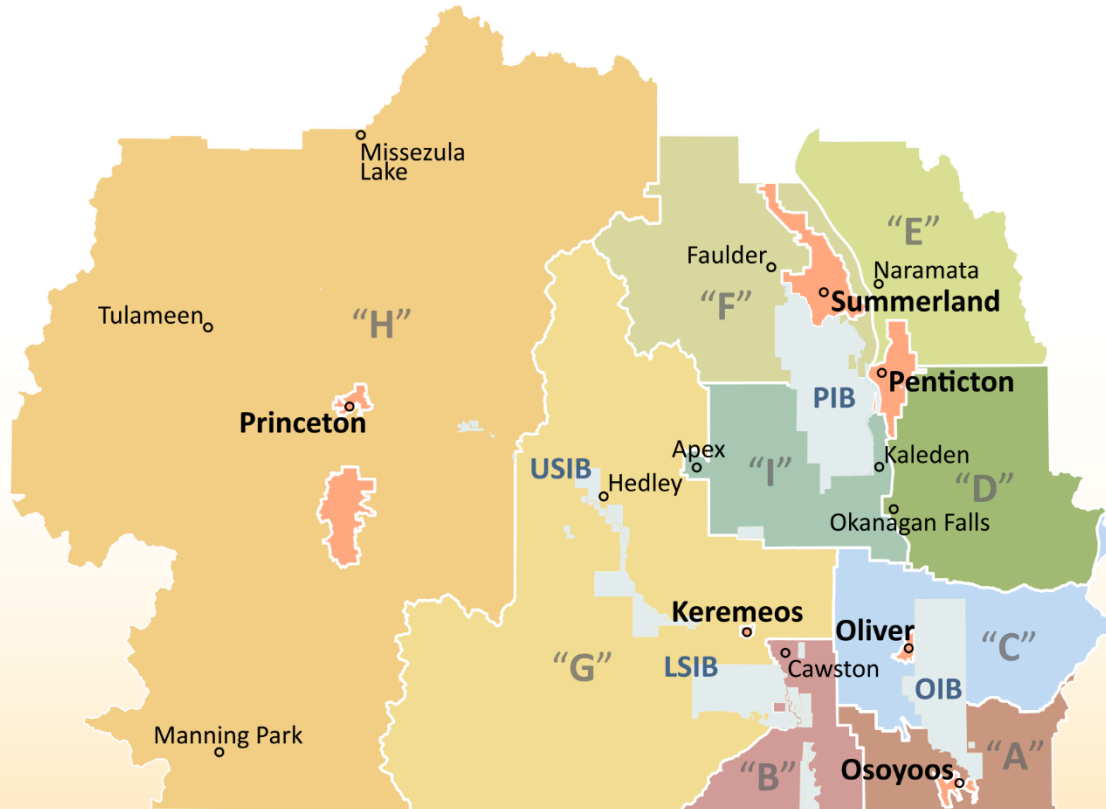


# 2026-2030 Financial Plan



*One Region Working Together*



# Commitment to our Clients

The RDOS is dedicated to providing the highest level of service to our valued clients.

The RDOS is committed to maintaining our service quality at an affordable cost.



# Commitment to our Clients

The RDOS understands the importance of financial stability for our clients, and we pledge to keep our service costs affordable, ensuring that any increases will not materially affect the client's budget from year to year.



# Commitment to our Clients

The RDOS strives to foster long-term relationships built on trust, transparency, and mutual respect.



# Legislative

- Corporation
- Geographic area includes Municipalities and Electoral Areas
- Board of Directors



# Taxation

- Not a taxing authority
- Province taxes citizens in electoral areas
- Regional Districts do not tax municipalities
- Municipalities tax citizens on behalf of the Regional District

# Services

- Manage services
- Legislated services e.g., General Government, E911 Telecommunications
- Services by choice and only created through public assent process e.g., Recreation



# Regional Services

- Majority of electoral areas and municipalities participate. All properties contribute.
- Examples: General Government, Emergency Management, Regional Trails, Regional Transit

# Rural Services

- All properties in an electoral area contribute
- No municipalities participate
- Examples: Electoral Area Administration, Electoral Area Planning, Okanagan Regional Library, Building Inspection, Bylaw Enforcement



# Shared Services

- Only those participants in the service contribute
- Examples: Fire Departments and Parks & Recreation



# Local Services

- A defined group of properties within an electoral area contribute.
- Examples: Water and Wastewater Services, Fire Protection



# Regional Districts vs Municipality

- Municipal 3-5 budgets
- Each budget must be self sustaining (162 services 162 budgets)
- Separate budgets ensure only those participating contribute



