendix “B” List of Budget Adjustments Wages (New FTEs and Re-distributed to Correct Service)

Appendix “C” List of tentatively approved FTEs

Budget Schedules A through G

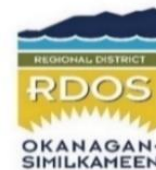
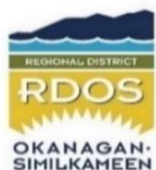
List of Schedules

Bylaw 3053

**REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN**

**2023 - 2027 BUDGET FOR FIRST READING**

**LIST OF SCHEDULES**



<b>A:</b>	<b>2023 Budget Summary by Program</b>
<b>B:</b>	<b>2023 Material Budget Variance by Program</b>
<b>C:</b>	<b>2023 Tax Requisition Summary and by Member Municipality and Electoral Area</b>
<b>C1:</b>	<b>2023 Tax Requisition Comparison on a per capita basis</b>
<b>C2:</b>	<b>2023 Tax Requisition Comparison for Various Property Values</b>
<b>D:</b>	<b>2023 - 2027 Operational Budget</b>
<b>D1:</b>	<b>Operating Carry Forwards</b>
<b>E:</b>	<b>Capital Budget</b>
<b>E1:</b>	<b>Capital Budget Funding</b>
<b>E2:</b>	<b>Capital Project Carried Forward</b>
<b>F1:</b>	<b>Penticton</b>
<b>F2:</b>	<b>Summerland</b>
<b>F3:</b>	<b>Princeton</b>
<b>F4:</b>	<b>Oliver</b>
<b>F5:</b>	<b>Osoyoos</b>
<b>F6:</b>	<b>Keremeos</b>
<b>F7:</b>	<b>Penticton Indian Band</b>
<b>F8:</b>	<b>Electoral Area "A"</b>
<b>F9:</b>	<b>Electoral Area "B"</b>
<b>F10:</b>	<b>Electoral Area "C"</b>
<b>F11:</b>	<b>Electoral Area "D"</b>
<b>F12:</b>	<b>Electoral Area "E"</b>
<b>F13:</b>	<b>Electoral Area "F"</b>
<b>F14:</b>	<b>Electoral Area "G"</b>
<b>F15:</b>	<b>Electoral Area "H"</b>
<b>F16:</b>	<b>Electoral Area "I"</b>
<b>G:</b>	<b>Tier &amp; Administration charge 2022 and 2023</b>