

## ADMINISTRATIVE REPORT

**TO:** Board of Directors

**FROM:** B. Newell, Chief Administrative Officer

**DATE:** January 06, 2022

**RE:** RDOS 2022-2026 Five Year Financial Plan Bylaw No. 2953, 2021

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### **Administrative Recommendation:**

**THAT** the change requests, as listed in table one of the January 6, 2022 RDOS 2022-2026 Five Year Financial Plan Bylaw No. 2953, 2021 Administrative Report, be approved, and:

**THAT** Bylaw No. 2953, 2021, being a bylaw of the Regional District of Okanagan Similkameen to adopt the 2022 – 2026 Five Year Financial Plan be read a first time.

### **Reference:**

#### **1. Bylaw No. 2953, 2021 including Schedule “D” and “E” attached**

### **Background:**

The draft 2022-2026 Five Year Financial Plan has been reviewed at a series of two workshops on November 5th, and 19th. The proposed date for adoption of the Five Year Financial Plan is 3 March 2022. To comply with legislation, the Board must approve the Budget by March 31<sup>st</sup>.

Since the second workshop held on November 19<sup>th</sup>, there has been a number of adjustments proposed. These changes have been requested either by the Director or Staff. The changes for the most part affect only a specific Electoral Director’s budgets, however, there are a few requests which affect more than one service, and are as follows:

**Change Request 1** - Environmental Conservation grant expense, as directed by the Board, has been reduced to \$418,300 which reduces the tax requisition to \$450,021.

**Change Request 10** - Increase of 0.50 FTE for Accountant. The general government and solid waste management services are impacted.