# Budget Process

- Starts in June
- First draft completed in October
- Committee workshops in November, December
- Public engagement January – February
- Adopted before March 31, 2026



# Budget Comparison

<b>RDOS 3 Year Budget Comparison</b>			
(\$ in millions)	2026	2025	2024
RDOS operational expenses	\$ 57.83	\$ 51.57	\$ 49.03
Municipal debt repayment	\$ 8.30	\$ 8.19	\$ 7.61
Capital projects	\$ 49.67	\$ 50.32	\$ 31.10
<b>Total RDOS budget</b>	<b>\$ 115.80</b>	<b>\$ 110.08</b>	<b>\$ 87.74</b>



# Budget Summary

- Overall tax requisition \$29,561,126
- Increase of \$1,179,932 which is a 4.88% increase after non-market growth
- Transfers to reserve in the amount of \$4,338,921 which is 7.50% of the operational budget



# Budget Summary

REGIONAL DISTRICT OF OKANAGAN-SIMILKAMEEN						
2026 Total Requisition Summary						
	<u>2026</u>	<u>2025</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Non-Market Growth %</u>	<u>Net Change %</u>
<b>RDOS PENTICTON</b>	\$ 3,426,809	\$ 3,156,429	\$ 270,380	8.57%	1.13%	7.44%
<b>RDOS SUMMERLAND</b>	1,251,561	1,154,556	97,005	8.40%	2.29%	6.11%
<b>RDOS PRINCETON</b>	194,016	159,635	34,381	21.54%	1.62%	19.92%
<b>RDOS OLIVER</b>	1,973,324	1,974,532	- 1,208	-0.06%	0.99%	-1.05%
<b>RDOS OSOYOOS</b>	1,389,401	1,301,478	87,923	6.76%	1.33%	5.43%
<b>RDOS KEREMEOS</b>	822,841	754,969	67,872	8.99%	1.05%	7.94%
	<b>9,057,952</b>	<b>8,501,599</b>	<b>556,353</b>	<b>6.54%</b>	<b>1.40%</b>	<b>5.14%</b>
<b>PENTICTON INDIAN BAND</b>	<b>90,478</b>	<b>60,739</b>	<b>29,739</b>	<b>48.96%</b>		
<b>ELECTORAL AREA A</b>	1,929,359	1,748,333	181,026	10.35%	1.84%	8.51%
<b>ELECTORAL AREA B</b>	1,002,202	921,797	80,405	8.72%	1.22%	7.50%
<b>ELECTORAL AREA C</b>	2,724,926	2,672,823	52,103	1.95%	0.90%	1.05%
<b>ELECTORAL AREA D</b>	3,729,052	3,532,548	196,504	5.56%	0.93%	4.63%
<b>ELECTORAL AREA E</b>	3,121,624	2,951,923	169,701	5.75%	3.03%	2.72%
<b>ELECTORAL AREA F</b>	1,850,945	1,725,990	124,955	7.24%	1.35%	5.89%
<b>ELECTORAL AREA G</b>	1,413,727	1,290,964	122,763	9.51%	1.38%	8.13%
<b>ELECTORAL AREA H</b>	2,114,747	2,030,437	84,310	4.15%	2.27%	1.88%
<b>ELECTORAL AREA I</b>	2,526,115	2,357,949	168,166	7.13%	1.07%	6.06%
	<b>20,412,696</b>	<b>19,232,764</b>	<b>1,179,932</b>	<b>6.14%</b>	<b>1.62%</b>	<b>4.52%</b>
<b>TOTAL TAX REQUISITION FOR ALL BUDGETS</b>	<b>\$ 29,561,126</b>	<b>\$ 27,795,102</b>	<b>\$ 1,766,024</b>	<b>6.35%</b>	<b>1.47%</b>	<b>4.88%</b>

