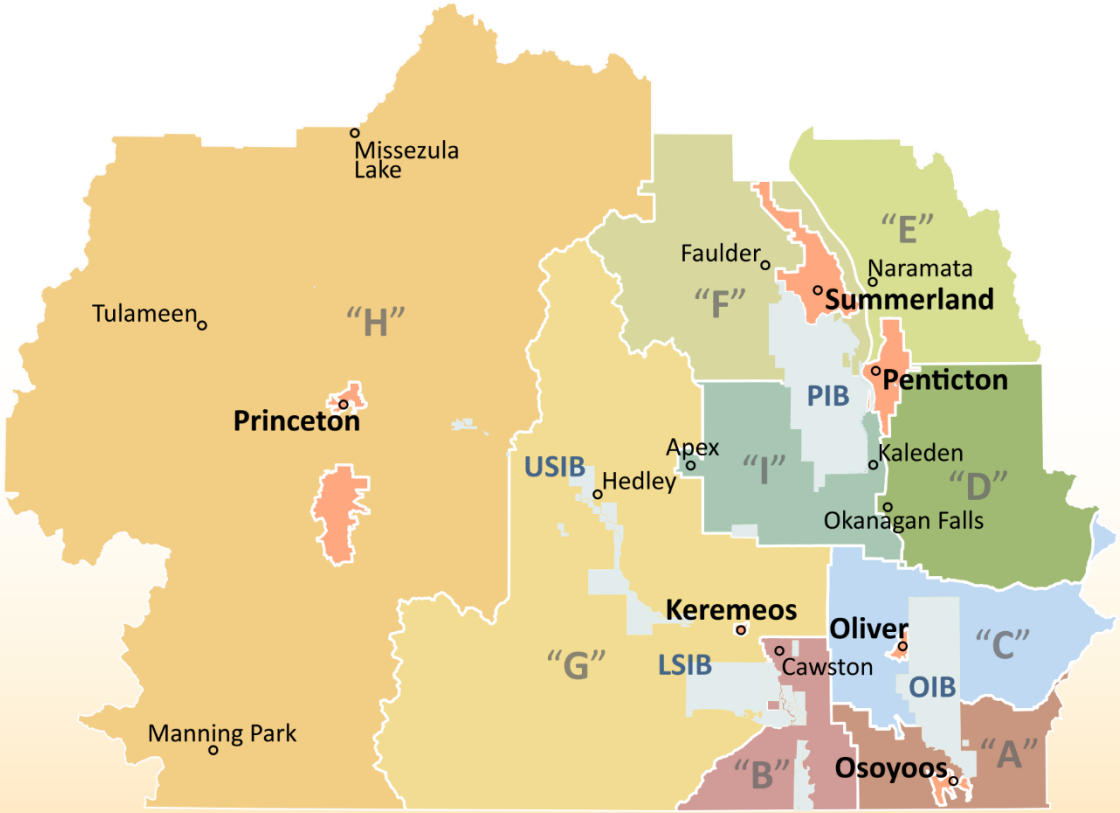
2026-2030 Financial Plan



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

RDOS 3 Year Budget Comparison			
($ 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
Total RDOS budget	$ 115.80	$ 110.08	$ 87.74