**Change Request 13** - Capital carry forward regarding fire smart community grant (no tax implications).

**Change Request 22** - Capital project funded from reserves – Willowbrook 911 Tower Upgrade (no tax implications).

**Change Request 23** - Replacement of water system truck – affects water reserves, no user fee implications.

## Summary of Adjustments which affect taxes (also included in schedule "D1")

### Table One

Requested Changes as Requested - after November 19th meeting									
ENVIRONMENTAL CONSERVATION					2022	2023	2024	2025	2026
1	5010	All	GRANTS	Original Request	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
				Requested Adjustment	\$ (31,700)	\$ (31,700)	\$ (31,700)	\$ (31,700)	\$ (31,700)
				Updated Amount	\$ 418,300	\$ 418,300	\$ 418,300	\$ 418,300	\$ 418,300
FIRE PROTECTION - NARAMATA (Capital)					2022	2023	2024	2025	2026
2	1701	Area "E"	Donations	Original Request	\$ 500,000	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ (167,000)				
				Updated Amount	\$ 333,000	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION - NARAMATA (Capital)					2022	2023	2024	2025	2026
3	1701	Area "E"	FIRE HALL CONSTRUCTION	Original Request	\$ 500,000	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ (167,000)				
				Updated Amount	\$ 333,000	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION - NARAMATA					2022	2023	2024	2025	2026
4	1700	Area "E"	MISCELLANEOUS REVENUE SALE OF SURPLUS FIRE VEHICLES	Original Request	\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 50,000				
				Updated Amount	\$ 50,000	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION - NARAMATA					2022	2023	2024	2025	2026
5	1700	Area "E"	TRANSFER TO RESERVE	Original Request	\$ 37,216	\$ 39,655	\$ 23,285	\$ 40,968	\$ 41,889
				Requested Adjustment	\$ 50,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 87,216	\$ 39,655	\$ 23,285	\$ 40,968	\$ 41,889
HERITAGE GRANT - AREA C					2022	2023	2024	2025	2026
6	7820	Oliver/C	CONTRACT - HERITAGE SOCIETY	Original Request	\$ 166,686	\$ 166,686	\$ 166,686	\$ 166,686	\$ 166,686
				Requested Adjustment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
				Updated Amount	\$ 171,686	\$ 171,686	\$ 171,686	\$ 171,686	\$ 171,686
VENABLES THEATRE SERVICE					2022	2023	2024	2025	2026
7	7420	Oliver/C	CONTRACT SERVICES	Original Request	\$ 114,188	\$ 115,900	\$ 117,639	\$ 119,403	\$ 121,000
				Requested Adjustment	\$ 812	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 115,000	\$ 115,900	\$ 117,639	\$ 119,403	\$ 121,000
Legislative Assistant -0.5 FTE									
Remove as Requested by Director:									
Eliminate FTE 13.1 to 13.6					2022	2023	2024	2025	2026
8	9380	Area "D"	AREA D ECONOMIC DEV. WAGES	Wages Only	\$ (11,875)	\$ (12,113)	\$ (12,355)	\$ (12,602)	\$ (12,854)
	1200	Area "D"	Ok Falls Fire Dept. SALARIES & WAGES	Wages Only	\$ (7,125)	\$ (7,268)	\$ (7,413)	\$ (7,561)	\$ (7,713)
	9670	Area "D"	HERITAGE HILLS STREET LIGHT WAGES	Wages Only	\$ (950)	\$ (969)	\$ (989)	\$ (1,008)	\$ (1,029)
	340	Area "D"	AREA D RURAL PROJECTS WAGES	Wages Only	\$ (4,750)	\$ (4,845)	\$ (4,942)	\$ (5,041)	\$ (5,142)
	7520	Area "D"	OK FALLS RECREATION WAGES	Wages Only	\$ (21,375)	\$ (21,803)	\$ (22,389)	\$ (22,684)	\$ (23,251)
	8500	Area "D"	AREA D TRANSIT WAGES	Wages Only	\$ (1,425)	\$ (1,454)	\$ (1,483)	\$ (1,512)	\$ (1,543)
					\$ (47,500)	\$ (48,450)	\$ (49,569)	\$ (50,407)	\$ (51,530)
RECREATION FACILITY - KEREMEOS/AREAS B&G									
Added as Requested by Staff									
Change in Position Title					2022	2023	2024	2025	2026
9	7200	Keremeos B&G	Wages	Original Request	\$ 7,624	\$ 11,636	\$ 11,868	\$ 12,106	\$ 12,348
				Requested Adjustment	\$ 13,790	\$ 14,066	\$ 14,347	\$ 14,634	\$ 14,927
				Updated Amount	\$ 21,414	\$ 25,702	\$ 26,215	\$ 26,740	\$ 27,275

