

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
PERFORMANCE BASED BUDGETING AND MEASUREMENT**

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USAGE TIPS:

In this section you will find:

Residential Tax Rate Comparisons:

Shows the tax increase for an average home by member area
(excludes individual local service areas)

Local Service Area Residential Comparisons:

Shows the tax increase for an average home for local services. Add the applicable
services to your overall member area taxes

Tax Requisition Comparisons:

Tax Requisition increases / decreases by program, by member area
The overall tax requisition increase as a percentage by member area
(excludes individual local service areas)

Residential Tax Rates:

Shows the residential tax rates by program and the effect on
an average home.

REGIONAL DISTRICT OF CENTRAL OKANAGAN 2019 BUDGET
Total Taxes per Average House for General Services by Area

	<i>2020 Total Tax per House. Avg House Value \$734,000</i>	<i>2021 House Value</i>	Feb 25 Draft	
			2021	2021
			Total Tax per House	Change per Avg House over 2020
Kelowna	\$183.41	<i>\$750,000</i>	\$190.57	\$7.16 3.092%
Peachland	213.45	<i>754,000</i>	\$222.05	\$8.61 4.032%
Lake Country	210.68	<i>774,000</i>	\$225.38	\$14.70 6.977%
West Kelowna	203.34	<i>753,000</i>	\$210.85	\$ 7.51 3.693%
C. O. West	665.92	<i>746,500</i>	\$676.52	\$ 10.59 1.591%
C. O. East	535.31	<i>739,000</i>	\$535.12	\$ (0.19) (-0.036%)

This is the budget impact per household for an average RDCO home.
Refer to Tab 4, Pages 10 - 15 to see the 20 plus services included in
General Taxes for your area

Central Okanagan Regional District
BCAA Average Assessed Value Market Change Values
For Single Family Residence on smaller sites (less than 2 acres)

Purpose: We need to be able to compare tax increases on an average home from year to year when market and growth affect assessment values and and vary from area to area.

BCAA reported that the final average house value for 2020 for the entire Region was \$734,000.

The market changes to this average by area for 2021 are shown below.

The average residential market change for the RDCO is calculated at 2.40%, and we apply this for method consistency to calculate the RDCO average for a single family residence.

(The BCAA average house value, all areas, lot sizes, with market and non market changes including new construction for 2021 for the entire Region is \$763,000.)

However, each participant area can vary significantly from the average.

In order to enable a comparison from year to year, we obtain the prior year average RDCO house value information from BCAA, then adjust each area by the average Market Change in that area see how a house assessed at the RDCO average value in an area last year would be affected this year.

<u>Area:</u>	<u>2020</u> <u>BCAA</u> <u>Regional</u> <u>Average</u>	<u>BCAA</u> <u>Average</u> <u>Residential</u> <u>Market</u> <u>Change %</u>	<u>2021</u> <u>Regional</u> <u>Average</u> <u>by Area</u>	<u>2021</u> <u>Rounded to:</u>
<u>Land & Improvements:</u>				
RDCO Average	734,000	2.40%	751,616	751,500

		<u>BCAA</u> <u>Residential</u> <u>Market</u> <u>Change %</u>		
City of Kelowna	734,000	2.16%	749,854	750,000 *
District of Peachland	734,000	2.72%	753,965	754,000 *
District of Lake Country	734,000	5.42%	773,783	774,000 *
City of West Kelowna	734,000	2.58%	752,937	753,000 *
EA Central Okanagan West	734,000	1.67%	746,258	746,500 *
EA Central Okanagan East	734,000	0.69%	739,065	739,000 *

Electoral Area Only Average	734,000	1.69%	746,405	746,500 *
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Improvements Only:

Percentage of Total that is Improvement Values for RDCO 49%

**Note: The comparison basis is an average house assessment across the RDCO. These are not the average house assessments in each area. Because we are looking at the RDCO taxes, we need to look at the average house assessment across the RDCO, then make adjustments for market changes within each area, so that we can compare the effects on a house of average value across the region, in each area.*

Central Okanagan East Neighborhood Breakdown Available from BCAA:

Joe Rich/Falcon Ridge/Greystokes	734,000	2.20%	750,148	750,000
Scotty Creek / Ellison	734,000	0.28%	736,055	736,000

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF KELOWNA

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020 GENERAL SERVICES

	<u>2021</u>	<u>2020</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.2367	0.2321	0.0047
Land Only	0.0268	0.0280	-0.0012
Improvements Only	0.0075	0.0072	0.0003