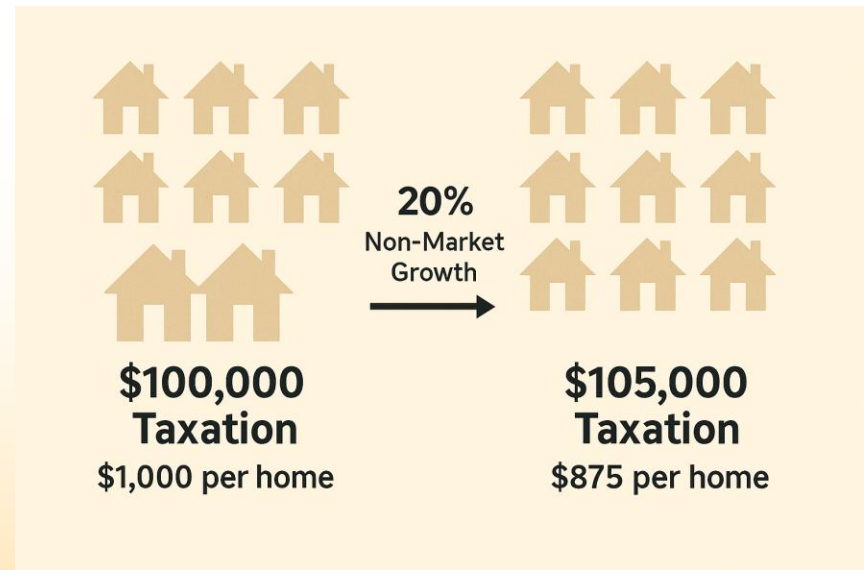
# Non-Market Growth

- Increase in tax base (assessed value) from new construction and improvements
- Spreads the increase to the new contributors helping lower the burden on existing taxpayers

# Non-Market Growth

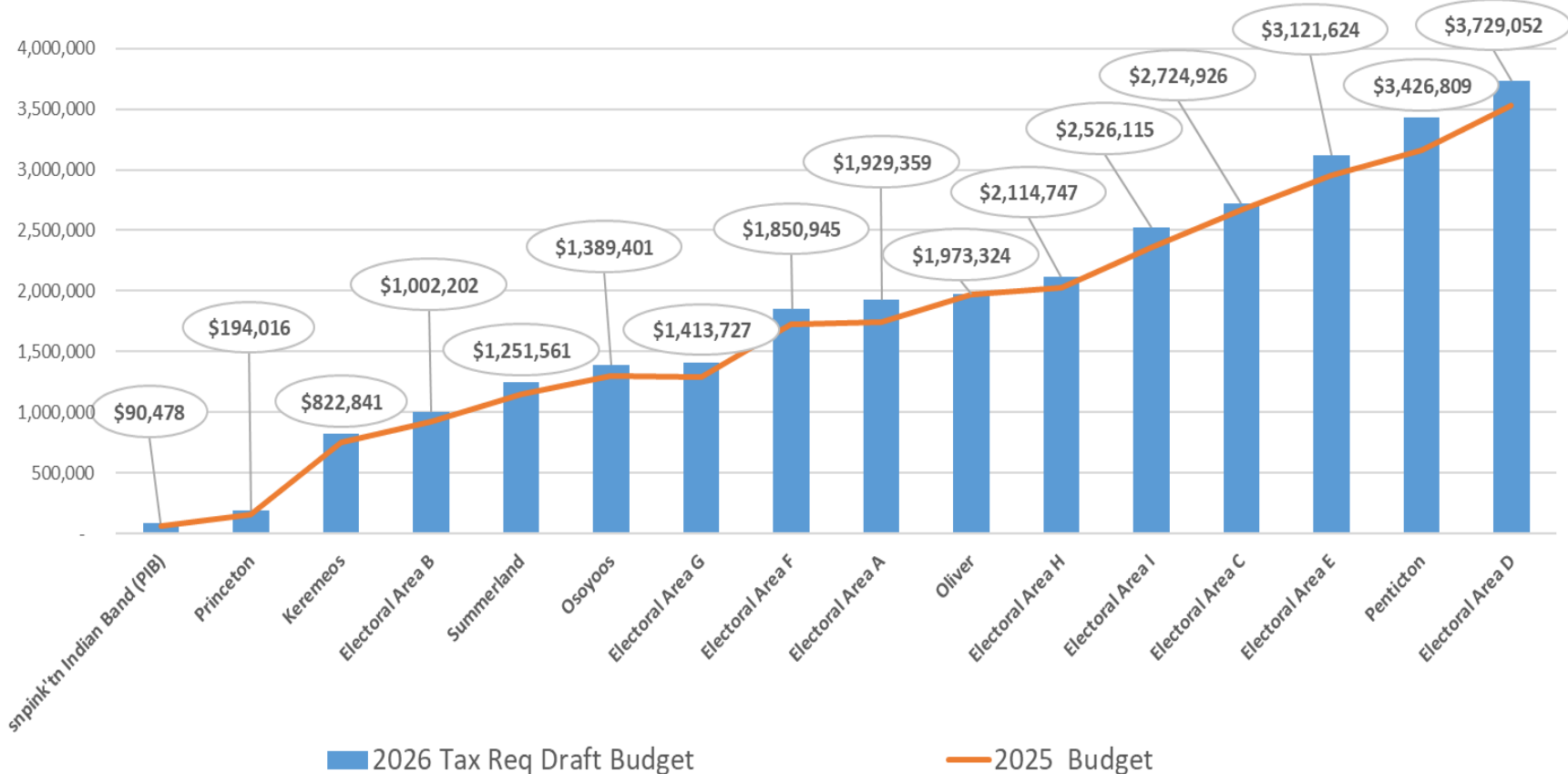
Original tax base 100 homes  
at \$1,000,000 assessed  
value each  
(\$100,000,000)

