2022 - 2026
Draft Financial Plan

CITY OF PENTICTON

City of Penticton

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INTRODUCTION TO FINANCIAL PLAN

Each year the City follows a multi step process to develop the Five Year Financial Plan that involves evaluating Council Priorities along with community feedback and department needs. The 2022-2026 Financial Plan reflects how we are advancing the 2020-2022 Council Priorities, investing in community safety and funding capital projects that address the City's key assets and amenities.

The City has a well-established financial plan process that focuses on strong financial management, sustainability and transparency to the public. The City strives to be resourceful and innovative to meet community needs while maintaining or enhancing service levels.

This Plan incorporates the initiatives that can be found in the 2022 Corporate Business Plan; to view this document, please visit our website at www.penticton.ca/financialplan.

The following provides a brief overview of the contents of each major section of this document.

Overview
This section presents the demographics of Penticton residents, details about services received, a summary of the budget process, and an at a glance summary of this year's financial plan.

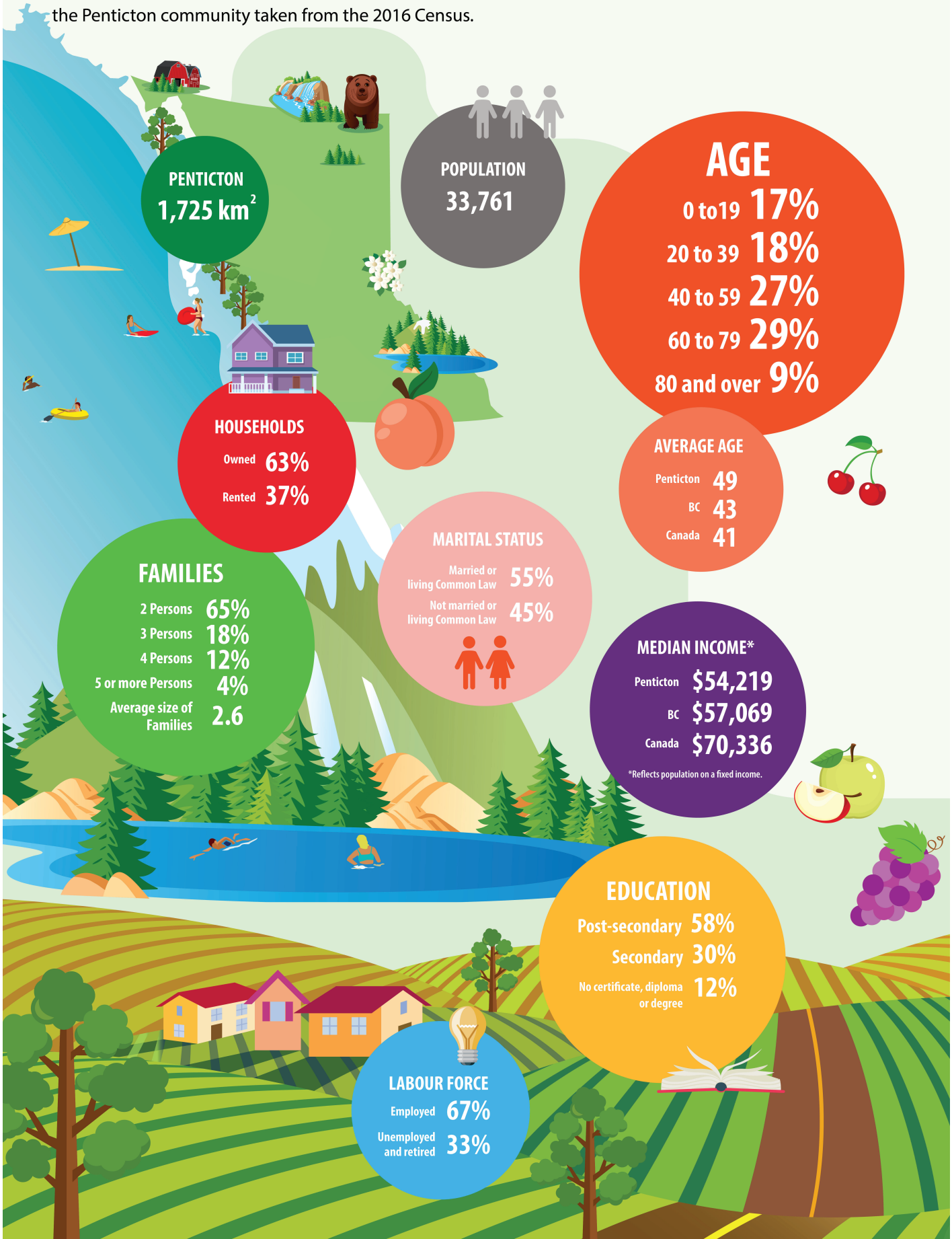
Consolidated Summary
This schedule contains the consolidated Five Year Financial Plan that is mandated by the Community Charter to be adopted annually by Bylaw before May 15th of the following year. The Plan contains current year operating and capital costs along with future operating revenues, costs and capital improvements.

Operating Budgets:
Detailed schedules for each operating fund include breakdowns by financial segment and then by cost centre providing a comprehensive look at the City's operating budget for the upcoming five years. Each schedule shows revenues and expenses by category including metrics and key variances.

Capital Budgets:
Appendix A includes the City's Five Year Capital Plan which starts with a summary of capital spend by fund. Following this are detailed schedules for each area listing the planned capital projects as well as information on how the capital spend will be funded. Also included in each schedule are unfunded projects that have been identified, but a funding source has not yet been determined.

PENTICTON-AT-A-GLANCE

Our demographics shape the needs of the community and guide our policies and plans. The following is a selection of interesting statistics about the demographics of the Penticton community taken from the 2016 Census.



BUDGET BASICS

Each year, the **City** updates its Financial Plan and goes through a **budget** process to determine how much it will need to spend on an annual basis to:

- Maintain current levels of service (base operating **budget**)
- Incorporate service level enhancements or reductions
- Incorporate new operating initiatives
- Fund capital projects

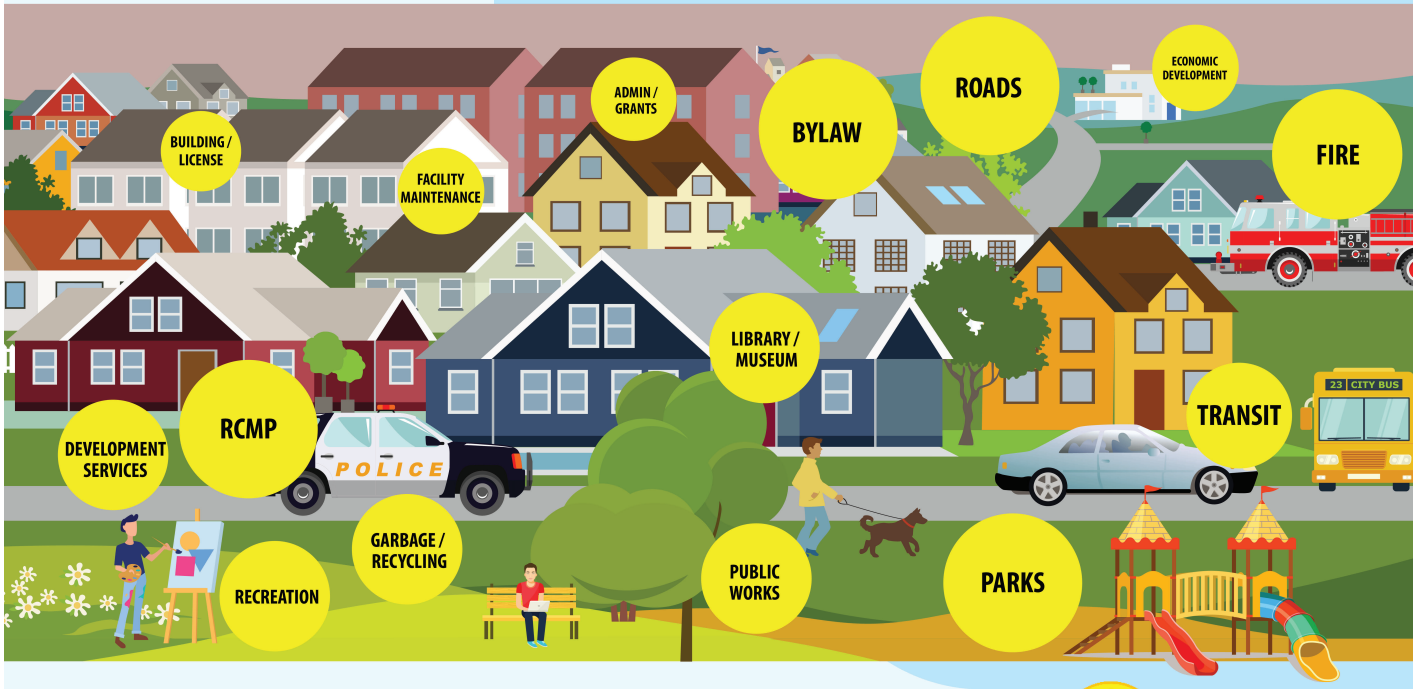
Parts of the plan

There are five parts to the Financial Plan and each part has at least one operating budget and capital budget.

- General Fund
- Electric Utility
- Sewer Utility
- Storm Water Utility
- Water Utility

Services you receive

In addition to services provided by the four utilities, residents also receive the following services through the **General Fund**.



Sources of Funding

The City receives funding for these services and capital projects from the following sources:

- Taxation
- Provincial / Federal Grants
- Utility User Fees
- Electrical Dividend
- Sale of Service
- Donations / Other
- Development Cost Charges
- Investment Income

A STEADY APPROACH TO TAXATION

As part of updating the Financial Plan, the City considers what funds are required to maintain or enhance these services. This may result in increases to property taxes or utility rates. The City plans for stable, ongoing tax rate increases to fund inflation, ensure sustainable services, and plan for current and future community needs. This approach provides citizens and businesses the ability to anticipate future expenditures.

2022 BUDGET PROCESS

The City follows a multi-step process to develop the Business and Financial Plans. It combines community feedback with Council priorities and department needs to prepare the next 5-year Business and Financial Plans.

Process and Timeline

Here are some of the key steps and dates in the budget cycle.