	Amount	% Incr (Decr) for Avg Home
Base Tax Increase (Decrease)	\$ 7.20	4.06%
On a home & land valued at \$750,000 in 2021 (Per BCAA, the average RDCO home value was \$734,000 in 2020 - Kelowna Market Change for 2021 was 2.16%)		
Tax Increase (Decrease) on Land Only On Land valued at \$383,987 in 2021	\$ (0.20)	-1.880%
Tax Increase (Decrease) on Improvements Only On improvements valued at \$366,013 in 2021	\$ 0.15	5.786%
Net Increase (Decrease)	\$ 7.15	3.902%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF PEACHLAND

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

	<u>2021</u>	<u>2020</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.2808	0.2765	0.0043
Land Only	0.0268	0.0280	-0.0012
Base Tax Increase (Decrease)	\$ 8.75		
On a home & land valued at \$754,000 in 2021			
(Per BCAA, the average RDCO home value was \$734,000 in 2020 - Peachland Market Change for 2021 was 2.72%)			
Tax Increase (Decrease) on Land Only			
On Land valued at \$386,035 in 2021	\$ (0.14)		
	Amount	% Incr (Decr) for Avg Home	
Net Increase (Decrease)	\$ 8.61	4.032%	

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF LAKE COUNTRY

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

	<u>2021</u>	<u>2020</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	<div>0.2739</div>	0.2693	0.0046
Land Only	0.0268	0.0280	-0.0012
Improvements Only	0.0075	0.0072	0.0003
	Amount	% Incr (Decr) for Avg Home	
Base Tax Increase (Decrease)	<div>\$ 14.33</div>	<div>7.251%</div>	
On a home & land valued at \$774,000 in 2021			
(Per BCAA, the average RDCO home value was \$734,000 in 2020 - Lake Country Market Change for 2021 was 5.42%)			
Tax Increase (Decrease) on Land Only			
On Land valued at \$396,275 in 2021	<div>\$ 0.13</div>	1.260%	
Tax Increase (Decrease) on Improvements Only			
On a improvements valued at \$377,725 in 2021	<div>\$ 0.24</div>	9.171%	
Net Increase (Decrease)	<div>\$ 14.70</div>	<div>6.977%</div>	

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF WEST KELOWNA

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

GENERAL SERVICES

	<u>2021</u>	<u>2020</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.2663	0.2628	0.0035
Land Only	0.0268	0.0280	-0.0012
Improvements Only (very small service area)	0.0075	0.0072	0.0003
Base Tax Increase (Decrease) On a home & land valued at \$753,000 in 2021 (Per BCAA, the average RDCO home value was \$734,000 in 2020 -West Kelowna Market Change for 2021 was 2.58%)	\$ 7.67		0.0397
Tax Increase (Decrease) on Land Only On Land valued at \$385,523 in 2021	\$ (0.16)		-1.49%
Net Increase (Decrease)	Amount \$ 7.50		% Incr (Decr) for Avg Home 3.693%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C. O. WEST

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020 GENERAL SERVICES

	<u>2021</u>	<u>2020</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.8318	0.8211	0.0107
Land Only	0.0268	0.0280	-0.0012
Improvements Only	0.0109	0.0111	-0.0002
	Amount	% Incr (Decr) for Avg Home	
Base Tax Increase (Decrease)	\$ 18.26	3.030%	
On a home & land valued at \$746,500 in 2021 (Per BCAA, the average RDCO home value was \$734,000 in 2020 - E.A.C.O.W. Market Change for 2021 was 1.67%)			
Tax Increase (Decrease) on Land Only			
On Land valued at \$382,195 in 2021	\$ (0.24)	-2.338%	
Tax Increase (Decrease) on Improvements Only			
On improvements valued at \$364,305 in 2021	\$ (0.02)	-0.395%	
Change to Solid Waste Management Parcel Tax	\$ (7.41)	-15.194%	
Net Increase (Decrease)	\$ 10.59	1.591%	

