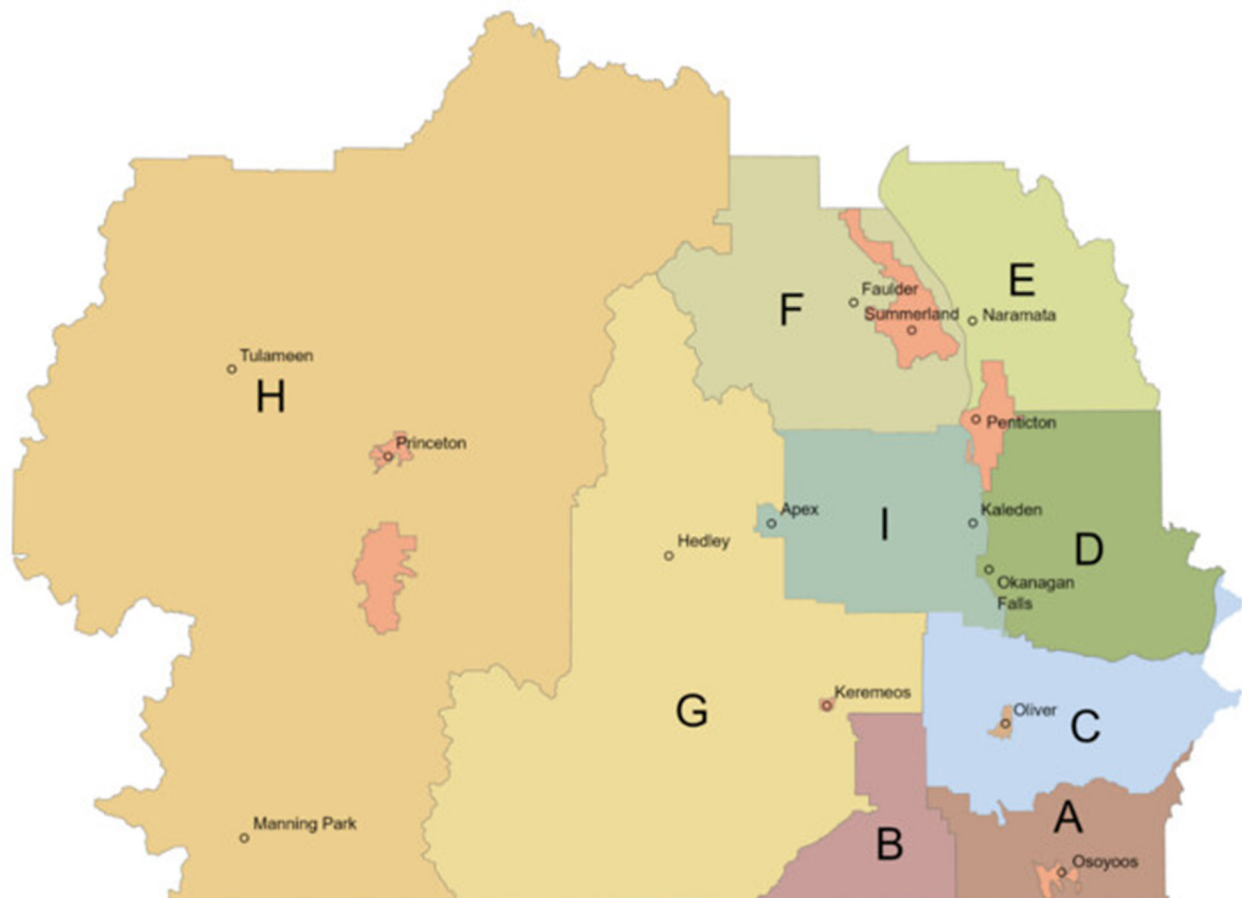


Regional District of Okanagan-Similkameen

2023—2027 First Reading

Schedule B

Material Budget Variance by Program



2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept. Code	SUB REGIONAL PROGRAMS - Net Program Increase 4.31%	
100	6500	OKANAGAN BASIN WATER BOARD Net Increase 3.88%	
		- Increase in Transfer Payment	Tax Requisition Increase \$28,877
101	5020	RGS - SUB REGIONAL Net Increase 8.93%	
		- Wages not funded from previous year	Tax Requisition Increase \$3,717
105	6000	STERILE INSECT RELEASE PROGRAM Net Increase 4.62%	
		- Increase in Transfer Payment	Tax Requisition Increase \$19,310
Budget Page	Dept. Code	Regional Programs - Net Program Increase 5.73%	
22	7890	HERITAGE CONSERVATION Net Decrease 100%	
		- Service terminated	Tax Requisition Decrease \$2,683
87	0400	911 EMERGENCY CALL SYSTEM Net Increase 8.54%	
		- CONTRACTS - OTHER RD - CORD - CENTRAL - \$27,903	
		- Debt Servicing adjusted - \$99,097	Tax Requisition Increase \$84,394
		- CONTRACTS - CENTRAL FIRE Dispatch - \$16,333	
92	100	GENERAL GOVERNMENT Net Increase 6.29%	
		- Salaries and Wages - \$174,995	
		-Administration Charge - \$16,854	Tax Requisition Increase \$94,793
		-Honorariums - \$30,193	
97	0600	INFORMATION SERVICES Net Increase 8.90%	
		- Equipment Purchases - \$46,032	
		-UTILITIES - TELEPHONE - \$10,000	Tax Requisition Increase \$68,275
		-TRANSFER TO CAPITAL RESERVE - \$13,218	
15	7720	REGIONAL TRAILS Net Increase 9.15%	
		-Trail Maintenance - \$11,500	
		-Acquisition & Management - \$6,076	Tax Requisition Increase \$36,356
		-Contract Services - \$10,690	
103	8200	REGIONAL TRANSIT Net Increase 9.50%	
		-Operational Expenses - \$35,230	Tax Requisition Increase \$20,753