New tax base includes  
construction of an  
additional 20 homes each at  
\$1,000,000 assessed value  
(\$120,000,000)



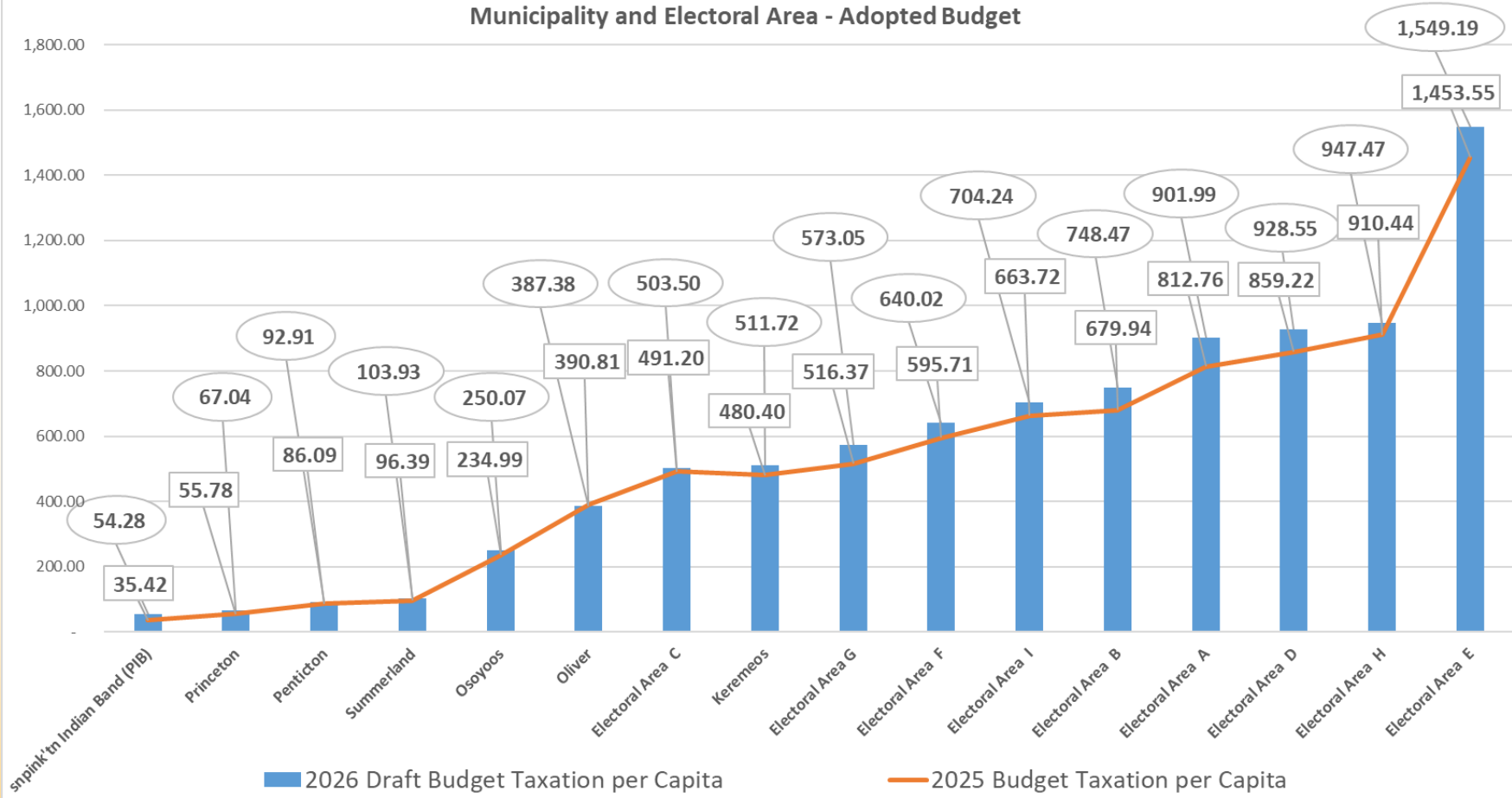
# Budget Summary

RDOS 2026 Tax Requisition as at First Reading - Comparison to 2025 Requisition by Member Municipality and Electoral - At Adoption