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CENTRAL OKANAGAN C.O. EAST

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020 GENERAL SERVICES

	<u>2021</u>	<u>2020</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.6455	0.6396	0.0058
Land Only	0.0268	0.0280	-0.0012
Improvements Only	0.0184	0.0183	0.0001
	Amount	% Incr (Decr) for Avg Home	
Base Tax Increase (Decrease)	\$ 7.51	1.600%	
On a home & land valued at \$739,000 in 2021			
(Per BCAA, the average RDCO home value was \$734,000 in 2020 - E.A.C.O.E. Market Change for 2021 was 0.69%)			
Tax Increase (Decrease) on Land Only			
On Land valued at \$378,355 in 2021	\$ (0.35)	-3.319%	
Tax Increase (Decrease) on Improvements Only			
On a improvements valued at \$360,645 in 2021	\$ 0.05	0.814%	
Change to Solid Waste Management Parcel Tax	\$ (7.41)	-15.194%	
Net Increase (Decrease)	\$ (0.19)	-0.036%	

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

LOCAL SERVICE AREAS

RESIDENTIAL TAX RATE COMPARISON 2021 TO 2020

NOTE: Add the applicable Local Services Increase / (Decrease) to the GENERAL SERVICES Tax Rate Comparison to get the estimate of the full impact to your area of interest

Within Central Okanagan West:

Tax Impact on a home assessed at \$746,500 in 2021
vs. \$734,000 in 2020

	2021	2020	Difference	2021	2020	Increase / (Decrease)	Budget Section Page #
023 -- North Westside Road Fire	0.7583	0.7688	(0.0106)	566.05	564.33	1.72	79
024 -- Wilson's Landing Fire	0.8297	0.7901	0.0395	619.34	579.96	39.37	81
029 -- Brent Road Fire	0.5915	0.6213	(0.0298)	441.58	456.06	(14.48) *	85
124 -- Westside Municipal Recreation	0.1426	0.1475	(0.0049)	106.45	108.27	(1.81)	147
125 -- Johnson Bentley Memorial Aquatic	0.0981	0.0938	0.0043	73.23	68.85	4.38	149
126 -- Killiney Community Hall	0.0330	0.0344	(0.0014)	24.60	25.25	(0.65)	5

Within Central Okanagan East:

Tax Impact on a home assessed at \$750,000 in 2021
vs. \$734,000 in 2020

022 -- Joe Rich Fire Protection	1.5731	1.5933	(0.0202)	1179.84	1169.49	10.35	77
123 -- Joe Rich Community Hall	0.1742	0.1737	0.0004	130.63	127.52	3.11	3

Tax Impact on a home assessed at \$736,000 in 2021
vs. \$734,000 in 2020

020 -- Lakeshore Road Fire Protection	0.5310	0.5329	(0.0020)	390.79	391.17	(0.37) *	73
021 -- Ellison Fire Protection	0.6976	0.7073	(0.0097)	513.44	519.14	(5.70)	75
028 -- June Springs Fire	0.5718	0.5408	0.0310	420.85	396.95	23.89 *	83
058 -- Scotty Heights St. Lights	0.0835	0.0759	0.0076	61.43	55.70	5.73	33
085 -- Ellison Transit	0.0426	0.0389	0.0036	31.33	28.58	2.75	128
121 -- Ellison Heritage Hall	0.1617	0.1640	(0.0023)	119.02	120.39	(1.37)	1

* Small service area

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF KELOWNA

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

	2021	2020	Increase (Decrease)	Budget Section Page #
001 -- Regional Board	529,949	\$ 525,643	\$ 4,306	106
011 -- Regional Grants in Aid	21,027	20,966	61	108
030 -- Regional Rescue	1,687,802	1,562,128	125,674	87
031 -- 911 Emergency Number	242,350	233,058	9,292	98
040 -- Crime Stoppers	210,302	211,693	(1,391)	100
041 -- Victims Witness Assistance Program	268,405	270,078	(1,673)	102
046 -- Dog Control	683,307	550,015	133,292	17
047 -- Mosquito Control	184,025	174,073	9,951	31
049 -- Prohibited Animal Control	217	209	8	19
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	1,500,557	1,441,773	58,784	145
102 -- Air Quality Monitoring	134,720	132,715	2,005	130
110 -- Regional Planning	300,882	280,772	20,110	94
111 -- Electoral Area Planning	186,154	177,107	9,047	96
116 -- Weed Control	84,242	83,127	1,115	27
117 -- Sterile Insect Release Program	733,882	747,848	(13,966)	132
118 -- Starling Control	18,692	18,739	(47)	114
120 -- Economic Development Commission	787,644	734,937	52,707	15
131 -- Winfield Recreation Complex	55,000	55,000	0	151
142 -- Regional Parks	5,618,342	5,532,957	85,385	9
TAXES	\$ 13,247,497	\$ 12,752,837	\$ 494,661	3.88%

Note: Due to shift in assessments, mainly because of growth, Kelowna pays a slightly larger share of the requisitions in 2020

Even if the requisition for a service stays exactly the same, Kelowna pays more because of the shift.