17	4300	SOLID WASTE MANAGEMENT - 11.41%	
		-Operational Expenses - \$101,669	
		-Transfer to Reserves Decrease - (\$66,000)	Tax Requisition Increase \$25,460

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept. Code	Rural Programs - Net Program Increase 9.39%	
106	9200	ANIMAL CONTROL - A,B,C,D,E,F,G,H,I Net Increase 4.27%	
		-Bylaw Enforcement Allocation - \$2,322	
		-Contracts Animal Control - \$ 1,462	Tax Requisition Increase \$5,702
108	5100	BYLAW ENFORCEMENT Net Increase 4.40%	
		-SALARIES & WAGES - \$32,313	Tax Requisition Increase \$15,643
118	0300	ELECTORAL AREA ADMINISTRATION Net Increase 16.10%	
		- Salaries & Wages - \$251,977	
		- Administration Charges - \$25,712	Tax Requisition Increase \$369,177
119	5000	ELECTORAL AREA PLANNING Net Increase 15.76%	
		- Salaries & Wages - \$126,399	
		-Transfer From Operational Reserve - (\$25,000)	
		- Administration Charge - \$10,505	Tax Requisition Increase \$180,284
129	5700	MOSQUITO CONTROL Net Increase 5.20%	
		-Helicopter Spraying - \$ 10,000	Tax Requisition Increase \$8,438
146	4200	DEVELOPMENT INFRASTRUCTURE Net Decrease 72.41%	
		- Salaries & Wages - \$99,749	Tax Requisition Increase by \$100,308
Budget Page	Dept. Code	Shared Programs - "A"/ Osoyoos - Net Program Increase 13.76%	
26	7865	MUSEUM PROPERTY DEBT - AREA "A" Net Increase 14.96%	
		-Property Insurance - \$2,101	
		-Debt Servicing - \$9,879	Tax Requisition Increase \$12,219
44	7050	ARENA - OSYOYYS/"A" Net increase 15.97%	
		-SALARIES & WAGES - \$14,736	
		- Purchase of Zamboni Debt Servicing - \$23,400	
		- Utilities - \$20,400	Tax Requisition Increase \$83,821
		- Equipment Maintenance - \$23,400	
3	8600	TRANSIT SOUTH OKANAGAN Net Increase 3.24%	
		-Operational Expense - \$5,917	Tax Requisition Increase \$3,888