# Budget Summary

RDOS 2026 Taxation Per Capita Comparison as at First Reading - Comparison to 2025 by Member Municipality and Electoral Area - Adopted Budget





# Support Costs

- Human Resources
- Legislative Services
- Communications
- Finance
- Corporate Facilities
- Information Services



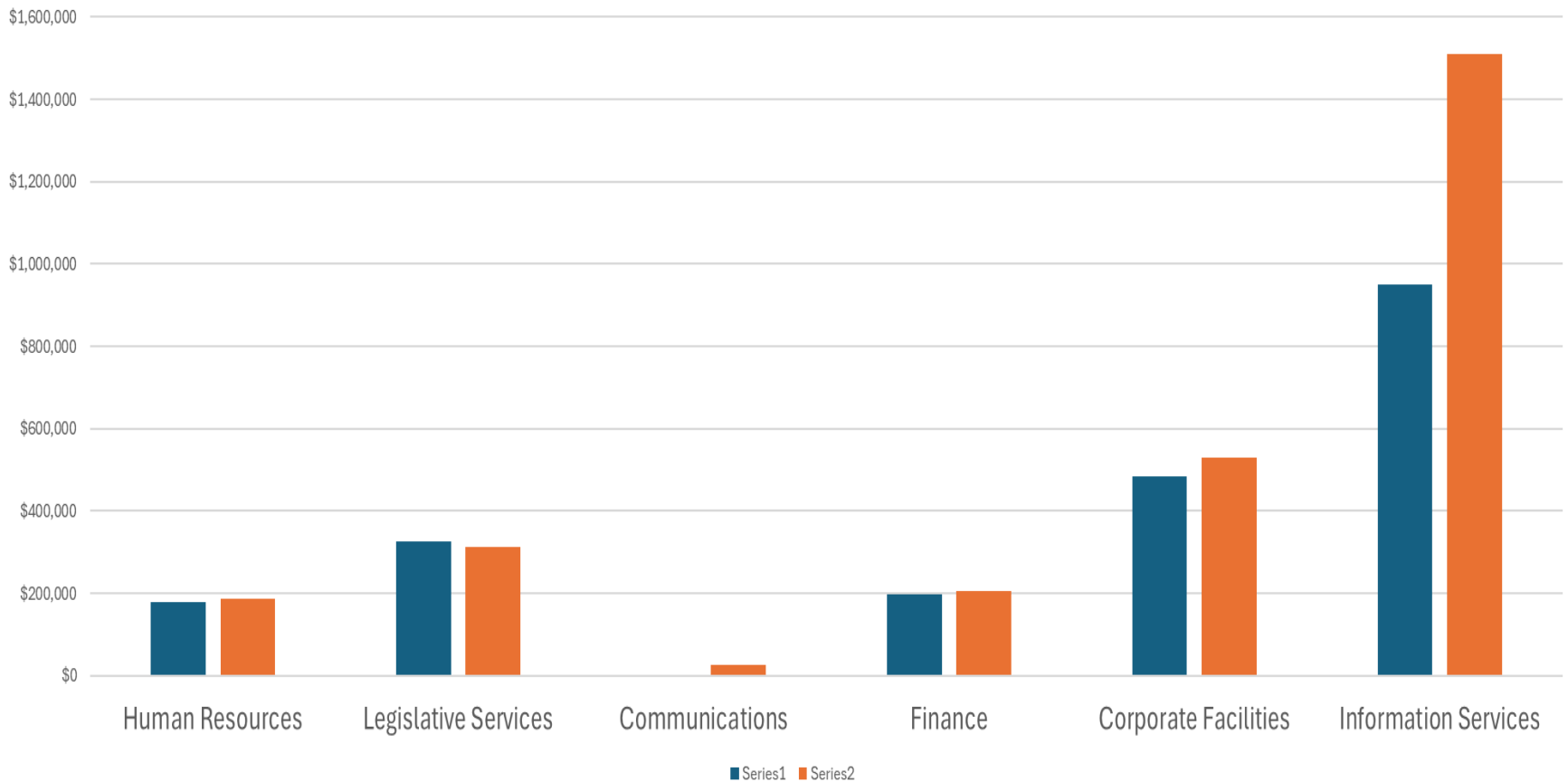
# Support Costs

- Board policy distributes 88% to operational plan and 12% to capital plan
- Not charged on debt servicing, carry forwards and transfers to reserve