INPUT May to September

Departments developed business plans and operating budgets and identified capital needs during the summer. Council introduced Notices of Motion reflecting the interests of the community at the Sept. 7 and 21 Council Meetings.

DRAFT October

Council debated and voted on the Notices of Motion at the Oct. 5 Council Meeting. Senior leaders reviewed all inputs to develop a draft of the overall 2022 Corporate Business Plan and 2022-2026 Financial Plan.

REVIEW Early November

The draft plans were released to the public on Nov. 8. The community is invited to review and share their feedback from Nov. 8 to 19.

DELIBERATE Late November

Council deliberates the budget in a multi-day meeting that is open to the public on Nov. 22 and 23.

FINAL December to January

The 2022-2026 Financial Plan is finalized. Council gives readings to the 2022-2026 Financial Plan Bylaw.

NOTICES May to June

Based on the 2022-2026 Financial Plan Bylaw, the tax rate bylaw is set and notices are issued to property owners.

More information on the upcoming budget will be shared through shapeyourcitypenticton.ca as it becomes available.

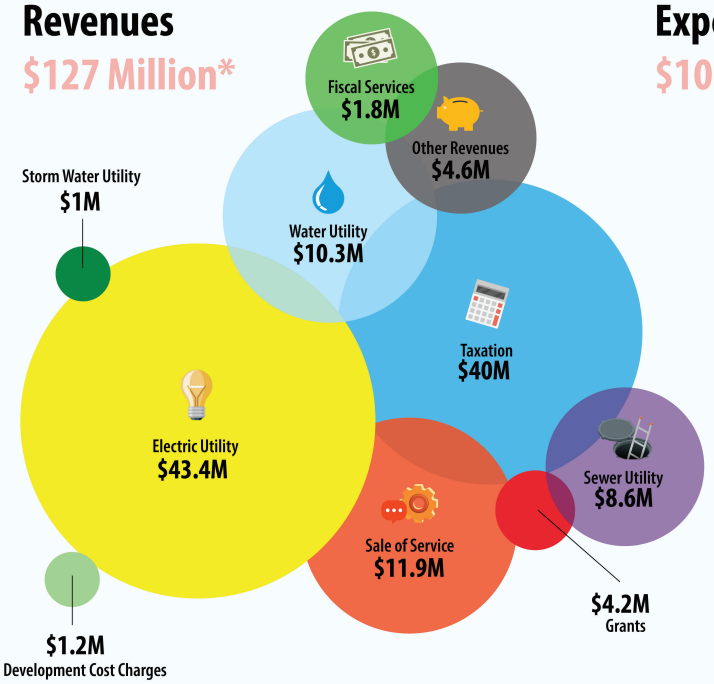
2022 BUDGET-AT-A-GLANCE

The following charts provide a summary of the key parts of this year's budget.

The difference between Revenues and Expenses goes into reserves and funds capital.

Revenues

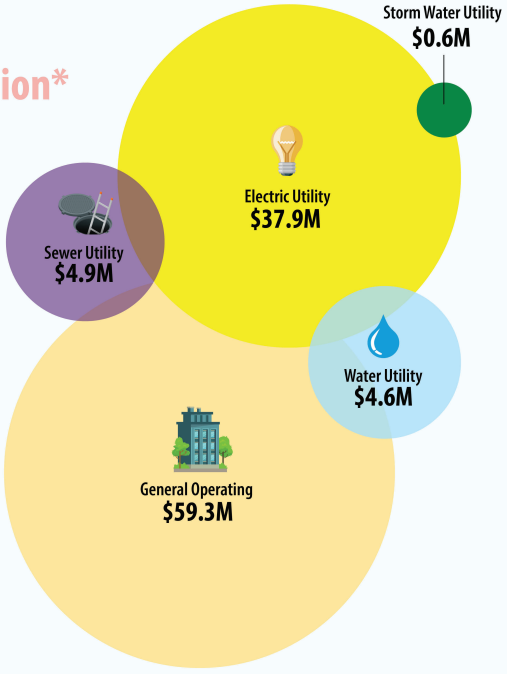
$127 Million*



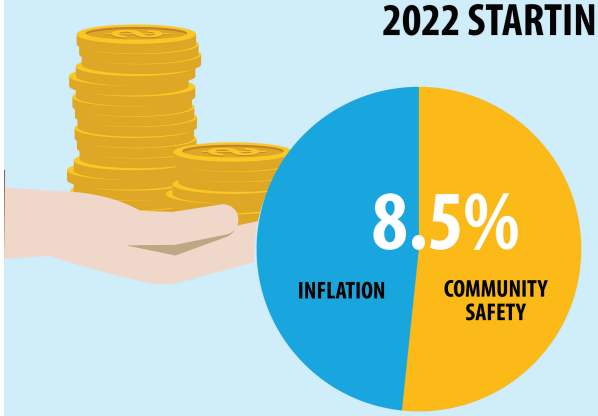
*Net of $23M in taxes collected on behalf of others

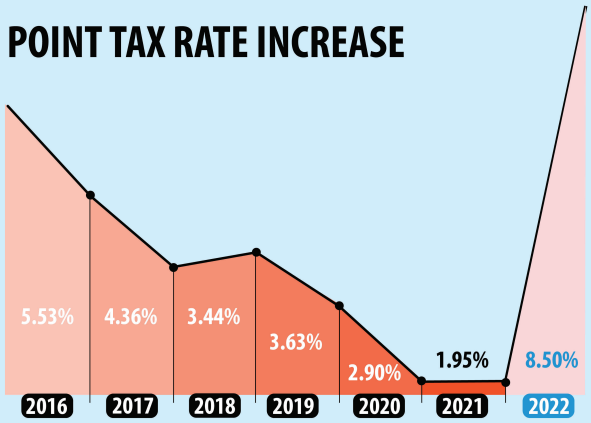
Expenses

$107.3 Million*



2022 STARTING POINT TAX RATE INCREASE





2022 BUDGET GOALS

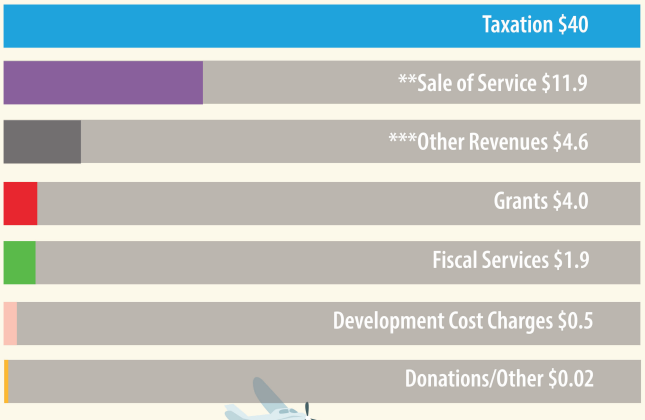
In addition to maintaining services levels, this year's 2022-2026 Financial Plan prioritizes community safety and supports the following goals.

- **Prioritize investments in community safety.**
- Invest in asset renewal and replacement.
- Reflect inflationary pressures.
- Enhance community vitality.

A CLOSER LOOK 2022 GENERAL OPERATING

The General Operations includes revenue and expenses for all services, assets and amenities that are not associated with the utilities. The main source of funding for the General Fund is property taxes.

General Revenues $62.9 Million*

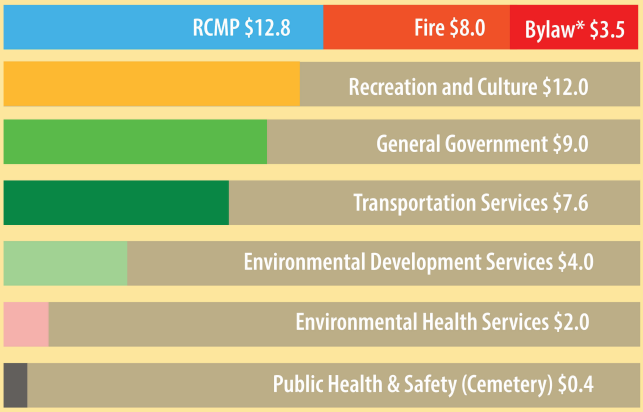


* Net of $23M in taxes collected on behalf of others
** Sale of Service includes items in fees and charges
*** Other Revenues includes fines and charges

HIGHLIGHTS

- Recreation and other revenues continue to be decreased but remain stable.
- Losses due to COVID-19 offset by building activity and grants.
- Tax increase required to cover inflation and community safety priorities.

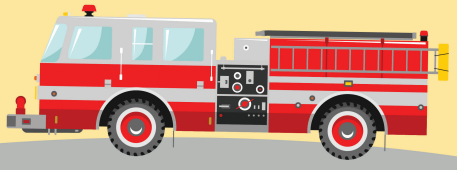
General Expenses $59.3 Million*



*and Building and Licensing

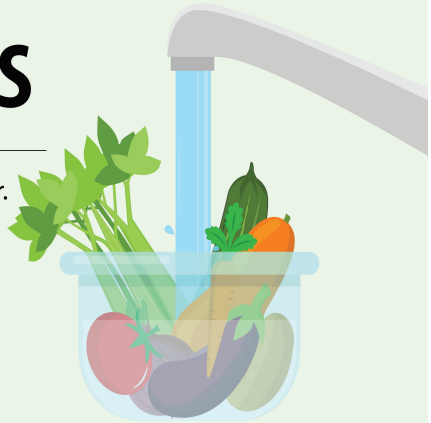
HIGHLIGHTS

- Expenses increased by $7M over 2021 driven by inflation and community safety priorities including RCMP, Fire and Bylaw



A CLOSER LOOK 2022 UTILITIES

The City operates four utilities including Water, Sewer, Electricity and Storm Water. The first three utilities are funded independently through your monthly utility bills. The stormwater utility is billed on the annual property tax notice.