Finance Accountant Position increase from 0.50 to 1 FTE						2022	2023	2024	2025	2026
Per November 19th Budget Meeting										
10	3000	Oliver/C	REFUSE DISPOSAL- OLIVER & Area "C"			186	222	228	234	240
	100	All	GENERAL GOVERNMENT			17297	20728	21246	21778	22322
	4300	All	SOLID WASTE MANAGEMENT			17816	21351	21885	22431	22992
	3500	Penticton/D	REFUSE DISPOSAL - PENTICTON/D3			1670	200	2052	2103	21556
	7100	Oliver/C	Arena Oliver/C			74	89	91	93	96
	7200	Keremeos B&G	RECREATION FACILITY - KEREMEOS/AREAS B&G			74	89	91	93	96
						\$ 37,117	\$ 42,679	\$ 45,593	\$ 46,732	\$ 67,302
RECREATION COMMISSION - AREA A										
Changes Made to Reflect Contract						2022	2023	2024	2025	2026
11		Osoyoos/A	CONTRACTS - OSOYOOS	Original Request		\$ 77,609	\$ 79,316	\$ 81,061	\$ 82,845	\$ 84,667
				Requested Adjustment		\$ (7,609)	\$ (9,316)	\$ (11,061)	\$ (12,845)	\$ (14,667)
				Updated Amount		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
WATER SYSTEM - MISSEZULA LAKE WATER SYSTEM										
Requested by Staff						2022	2023	2024	2025	2026
12	3990	Area "H"	TRANSFER FROM OPERATING RESERVE	Original Request		\$ 5,000	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment		\$ 10,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount		\$ 15,000	\$ -	\$ -	\$ -	\$ -
EMERGENCY PLANNING - Capital										
Requested by Staff						2022	2023	2024	2025	2026
13	411	All	FIRE SMART COMMUNITY GRANT CWF	Original Request		\$ 30,000	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment		\$ 565,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount		\$ 595,000	\$ -	\$ -	\$ -	\$ -
ECONOMIC DEVELOPMENT - AREA D										
Requested by Director:						2022	2023	2024	2025	2026
14	9380	Area "D"	TRANSFER FROM OPERATIONAL RESERVES	Original Request		\$ 25,000	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment		\$ 30,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount		\$ 55,000	\$ -	\$ -	\$ -	\$ -
ECONOMIC DEVELOPMENT - AREA D										
Requested by Director:						2022	2023	2024	2025	2026
15	9380	Area "D"	OPERATIONS	Original Request		\$ 65,100	\$ 65,788	\$ 66,493	\$ 67,215	\$ 67,955
				Requested Adjustment		\$ (40,100)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)
				Updated Amount		\$ 25,000	\$ 25,788	\$ 26,493	\$ 27,215	\$ 27,955
NARAMATA TRANSIT										
Requested by Director:						2022	2023	2024	2025	2026
16	8300	Area "E"	TRANSFER FROM OPERATIONAL RESERVE.	Original Request		\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment		\$ 40,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount		\$ 40,000	\$ -	\$ -	\$ -	\$ -
ELECTORAL AREA E - RURAL PROJECTS										
Requested by Director:						2022	2023	2024	2025	2026
17	360	Area "E"	TRANSFER FROM OPERATING RESERVE	Original Request		\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment		\$ 26,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount		\$ 26,000	\$ -	\$ -	\$ -	\$ -
AREA E TOURISM & COMMUNITY SVS CONTRIBUT										
Requested by Director:						2022	2023	2024	2025	2026
18	9261	Area "E"	CAPITAL EXPENDITURE - CONSTRUCT CENATAPH IN PARK	Original Request		\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment		\$ 14,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount		\$ 14,000	\$ -	\$ -	\$ -	\$ -
RECREATION COMM - OK FALLS										
Requested by Director:						2022	2023	2024	2025	2026
19	7520	Area "D"	TRANSFER TO CAPITAL RESERVE	Original Request		\$ 25,759	\$ 87,700	\$ 88,918	\$ 90,154	\$ 91,500
				Requested Adjustment		\$ (25,759)				
				Updated Amount		\$ -	\$ 87,700	\$ 88,918	\$ 90,154	\$ 91,500
TRANSIT - AREA D										
Requested by Director:						2022	2023	2024	2025	2026
20	8500	Area "D"	TRANSER FROM OPERATING RESERVE	Original Request		\$ 10,000	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment		\$ 15,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount		\$ 25,000	\$ -	\$ -	\$ -	\$ -