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET

Budget by Program - Explanation of Material Variance

First Reading

Shared Programs - "B" , "G")/ Keremeos - Net Program Increase

10.32%

Budget Page	Dept. Code		
2	1100	FIRE PROTECTION - KEREMEOS AREAS "B" & "G" - Net Increase 13.04%	
		-Honorariums - Firefighters - \$36,824	
		-Transfer to Vehicle Reserve - \$5,000	Tax Requisition Increase \$72,849
		-Transfer to operating Reserve - \$8,590	
42	7200	RECREATION FACILITY - KEREMEOS/AREAS "B" & "G" - NET INCREASE 21.96%	
		-Salaries & Wages - \$44,261	
		-Transfer to Capital Reserve - \$38,800	Tax Requisition Increase \$81,110
		-Transfer to Operational Reserve - \$17,482	
43	7310	POOL - KEREMEOS/AREAS B & G - Net Decrease 14.23%	
		- Salaries & Wages - (\$5,991)	
		-Transfer to Capital Reserve - (\$16,200)	Tax Requisition Decrease \$17,389

Shared Programs B/G/H ECONOMIC DEVELOPMENT - Net Program Increase 0.16%

Shared Programs B/G/H RECYCLING/GARBAGE KEREMEOS - Net Program Increase 3.87%

78	3590	-Information Service Cost Reallocation - \$3,250	Tax Requisition Increase \$3,541
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2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept. Code	Shared Programs - Area "C"/Oliver - Net Program Increase 4.23%	
14	7820	HERITAGE GRANT - AREA "C" - Net Increase 7.98%	
		-Contract Heritage Society - \$13,314	Tax Requisition Increase \$14,177
30	7100	ARENA - OLIVER/AREA 'C' - Net Increase 14.05%	
		-Operations - \$29,717	Tax Requisition Increase \$59,033
		- Transfer to Reserves - \$39,560	
31	7700	PARKS - OLIVER/ AREA "C" - Net Increase 15.24%	
		-Administration Charges - \$5,263	Tax Requisition Increase \$64,441
		-Operations - \$62,264	
32	7300	POOL - OLIVER/ AREA "C" - Net Increase 9.77%	
		-Administration Charge - \$4,782	Tax Requisition Increase \$25,460
		-Operations - \$101,169	
		-Transfer to Reserve - (66,000)	
33	7810	PROGRAMS - OLIVER/AREA "'C" - Net Decrease 5.63%	
		-Operations - \$94,696	Tax Requisition Decrease \$11,814
		-Transfer to Reserve - (58,100)	
34	7400	RECREATION HALL - OLIVER/ AREA"C" - Net Decrease 10.27%	
		-Operations - \$39,282	Tax Requisition Decrease \$32,393
		-Transfer to Reserve - (\$68,500)	
85	3000	REFUSE DISPOSAL- OLIVER & Area "C" - Net Increase 14.32%	
		-Transfer to Capital Reserve - \$275,202	Tax Rquisition Increase \$15,010 Revenue
		- Contract Service Operations - \$131,298	Increase \$316,112
		-Salaries & Wages - \$24,010	
		Fees Refuse Disposal Revebye - \$316,112	
116	9350	ECONOMIC DEVELOPMENT OLIVER/AREA "C" - Net Decrease 62.70%	
		- Agreement Oliver Tourism - \$35,000	Tax Requisition Decrease \$36,106