Electric

Revenue $43.4M		
Expenses $37.9M	Capital $6.9M	Reserves ($1.4M)

HIGHLIGHTS

- City power purchase from FortisBC accounts for majority of expense.
- FortisBC proposing 3.46% increase in rates in 2022 (decision pending).
- Despite FortisBC increase, City is proposing minimal change due to healthy reserve balance.
- Significant capital projects will draw on reserves i.e. Utility Scale Battery.
- Proposed increase of 2% for electrical rates

Water

Revenue $10.4M		
Expenses $4.9M	Capital $4.4M	Reserves $1.1M

HIGHLIGHTS

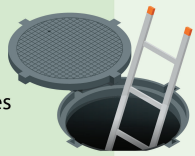
- Replace the main Pressure Reducing Valve to improve efficiency and reliability for 70% of customers.
- Twin Ridgedale Reservoir to increase capacity and fire flow. Project funded mainly through grants and Development Cost Charges.
- Proposed increase of 0.6% for water rates

Sewer

Revenue $9.2M		
Expenses $5.4M	Capital $2.7M	Reserves $1.1M

HIGHLIGHTS

- Minimal sewer rate increase proposed to address operational needs as well as capital upgrades
- AWWTP Upgrades
- Proposed increase of 2% for sewer rates



Storm Water

Revenue $1M		
Expenses $0.6M	Capital $0.5M	Reserves ($0.1M)

HIGHLIGHTS

- Planned increases to storm water rates to support self-funding
- Ongoing investments to Penticton Creek offset by significant grants
- Proposed increase of 25.3% for storm water rates

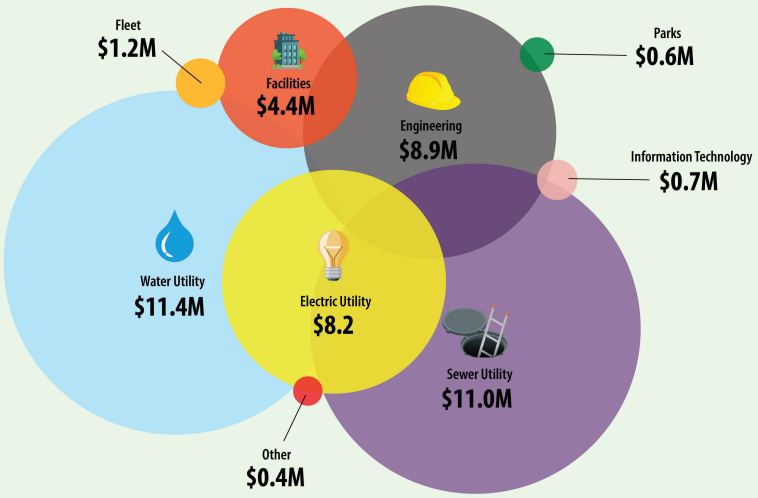
Sustaining our Utilities

The City reviews its utility rates annually and conducts a complete review every four years to determine what rates need to be in order to properly fund the operation, sustain infrastructure and construct new projects while balancing the impact to customers. The last review was completed in 2019 and a new review is planned for 2023.

A CLOSER LOOK 2022 CAPITAL PROJECTS

Capital spending refers to the funds we spend to acquire, build, maintain or replace City assets and amenities such as land, buildings and equipment. Every year, the City puts money into reserves to fund future capital projects along with grants.

$46.8 Million



Key Projects

Water Highlights

Pressure Reducing Valve Replacement $2.9M
Ridgedale Reservoir $4.2M

Electrical Highlights

Utility Scale Battery $1.7M
Point Intersection $1.2M

Sewer Highlights

North Penticton Interceptor $2.9M
AWWTP expansion & upgrades $5.8M
(Clarifier, Cake Bin, Pump)

Engineering Highlights

Lake-to-Lake Bike Route $4.7M
Point Intersection $2.8M

Facilities Highlights

Cleland Audiovisual $810k
Fire Hall #2 - Two Bay Garage $500k
RCMP Heating System $400k

Fleet Highlights

Dump Truck $150k
Backhoe $180k
Ice Resurfacer $185k

Parks Highlights

Skaha Park Splash Park $353k

Funding our Capital Projects

Funding for our capital projects comes from multiple sources. The following chart shows the source of funding.

CAPITAL BUDGET

- Electrical Dividend $3.1
- Equipment Replacement Reserve $1.4
- Community Works Reserve $2.7
- Utility Rates $15.2
- DCC Reserve $6.7
- External Debt $9.6
- Internal Debt $6.8
- Grant Funding $0.6
- Marina Reserve $0.1
- RCMP Reserve $0.1
- Storm Reserve $0.5

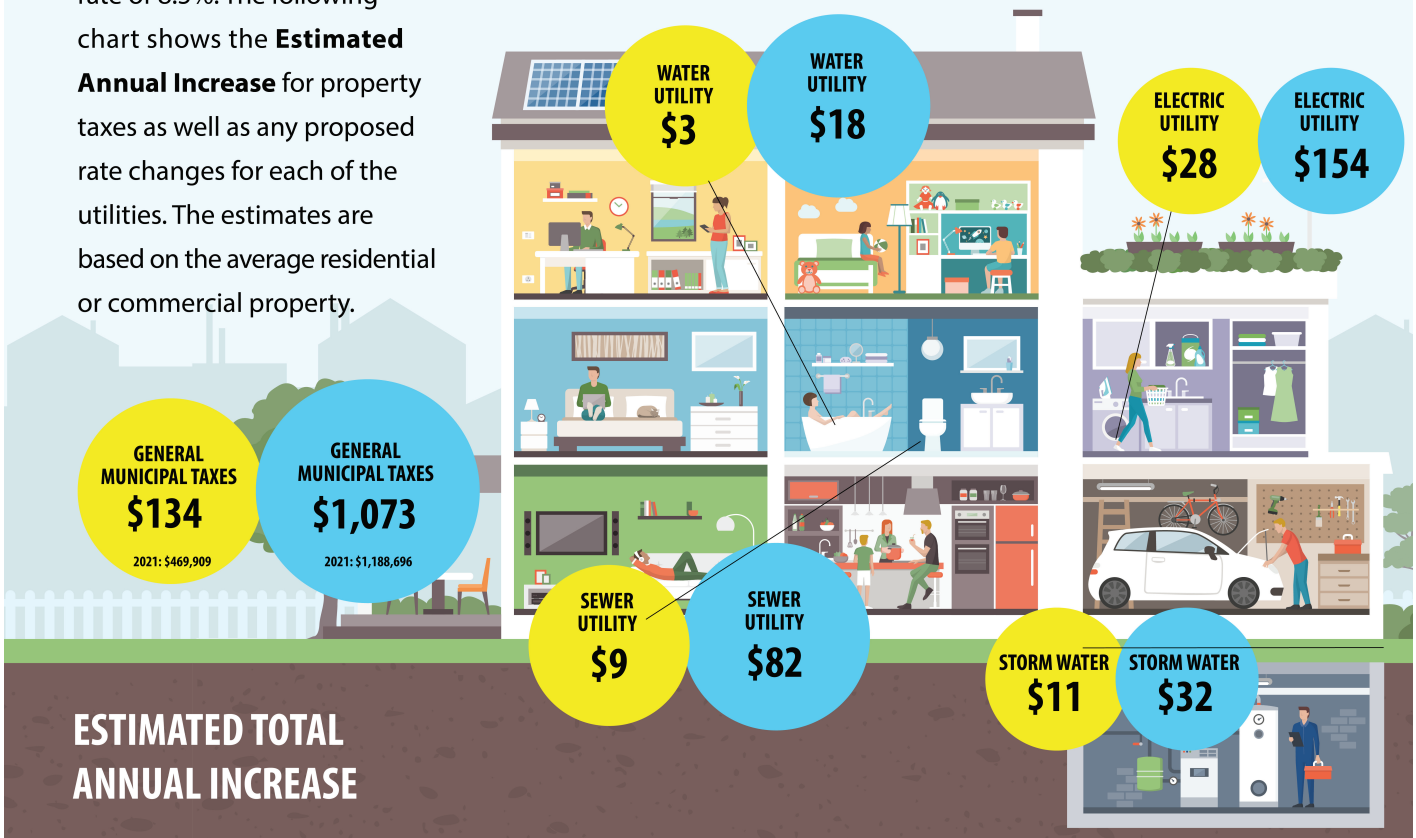
HIGHLIGHTS

- Debt will be required to help fund projects for the next five years.
- Water, Electric, and Sewer are funded from user fees.
- Fleet is funded from the equipment replacement reserve.
- Roads & Creeks, Facilities, and other capital in the General Fund are predominantly funded by the electrical dividend, gas tax and transfers from reserves.

CITY OF Penticton

2022 BUDGET AND YOU

The draft Financial Plan includes a starting point tax rate of 8.5%. The following chart shows the **Estimated Annual Increase** for property taxes as well as any proposed rate changes for each of the utilities. The estimates are based on the average residential or commercial property.



ESTIMATED TOTAL ANNUAL INCREASE

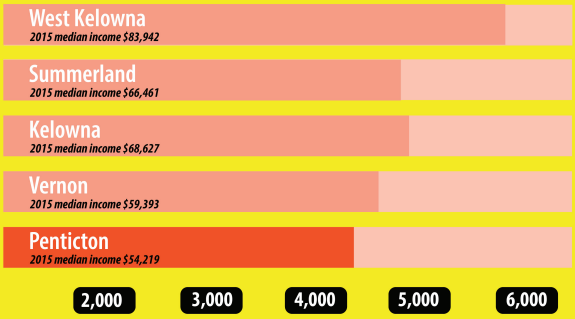
$185 **$1,359**

Resident Taxes

Residential Tax Competitiveness 2021

Total Residential Taxes & Charges Comparison

Penticton continues to have one of the lowest total residential taxes and charges (comparable utilities) in the region.



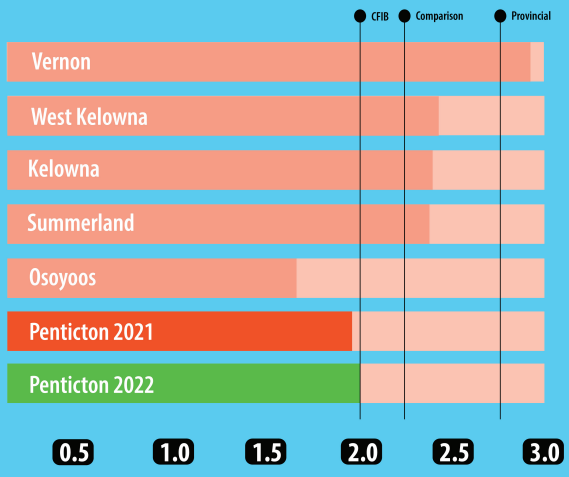
Median income from 2016 Census

Taxes & Charges from Provincial Local Government Statistics

Business Taxes

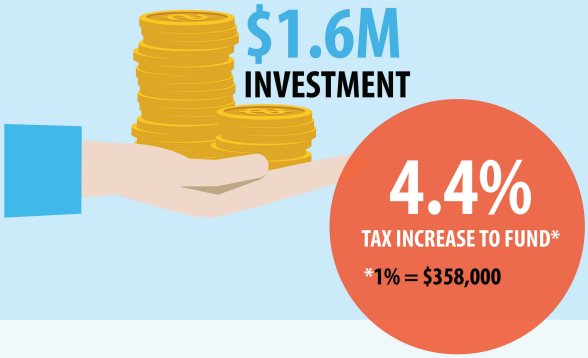
Business Tax Multiplier Comparisons 2021

The business taxpayer pays more than the residential taxpayer recognizing their greater use of City assets and infrastructure.