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

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

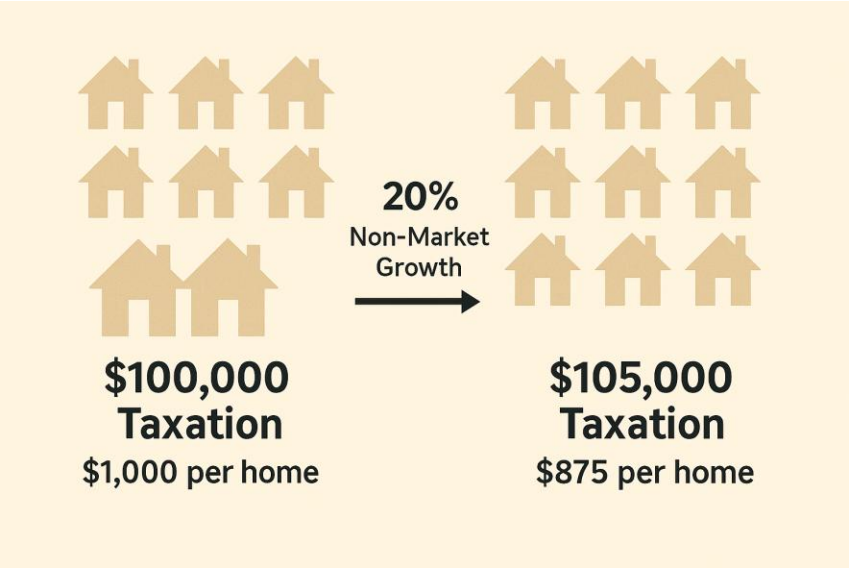
Non-Market Growth

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

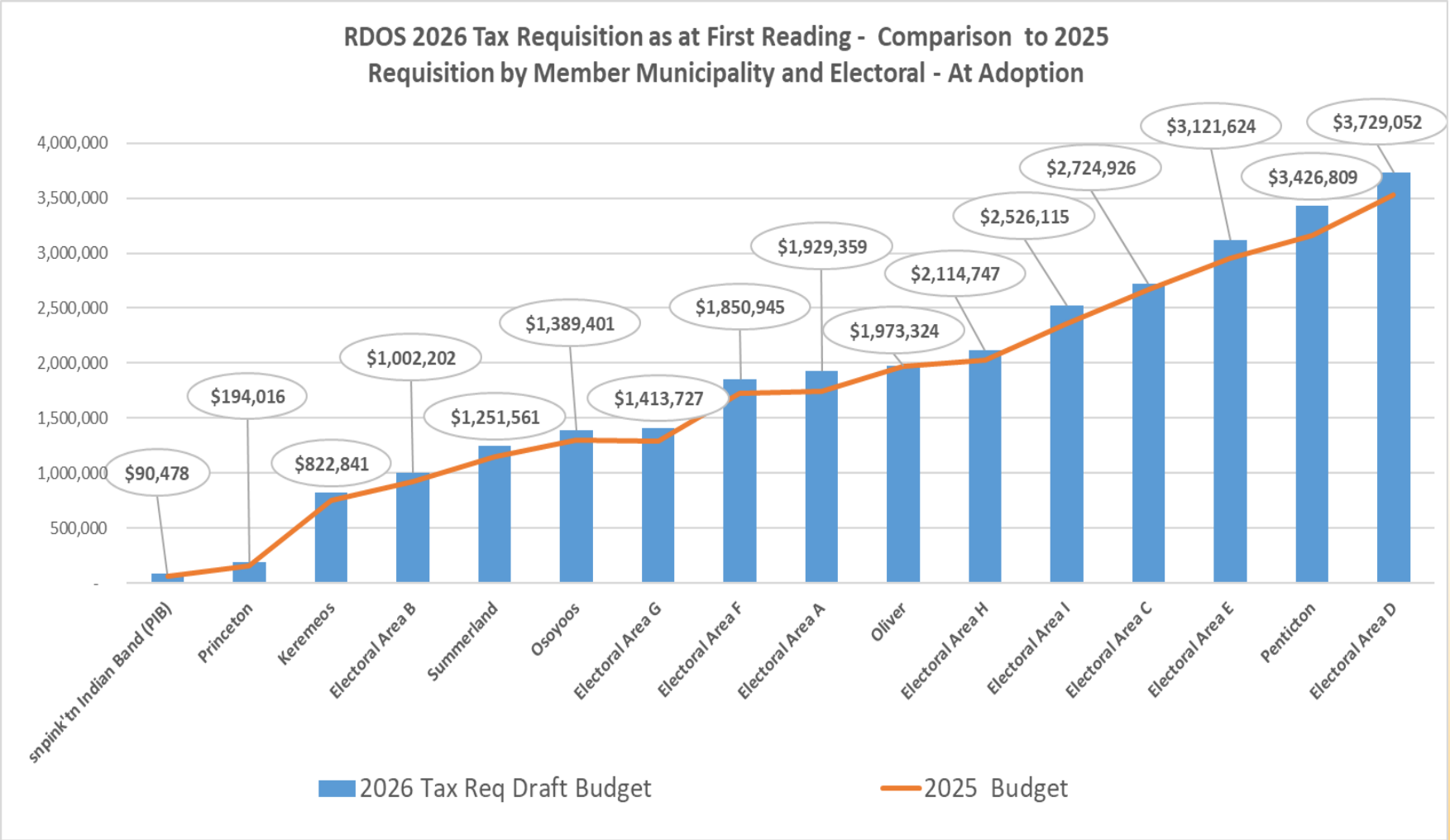
($100,000,000)