See 117 - Sterile Insect Control Budget as an example.

PARCEL TAX:

117 -- Sterile Insect Release Parcel Tax	274,229	292,855	(18,626)	132
PARCEL TAXES	274,229	292,855	(18,626)	-6.36%

SALE OF SERVICES

021 -- Ellison Volunteer Fire Dept	44,000	45,500	(1,500)	75
094 -- Solid Waste Management & Recycling	958,398	905,683	52,715	67
115 -- Insect Control	15,421	15,010	411	25
SERVICES	1,017,818	966,193	51,626	5.34%

TOTAL Change All Taxes and Services	14,539,545	14,011,885	527,660	3.77%
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REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF PEACHLAND

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
Section
Page #

	2021	2020	Increase (Decrease)	
001 -- Regional Board	19,412	\$ 19,013	\$ 399	106
011 -- Regional Grants in Aid	105	105	0	108
030 -- Regional Rescue	73,116	67,048	6,067	87
031 -- 911 Emergency Number	10,499	10,003	496	98
040 -- Crime Stoppers	9,110	9,086	24	100
041 -- Victims Witness Assistance Program	11,627	11,592	35	102
042 -- Regional Crime Prevention Program	14,802	14,937	(135)	104
046 -- Dog Control	29,601	23,607	5,994	17
049 -- Prohibited Animal Control	8	8	0	19
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	65,004	61,882	3,122	145
102 -- Air Quality Monitoring	4,935	4,800	134	130
110 -- Regional Planning	13,034	12,051	983	94
111 -- Electoral Area Planning	2,584	2,488	96	96
115 -- Noxious Insect Control	565	543	22	25
116 -- Weed Control	3,086	3,007	79	27
117 -- Sterile Insect Release Program	26,833	27,080	(247)	132
118 -- Starling Control	685	678	7	114
120 -- Economic Development Commission	34,121	31,544	2,577	15
142 -- Regional Parks	243,386	237,480	5,906	9
TAXES	\$ 562,512	\$ 536,951	\$ 25,560	4.76%
PARCEL TAX:				
117 -- Sterile Insect Release Parcel Tax	795	795	0	132
PARCEL TAXES	795	795	0	0.00%
SALE OF SERVICES				
006 -- Information Systems - GIS	20,357	20,875	(518)	134
* 047 -- Mosquito Control	6,893	6,540	353 *	31
092 -- Westside Transfer Station	94,720	94,914	(194)	63
094 -- Solid Waste Management	40,840	38,594	2,246	67
401 -- Westside Wastewater Treatment Plant	351,771	353,008	(1,237)	51
472 -- Peachland Lift Stations / Collector Systems	208,376	215,702	(7,326)	59
SERVICES	722,957	729,633	(6,676)	-0.91%
TOTAL Change All Taxes and Services	1,286,264	1,267,379	18,885	1.49%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF LAKE COUNTRY

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

	2021	2020	Increase (Decrease)	Budget Section Page #
001 -- Regional Board	53,011	\$ 49,940	\$ 3,071	106
011 -- Regional Grants in Aid	1,577	1,572	5	108
030 -- Regional Rescue	196,582	173,090	23,492	87
031 -- 911 Emergency Number	28,227	25,824	2,403	98
040 -- Crime Stoppers	24,494	23,456	1,038	100
041 -- Victims Witness Assistance Program	31,262	29,926	1,336	102
042 -- Regional Crime Prevention Program	40,422	39,234	1,188	104
046 -- Dog Control	79,586	60,944	18,643	17
047 -- Mosquito Control	19,938	17,715	2,224	31
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	174,773	159,754	15,019	145
110 -- Regional Planning	35,044	31,111	3,934	94
111 -- Electoral Area Planning	3,710	3,528	182	96
115 -- Noxious Insect Control	1,543	1,426	116	25
116 -- Weed Control	8,427	7,898	529	27
117 -- Sterile Insect Release Program	67,926	66,468	1,458	132
118 -- Starling Control	1,870	1,780	89	114
120 -- Economic Development Commission	91,739	81,434	10,305	15
142 -- Regional Parks	654,380	613,072	41,308	9
TAXES	\$ 1,514,510	\$ 1,388,169	\$ 126,341	9.10%
PARCEL TAX:				
117 -- Sterile Insect Release Parcel Tax	83,984	91,311	(7,327)	132
PARCEL TAXES	83,984	91,311	(7,327)	-8.02%
SALE OF SERVICES				
006 -- Information Systems -- GIS	0	0	0 *	134
094 -- Solid Waste Management	97,224	91,877	5,348	67
102 -- Air Quality	13,476	12,609	867	130
SERVICES	110,700	104,485	6,215	5.95%
* Lake Country is now providing its own GIS services internally.				
TOTAL Change All Taxes and Services	1,709,195	1,583,966	125,229	7.91%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF WEST KELOWNA