# Budget Summary

Support Costs By Department





# Regional Grant-in-Aid

## Regional Grant-in-Aid

Summary			
Applicant	Request	Nov. 13th Decision	2026
Okanagan Similkameen Conservation Alliance	\$ 5,000.00	Declined	
Summerland Museum and Archives Society	\$ 3,588.00	Declined	
Princeton Community Arts Council Society	\$ 3,000.00	Declined	
Take a Hike Youth Mental Health Foundation	\$ 4,000.00	Approved	\$ 4,000.00
The Penticton & Area Access Society	\$ 5,000.00	Partial Approved	\$ 2,000.00
South Okanagan Women in Need Society	\$ 5,450.00	Approved	\$ 5,450.00
Similkameen Country Development Association	\$ 10,000.00	Removed	
Summerland Minor Baseball Association	\$ 50,000.00	Approved	\$ 50,000.00
	\$ 86,038.00		\$ 61,450.00



# Full Time Equivalent (FTE)

<b>FTE Number - Description</b>	<b>FTE Amount</b>	<b>2026 Amount</b>
FTE 2026 - 1 Senior Energy Specialist	\$ 126,090	\$ 94,568
FTE 2026 - 2 Cybersecurity / Network Analyst	\$ 122,619	\$ 91,964
FTE 2026 - 3 Facilities & Parks Attendant	\$ 35,055	\$ 26,291
FTE 2026 - 4 Finance - Administration Assistant	\$ 49,696	\$ 39,272
FTE 2026 - 5 Scale attendant	\$ 17,581	\$ 17,581
FTE 2026 - 6 Cemeteries & Parks Clerk	\$ 40,980	\$ 40,980
FTE 2026 - 7 Electoral Area Coordinator	\$ 112,316	\$ 74,877
FTE 2026-8 Fire Services Manager	\$ 210,710	\$ 172,303
<b>Total</b>	<b>\$ 715,047</b>	<b>\$ 557,837</b>
Less grant and user fee funded positions		\$ 112,149
<b>Total funded through taxation</b>		<b>\$ 445,688</b>



# Program Change Requests (PCR)

<b>PCR Number - Description</b>	<b>PCR Amount</b>	<b>2026 Amount</b>
PCR 2026 - 1 Emergency Planning - VRR	\$ 19,300	\$ 19,300
PCR 2026 - 2 Fire Protection - Okanagan Falls - VRR	\$ 17,350	\$ 17,350
PCR 2026 - 3 Fire Protection - Coalmont, Tulameen - VRR	\$ 9,247	\$ 9,247
PCR 2026 - 4 Fire Protection - Willowbrook VRR	\$ 3,000	\$ 3,000
PCR 2026 - 5 Fire Protection - Kaleden VRR	\$ 49,000	\$ -
PCR 2026 - 6 Fire Protection - Naramata VRR	\$ 58,000	\$ -
PCR 2026 - 7 Fire Protection - Anarchist VRR	\$ 45,000	\$ 25,000
PCR 2026 - 8 Building Inspection - VRR	\$ 7,500	\$ 7,500
PCR 2026 - 9 Mosquito Control - VRR	\$ 1,800	\$ 1,800



# Program Change Requests (PCR)

PCR Number - Description	PCR Amount	2026 Amount
PCR 2026 - 10 Victim services contract	\$ -	\$ -
PCR 2026 - 11 Fire Protection - West bench, Sage Mesa, Husula	\$ -	\$ -
PCR 2026 - 12 Information Services - Contract Services	\$ -	\$ -
PCR 2026 - 13 Information Services - Software Licencing	\$ -	\$ -
PCR 2026 - 14 Information Services - Utilities	\$ -	\$ -
PCR 2026 - 15 Electoral Area Administration - Elections	\$ -	\$ -
PCR 2026 - 16 removed by CAO	\$ 25,000	\$ -
PCR 2026 - 17 Frank Venables Theater- MFA	\$ -	\$ -
PCR 2026 - 18 Heritage Conservation - contract services	\$ 26,990	\$ -