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

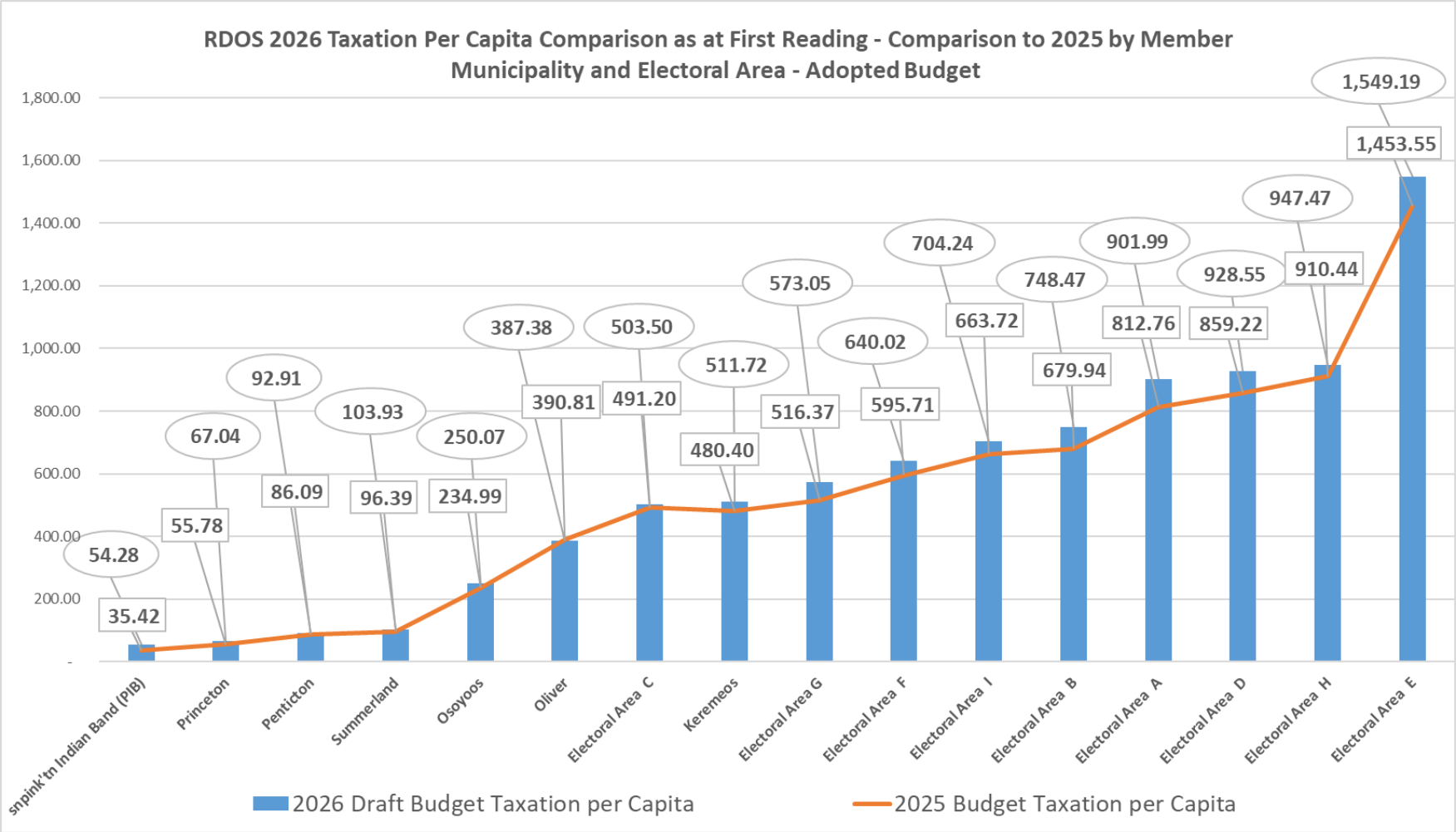
($120,000,000)