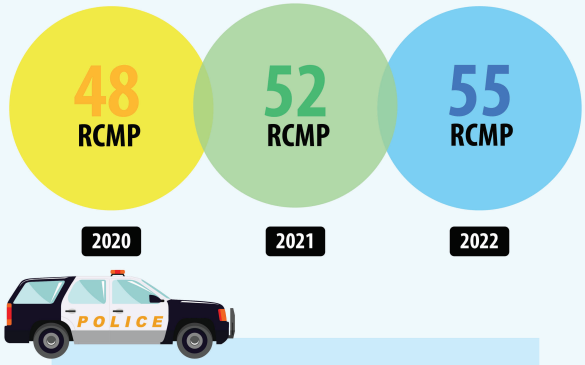


2022 ACTION ON COMMUNITY SAFETY

Council identified taking action on safety in the community as their top priority for the 2022 Budget. A tax increase of 4.4% is proposed to provide the $1.6M in funding to implement the following key initiatives in the upcoming year to address concerns about safety.



Increase Policing



HIGHLIGHTS

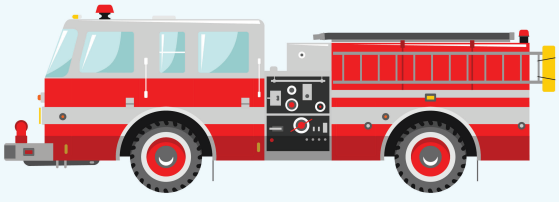
- Presently, 52 RCMP members authorized
- Adding three RCMP officers and two municipal staff in 2022
- Conducting Community Safety Review

Expand Bylaw

HIGHLIGHTS

- Expand Bylaw Enforcement coverage to between the hours of 7 am and 11 pm daily
- Adding five bylaw officers and one intake administrator, plus converting two community safety officers to full time to support expanded service

Enhance Fire



HIGHLIGHTS

- Construct new two-bay garage at Fire Hall #2 to accommodate larger trucks and replace aging facility
- Add firefighter as previously committed
- Explore replacing Fire Hall #1 with combined community safety facility
- Add Training Officer

Community Safety Plan

HIGHLIGHTS

- Review operations of Police, Fire and Bylaw services
- Overarching plan to guide actions and decisions on Community Safety
- Explore options to monitor repeat offenders

2022 SPECIAL TOPICS

The following charts provide a summary of the key factors influencing this year's budget.

Planning to borrow

The City owns over $1.25 billion in assets and historically spends $16 to $18 million annually to maintain, renew and replace this asset base. Given significant capital projects slated to occur over the next two years, the annual spend will be $74 million.

The City has identified a potential $219 million in major projects, of which $152 million is projected to be funded over the next five years. These projects will be funded partially through grants, Development Cost Charges, internal borrowing and the remainder of an estimated $27 million funded by debt financing. Debt financing is used strategically to maintain the City's financial strength and stability.

Projects to be funded with debt

2022

$3.3M - AWWTP Expansion and Upgrades (Sewer)

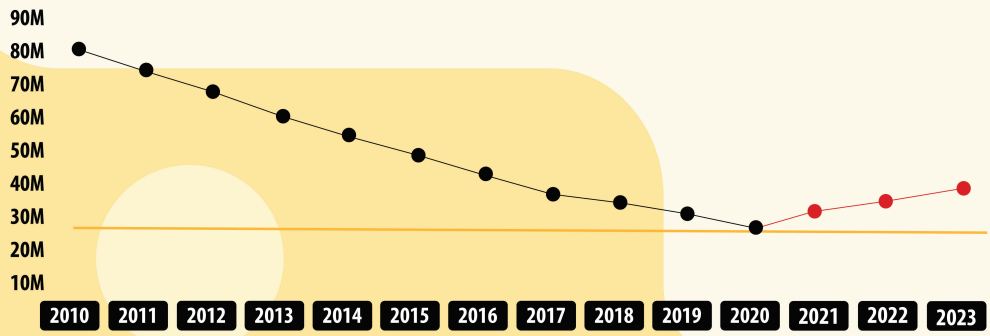
$3.4M - Ridgedale Reservoir Upgrade (Water)

$2.9M - Penticton PRV Upgrade (Water)

2023

$8.3M Ellis 4 Dam (Water)

Total Debt Outstanding



More about staffing

The City has a diverse workforce with unique challenges. While we work hard to maintain our existing staffing levels, increasing workload, impending retirements and greater legislative and regulatory requirements have required increases in a number of departments. The full-time equivalent* staffing levels and increases from 2021 to 2022 are reflected in the chart.

Opening FTE as of December 31, 2021	306
2022 Proposed New Additions	12
Total number of FTE per 2022 Business Plan	**318**

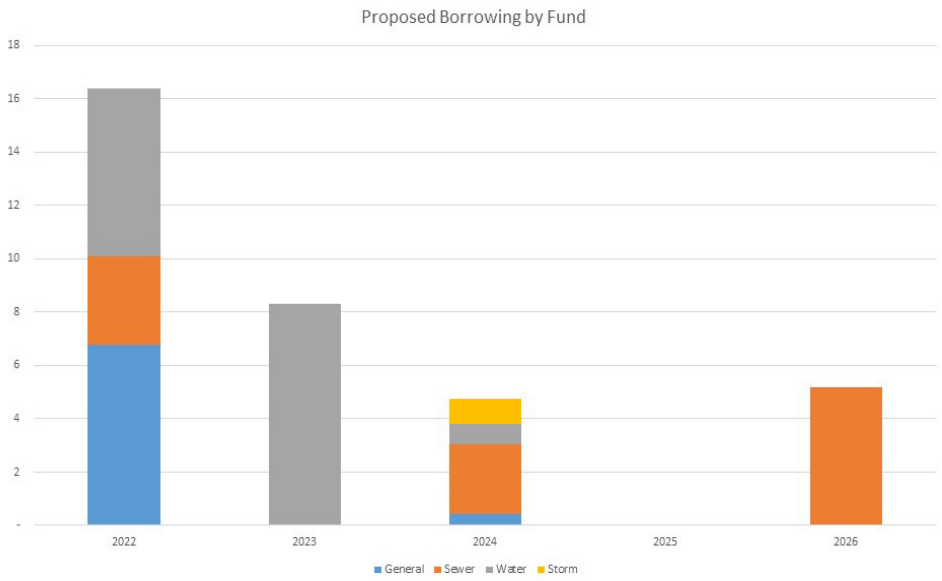
*Note: Full-time equivalent (FTE) is the Industry Standard to reflect staffing levels for local government. One FTE equivalent to one staff working full-time.

2022 CAPITAL BORROWING

The City, like many cities, is challenged to fund the increasing costs to maintain, replace and extend the life of its aging infrastructure. Asset management plays a vital role in ensuring that the City is fully optimizing its assets and amenities with minimized financial impact on residents. Capital projects are funded through multiple sources including debt financing, Development Cost Charges (DCCs), grants, third party contributions, taxation, utility user rates, and reserves.

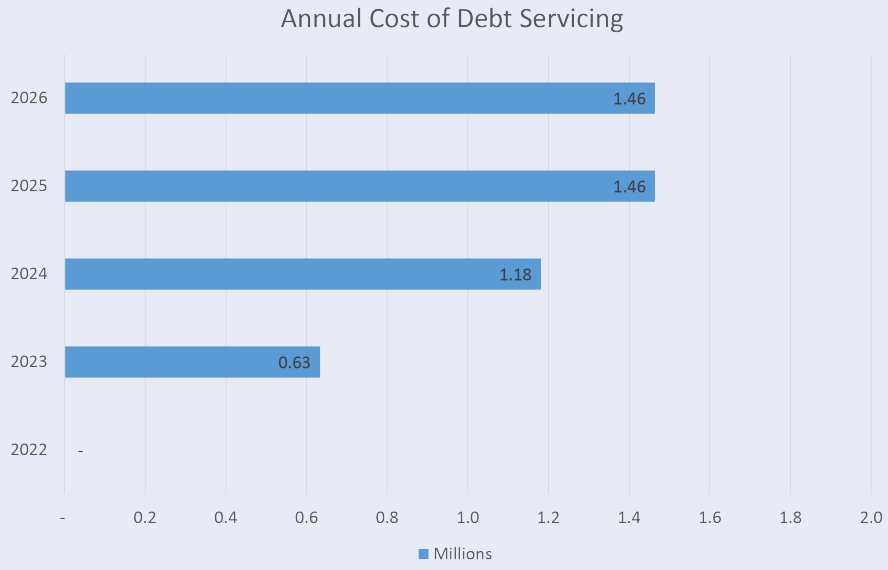
The City owns over $1.25 billion in assets and historically has spent between $16-18 million annually to maintain, renew and replace this asset base. Given significant capital projects slated to occur over the next five years, the annual spend from 2022-2026 is in the range of $19-47M.

The City has identified a potential $219M in major projects, of which $152M is projected to be funded over the next 5 years. These projects will be funded partially through grants, DCCs, internal borrowing and the remainder of an estimated $27M funded by debt financing. Debt financing is used strategically to maintain the City's financial strength and stability. Debt financing will only be undertaken in compliance with the relevant sections of the Community Charter and related regulations. Proposed borrowing, both internal and external, over the next five years is included in the table.