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
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	2021	2020	Increase (Decrease)	
001 -- Regional Board	116,345	\$ 112,770	\$ 3,576	106
011 -- Regional Grants in Aid	5,877	5,840	37	108
030 -- Regional Rescue	413,380	375,861	37,519	87
031 -- 911 Emergency Number	59,357	56,076	3,281	98
040 -- Crime Stoppers	51,508	50,935	573	100
041 -- Victims Witness Assistance Program	65,738	64,983	755	102
042 -- Regional Crime Prevention Program	88,715	88,594	121	104
046 -- Dog Control	167,357	132,338	35,019	17
047 -- Mosquito Control	3,221 *	3,032	189	31
049 -- Prohibited Animal Control	48	45	3	19
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	367,520	346,903	20,617	145
102 -- Air Quality Monitoring	29,576	28,472	1,104	130
110 -- Regional Planning	73,693	67,556	6,137	94
111 -- Electoral Area Planning	36,794	35,073	1,721	96
117 -- Sterile Insect Release	143,183	143,122	62	132
120 -- Economic Development Commission	192,911	176,832	16,080	15
142 -- Regional Parks	1,376,056	1,331,275	44,781	9
TAXES	\$ 3,191,280	\$ 3,019,706	\$ 171,574	5.68%

* Note: Mosquito control taxation is for 2 small defined areas only.

PARCEL TAX

117 -- Sterile Insect Release	10,859	10,339	520	132
Lakeview Trunk Sewer	17,897	22,259	(4,362)	159
PARCEL TAXES	28,756	32,598	(3,842)	-11.79%

SALE OF SERVICES

092 -- Westside Transfer Station	471,445	470,414	1,031	63
094 -- Solid Waste Management	245,694	232,180	13,514	67
401 -- Westside Wastewater Treatment Plant	3,245,818	3,282,883	(37,065)	51
470 -- RDCO Lift Stations & Collector Systems	409,085	395,946	13,139	55
SERVICES	4,372,041	4,381,422	(9,381)	-0.21%

TOTAL Change All Taxes and Services	7,592,078	7,433,727	158,351	2.13%
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REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C.O. WEST

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
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	2021	2020	Increase (Decrease)	
001 -- Regional Board	13,775	13,662	113	106
007 -- Electoral Areas - Gen. Government	25,004	21,738	3,266	120
008 -- Electoral Area Central Okanagan West	26,500	26,444	56	122
011 -- Regional Grants in Aid	0	0	0	108
012 -- Grants in Aid - Elect Area Cent. OK West	9,906	7,387	2,519	110
019 -- Electoral Area Fire Prevention	51,774	42,675	9,099	71
030 -- Regional Rescue	52,393	48,398	3,994	87
031 -- 911 Emergency Number	7,523	7,221	302	98
040 -- Crime Stoppers	6,528	6,559	(31)	100
041 -- Victims Witness Assistance Program	8,332	8,368	(36)	102
042 -- Regional Crime Prevention Program	10,503	10,733	(229)	104
044 -- Building Inspection / General Bylaw Enforce.	28,041	27,984	57	92
046 -- Dog Control	21,211	17,041	4,170	17
049 -- Prohibited Animal Control	6	5	0	19
050 --Transportation Demand Mgmt.	5,357	7,292	(1,935)	126
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	46,580	44,669	1,911	145
102 -- Air Quality Monitoring	3,502	3,449	52	130
105 -- Noise Abatement	2,985	2,919	65	21
106 -- Unsightly Premises	4,410	4,299	111	23
110 -- Regional Planning	9,340	8,699	641	94
111 -- Electoral Area Planning	203,809	194,009	9,800	96
115 -- Noxious Insect Control	401	390	11	25
117 -- Sterile Insect Release	18,123	18,899	(775)	132
120 -- Economic Development Commission	24,450	22,770	1,680	15
142 -- Regional Parks	174,405	171,424	2,981	9
143 -- Westside Community Parks	229,805	228,631	1,174	11
171 -- Okanagan Regional Library	166,856	168,287	(1,432)	153
TAXES	\$ 1,151,518	\$ 1,113,952	\$ 37,565	3.37%
PARCEL TAX				
092, 094, 095 -- SWM Parcel Taxes	120,605	140,457	(19,852)	63-70
117 -- Sterile Insect Release	0	3,466	(3,466)	132
PARCEL TAXES	120,605	143,923	(23,318)	-16.20%
TOTAL Change All Taxes and Services	1,272,123	1,257,875	14,247	1.13%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C.O. EAST