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept. Code		
		Shared Programs Area D/E/F/I - Net Program Decrease 7.17%	
12	425	VICTIM SERVICES AREAS "D", "E", "F", "I" - Net Increase 11.58%	
		-Transfer from Operation Reserve - (\$1,507)	Tax Requisition Increase \$1,011
		-Contracts & Agreements - (\$500)	
86	3500	REFUSE DISPOSAL - PENTICTON /"D" Net Increase 7.91%	
		-Salaries & Wages - \$96,545	
		-Contract Services - Wood Waste Chipping - \$136,000	Tax Requisition Increase \$254,349
		-Reduction in Transfer to Various Reserves - (\$28,176)	
		-Various Contract Services - \$342,211	
Budget Page	Dept.	Local Programs AREA "A" - Net Program Increase 12.48%	
1	1800	Fire Dept. Anarchist Mountain - Net Increase 14.61%	
		-Benefits Fire Fighters - \$10,000	
		-Honorariums Firefighters - \$9,400	Increase in Tax Requisition \$34,943
		-Equipment Firefighters - \$28,000	
13	7870	AREA A COMMUNITY PARKS - Net Increase 91.72%	
		- Transfer from Covid Funding - \$10,894	Tax Requisition Increase \$31,863
		-Transfer from Operational Reserve - \$12,138	
25	7860	MUSEUM - AREA "A" - Net Decrease 11.50%	
		-Prior Yeas Deficient Eliminated - (\$2,138)	Tax Requisition Decrease (\$1,967)
82	3200	REFUSE DISPOSAL AREA "A" - NET DECREASE 100%	
		-Service Terminated	Tax Requisition Decrease (\$1,202)
120	7990	GRANT-IN-AID AREA "A" - NET Increase 36.71%	
		-Net Transfer from Operational Reserves - \$1,500	Tax Requisition Increase \$945

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept.	Local Programs Area "B" - Net Program Increase 11.48%	
14	7580	AREA B COMMUNITY PARKS - Net Increase 52.29%	
		-Salaries & Wages - \$17,887	
		-Park Improvements - \$4,000	Tax Requisition Increase \$22,510
121	7930	GRNT-IN-AID AREA "B" - Net Decrease 77.94%	
		-Grant-in-Aid - (7,000)	Tax Requisition Decrease (\$7,335)
137	320	ELECTORAL AREA B - RURAL PROJECTS - Net Decrease 30.71%	
		- Salaries & Wages - (\$2,975)	Tax Requisition Decrease (\$2,185)

Budget Page	Dept.	Local Programs Area "C" - Net Program Increase 7.90%	
64	3905	CAMPGROUND LOOSE BAY - Net Increase 9.43%	
		- Supplies - \$11,500	
		- Contract Services - (\$12,875)	
		- Facility Improvements \$5,000	Increase in Tax Requisition \$2,667
122	7940	GRANT-IN-AID - AREA "C" - Net Increase 1,336.74%	
		- Grant-in Aid - \$39,750	Tax Requisition Increase \$37,790
130	2720	NOISE BYLAWS AREA "C" - Net Increase 3.28%	
		-Bylaw Enforcement - \$464	Tax Requisition Increase \$311
150	2620	UNSIGHTLY/UNTIDY PREMISES - AREA 'C" - Net Decrease 6.51%	
		- Net Transfer to Reserves - \$5,030	
		- Legal Fees - \$7,940	Tax Requisition Decrease \$1,932

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept.	Local Programs Area "D" - Net Program Increase 6.32%	
38	7520	RECREATION COMM - OK FALLS - Net Increase 20.20%	
		-Transfer to Reserve - \$87,700	
		-Parks Improvements - \$11,000	
		-Parks Maintenance - \$20,700	Tax Requisition Increase \$129,516
		-Contract Services - \$8,294	
46	8500	TRANSIT - AREA D - Net Increase 13.21%	
		-Transfer From Operating Reserve - \$25,000	
		-Increase in Transit Fares - \$3,513	Increase in Tax Requisition \$13,915
		- Operational Expenses - (\$9,500)	
55	3800	SEWAGE DISPOSAL - OK FALLS - Net Increase 4.42%	
		-Maintenance & Parts - \$15,000	
		-Chemicals -\$12,840	
		-Insurance Property - \$12,872	User Fee Increase \$40,084
		-Insurance Environmental - \$13,000	
112	9380	ECONOMIC DEVELOPMENT AREA "D" - Net Decrease 6.50%	
		- Salaries & Wages - (\$41,913)	
		-Transfer from Operational Reserves - \$35,000	Decrease in Tax Requisition \$57,840
		-Transfer to Operational Reserves - (\$30,440)	
139	340	ELECTORAL AREA D - RURAL PROJECTS - Net Decrease 54.54%	
		-Contingency - (\$15,000)	Tax Requisition Decrease \$15,557