Budget Summary



Budget Summary



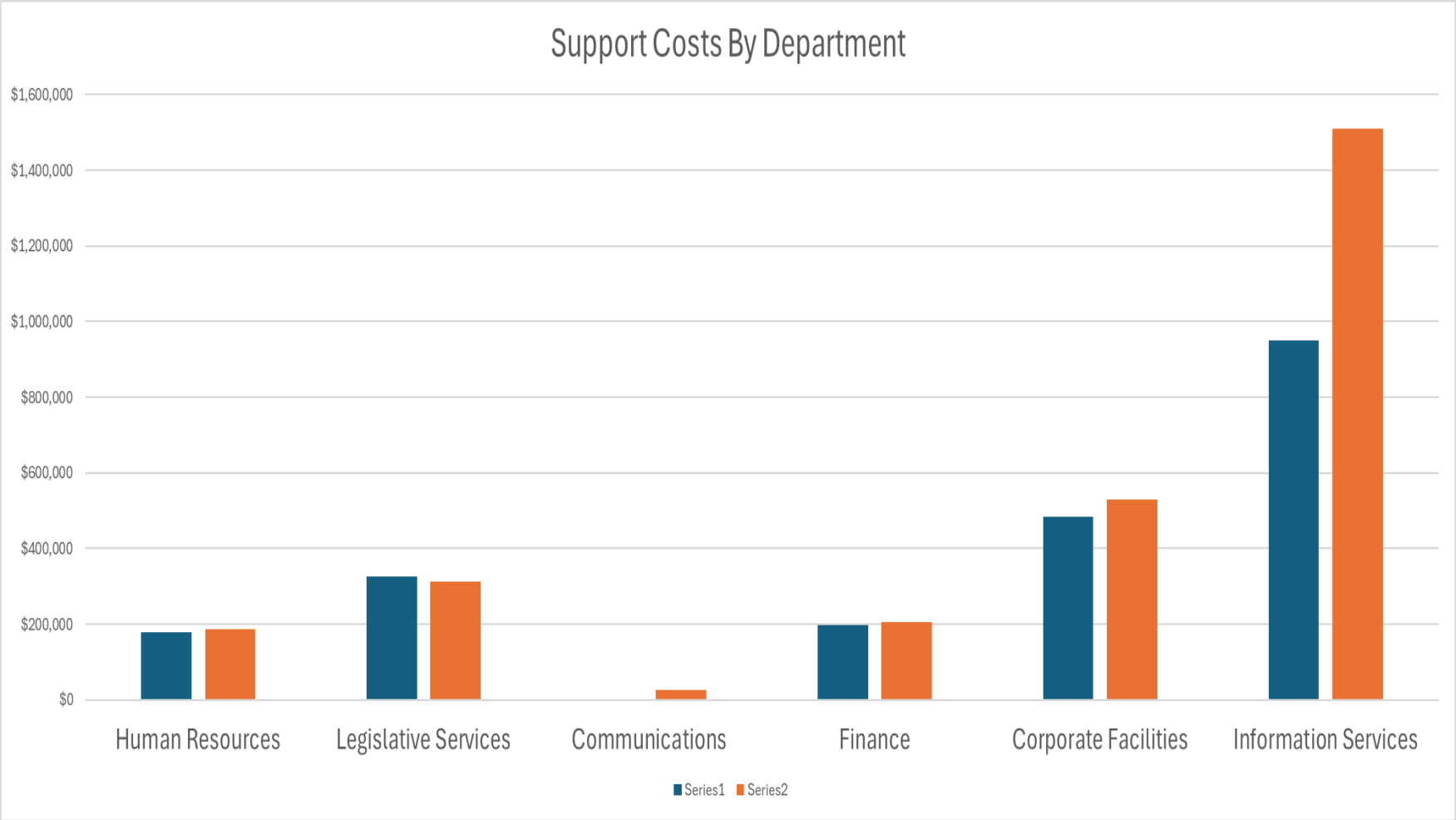
Support Costs

- 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



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)