# Program Change Requests (PCR)

PCR Number - Description	PCR Amount	2026 Amount
PCR 2026 - 19 - 100 Homes initiative	\$ 80,000	\$ 80,000
PCR 2026 - 20 Water System Loose Bay contractor stipend	\$ 6,000	\$ 6,000
PCR 2026 - 21 Recreation Commission - Tulameen Reserves	\$ 15,000	\$ 15,000
PCR 2026 - 22 Recreation Commission - Kaleden Reserves	\$ 30,000	\$ -
PCR 2026 - 23 Parks & Recreation - Naramata Reserves	\$ 25,000	\$ 25,000
PCR 2026 - 24 Parks Commission - Area "F" Reserves	\$ 25,000	\$ 25,000
PCR 2026 - 25 Community Parks - Area "B" Reserves	\$ 10,000	\$ 10,000
PCR 2026 - 26 Regional Trails - Reserves	\$ 100,000	\$ 100,000
PCR 2026 - 27 Community Parks - Area "A" Reserves	\$ 10,000	\$ 10,000

# Program Change Requests (PCR)

PCR Number - Description	PCR Amount	2026 Amount
PCR 2026 - 28 Pool - Keremeos, Areas "B"&"G" Reserves	\$ 30,000	\$ 30,900
PCR 2026 - 29 Recreation Commission - Okanagan Falls Skaha Park	\$ 7,000	\$ 7,000
PCR 2026 - 30 Recreation Commission - Kaleden	\$ -	\$ 6,000
PCR 2026 - 31 Recreation Commission - Okanagan Falls Reserves	\$ 50,000	\$ -
PCR 2026 - 32 Cemetery - Area "D" Reserves	\$ 20,000	\$ 1,750
PCR 2026 - 33 Recreation Commission - Okanagan Falls	\$ -	\$ -
PCR 2026 - 34 Recreation Facility-Keremeos, Areas "B"&"G"	\$ 8,000	\$ 8,000
PCR 2026 - 35 Recreation Facility-Keremeos, Areas "B"&"G"	\$ 8,000	\$ 8,000
PCR 2026 - 36 Pool-Keremeos, Areas "B"&"G"	\$ 8,000	\$ 8,000
PCR 2026 - 37 removed artifacts in Kelowna	\$ 1,560	\$ -
PCR 2026 - 38 Water System - Naramata Reserves	\$ 100,000	\$ 100,000



# New Capital Projects

## Corporate Facilities - 0161

GL Account	2026 Budget	Operating Reserve	Debenture Proceeds
Salaries & wages	\$ 59,212	\$ 59,212	\$ -
Salaries & wages	\$ 25,847	\$ 25,847	\$ -
Corporate office upgrades	\$ 3,750,000	\$ -	\$ 3,750,000
<b>Total Expenses</b>	<b>\$ 3,835,059</b>		

## 911 Emergency Call System - 0401

GL Account	2026 Budget	Operating Reserve
Salaries & wages	\$ 48,115	\$ 48,115
Blakeburn communications shell upgrades CF	\$ 30,000	\$ 30,000
Keremeos Pincushion site-relocation CF	\$ 120,000	\$ 120,000
OKFL VHF repeater relocation CF	\$ 150,000	\$ 150,000
Radio site security upgrades CF	\$ 25,000	\$ 25,000
<b>Total Expenses</b>	<b>\$ 373,115</b>	



# New Capital Projects

## Emergency Planning - 0411

GL Account	2026 Budget	Operating Reserve
Equipment purchases CF	\$ 12,000	\$ 12,000
<b>Total Expenses</b>	<b>\$ 12,000</b>	

## Information Services - 0601

GL Account	2026 Budget	Capital Reserve
Infrastructure equipment upgrade / replacement	\$ 197,000	\$ 197,000
Workstation / laptop upgrades	\$ 85,000	\$ 85,000
Workstations	\$ 100,000	\$ 100,000
<b>Total Expenses</b>	<b>\$ 382,000</b>	



# New Capital Projects

## Solid Waste Management - 4301

GL Account	2026 Budget	Operating Reserve
Support costs	\$ 708	\$ 708
Solid waste management plan CF	\$ 200,000	\$ 200,000
Curbside cart storage	\$ 30,000	\$ 30,000
<b>Total Expenses</b>	<b>\$ 230,708</b>	

## Regional Trails - 7721

GL Account	2026 Budget	Operating Reserve	Community Works Fund (Area "A")	Grant	Debenture Proceeds
Salaries & wages	\$ 37,511	\$ 37,511	\$ -	\$ -	\$ -
Support costs	\$ 13,085	\$ 13,085	\$ -	\$ -	\$ -
Similkameen trail upgrades	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Adra tunnel CF	\$ 144,680	\$ -	\$ -	\$ 144,680	\$ -
<b>Total Expenses</b>	<b>\$ 595,276</b>				