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept.	Local Programs Area "E" - Net Program Increase 10.38%	
6	1700	FIRE PROTECTION - NARAMATA - Net increase 7.26% -Transfer to Operational Reserve - (\$47,750) -Transfer to Capital Reserve - (\$47,561) - Debt Service (purchase of fire trucks) - \$31,631 -Honorariums \$30,450 -Misc. Revenue (\$70,000)	Tax Requisition Decrease \$36,695
15	8950	CEMETERY - ELECTORAL AREA E (NARAMATA) Net Decrease 13.16% -Increase in Revenue - \$3,025 -Increase in Transfer From Reserves - \$4,000	Tax Requisition Decrease \$6,444
27	7830	NARAMATA MUSEUM Net Increase 4.97% - Utilities - \$515 -Salaries & Wages - \$184	Tax Requisition Increase \$843
38	7540	PARKS & RECREATION - NARAMATA - Net Increase 28.00% -Salaries & Wages - \$10,231 -Community Works Gas tax Reduction \$23,902 -Contract Services - \$19,060 -Net Increase to Reserves - \$11,813 - Reduction in Transfer from Reserves - \$31,000 -Park Supplies - \$6,413	Tax Requisition Increase \$119,936
45	8300	NARAMATA TRANSIT - Net Increase 26.43% -Transfer from Operational Reserve - \$34,000	Tax Requisition Increase \$22,638
66	3940	WATER SYSTEM NARAMATA - Net Increase 6.84% - Salaries & Wages - \$33,439 - Transfer to Operational Reserve - \$22,000 - Depreciation/Replacement Vehicles - \$10,000 - Transfer From Operational Reserve - \$89,900	User Fee Increase \$90,097
10	2710	NOISE BYLAW AREA "E" - NET Increase 32.65% - Bylaw Enforcement - \$444 - Less Prior Years Surplus v- \$1,919	Tax Requisition Increase \$2,452
134	9910	NARAMATA LIBRARY - Net Increase 41.57% - Property Insurance - \$4,161	Tax Requisition Increase \$4,275
12	360	ELECTORAL AREA "E" RURAL PROJECTS - Net Decrease 10.57% - Salaries and Wages - (\$10,786)	Tax Requisition Increase \$22,638

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept.	Local Programs Area "F" Net Increase 8.28%	
8	1000	FIRE PROTECTION - WEST BENCH/MESA/HUSLA - Net Increase 10.91%	
		-Contracts City of Penticton -\$50,000	Tax Requisition Increase \$39,255
15	7570	AREA "f" PARKS COMMISSION - Net Increase 24.33%	
		- Transfer to Capital Reserve -\$9,579	
		-Transfer From Operation Reserves (Surplus) - \$19,500	Tax Requisition Increase \$29,226
49	8240	TRANSIT - WEST BENCH F - Net Decrease 7.25%	
		- Increase in Revenue -\$2,068	Tax Requisition Decrease \$1,886
68	3910	WATER SYSTEM - SAGE MESA Net Increase 228.00% (THIS IS A RECOVERABLE SERVICE)	
		- Operational Recoverable Work \$209,907	
		-Transfer to Operational Reserve - \$30,456	Recoverable Work \$292,472
		- Salaries & Wages - \$16,532	
71	3970	WATER SYSTEM - WEST BENCH - NET Increase 4.01%	
		- Salaries & Wages - \$16,131	Tax Requisition Increase \$14,244
125	8000	GRANT-IN-AID - Net Increase 5.24%	
		- Gran-in-Aid - \$100	Tax Requisition Increase \$107