RECREATION COMM - KALEDEN									
Requested by Director:					2022	2023	2024	2025	2026
21	7530	Area "I"	TRANSFER FROM OPERATIONAL RESERVE	Original Request	\$ 6,500	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 3,850	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 10,350	\$ -	\$ -	\$ -	\$ -
911 EMERGENCY CALL SYSTEM									
Requested by Director:					2022	2023	2024	2025	2026
22	401	All	Willowbrook 911 Tower Upgrade CAPITAL	Original Request	\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 100,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 100,000	\$ -	\$ -	\$ -	\$ -
WATER SYSTEM - NARAMATA									
Requested by Staff					2022	2023	2024	2025	2026
23	3940	Water Systems	Replacement of Water Utility Pickup Truck	Original Request	\$ 50,000	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 13,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 63,000	\$ -	\$ -	\$ -	\$ -
PARKS & RECREATION - NARAMATA					2022	2023	2024	2025	2026
Requested by Director:									
24	7571	Area "E"	Sewer Connection New - Capital	Original Request	\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 50,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 50,000	\$ -	\$ -	\$ -	\$ -
PARKS & RECREATION - NARAMATA					2022	2023	2024	2025	2026
Requested by Director:									
25	7541	Area "E"	Develop surface water drainage plan - Spirit Park	Original Request	\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 56,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 56,000	\$ -	\$ -	\$ -	\$ -
PARKS & RECREATION - NARAMATA CAPITAL					2022	2023	2024	2025	2026
Requested by Director:									
26	7541	Area "E"	WHARF PARK ACQUISITION/DEVELOPMENT	Original Request	\$ 383,500	\$ 200,000	\$ 100,000	\$ -	\$ -
				Requested Adjustment	\$ (133,500)	\$ 133,500	\$ -	\$ -	\$ -
				Updated Amount	\$ 250,000	\$ 333,500	\$ 100,000	\$ -	\$ -
WATER SYSTEM - FAULDER									
27	3921	Area "F"	CAPITAL EXPENDITURE - CONSULTANT TO PROVIDE SAFE OPERATING PROCEDURES FOR URANIUM PROCEDURES		2022	2023	2024	2025	2026
				Original Request	\$ -	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 60,000	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 60,000	\$ -	\$ -	\$ -	\$ -
FIRE PROTECTION - KEREMEOS AREAS B & G									
Requested by Fire Chief					2022	2023	2024	2025	2026
28	1100	Keremeos/B&G	Original Request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL REPLACE EXTERIOR WOODEN DOORS CWF	Requested Adjustment	4,000	\$ -	\$ -	\$ -	\$ -
			CAPITAL REPLACE OLD EXTERIOR STAIRS CWF	Requested Adjustment	10,000	\$ -	\$ -	\$ -	\$ -
			CAPITAL SATELITE HALL LOCATION STUDY CWF	Requested Adjustment	35,000	\$ -	\$ -	\$ -	\$ -
					\$ 49,000	\$ -	\$ -	\$ -	\$ -
TULAMEEN RECREATION COMMISSION									
Recommended by Staff					2022	2023	2024	2025	2026
29	7490	Area "H"	TRANSFER TO CAPITAL RESERVE	Original Request	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
				Requested Adjustment	\$ (15,000)	\$ -	\$ -	\$ -	\$ -
				Updated Amount	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
OKANAGAN BASIN WATER BOARD									
Budget Received From OBWB					2022	2023	2024	2025	2026
30	6500	ALL	TRANSFER TO OBWB	Original Request	\$ 750,256	\$ 776,515	\$ 803,693	\$ 831,822	\$ 848,458
				Requested Adjustment	\$ (24,578)	\$ (32,695)	\$ (41,277)	\$ (50,346)	\$ (47,445)
				Updated Amount	\$ 725,678	\$ 743,820	\$ 762,416	\$ 781,476	\$ 801,013

FIRE PROTECTION - KEREMEOS AREAS B & G								
Requested by Directors					2022	2023	2024	2025
31	1100	Keremeos/B&G	HONORARIUMS - FIREFIGHTERS	Original Request	\$ 214,728	\$ 223,532	\$ 232,697	\$ 242,237
				Requested Adjustment	\$ 26,272	\$ 23,493	\$ 20,504	\$ 17,294
				Updated Amount	\$ 241,000	\$ 247,025	\$ 253,201	\$ 259,531
FIRE PROTECTION - KEREMEOS AREAS B & G								
Requested by Fire Chief					2022	2023	2024	2025
32	1100	Keremeos/B&G	MISCELLANEOUS REVENUE	Original Request	\$ -	\$ -	\$ -	\$ -
				Requested Adjustment	\$ 7,000			
				Updated Amount	\$ 7,000	\$ -	\$ -	\$ -
PARKS & RECREATION - NARAMATA								
Requested by Director					2022	2023	2024	2025
33	7540	Area "E"	1.75 Parks facilities labour reduce to 1.14	Original Request	\$ 46,143	\$ 70,424	\$ 71,832	\$ 73,269
			(Naramata portion reduced FTE 8.3)	Requested Adjustment	\$ (28,000)	\$ (28,700)	\$ (29,418)	\$ (30,153)
				Updated Amount	\$ 18,143	\$ 41,724	\$ 42,414	\$ 43,116
PARKS & RECREATION - NARAMATA								
Requested by Director					2022	2023	2024	2025
34	7540	Area "E"	Parks and Facilities Increase in operational costs	Original Request	\$ 27,200	\$ 27,744	\$ 28,299	\$ 28,865
			(Naramata portion reduced SUP 3.2)	Requested Adjustment	\$ (2,000)	\$ (2,050)	\$ (2,101)	\$ (2,154)
				Updated Amount	\$ 25,200	\$ 25,694	\$ 26,198	\$ 26,711
FIRE PROTECTION - OK FALLS								
Requested by Director					2022	2023	2024	2025
35	1200	Area "D"	HONORARIUMS - FIREFIGHTERS	Original Request	\$ 144,024	\$ 151,225	\$ 155,006	\$ 158,881
				Requested Adjustment	\$ 5,576	\$ 2,115	\$ 2,168	\$ 2,222
				Updated Amount	\$ 149,600	\$ 153,340	\$ 157,174	\$ 161,103