FTE Number - Description	FTE Amount	2026 Amount
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
Total	$ 715,047	$ 557,837
Less grant and user fee funded positions		$ 112,149
Total funded through taxation		$ 445,688

Program Change Requests (PCR)

PCR Number - Description	PCR Amount	2026 Amount
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
Total Expenses	$ 3,835,059		

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
Total Expenses	$ 373,115	

New Capital Projects

Emergency Planning - 0411		
GL Account	2026 Budget	Operating Reserve
Equipment purchases CF	$ 12,000	$ 12,000
Total Expenses	$ 12,000	

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
Total Expenses	$ 382,000	

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
Total Expenses	$ 230,708	

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	$ -
Total Expenses	$ 595,276				

New Capital Projects

Fire Protection - Keremeos, Areas "B" & "G" - 1101				
GL Account	2026 Budget	Operating Reserve	Capital Reserve	Growing Communities Fund
Salaries & wages	$ 18,865	$ 18,865	$ -	$ -
Support costs	$ 3,103	$ 3,103	$ -	$ -
Firehall expansion CF	$ 326,363	$ 26,363	$ 300,000	
Land acquisition CF	$ 299,531	$ 299,531	$ -	$ -
Hall relocation study CF	$ 63,713	$ -	$ 63,713	$ -
Fire department infrastructure CF	$ 555,000	$ 156,889	$ -	$ 398,111
Fire trucks	$ 100,000	$ -	$ 100,000	$ -
Firefighting equipment	$ 40,000	$ 40,000	$ -	$ -
Turnout gear	$ 38,000	$ 38,000	$ -	$ -
Total Expenses	$ 1,444,575			

New Capital Projects

Refuse Disposal - Keremeos, Areas "B" & "G" - 3401				
GL Account	2026 Budget	Operating Reserve	Capital Reserve	Community Works Fund Area "B"&"G"
Salaries & wages	$ 9,880	$ 9,880	$ -	$ -
Support costs	$ 1,340	$ 1,340	$ -	$ -
Closure plan CF	$ 7,100	$ -	$ -	$ 7,100
Closure plan	$ 25,000	$ 25,000	$ -	$ -
Site layout, design & construction	$ 50,000	$ -	$ 50,000	$ -
Computer upgrades	$ 17,000	$ -	$ 17,000	$ -
Total Expenses	$ 110,320			

New Capital Projects

Recreation Facility - Keremeos, Areas "B" & "G" - 7201					
GL Account	2026 Budget	Operating Reserve	Capital Reserve	Growing Communities Fund	Grant
Salaries & wages	$ 23,257	$ 23,257	$ -	$ -	$ -
Support costs	$ 2,429	$ 2,429	$ -	$ -	$ -
Outdoor rink replacement	$ 20,000	$ -	$ 20,000	$ -	$ -
Entrance development CF	$ 18,200	$ -	$ -	$ 18,200	$ -
Entrance development	$ 43,000	$ -	$ -	$ -	$ 43,000
Equipment upgrades	$ 14,000	$ -	$ 14,000	$ -	$ -
Exterior landscape CF	$ 7,500	$ -	$ -	$ 7,500	$ -
Exterior landscape	$ 45,700	$ -	$ -	$ 45,700	$ -
Heating units CF	$ 25,000	$ -	$ -	$ 25,000	$ -
Parks & trails upgrades CF	$ 13,345	$ -	$ -	$ 13,345	$ -
Energy & accessibility improvements CF	$ 1,230,875	$ -	$ -	$ 96,175	$ 1,134,700
Total Expenses	$ 1,443,306				

New Capital Projects

Pool - Keremeos, Areas "B" & "G" - 7311			
GL Account	2026 Budget	Operating Reserve	Capital Reserve
Salaries & wages	$ 11,009	$ 11,009	$ -
Salaries & wages			$ -
Support costs	$ 148	$ 148	$ -
Long term plan CF	$ 50,000	$ -	$ 50,000
Total Expenses	$ 61,157		

Community Parks - Area "B" - 7581			
GL Account	2026 Budget	Operating Reserve	Community Works Fund Area "B"
Salaries & wages	$ 12,274	$ 12,274	$ -
Support costs	$ 1,693	$ 1,693	$ -
Kobau park improvements	$ 85,000	$ -	$ 85,000
Total Expenses	$ 98,967		