TAX REQUISITION COMPARISON 2021 TO 2020 GENERAL SERVICES

Budget
Section
Page #

	2021	2020	Increase (Decrease)	
001 -- Regional Board	12,682	12,567	115	106
007 -- Electoral Areas - Gen. Government	23,021	19,997	3,024	120
009 -- Electoral Area Central Okanagan East	28,000	27,909	91	124
011 -- Regional Grants in Aid	0	0	0	108
013 -- Grants in Aid - Elect Area Cent. OK East	605	893	(288)	112
019 -- Electoral Area Fire Prevention	47,668	39,257	8,411	71
030 -- Regional Rescue	47,897	44,535	3,362	87
031 -- 911 Emergency Number	6,878	6,644	233	98
040 -- Crime Stoppers	5,968	6,035	(67)	100
041 -- Victims Witness Assistance Program	7,617	7,700	(83)	102
042 -- Regional Crime Prevention Program	9,670	9,873	(203)	104
044 -- Building Inspection / General Bylaw Enforce.	25,817	25,742	75	92
046 -- Dog Control	19,391	15,680	3,711	17
047 -- Mosquito Control	5,609	5,258	351	31
050 -- Transportation Demand Mgmt.	4,933	6,708	(1,775)	126
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	42,583	41,104	1,480	145
102 -- Air Quality Monitoring	3,224	3,173	51	130
105 -- Noise Abatement	3,315	3,292	24	21
106 -- Unsightly Premises	4,898	4,848	50	23
110 -- Regional Planning	8,539	8,005	534	94
111 -- Electoral Area Planning	55,154	52,470	2,684	96
115 -- Noxious Insect Control	369	359	10	25
117 -- Sterile Insect Release	13,245	13,610	(365)	132
120 -- Economic Development Commission	22,352	20,952	1,400	15
142 -- Regional Parks	159,440	157,740	1,700	15
144 -- Eastside Community Parks	119,020	117,378	1,642	13
171 -- Okanagan Regional Library	153,622	154,805	(1,182)	153
TAXES	\$ 831,517	\$ 806,534	\$ 24,984	3.10%
PARCEL TAX				
092, 094, 095 -- SWM Parcel Taxes	64,232	69,546	(5,314)	63-70
117 -- Sterile Insect Release	44,255	47,209	(2,954)	132
PARCEL TAXES	108,487	116,755	(8,268)	-7.08%
TOTAL Change All Taxes and Services	940,004	923,289	16,716	1.81%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

WESTBANK FIRST NATION

SERVICE AGREEMENT COMPARISON 2021 to 2020 GENERAL SERVICES

	2021	2020	Increase (Decrease)	Budget Section Page #
030 -- Regional Rescue	91,897	84,091	7,806	87
031 -- 911 Emergency Number	13,195	12,469	726	98
040 -- Crime Stoppers	11,450	11,396	54	100
041 -- Victims Witness Assistance Program	14,614	14,539	75	102
042 -- Crime Prevention	6,103	6,049	54	104
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
092 -- Westside Transfer Station	147,885	148,005	(120)	63
101 -- Okanagan Basin Water Board	81,702	77,057	4,645	145
102 -- Air Quality	7,045	6,858	187	130
120 -- EDC	42,885	39,563	3,322	15
142 -- Regional Parks	305,906	297,846	8,060	9
SERVICE AGREEMENT	<u>722,682</u> *	<u>697,873</u>	<u>24,809</u>	3.56%

Notes:

*WFN's assessment share went up from 3.57% to 3.59%.