## Areas of Significance which resulted in material change in the tax requisition.

**TABLE 2**

### REGIONAL DISTRICT OKANAGAN-SIMILKAMEEN 2022 Completed Assessment Roll

1: Increase in market and non-market change from one jurisdiction to another was material. Table 2 illustrates the changes in total assessments per jurisdiction. The higher increase in assessment, the more the jurisdiction pays for the regional programs.

No of Properties	DESCRIPTION	2022 % of Total	% Change from 2021
<u>MUNICIPALITIES (RG734)</u>			
16,238	PENTICTON	39.45%	25.97%
6,218	SUMMERLAND	13.51%	31.10%
926	KEREMEOS	1.16%	31.41%
2,615	OLIVER	4.83%	26.85%
4,509	OSOYOOS	8.10%	28.13%
1,805	PRINCETON	2.61%	20.78%

2: Table 3 lists the increased value of what is considered the value on an average residential property.

<u>FIRST NATIONS (Jurisdiction 131) {2021 Revised Roll}</u>			
847	PENTICTON INDIAN BAND	1.45%	0.00%
<u>ELECTORAL AREAS (RG735)</u>			
1,775	ELECTORAL AREA A	3.22%	47.56%
880	ELECTORAL AREA B	0.76%	30.41%
2,670	ELECTORAL AREA C	3.80%	27.82%
2,562	ELECTORAL AREA D	5.57%	35.77%
1,733	ELECTORAL AREA E	4.16%	42.17%
1,061	ELECTORAL AREA F	2.50%	37.66%
1,703	ELECTORAL AREA G	1.46%	25.84%
3,176	ELECTORAL AREA H	4.03%	27.41%
2,161	ELECTORAL AREA I	3.41%	39.17%

**Table THREE**

REGIONAL DISTRICT OKANAGAN-SIMILKAMEEN			
2022 Completed Assessment Roll - <b>RESIDENTIAL ONLY</b>			
<u>DESCRIPTION</u>	<b>Average Res Property 2022</b>	<b>Average Res <u>Property 2021</u></b>	<b>% <u>Change</u></b>
<u>MUNICIPALITIES (RG734)</u>			
PENTICTON	611,810	475,314	28.72%
SUMMERLAND	725,606	547,333	32.57%
KEREMEOS	390,009	287,279	35.76%
OLIVER	506,923	382,781	32.43%
OSOYOOS	524,919	402,916	30.28%
PRINCETON	321,312	242,158	32.69%
<b>FIRST NATIONS (Jurisdiction 131) {2021 Revised Roll}</b>			
PENTICTON INDIAN BAND	440,540	440,540	0.00%
<u>ELECTORAL AREAS (RG735)</u>			
ELECTORAL AREA A	714,554	469,815	52.09%
ELECTORAL AREA B	377,885	271,977	38.94%
ELECTORAL AREA C	501,476	355,675	40.99%
ELECTORAL AREA D	674,723	466,048	44.78%
ELECTORAL AREA E	897,915	621,235	44.54%
ELECTORAL AREA F	835,019	600,838	38.98%
ELECTORAL AREA G	307,416	231,908	32.56%
ELECTORAL AREA H	457,993	349,574	31.01%
ELECTORAL AREA I	618,460	444,506	39.13%

3: The following is a list of material increases or additions to the 2022 budget which were not in the 2021 budget.