Under the Community Charter legislation, the provincial regulations establish a limit based on the cost of servicing the aggregate liabilities of the municipality. The cost of servicing the liabilities cannot exceed 25-percent of the total revenues for the previous year (some exclusions apply). The City's 2020 debt financing ratio was 12.88%, with the additional borrowing, the debt financing ratio will fluctuate over the next five years from 11.96% to 13.44%. The City is in a healthy position to take on additional debt to finance its capital needs.

Utility debenture payments are recovered through the utility user rates and the general capital debenture payments will be funded through reserves. Based on the anticipated $27M in external borrowing, the annual cost of debt financing would be:



The City is committed to long term asset management in which debt financing will assist in a predictable and adequate funding stream to sustain City asset and amenities.

City of Penticton

Draft Financial Plan 2022 - 2026

City of Penticton - Schedule A

	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue					
Taxation	$ (63,427,239)	$ (65,548,477)	$ (67,592,104)	$ (69,737,995)	$ (71,991,266)
Sale of Services	(11,907,942)	(12,049,542)	(12,320,451)	(12,599,519)	(12,887,400)
Electric Utility Revenue	(43,420,808)	(44,290,251)	(45,177,113)	(46,081,748)	(47,004,507)
Sewer Utility Revenue	(8,567,580)	(8,735,316)	(8,906,406)	(9,080,917)	(9,258,918)
Water Utility Revenue	(10,262,600)	(10,473,644)	(10,689,029)	(10,908,846)	(11,133,189)
Storm Water Utility Revenue	(966,000)	(1,179,000)	(1,391,000)	(1,614,000)	(1,914,250)
Fiscal Services	(1,856,516)	(1,856,516)	(1,856,516)	(1,856,516)	(1,856,516)
Grants	(4,181,862)	(2,316,296)	(2,216,296)	(2,216,296)	(2,216,296)
Other Revenues	(4,602,303)	(4,882,363)	(5,299,706)	(5,317,394)	(5,335,323)
Development Cost Charges	(1,195,000)	(1,195,000)	(1,195,000)	(1,195,000)	(1,195,000)
Donations	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)
Total Revenues	(150,407,350)	(152,545,905)	(156,663,121)	(160,627,731)	(164,812,165)
Operating Expenses					
General Operating	82,723,469	80,960,131	81,990,970	83,261,893	84,706,247
Storm Sewer	551,173	590,383	597,475	601,830	606,451
Electrical Supply	37,934,940	38,774,412	39,377,164	40,853,322	40,899,530
Sewer System	4,927,649	4,707,184	4,766,775	4,791,219	4,854,744
Water Utility	4,554,917	4,528,344	4,395,638	4,437,360	4,492,007
Total Operating Expenses	130,692,148	129,560,454	131,128,022	133,945,624	135,558,979
Net Operating Surplus	(19,715,202)	(22,985,451)	(25,535,099)	(26,682,107)	(29,253,186)
Capital Expenses					
General Capital	16,133,300	7,529,500	11,482,275	8,445,650	11,594,710
Electric Capital	8,190,169	4,341,523	4,688,280	4,007,866	6,158,511
Sewer Capital	11,004,000	4,011,000	5,275,000	2,882,000	8,156,000
Water Capital	11,448,000	11,216,500	4,060,500	3,962,500	6,822,200
Total Capital Expenses	46,775,469	27,098,523	25,506,055	19,298,016	32,731,421
Debt Proceeds	(9,618,519)	(8,300,000)	(4,288,500)	-	(5,171,000)
Debt Servicing - Principal Repayments	2,211,126	2,642,309	2,671,499	2,807,517	2,807,517
Capital Grant Funding	(410,000)	-	(2,854,500)	-	(2,854,500)
Transfer To (From) Surplus/Reserve	(19,242,874)	1,544,619	4,500,545	4,576,574	1,739,748
Financial Plan Balance	$ -	$ -	$ -	$ -	$ -

General Government Services - Segment Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Mayor and Council	$ (19,340)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Civic Grants	(14,117)	-	-	(15,000)	(29,900)	-	-	-	-
Corporate Administration	(164)	(3,231)	(100)	(600)	(500)	(500)	(500)	(500)	(500)
Facilities	(6,237)	(64,518)	-	-	-	-	-	-	-
Finance and Accounting	(2,251,997)	(809,356)	(835,000)	(835,000)	(1,635,000)	(1,935,000)	(2,335,000)	(2,335,000)	(2,335,000)
General Government	(64,234,452)	(65,842,920)	(67,527,942)	(67,310,021)	(69,596,011)	(70,362,477)	(72,407,226)	(74,554,261)	(76,808,700)
Human Resources	(9,517)	(10,120)	-	-	-	-	-	-	-
Information Technology	(64,168)	(62,279)	(59,600)	(49,100)	(39,492)	(40,085)	(40,686)	(41,296)	(41,916)
Revenue and Collections	(144,760)	(140,444)	(140,000)	(140,000)	(136,000)	(136,000)	(136,000)	(136,000)	(136,000)
Total Revenues	(66,744,752)	(66,932,868)	(68,562,642)	(68,349,721)	(71,436,903)	(72,474,062)	(74,919,412)	(77,067,057)	(79,322,116)
Expenses									
Mayor and Council	326,155	237,646	264,000	252,241	266,815	270,165	276,132	284,718	288,426
Civic Grants	712,191	424,145	1,196,000	665,697	996,000	996,000	996,000	996,000	996,000
Corporate Administration	943,562	747,918	899,600	893,600	911,000	738,347	740,740	743,180	925,668
Communications	409,802	334,208	374,000	391,000	430,369	425,619	425,874	426,134	426,399
Facilities	856,635	607,841	851,700	753,590	862,890	812,382	831,113	837,084	851,309
Finance and Accounting	2,586,166	1,268,381	1,838,634	1,848,984	1,722,447	1,759,848	1,824,326	1,849,290	1,874,759
General Government	15,658,805	17,270,802	23,931,699	23,481,783	23,633,099	22,404,549	22,403,549	22,402,549	22,401,549
Human Resources	893,030	916,991	787,029	788,029	687,191	677,191	647,191	667,191	647,191
Information Technology	2,366,075	1,974,494	2,180,600	2,203,758	2,371,148	2,456,025	2,457,599	2,470,868	2,545,835
Procurement	682,292	265,195	182,000	173,485	256,719	260,799	264,961	269,205	273,535
Revenue and Collections	978,169	265,177	318,000	310,500	315,756	336,917	358,581	380,763	403,472
Total Expenses	26,412,882	24,312,798	32,823,262	31,762,667	32,453,434	31,137,842	31,226,066	31,326,982	31,634,143
Net Operating Expense / (Surplus)	$ (40,331,870)	$ (42,620,070)	$ (35,739,380)	$ (36,587,054)	$ (38,983,469)	$ (41,336,220)	$ (43,693,346)	$ (45,740,075)	$ (47,687,973)

Mayor and Council - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Other Revenues	$ (19,340)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(19,340)	-	-	-	-	-	-	-	-
Expenses									
Annual Indemnity	246,128	254,056	260,000	250,280	266,000	271,320	276,746	282,281	287,927
General Expenses	11,213	1,902	5,039	5,000	4,539	4,539	4,539	4,539	4,539
Public Engagement/Education	5,050	1,958	7,500	7,500	10,000	7,500	7,500	10,000	7,500
Training, Conferences, & Memberships	52,764	27,394	38,500	36,500	38,500	39,030	39,571	40,122	40,684
Total Expenses	315,155	285,310	311,039	299,280	319,039	322,389	328,356	336,942	340,650
Net Operating Expense	295,815	285,310	311,039	299,280	319,039	322,389	328,356	336,942	340,650
Allocations In									
Public Works - Fleet	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
General Government/Utility Overhead Credit	-	(58,664)	(58,039)	(58,039)	(63,224)	(63,224)	(63,224)	(63,224)	(63,224)
Total Cost Allocations In	11,000	(47,664)	(47,039)	(47,039)	(52,224)	(52,224)	(52,224)	(52,224)	(52,224)
Net Expense	$ 306,815	$ 237,646	$ 264,000	$ 252,241	$ 266,815	$ 270,165	$ 276,132	$ 284,718	$ 288,426

Mayor and Council - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.93 %	0.69 %	0.74 %	0.71 %	0.68 %	0.65 %	0.64 %	0.63 %	0.55 %

Change 2021 forecast to 2022 budget:

$ Change	$ 14,574
% Change	5.78 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$6k Increase in annual idemenity for annual increases

$10k Increase over forecast as 2021 Forecast reduced for vacancy

Civic Grants - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Other Revenues	$ (14,117)	$ -	$ -	$ (15,000)	$ (29,900)	$ -	$ -	$ -	$ -
Total Revenues	(14,117)	-	-	(15,000)	(29,900)	-	-	-	-
Expenses									
Civic Partnerships	102,633	13,680	680,200	284,000	410,000	410,000	410,000	410,000	410,000
Municipal Grants	609,558	410,465	515,800	381,697	586,000	586,000	586,000	586,000	586,000
Total Expenses	712,191	424,145	1,196,000	665,697	996,000	996,000	996,000	996,000	996,000
Net Operating Expense / (Surplus)	698,074	424,145	1,196,000	650,697	966,100	996,000	996,000	996,000	996,000
Net Expense (Surplus)	$ 698,074	$ 424,145	$ 1,196,000	$ 650,697	$ 966,100	$ 996,000	$ 996,000	$ 996,000	$ 996,000

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	2.11 %	1.23 %	3.34 %	1.82 %	2.45 %	2.41 %	2.30 %	2.19 %	2.29 %

Change 2021 forecast to 2022 budget:

$ Change	$ 315,403
% Change	48.47 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:
2021 events postponed/deferred to 2022 due to pandemic restrictions, including Ironman and Peachfest.