Other Contracts:

401 -- Westside Wastewater Treatment Plant	920,406	866,760	53,646	51
470 -- RDCO Lift Stations & Collector Systems	115,652	104,238	11,414	55
471 -- WFN Lift Stations & Collector Systems	127,859	134,988	(7,129)	57
SEWER	<u>1,163,917</u>	<u>1,105,986</u>	<u>57,931</u>	5.24%

006 -- Information Systems -- GIS	35,612	35,118	494	1.41%	134
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PARCEL TAX

Lakeview Trunk Sewer	12,583	15,100	(2,517)	-16.67%	159
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TOTAL Change All Taxes and Services	<u>1,934,794</u>	<u>1,854,076</u>	<u>80,718</u>	4.35%
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REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

RESIDENTIAL TAX RATES 2021 REQUISITION BY FUNCTION

Note: The tax rates shown are actual rates, and the services are categorized by jurisdiction, based on average assessed value of a home, for the main purpose of illustrating the individual service's estimated tax impact on an average home.

	Max Rate	2021 RESIDENTIAL TAX RATE	2020 RESIDENTIAL TAX RATE	Difference	Tax Impact on a home assessed at \$751,500 in 2021 vs. \$734,000 in 2020			Budget Section Page #
					2021	2020	Difference	
001 -- Regional District Board		0.0102	0.0103	(0.0001)	7.65	7.57	0.08	106
011 -- Regional Grants in Aid		varies	varies	varies	varies	varies	varies	108
030 -- Regional Rescue Service		0.0405	0.0385	0.0020	30.44	28.27	2.16	89
031 -- 911 Emergency Telephone Service		0.0058	0.0057	0.0001	4.37	4.22	0.15	98
040 -- Crime Stoppers		0.0050	0.0052	(0.0002)	3.79	3.83	(0.04)	100
041 -- Victims / Witness Assistance Program		0.0064	0.0067	(0.0002)	4.84	4.89	(0.05)	102
042 -- Regional Crime Prevention	0.0315	0.0078	0.0081	(0.0003)	5.83	5.95	(0.12)	104
046 -- Dog Control		0.0164	0.0136	0.0028	12.32	9.96	2.37	17
047 -- Mosquito Control (Improvements only)		0.0075	0.0072	0.0003	2.74	5.27	(2.53)	31
049 -- Prohibited Animal Control		0.000004	0.000004	0.0000	0.00	0.00	0.00	19
050 -- Transportation Demand Management		0.0040	0.0055	(0.0015)	2.97	4.04	(1.07)	128
091 -- Effluent Disposal		0.0000	0.0000	0.0000	0.00	0.00	0.00	35
101 -- Okanagan Basin Water Board		0.0360	0.0356	0.0005	27.06	26.10	0.96	145
102 -- Air Quality Monitoring		0.0026	0.0026	(0.0000)	1.94	1.91	0.03	132
110 -- Regional Planning		0.0072	0.0069	0.0003	5.43	5.08	0.34	94
111 -- Electoral Area Planning		varies	varies	varies	varies	varies	varies	96
115 -- Noxious Insect Control		0.0003	0.0003	0.0000	0.22	0.22	0.01	25
116 -- Weed Control		0.0016	0.0016	(0.0000)	1.22	1.20	0.02	27
117 -- Sterile Insect Release Program		0.0268	0.0280	(0.0012)	20.11	20.53	(0.42)	134
118 -- Starling Control		0.0004	0.0004	(0.0000)	0.270	0.27	(0.00)	114
120 -- Economic Development Commission		0.0189	0.0181	0.0008	14.20	13.30	0.90	15
131 -- Winfield Letters Patent		0.0001	0.0001	(0.0000)	0.10	0.10	(0.00)	151
142 -- Regional Parks		0.1348	0.1364	(0.0016)	101.31	100.14	1.17	7

Services within EA Central Okanagan East	Max Rate	2021 RESIDENTIAL TAX RATE	2020 RESIDENTIAL TAX RATE	Difference	Tax Impact on a home assessed at \$739,000 in 2021 vs. \$734,000 in 2020			Budget Section Page #
					2021	2020	Difference	
009 -- Electoral Area - Central Okanagan East		0.0225	0.0229	(0.0004)	16.60	16.81	(0.21)	126
013 -- Central Okanagan East Electoral Area Grants in Aid		0.0005	0.0007	(0.0002)	0.36	0.54	(0.18)	112
144 -- Eastside Community Parks	0.3700	0.0955	0.0963	(0.0008)	70.57	70.69	(0.12)	13