**Summary of Material increase or additions to the 2022 budget**

Debt Servicing Increase (Area "E" only)	\$ 31,698
Parks and Facilities Operational Costs (per Sup 3)	\$ 116,050
Board Training (all jurisdictions)	\$ 10,000
Increase in Parks Labour - (per FTE 8)	\$ 52,251
New Bylaw Position (affecting planning, unsightly/untidy, animal and noise control)	\$ 75,000
Engineering Supervisor (per FTE 10)	\$ 71,619
Emergency Telecommunications (all jurisdictions)	\$ 150,625
Emergency Planning (all jurisdictions)	\$ 58,532
Information Services (all jurisdictions)	\$ 337,982
Solid Waste Management (all jurisdictions)	\$ 170,924
Electoral Area Planning (all jurisdictions)	\$ 138,591
Apex Fire Department (Apex area only)	\$ 363,859
<b>Total</b>	<b>\$ 1,577,131</b>

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:

2021 Assessment valued at \$10,000,000, the tax rate would be calculated on the \$10 million.

However during 2021 new construction added an addition \$1,000,000 to the areas assessment, the tax rate for the 2022 year would be based on \$11,000,000.

**REGIONAL DISTRICT OKANAGAN-SIMILKAMEEN  
2022 TOTAL REQUISITION SUMMARY**

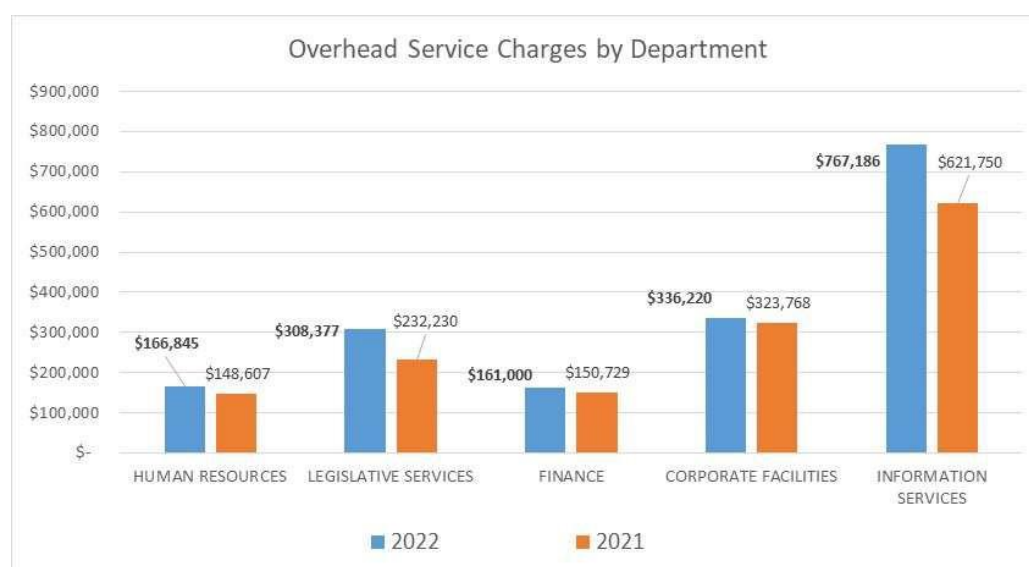
	<u>2022</u>	<u>2021</u>	<u>\$ Change</u>	<u>% Requisition Change</u>	<u>Non Market Growth %</u>	<u>Next Tax Change %</u>
PENTICTON	\$ 2,278,956	\$ 2,165,761	\$ 113,195	5.23%	1.89%	3.34%
SUMMERLAND	875,479	813,128	62,351	7.67%	1.75%	5.92%
PRINCETON	106,528	107,321	(793)	-0.74%	3.02%	-3.76%
OLIVER	1,630,324	1,557,165	73,159	4.70%	1.97%	2.73%
OSOYOOS	947,814	902,985	44,829	4.96%	0.65%	4.31%
KEREMEOS	551,271	507,433	43,838	8.64%	2.25%	6.39%
	<b>6,390,372</b>	<b>6,053,793</b>	<b>336,579</b>	<b>5.56%</b>		
PENTICTON INDIAN BAND	83,811	102,478	(18,667)	-18.22%		
ELECTORAL AREA A	1,419,989	1,264,368	155,621	12.31%	1.66%	10.65%
ELECTORAL AREA B	732,704	701,371	31,333	4.47%	1.24%	3.23%
ELECTORAL AREA C	2,350,274	2,248,830	101,444	4.51%	1.43%	3.08%
ELECTORAL AREA D	2,753,319	2,568,242	185,077	7.21%	1.54%	5.67%
ELECTORAL AREA E	2,361,326	2,126,328	234,998	11.05%	3.20%	7.85%
ELECTORAL AREA F	1,430,116	1,370,381	59,735	4.36%	0.80%	3.56%
ELECTORAL AREA G	972,602	951,467	21,135	2.22%	1.23%	0.99%
ELECTORAL AREA H	1,729,180	1,648,124	81,056	4.92%	1.22%	3.70%
ELECTORAL AREA I (including Apex Fire Dept. new)	1,938,874	1,433,584	505,290	35.25%	0.86%	34.39%
ELECTORAL AREA I (Excluding New Apex Fire Dept. Servicei)	1,575,025	1,433,584	141,441	9.87%	0.86%	9.01%
	<b>15,688,383</b>	<b>14,312,695</b>	<b>1,375,688</b>	<b>9.61%</b>		
TOTAL TAX REQUISITION FOR ALL BUDGETS	<b>\$ 22,162,567</b>	<b>\$ 20,468,966</b>	<b>\$ 1,693,601</b>	<b>8.27%</b>		
ELECTORAL AREA I (Excluding Apex Mtn Fire Protection)	1,575,015	1,433,584	141,431	9.87%	0.86%	9.01%