Civic Grants and Partnerships - Detailed Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Civic Grants									
B.C. Schizophrenia Society - Penticton Branch	$ 18,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Beacon´s Furry FUNdation	-	-	4,000	-	-	-	-	-	-
Canadian Council of the Blind	61	-	-	-	-	-	-	-	-
Canadian Mental Health Association	9,800	6,000	6,000	6,000	-	-	-	-	-
Canadian Sport School Hockey League (CSSHL)	10,000	10,000	10,000	-	-	-	-	-	-
CFSOS - Yes Project (Youth Engagement Strategy)	8,750	-	-	-	-	-	-	-	-
Community Arts Council	12,312	12,312	12,312	12,312	-	-	-	-	-
Community Market (Farmer´s Market)	-	4,696	5,002	5,002	-	-	-	-	-
Curling Club - World Curling Tour	9,160	9,000	14,000	14,000	-	-	-	-	-
DPA - Breezeway Improvement Project	-	5,000	-	-	-	-	-	-	-
DPA - Combined Grants	-	-	8,320	8,320	-	-	-	-	-
DPA Shred It and Forget It	30	-	-	-	-	-	-	-	-
Dragonfly Pond Family Society	403	-	500	500	-	-	-	-	-
First Things First Okanagan	-	1,080	1,080	1,080	-	-	-	-	-
HA HA HA Kidzfest Society	-	3,000	8,000	5,220	-	-	-	-	-
Miss Penticton Royalty	9,150	200	9,150	500	-	-	-	-	-
OK Similkameen Comm Fndtn - Flow Through	-	-	5,000	5,000	-	-	-	-	-
Okanagan Comedy Festival Society	3,500	-	-	-	-	-	-	-	-
Okanagan Fruit Tree Project Society	-	-	3,500	3,500	-	-	-	-	-
Okanagan Motorcycle Association	479	-	-	-	-	-	-	-	-
Okanagan School of the Arts - Shatford Centre	47,000	36,479	10,000	10,000	-	-	-	-	-
Okanagan Similkameen Conservation Alliance - Meadowlark	2,500	-	-	-	-	-	-	-	-
Other	-	101	66,028	40,800	572,000	586,000	586,000	586,000	586,000
Peach Festival Society	51,309	20,000	29,000	-	-	-	-	-	-
Peach Festival Society - float refurbishment	10,000	-	-	-	-	-	-	-	-
Peach Festival Society - Mini Peach	-	-	12,500	12,960	-	-	-	-	-
Peachfest - Mini Royalty Parade	-	305	-	-	-	-	-	-	-
Pentastic Jazz Festival	9,367	-	9,700	-	-	-	-	-	-
Penticton & Area Access Society	7,067	6,000	6,000	6,000	-	-	-	-	-
Penticton Art Gallery Society	148,464	125,000	100,000	100,000	-	-	-	-	-
Penticton Arts Council - Arts Rising	3,333	-	4,000	-	-	-	-	-	-
Penticton BMX	4,200	4,200	4,200	4,200	-	-	-	-	-
Penticton Chamber of Commerce	626	-	-	-	-	-	-	-	-
Penticton Concert Band	500	-	-	-	-	-	-	-	-
Penticton & Area Cycling Association - Bike Valet	4,653	-	6,100	6,100	-	-	-	-	-
Penticton & Area Cycling Association	2,500	2,500	2,500	2,500	-	-	-	-	-
Penticton Dragon Boat Festival (Event)	-	-	5,130	-	-	-	-	-	-
Penticton Dragonboat Festival Society	13,475	10,092	9,104	9,104	-	-	-	-	-

Civic Grants and Partnerships - Detailed Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Penticton Elvis Festival	4,067	-	5,000	-	14,000	-	-	-	-
Penticton Historic Automobile Assn	6,687	-	9,000	-	-	-	-	-	-
Penticton Kiwanis Music Festival	5,000	-	5,000	-	-	-	-	-	-
Penticton Lawn Bowling Club	-	5,127	2,215	2,215	-	-	-	-	-
Penticton Medical Society	30,000	-	-	-	-	-	-	-	-
Penticton Recovery Resource Society	9,684	9,684	9,684	9,684	-	-	-	-	-
Penticton Scottish Festival Society	3,908	-	8,000	-	-	-	-	-	-
Penticton Senior´s Drop in Centre	4,519	10,000	2,500	-	-	-	-	-	-
Penticton Tennis Club	-	5,161	-	-	-	-	-	-	-
RCMP Youth Academy	3,000	-	-	-	-	-	-	-	-
Red Cross HELP Depot	1,838	1,838	3,000	3,000	-	-	-	-	-
Rotary Club of Penticton	-	-	8,000	8,000	-	-	-	-	-
Royal Cdn Legion - Facility Rent	3,000	-	-	-	-	-	-	-	-
Salvation Army	4,667	-	2,575	-	-	-	-	-	-
Skaha Bluffs Park Watch Society	13,000	15,000	15,000	15,000	-	-	-	-	-
South Okanagan Kin Club	92	-	-	-	-	-	-	-	-
South Okanagan Loss Society (SOLS)	8,400	8,400	-	-	-	-	-	-	-
South Okanagan Minor Baseball Association	-	4,000	-	-	-	-	-	-	-
South Okanagan Performing Arts Centre	2,500	-	-	-	-	-	-	-	-
South Okanagan Seniors Wellness Society	13,000	13,000	13,000	13,000	-	-	-	-	-
South Okanagan Seniors Wellness Society - Senior's Week	-	-	2,500	2,500	-	-	-	-	-
South Okanagan Similkameen Volunteer Society	20,000	10,000	-	-	-	-	-	-	-
SS Sicamous - Operating	45,000	45,000	45,000	45,000	-	-	-	-	-
SS Sicamous - Utilities	20,000	20,000	20,000	20,000	-	-	-	-	-
The Penti-Con Association	2,100	-	4,000	-	-	-	-	-	-
The Penticton Centre for Exceptional Learning	1,050	-	2,100	2,100	-	-	-	-	-
United Way Emergency Transportation Assistance	7,290	7,290	8,100	8,100	-	-	-	-	-
Civic Grants Total	595,441	410,465	515,800	381,697	586,000	586,000	586,000	586,000	586,000

Civic Grants and Partnerships - Detailed Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Civic Partnerships									
Civic partnerships - Library	8,680	8,680	-	-	-	-	-	-	-
Civic partnerships - Triathlon	60,000	-	410,000	-	380,100	410,000	410,000	410,000	410,000
Civic partnerships - Granfondo	32,953	-	60,000	60,000	-	-	-	-	-
Civic Partnerships - Okanagan Trestle Tours	1,000	-	1,200	-	-	-	-	-	-
Expedition Canada	-	5,000	9,000	9,000	-	-	-	-	-
Civic partnership - Activate Penticton Ice Rink	-	-	200,000	200,000	-	-	-	-	-
Civic Partnerships Total	102,633	13,680	680,200	269,000	380,100	410,000	410,000	410,000	410,000
Total Civic Grants and Partnerships	$ 698,074	$ 424,145	$ 1,196,000	$ 650,697	$ 966,100	$ 996,000	$ 996,000	$ 996,000	$ 996,000

Corporate Administration - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (164)	$ (1,556)	$ (100)	$ (600)	$ (500)	$ (500)	$ (500)	$ (500)	$ (500)
Misc Revenue	-	(1,675)	-	-	-	-	-	-	-
Total Revenues	(164)	(3,231)	(100)	(600)	(500)	(500)	(500)	(500)	(500)
Expenses									
Election Expenses	445	197	176,500	176,500	175,000	-	-	-	180,000
General Expenses	52,208	13,276	26,500	23,500	117,955	27,955	27,955	27,955	27,955
Legal	219,609	254,165	215,000	415,000	360,000	262,347	264,740	267,180	269,668
Public Engagement/Education	25,933	10,509	22,000	19,000	17,500	17,500	17,500	17,500	17,500
Salaries and Wages	701,924	715,369	690,850	690,850	744,500	744,500	744,500	744,500	744,500
Training, Conferences, & Memberships	11,868	9,675	14,205	14,205	19,000	19,000	19,000	19,000	19,000
Total Expenses	1,011,987	1,003,191	1,145,055	1,339,055	1,433,955	1,071,302	1,073,695	1,076,135	1,258,623
Net Operating Expense / (Surplus)	1,011,823	999,960	1,144,955	1,338,455	1,433,455	1,070,802	1,073,195	1,075,635	1,258,123
Allocations In									
Information Technology	9,854	9,004	7,500	7,500	7,500	7,500	7,500	7,500	7,500
General Government/Utility Overhead Credit	-	(179,416)	(157,955)	(157,955)	(200,455)	(200,455)	(200,455)	(200,455)	(200,455)
Total cost allocations in	9,854	(170,412)	(150,455)	(150,455)	(192,955)	(192,955)	(192,955)	(192,955)	(192,955)
Allocations Out									
Engineering Services	(35,091)	(39,732)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Fire Services	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Development Services	(43,188)	(45,129)	(45,000)	(245,000)	(280,000)	(90,000)	(90,000)	(90,000)	(90,000)
Total cost allocations out	(78,279)	(84,861)	(95,000)	(295,000)	(330,000)	(140,000)	(140,000)	(140,000)	(140,000)
Net Expense (Surplus)	$ 943,398	$ 744,687	$ 899,500	$ 893,000	$ 910,500	$ 737,847	$ 740,240	$ 742,680	$ 925,168

Corporate Administration - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	2.85 %	2.16 %	2.51 %	2.50 %	2.31 %	1.78 %	1.71 %	1.63 %	1.58 %

Change 2021 forecast to 2022 budget:

$ Change	$ 17,500
% Change	1.96 %

Communications - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Expenses									
Consulting Services	$ 6,622	$ 7,591	$ 25,000	$ 25,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ 45,000
General Expenses	11,276	10,659	3,000	3,244	9,750	9,750	9,750	9,750	9,750
Public Engagement/Education	115,269	79,214	95,244	110,200	104,500	99,750	100,005	100,265	100,530
Salaries and Wages	283,971	306,413	336,100	336,100	360,000	360,000	360,000	360,000	360,000
Training, Conferences, & Memberships	457	175	1,000	500	500	500	500	500	500
Total Expenses	417,595	404,052	460,344	475,044	519,750	515,000	515,255	515,515	515,780
Net Operating Expense / (Surplus)	417,595	404,052	460,344	475,044	519,750	515,000	515,255	515,515	515,780
Allocations In									
Information Technology	10,028	16,219	16,000	18,300	19,094	19,094	19,094	19,094	19,094
General Government/Utility Overhead Credit	-	(80,362)	(82,344)	(82,344)	(88,475)	(88,475)	(88,475)	(88,475)	(88,475)
Total cost allocations in	10,028	(64,143)	(66,344)	(64,044)	(69,381)	(69,381)	(69,381)	(69,381)	(69,381)
Allocations Out									
Economic Development & Tourism	-	(1,766)	(2,000)	-	-	-	-	-	-
Engineering Services	(8,823)	(993)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Development Services	(8,998)	(2,942)	(8,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total cost allocations out	(17,821)	(5,701)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Net Expense (Surplus)	$ 409,802	$ 334,208	$ 374,000	$ 391,000	$ 430,369	$ 425,619	$ 425,874	$ 426,134	$ 426,399