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept.	Local Programs Area "G" - Net Increase 4.32%	
19	9000	CEMETERY - ELECTORAL AREA G Net Decrease 74.96% -CONTRACTS - HEDLEY - (\$2,000) -CONTRACTS - Keremeos - (\$1,000)	Tax Requisition Decrease \$3,074
23	7840	HERITAGE - AREA "G" - Net Increase 74.89% - Special Project Grist Mill - \$2,000	Tax Requisition Increase \$2,435
51	9450	ELECTRICAL SYSTEM - SCHNEIDER - Net Increase 15.25% -Prior Years Deficit - \$138	Tax Requisition Increase \$116
57	9500	AREA "G" STREET LIGHTING - Net Increase 3.93% -Utility POWER - \$19	Tax Requisition Increase \$23
67	3960	WATER SYSTEM - OLALLA I- Net Increase 12.56% -IT Support Costs - 5,000 -Operations - \$7,000 -Salaries & Wages - \$9,006	User Fee Increase \$15,847
126	7970	GRANT-IN-AID - Net Decrease 306.18% - Gran-In-Aid Reduction - \$6,000 -Transfer from Operational Reserve - \$2,100	Tax Requisition Decrease \$4,093
142	380	RURAL PROJECTS - Net Decrease 21.65% -Salaries & Wages - (\$41,913) -Transfer to Reserves - (\$30,440)	Tax Requisition Decrease (\$57,840)

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Budget Page	Dept.	Local Programs Area "H" - Net Increase 3.53%	
3	1400	FIRE PROTECTION - COALMONT/TULAMEEN - Net Increase 7.17%	
		- Honorariums Firefighters - \$10,000	
		- Vehicle Expenses Gas & Oil - \$3,500	
		- Salaries & Wages - \$854	Tax Requisition Increase \$17,580
		- Transfer to Reserves - \$544	
39	7490	TULAMEEN RECREATION COMMISSION Net Increase 69.57%	
		- Salaries & Wages -\$2,846	
		- Transfer to Capital Reserve -\$16,000	
		- Contract Service - \$7,000	Tax Requisition Increase \$34,114
		- Transfer from Operational Reserve - \$6,000	
132	2730	NOISE BYLAW - AREA H Net Increase 100%	
		-NO LONGER A SERVICE	
143	390	RURAL PROJECTS - Net Decrease 11.43%	
		- Contingency -(\$3,695)	
		- Salaries & Wages - (\$1,629)	Tax Requisition Decrease (6,948)
153	2650	UNSIGHTLY/UNTIDY PREMISES - AREA H - Net Decrease 16.99%	
		- Legal Fees - (\$9,698)	Tax Requisition Decrease (8,227)

2023 REGIONAL DISTRICT OF OKANAGAN SIMILKAMEEN BUDGET
Budget by Program - Explanation of Material Variance
First Reading

Tax Requisition Decrease (0,427)

Budget Page	Dept.	Local Programs Area "I" - Net Increase 9.81%	
5	1600	FIRE PROTECTION _ Net Increase 8.04%	
		- Honorariums Firefighters - \$18,300	
		- Payroll Overhead WCB - \$7,000	Tax Requisition Increase \$27,922
		- Firefighting Supplies - \$5,000	
36	7530	RECREATION COMM - KALEDEN Net Increase 26.44%	
		-Transfer to Capital Reserves - \$47,000	
		-Salaries & Wages Net Increase - \$16,068	Tax Requisition Increase \$57,839
		-Insurance Property - \$6,161	
		-Community Works Gas Tax - \$18,500	
80	4310	APEX MTN SOLID WASTE TRANSFER STATION - Net Increase 15.17%	
		-Salaries and Wages - \$8,026	
		- Large Item Collection - \$8,778	Tax Requisition Increase \$11,110
		-Operations & Maintenance - (\$36,200)	
		-Transfer From Operating Reserve - \$39,074	
6	8010	GRANT-IN-AID AREA "I" - Net Decease 12.67%	
		- Transfer from reserves plus Surplus plus Transfer to Reserves Net \$744	
			Tax Requisition Decrease (\$744)
144	350	ELECTORAL AREA "I" RURAL PROJECTS - Net Decrease 13.32%	
		-Salaries & Wages (\$5,575)	Tax Requisition Decrease (\$5,291)
156	1900	FIRE PROTECTION - APEX - Net Increase 3.53%	
		-Eqpt- Misc. Foam, Tools, Etc. - \$22,500	
		-Stipends-Officers - (\$13,800)	Tax Requisition Increase \$12,830
		-Education & Training - (10,000)	
		-Firefighter Benefits - \$13,900	