Tax Requisition Summary

REGIONAL DISTRICT OF OKANAGAN-SIMILKAMEEN						
2025 Budget Comparative Requisition						
					NET	%
Schedule D Page #	Department Code #		2026	2025	CHANGE	CHANGE
		ELECTORAL AREA B (CAWSTON)				
		Participating Directors determine budget by weighted vote				
1	0100	General Government	$ 17,804	$ 15,481	$ 2,322	
7	0200	Invasive Species Formerly Noxious Weeds	661	666	(4)	
8	0300	Electoral Area Administration	81,299	68,826	12,473	
18	0400	911 Emergency Call System	14,029	12,152	1,877	
19,20	0410	Emergency Planning	6,403	6,039	364	
75	4200	Subdivision Servicing	1,464	1,408	56	
76	4250	Illegal Dumping	182	317	(135)	
77	4300	Solid Waste Management	1,427	1,397	30	
80	5000	Electoral Area Planning	38,894	37,398	1,496	
84	5500	Destruction of Pests	91	90	1	
85	5550	Nuisance Control - Regional	190	194	(4)	
87	5700	Mosquito Control	1,472	1,422	50	
109	7720	Regional Trails	5,113	4,182	931	
128	8200	Transit - Regional	2,512	2,841	(329)	
141	9200	Animal Control - Areas "A", "B", "C", "D", "E", "F", "G", "I"	5,498	5,288	210	
149	9390	Regional Economic Development (Okanagan Film Commission)	297	291	7	
		Subtotal	177,336	157,991	19,346	12.24%

Tax Requisition Summary

REGIONAL DISTRICT OF OKANAGAN-SIMILKAMEEN						
2025 Budget Comparative Requisition						
					NET	%
Schedule D Page #	Department Code #		2026	2025	CHANGE	CHANGE
		Electoral Area "B" & "G" Directors & Village of Keremeos determine budget				
26	1100	Fire Protection - Keremeos, Areas "B" & "G"	**191,188**	179,124	12,064	
47	3400	Refuse Disposal - Keremeos, Areas "B" & "G"	**84,053**	76,346	7,707	
94	7200	Recreation Facility - Keremeos, Areas "B" & "G"	**144,699**	141,810	2,889	
96	7310	Pool - Keremeos, Areas "B" & "G"	**48,741**	38,011	10,730	
142	9250	Similkameen Visitor Information Centre	**6,015**	7,850	(1,835)	
147	9360	Economic Development - Areas "B", "G", "H"	**10,532**	8,605	1,927	
		Subtotal	**485,228**	451,746	33,482	7.41%
		Directors for Princeton, Keremeos and Electoral Areas "B" ,"G" & 'H" determine budget				
135	8700	Transit - Similkameen (Route 50)	**1,679**	-	1,679	
			1,679	-	1,679	N/A
		Regional Director determines budget				
10	0320	Rural Projects - Area "B"	**74,430**	57,679	16,751	
107	7580	Community Parks - Area "B"	**48,396**	47,903	493	
119	7930	Grant-in Aid - Area "B"	**3,856**	3,203	653	
		Subtotal	**126,682**	108,785	17,897	16.45%
		Requisitions from Other Multi-Regional Boards				
89	6000	Sterile Insect Release Program	**2,361**	2,270	91	
89	6000	Sterile Insect Release Program	**177,531**	170,703	6,828	
156	9900	Okanagan Regional Library	**31,385**	30,303	1,082	
		Subtotal	**211,277**	203,276	8,001	3.94%
		TOTAL	**$ 1,002,202**	$ 921,798	$ 80,404	8.72%
		Average Res Tax Rate/$1000	**$ 3.14483**	$ 2.86425	$ 0.28058	
		Average Taxes per Res Property	**$ 1,293.32**	$ 1,177.93	$ 115.39	9.80%

Tax Requisition Summary

- Overall tax requisition $1,002,202 an increase of $80,405
- Tax requisition increase of 8.72% after non-market growth (NMG) a net tax increase of 7.50%

Questions and Feedback

Wayne Making

Deputy Chief Financial Officer

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250-490-4227