Communications - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	1.24 %	0.97 %	1.04 %	1.09 %	1.09 %	1.03 %	0.98 %	0.94 %	0.78 %

Change 2021 forecast to 2022 budget:

$ Change	$ 39,369
% Change	10.07 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$24k increase advertising and website budgets moved from Information Technology

Facilities - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Other Revenues	$ (6,237)	$ (64,518)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(6,237)	(64,518)	-	-	-	-	-	-	-
Expenses									
General Expenses	25,029	49,246	79,900	76,380	121,050	96,050	96,050	96,050	96,050
Property Taxes/Leases	126,494	127,245	140,903	121,627	125,500	127,709	129,963	132,260	134,605
Repairs & Maintenance - Electrical	119,236	128,793	111,550	113,100	116,670	116,670	116,670	116,670	116,670
Repairs & Maintenance - Envelope	15,299	22,416	28,500	27,175	28,550	28,800	29,055	29,315	29,580
Repairs & Maintenance - HVAC	142,160	96,798	106,950	105,000	110,450	110,530	110,612	110,695	110,780
Repairs & Maintenance - Plumbing	84,465	79,288	89,600	117,100	112,100	112,100	112,100	112,100	112,100
Salaries and Wages	351,071	238,767	267,560	342,500	439,000	447,780	456,735	465,870	475,188
Security	86,299	55,776	64,100	65,100	65,100	65,100	65,100	65,100	65,100
Service Contracts	561,200	624,820	637,200	574,045	517,250	494,370	496,532	498,737	500,988
Small Equipment, Supplies, General Repairs & Maint	1,006,079	659,414	1,012,400	1,042,200	1,088,400	1,076,280	1,083,168	1,077,062	1,078,966
Utilities	798,617	747,023	764,000	839,850	876,000	892,630	909,592	926,896	944,541
Vandalism Removal	56,274	74,751	77,400	66,035	75,400	75,420	75,440	75,460	75,481
Total Expenses	3,372,223	2,904,337	3,380,063	3,490,112	3,675,470	3,643,439	3,681,017	3,706,215	3,740,049
Net Operating Expense	3,365,986	2,839,819	3,380,063	3,490,112	3,675,470	3,643,439	3,681,017	3,706,215	3,740,049

Facilities - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations In									
Information Technology	1,227	2,082	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Public Works - Fleet	33,548	38,004	56,500	63,750	76,000	76,000	76,000	76,000	76,000
General Government/Utility Overhead Credit	-	(103,527)	(110,260)	(110,260)	(109,708)	(109,708)	(109,708)	(109,708)	(109,708)
Safety	1,770	-	3,000	2,000	4,000	4,000	4,000	4,000	4,000
Total cost allocations in	36,545	(63,441)	(48,260)	(42,010)	(27,208)	(27,208)	(27,208)	(27,208)	(27,208)
Allocations Out									
Animal Control	(7,722)	(9,931)	(12,000)	(12,000)	(13,500)	(13,500)	(13,500)	(13,500)	(13,500)
Bylaw Enforcement	-	-	(14,900)	(26,900)	(14,900)	(14,900)	(14,900)	(14,900)	(14,900)
Electric	-	(62,471)	(59,125)	(64,225)	(69,263)	(70,058)	(70,868)	(71,696)	(72,539)
Fire Services	(107,636)	(123,396)	(139,800)	(135,500)	(116,920)	(118,240)	(119,586)	(120,960)	(122,361)
Land Management	-	(164,347)	(137,103)	(285,312)	(232,200)	(233,899)	(235,632)	(237,400)	(239,203)
Museum	(63,231)	(61,928)	(60,000)	(70,800)	(72,800)	(73,344)	(73,911)	(74,464)	(75,042)
Public Works - Fleet	-	(39,981)	(37,840)	(41,104)	(44,328)	(44,837)	(45,356)	(45,885)	(46,425)
Public Works - General	(243,879)	-	-	-	-	-	-	-	-
Public Works - Parks	(276,446)	(332,644)	(333,515)	(308,659)	(338,976)	(340,025)	(341,096)	(342,188)	(343,302)
Public Works - Roads & Maintenance	-	(14,993)	(14,190)	(15,414)	(16,623)	(16,814)	(17,008)	(17,207)	(17,409)
RCMP	(181,367)	(183,819)	(190,300)	(194,300)	(206,300)	(208,780)	(211,310)	(213,890)	(216,522)
Recreation	(1,577,005)	(1,041,703)	(1,292,000)	(1,326,200)	(1,434,000)	(1,441,740)	(1,449,635)	(1,457,688)	(1,465,901)
Sewer Utility	-	(52,475)	(49,665)	(53,949)	(58,181)	(58,848)	(59,529)	(60,224)	(60,933)
Water Utility	-	(52,475)	(49,665)	(53,949)	(58,181)	(58,848)	(59,529)	(60,224)	(60,933)
Library	(94,847)	(92,892)	(90,000)	(106,200)	(109,200)	(110,016)	(110,836)	(111,697)	(112,562)
Total cost allocations out	(2,552,133)	(2,233,055)	(2,480,103)	(2,694,512)	(2,785,372)	(2,803,849)	(2,822,696)	(2,841,923)	(2,861,532)
Net Expense (Surplus)	$ 850,398	$ 543,323	$ 851,700	$ 753,590	$ 862,890	$ 812,382	$ 831,113	$ 837,084	$ 851,309

Facilities - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	2.57 %	1.57 %	2.38 %	2.11 %	2.18 %	1.97 %	1.92 %	1.84 %	8.60 %

Change 2021 forecast to 2022 budget:

$ Change	$ 109,300
% Change	14.50 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$20k Misc building demolitions

$25k Library/Museum upgrades

$70k Community Center and McLaren increased salary expenses for anticpated full operations in 2022

$96k For overlap of positions for retirement

$37k Increase in utilities

($75k) Increase for allocations in/out

($46k) Decrease for Misc. City Owned Storm Water Charges moved to Storm Water

Facilities - Budget by Location

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Facilities - General									
General Facilities	$ 362,520	$ 247,589	$ 295,060	$ 365,000	$ 481,500	$ 490,280	$ 499,235	$ 508,370	$ 517,688
Facilities	2,434	(43,301)	5,000	5,000	11,500	11,500	11,500	11,500	11,500
Facilities - SOEC, PTCC, & OHTC	-	-	-	-	17,500	5,000	11,500	5,000	6,500
Facilities - other accounts	391	437	500	500	500	500	500	500	500
Recoveries - Facilities	4,081	1,252	-	-	-	-	-	-	-
GIS Operations	15,151	3,938	8,950	7,677	7,950	8,028	8,108	8,188	8,272
Recreational Facilities - Misc	259	19,000	10,500	2,180	2,250	2,250	2,250	2,250	2,250
Recreational Facilities - Misc	-	(18,507)	(10,000)	(1,680)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)
Non-Recreational Facilities - Emergency Measures	34	-	-	-	-	-	-	-	-
Recreational Facilities - New Wine/visitor Info Centre	25	-	-	-	-	-	-	-	-
	384,895	210,408	310,010	378,677	519,450	515,808	531,343	534,058	544,960
Non-Recreational Facilities - City Hall	169,090	158,702	199,800	182,800	198,800	201,500	204,254	207,062	209,928
Non-Recreational Facilities - City Houses & Leases	22,588	57,280	53,500	97,805	77,500	77,830	78,167	78,510	78,860
Non-Recreational Facilities - Animal Control	7,722	9,931	12,000	12,000	13,500	13,500	13,500	13,500	13,500
Non-Recreational Facilities - Fire Hall # 1	64,342	74,699	93,900	86,700	60,020	60,540	61,070	61,611	62,163
Non-Recreational Facilities - Fire Hall # 2	43,297	48,698	45,900	48,800	56,900	57,700	58,516	59,348	60,197
Non-Recreational Facilities - Misc Sites	99,690	196,998	249,800	242,300	130,300	130,810	131,330	131,861	132,401
Non-Recreational Facilities - RCMP Building	181,368	183,821	190,300	194,300	206,300	208,780	211,309	213,890	216,522
Non-Recreational Facilities - Yards & Warehouse	243,884	249,886	263,600	256,900	277,050	280,230	283,474	286,782	290,157
Recreational Facilities - Bathhouse	276,448	305,156	307,500	261,400	290,000	290,700	291,414	292,142	292,885
Recreational Facilities - Community Centre	1,172,408	782,511	931,000	960,000	1,036,000	1,042,200	1,048,524	1,054,975	1,061,554
Recreational Facilities - Curling Club Building	2,991	288	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Recreational Facilities - Edmonton Ave Centre	8,463	6,174	7,200	7,200	7,250	7,250	7,250	7,250	7,250
Recreational Facilities - Gyro Bandshell	1,869	1,104	7,500	8,000	8,000	8,000	8,000	8,000	8,000
Recreational Facilities - Indoor Soccer Facility	12,164	11,133	16,500	24,500	49,500	24,500	24,500	24,500	24,500
Recreational Facilities - Jubilee Pavilion	14,429	15,959	16,500	18,100	18,500	18,500	18,500	18,500	18,500
Recreational Facilities - Lawn Bowling Club	-	293	-	-	-	-	-	-	-
Recreational Facilities - Library/Museum Complex	158,081	154,822	150,000	177,000	207,000	183,360	184,747	186,161	187,604
Recreational Facilities - Marina - Skaha	7,169	-	-	-	-	-	-	-	-
Recreational Facilities - McLaren Arena	385,901	247,772	342,500	339,700	371,500	373,040	374,611	376,213	377,847
Recreational Facilities - Mobile Concession	4,688	5,819	14,000	17,900	19,500	19,500	19,500	19,500	19,500
Recreational Facilities - 675 Marina Way Bldg	498	683	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Recreational Facilities - Sicamous Boathouse	1,005	10,042	5,000	5,000	5,000	5,000	5,000	5,000	5,000