# New Capital Projects

## Refuse Disposal - Penticton, D3- 3501

GL Account	2026 Budget	Operating Reserve	Capital Reserve	OKFL Capital Reserve	Closure Reserve	Grant	Debt Proceeds
Salaries & wages	\$ 101,354	\$ 101,354	\$ -	\$ -	\$ -	\$ -	\$ -
Support costs	\$ 172,733	\$ 172,733	\$ -	\$ -	\$ -	\$ -	\$ -
Organics compost facility CF	\$ 19,604,913	\$ -	\$ -	\$ -	\$ -	\$ 10,369,293	\$ 9,235,620
CML leachate management CF	\$ 145,000	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ -
CML bio cover CF	\$ 130,934	\$ -	\$ 130,934	\$ -	\$ -	\$ -	\$ -
CML bio cover	\$ 2,350,000	\$ -	\$ -	\$ -	\$ 2,350,000	\$ -	\$ -
CML master plan & design CF	\$ 50,502	\$ -	\$ -	\$ -	\$ 50,502	\$ -	\$ -
OKFL phase 2 expansion, phase 1 closure CF	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
OKFL phase 2 expansion install, phase 1 closure CF	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
OKFL phase 2 expansion install, phase 1 closure	\$ 900,000	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -
CML SCADA for leachate management system CF	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
CML Computer upgrade	\$ 17,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -
OKFL Computer upgrade	\$ 17,000	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 24,109,436</b>						



# Tax Requisition Summary

## REGIONAL DISTRICT OF OKANAGAN-SIMILKAMEEN

### 2025 Budget Comparative Requisition

Schedule D Page #	Department Code #		2026	2025	NET	%
					CHANGE	CHANGE
<b><u>CITY OF PENTICTON</u></b>						
<b><u>Participating Directors determine budget by weighted vote</u></b>						
1	0100	General Government	\$ 990,075	\$ 860,918	\$ 129,157	
7	0200	Invasive Species Formerly Noxious Weeds	36,775	37,023	(248)	
18	0400	911 Emergency Call System	491,757	425,950	65,807	
19,20	0410	Emergency Planning	356,072	335,847	20,225	
76	4250	Illegal Dumping	10,095	17,617	(7,522)	
77	4300	Solid Waste Management	79,363	77,695	1,668	
81	5010	Environmental Conservation	224,152	224,019	133	
82	5020	Rgs - Sub Regional	21,398	24,223	(2,825)	
85	5550	Nuisance Control - Regional	10,550	10,769	(219)	
86	5600	Destruction of Pests - Penticton	1,529	1,606	(77)	
87	5700	Mosquito Control	81,872	79,077	2,795	
109	7720	Regional Trails	284,362	232,569	51,793	
128	8200	Transit - Regional	139,695	157,976	(18,281)	
149	9390	Regional Economic Development (Okanagan Film Commission)	16,540	16,165	375	
<b>Subtotal</b>			<b>2,744,234</b>	<b>2,501,454</b>	<b>242,780</b>	<b>9.71%</b>



# Tax Requisition Summary

REGIONAL DISTRICT OF OKANAGAN-SIMILKAMEEN						
2025 Budget Comparative Requisition						
Schedule	Department				NET	%
<u>D Page #</u>	<u>Code #</u>		<u>2026</u>	<u>2025</u>	<u>CHANGE</u>	<u>CHANGE</u>
		<b><u>Requisitions from Other Multi-Regional Boards</u></b>				
89	6000	Sterile Insect Release Program	279,620	268,865	10,755	
90	6500	Okanagan Basin Water Board	384,337	368,207	16,130	
			<b>663,957</b>	<b>637,072</b>	<b>26,885</b>	4.22%
			<b>Subtotal</b>			
			<b>TOTAL</b>		<b>\$ 269,665</b>	8.59%
		<b>Average Res Tax Rate/\$1000</b>	<b>\$ 0.22205</b>	<b>\$ 0.20448</b>	<b>\$ 0.01757</b>	
		<b>Average Taxes per Res Property</b>	<b>\$ 151.05</b>	<b>\$ 139.10</b>	<b>\$ 11.95</b>	8.59%
158	9990	Municipal Fiscal Services (debt repayments)	<b>\$ 4,435,978</b>	<b>\$ 4,028,149</b>		
89	6000	Sterile Insect Release Program - parcel tax	18,618	\$ 17,902	\$ 716	4.00%



# Tax Requisition Summary

- Overall tax requisition \$3,426,809 an increase of \$270,380
- Tax requisition increase of 8.57% after non-market growth (NMG) a net tax increase of 7.44%



# Questions and Feedback

Wayne Making

Deputy Chief Financial Officer

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