Elison Area		Max Rate	2021 RESIDENTIAL TAX RATE	2020 RESIDENTIAL TAX RATE	Difference	Tax Impact on a home assessed at \$736,000 in 2021 vs. \$734,000 in 2020			Budget Section Page #
						2021	2020	Difference	
021 -- Ellison Fire Department		1.9500	0.6976	0.7073	(0.0097)	513.44	519.14	(5.70)	75
058 -- Scotty Heights Street Lights			0.0835	0.0759	0.0076	61.43	55.70	5.73	33
085 -- Ellison Transit		0.2400	0.0426	0.0389	0.0036	31.33	28.58	2.75	130
121 -- Ellison Community Heritage Hall		0.5300	0.1617	0.1640	(0.0023)	119.02	120.39	(1.37)	1
Other:									
020 -- Lakeshore Road Fire Protection		1.5000	0.5310	0.5329	(0.0020)	390.79	391.17	(0.37)	73
028 -- June Springs Fire Protection		1.5000	0.5718	0.5408	0.0310	420.85	396.95	23.89	83

** Small service area - any reduction in a property value can affect other homeowners in the area.

Joe Rich Area		Max Rate	2021 RESIDENTIAL TAX RATE	2020 RESIDENTIAL TAX RATE	Difference	Tax Impact on a home assessed at \$750,000 in 2021 vs. \$734,000 in 2020			Budget Section Page #
						2021	2020	Difference	
022 -- Joe Rich Fire Department		2.5000	1.5731	1.5933	(0.0202)	1,179.84	1,169.49	10.35	77
123 -- Joe Rich Community Hall		0.2082	0.1742	0.1737	0.0004	130.63	127.52	3.11	3

Services within EA Central Okanagan West	Max Rate	2021 RESIDENTIAL TAX RATE	2020 RESIDENTIAL TAX RATE	Difference	Tax Impact on a home assessed at \$746,500 in 2021 vs. \$734,000 in 2020			Budget Section Page #
					2021	2020	Difference	
008 -- Electoral Area - Central Okanagan West		0.0196	0.0200	(0.0004)	14.61	14.65	(0.04)	124
012 -- Electoral Area Central Okanagan West Grants in Aid		0.0073	0.0056	0.0017	5.46	4.09	1.37	110
023 -- North Westside Road Fire Department	1.3500	0.7583	0.7688	(0.0106)	566.05	564.33	1.72	79
024 -- Wilson's Landing Fire Department	2.8500	0.8297	0.7901	0.0395	619.34	579.96	39.37	81
029 -- Brent Road Fire Protection	0.8000	0.5915	0.6213	(0.0298)	441.58	456.06	(14.48)	85
*124 -- Westside Municipal Recreation		0.1426	0.1475	(0.0049)	106.45	108.27	(1.81)	147
*125 -- Johnson Bentley Aquatic Centre		0.0981	0.0938	0.0043	73.23	68.85	4.38	149
126 -- Killiney Community Hall	0.0500	0.0330	0.0344	(0.0014)	24.60	25.25	(0.65)	5
143 -- Westside Community Parks	0.5700	0.1698	0.1726	(0.0028)	126.73	126.67	0.06	11

** Small service area - any reduction in a property value can affect other homeowners in the area.

Electoral Area only Services	Max Rate	2021 RESIDENTIAL TAX RATE	2020 RESIDENTIAL TAX RATE	Difference	Tax Impact on a home assessed at \$746,500 in 2021 vs. \$734,000 in 2020			Budget Section Page #
					2021	2020	Difference	
007 -- Electoral Areas Only		0.0185	0.0164	0.0021	13.79	12.04	1.75	
019 -- Electoral Area Fire Prevention	0.1500	0.0382	0.0322	0.0060	28.55	23.64	4.91	
044 -- Building Inspection & Bylaw Enforcement		0.0207	0.0211	(0.0004)	15.46	15.50	(0.04)	
105 -- Noise Abatement		0.0044	0.0045	(0.0001)	3.29	3.30	(0.01)	
106 -- Untidy Premises		0.0065	0.0066	(0.0001)	4.87	4.86	0.01	
171 -- Okanagan Regional Library		0.1233	0.1270	(0.0038)	92.01	93.23	(1.22)	
SWM Parcel Tax					41.36	48.77	(7.41)	

* Note that the West Kelowna is providing this service. This rate reflects an estimate of what a small local service area in the Electoral Area will pay to the Municipality.