## Analysis:

### 2021/2022 Administration Comparison

	2021	2022	Variance	% Increase
Total Overhead	\$ 1,477,084	\$ 1,739,628	\$ 262,544	17.77%
20% to Capital	\$ 295,417	\$ 347,926	\$ 52,509	17.77%
Charged to Operational	<u>\$ 1,181,667</u>	<u>\$ 1,391,702</u>	<u>\$ 210,035</u>	<u>17.77%</u>



The requisition amounts appearing in Schedule “D” (operational budget) and Schedule “E” as attached to the bylaw are considered preliminary and are subject to change, with the Board’s approval, before final adoption.

Staff has sent out invitations to all member municipalities and electoral areas and asked how they would like to have staff present the budget for public consultations.

All nine electoral areas will have a taped briefing on their budget.

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, Manager of Finance"*

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Jim Zaffino, Finance Manager

**Attachments:**

 <p>REGIONAL DISTRICT RDOS OKANAGAN- SIMILKAMEEN</p>	<p><b>REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN</b> <b>2022 - 2026 DRAFT BUDGET</b> <b>LIST OF SCHEDULES</b></p>
<b>A:</b>	2022 Budget Summary by Program
<b>B:</b>	2022 Material Budget Variance by Program
<b>C:</b>	2022 Tax Requisitions summary and by member municipality and electoral area) using 2022 completed roll
<b>C1:</b>	2022 Tax Requisition Comparison for Various Property Values
<b>D:</b>	2022 - 2026 Operating Budgets
<b>D1:</b>	Budget Amendment Requests made after Nov. 19
<b>E:</b>	2022 - 2026 Capital Budgets
<b>F:</b>	2022 Individual Tax Requisitions
<b>F1:</b>	Penticton
<b>F2:</b>	Summerland
<b>F3:</b>	Princeton
<b>F4:</b>	Oliver
<b>F5:</b>	Osoyoos
<b>F6:</b>	Keremeos
<b>F7:</b>	Penticton Indian Band
<b>F8:</b>	Electoral Area "A"
<b>F9:</b>	Electoral Area "B"
<b>F10:</b>	Electoral Area "C"
<b>F11:</b>	Electoral Area "D"
<b>F12:</b>	Electoral Area "E"
<b>F13:</b>	Electoral Area "F"
<b>F14:</b>	Electoral Area "G"
<b>F15:</b>	Electoral Area "H"
<b>F16:</b>	Electoral Area "I"
<b>G:</b>	Tier and Administration Charge 2021 and 2022