Facilities - Budget by Location

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Recreational Facilities - Walking Pier	5,542	11,374	8,500	11,000	10,500	10,500	10,500	10,500	10,500
Recreational Facilities - Westminster Centre	32,949	24,126	26,200	30,700	33,200	33,720	34,250	34,792	35,343
Non-Recreational Facilities - Misc.	42,951	32,588	34,203	36,585	33,550	34,111	34,684	35,267	35,862
Recreational Facilities - 199 Ellis St	12,051	11,114	11,000	14,500	14,500	14,500	14,500	14,500	14,500
Non-Recreational Facilities - 298 Sudbury Ave	9,503	9,446	54,250	45,165	10,500	10,710	10,924	11,143	11,366
Non-Recreational Facilities - 2509 South Main Stre	-	18,507	10,000	1,680	1,750	1,750	1,750	1,750	1,750
Bylaw Office	-	485	14,900	26,900	14,900	14,900	14,900	14,900	14,900
Net Operating Expense	$ 3,365,986	$ 2,839,819	$ 3,380,063	$ 3,490,112	$ 3,675,470	$ 3,643,439	$ 3,681,017	$ 3,706,215	$ 3,740,049

Finance and Accounting - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (6,317)	$ (51,271)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gaming Revenue	(1,860,583)	(338,543)	(500,000)	(500,000)	(1,300,000)	(1,600,000)	(2,000,000)	(2,000,000)	(2,000,000)
Traffic Fines - Municipal Portion	(385,097)	(419,542)	(335,000)	(335,000)	(335,000)	(335,000)	(335,000)	(335,000)	(335,000)
Total Revenues	(2,251,997)	(809,356)	(835,000)	(835,000)	(1,635,000)	(1,935,000)	(2,335,000)	(2,335,000)	(2,335,000)
Expenses									
Debt Principal Payments	1,365,151	1,347,701	1,242,366	1,242,366	1,250,016	1,246,240	942,251	944,314	944,314
Debt Principal Payments - Sewer	545,072	538,987	538,987	538,987	538,987	672,262	672,262	776,110	776,110
Debt Principal Payments - Storm Water	-	-	-	-	-	48,852	48,852	48,852	48,852
Debt Principal Payments - Water	422,123	422,123	422,123	422,123	422,123	674,955	1,008,134	1,038,241	1,038,241
General Expenses	254,872	348,792	507,924	499,474	185,050	156,841	158,669	160,532	162,434
Insurance Claims/Settlements	170,546	(49,128)	210,000	210,000	210,000	210,000	210,000	210,000	210,000
Debt Interest	910,213	723,863	537,007	537,007	495,617	505,047	500,973	496,794	496,794
Debt Interest - Sewer	546,515	413,125	413,125	413,125	413,125	498,783	498,783	565,528	565,528
Debt Interest - Storm Water	-	-	-	-	-	36,074	36,074	36,074	36,074
Debt Interest - Water	358,795	285,475	285,475	285,475	275,201	437,701	651,841	671,191	671,191
Labour Load Stabilization	205,085	(90,338)	-	10,000	10,000	10,000	10,000	10,000	10,000
Liability Insurance	138,802	126,150	152,000	152,000	152,000	155,040	158,141	161,304	164,530
Operating Provision	-	266,282	315,000	315,000	315,000	315,000	315,000	315,000	315,000
Property Insurance	381,621	415,487	500,000	512,000	511,000	521,220	531,644	542,277	553,123
Salaries and Wages	1,044,637	1,202,427	1,195,000	1,195,000	1,255,000	1,263,260	1,271,685	1,280,279	1,289,045
Training, Conferences, & Memberships	25,178	11,588	19,700	16,500	27,279	27,825	28,382	28,948	29,528
Transfers to Other Governments - PIB	186,058	33,854	50,000	50,000	130,000	160,000	200,000	200,000	200,000
Total Expenses	6,554,668	5,996,388	6,388,707	6,399,057	6,190,398	6,939,100	7,242,691	7,485,444	7,510,764
Net Operating Expense / (Surplus)	4,302,671	5,187,032	5,553,707	5,564,057	4,555,398	5,004,100	4,907,691	5,150,444	5,175,764

Finance and Accounting - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations In									
Information Technology	1,638	6,865	7,500	7,500	7,500	7,640	7,783	7,928	8,077
General Government/Utility Overhead Credit	-	(1,081,140)	(1,077,797)	(1,077,797)	(1,111,334)	(1,111,334)	(1,111,334)	(1,111,334)	(1,111,334)
Total cost allocations in	1,638	(1,074,275)	(1,070,297)	(1,070,297)	(1,103,834)	(1,103,694)	(1,103,551)	(1,103,406)	(1,103,257)
Allocations Out									
Facilities & Recreation	-	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)
Electric	(1,957)	(3,118)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Storm Water	-	-	-	-	-	(84,926)	(84,926)	(84,926)	(84,926)
Public Works - Cemetery	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)
Public Works - General	-	(387)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Public Works - Parks	(96,510)	(100,759)	(99,271)	(99,271)	(97,745)	(96,179)	(94,574)	(92,928)	(92,928)
RCMP	(78,625)	(45,925)	-	-	-	-	-	-	-
Recreation	(482,742)	(344,132)	(213,268)	(213,268)	(210,920)	(208,512)	(206,043)	(203,510)	(203,510)
Sewer Utility	(1,091,587)	(952,112)	(1,061,273)	(1,061,273)	(952,112)	(1,171,045)	(1,171,045)	(1,341,638)	(1,341,638)
Water Utility	(781,068)	(707,598)	(707,598)	(707,598)	(697,324)	(1,112,656)	(1,659,975)	(1,709,432)	(1,709,432)
Principal Payments	(1,365,151)	(1,347,701)	(1,242,366)	(1,242,366)	(1,250,016)	(1,246,240)	(942,251)	(944,314)	(944,314)
Total cost allocations out	(3,970,140)	(3,653,732)	(3,479,776)	(3,479,776)	(3,364,117)	(4,075,558)	(4,314,814)	(4,532,748)	(4,532,748)
Net Expense (Surplus)	$ 334,169	$ 459,025	$ 1,003,634	$ 1,013,984	$ 87,447	$ (175,152)	$ (510,674)	$ (485,710)	$ (460,241)

Finance and Accounting - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	1.01 %	1.33 %	2.80 %	2.84 %	0.22 %	(0.42)%	(1.18)%	(1.07)%	2.17 %

Change 2021 forecast to 2022 budget:

$ Change	$ (926,537)
% Change	(91.38)%

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($800k) Increased gaming revenue for reopening after pandemic closure

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	$ (33,132,633)	$ (34,499,927)	$ (35,846,672)	$ (35,764,769)	$ (39,493,639)	$ (41,339,877)	$ (43,383,504)	$ (45,529,395)	$ (47,782,666)
Local Improvement Levy	(147,128)	(86,106)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)
PILT - Federal	(121,333)	(129,764)	(135,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
PILT - Provincial	(185,543)	(233,097)	(200,000)	(241,000)	(241,000)	(241,000)	(241,000)	(241,000)	(241,000)
Total Municipal Taxation	(33,586,637)	(34,948,894)	(36,352,672)	(36,301,769)	(40,030,639)	(41,876,877)	(43,920,504)	(46,066,395)	(48,319,666)
Taxes Collected for Other Entities									
911 Levy	(372,551)	(340,117)	(400,000)	(355,013)	(365,000)	(365,000)	(365,000)	(365,000)	(365,000)
B.I.A. Levy	(233,673)	(241,910)	(234,000)	(239,603)	(245,000)	(245,000)	(245,000)	(245,000)	(245,000)
BCAA Levy	(413,586)	(450,282)	(450,000)	(451,412)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
Hospital Levy	(2,625,433)	(2,602,347)	(2,750,000)	(2,605,026)	(2,650,000)	(2,650,000)	(2,650,000)	(2,650,000)	(2,650,000)
Hotel Room Tax (MRDT)	(696,168)	(579,191)	(300,000)	(500,000)	(785,000)	(1,060,000)	(1,060,000)	(1,060,000)	(1,060,000)
MFA Levy	(1,997)	(2,044)	(2,000)	(2,076)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)
Regional District Levy	(1,498,748)	(1,600,578)	(1,634,500)	(1,556,703)	(1,564,500)	(1,564,500)	(1,564,500)	(1,564,500)	(1,564,500)
School Tax Levy - Non Res	(5,140,935)	(2,019,335)	(5,000,000)	(5,480,742)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)
School Tax Levy - Res	(10,725,587)	(11,357,580)	(11,000,000)	(11,579,124)	(11,600,000)	(11,600,000)	(11,600,000)	(11,600,000)	(11,600,000)
SIR Levy	(177,759)	(212,725)	(220,000)	(203,435)	(210,000)	(210,000)	(210,000)	(210,000)	(210,000)
SIR Parcel Tax Levy	(29,317)	(23,216)	(35,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Taxes Collected for Others	(21,915,754)	(19,429,325)	(22,025,500)	(22,998,134)	(23,396,600)	(23,671,600)	(23,671,600)	(23,671,600)	(23,671,600)

General Government - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Other Revenues									
DCC - Parks	(275,448)	(328,227)	(200,000)	(300,000)	(225,000)	(225,000)	(225,000)	(225,000)	(225,000)
DCC - Roads	(200,288)	(221,692)	(150,000)	(300,000)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
DCC - Waste Water	(174,465)	(145,479)	(100,000)	(120,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)
Equipment Sales Proceeds	(25,622)	(13,081)	(37,500)	(47,591)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Franchise Fees	(541,264)	(561,261)	(569,000)	(568,036)	(570,000)	(570,000)	(570,000)	(570,000)	(570,000)
Gas Tax Revenue	(2,984,053)	(1,476,868)	(3,086,194)	(3,019,965)	(1,543,768)	(1,610,446)	(1,610,446)	(1,610,446)	(1,610,446)
Interest and Penalties	(314,762)	(226,249)	(246,000)	(316,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Investment Income	(3,829,902)	(3,193,519)	(1,500,888)	(1,500,888)	(1,570,516)	(1,570,516)	(1,570,516)	(1,570,516)	(1,570,516)
Misc Recoveries	(331,113)	(338,168)	(221,938)	(221,938)	(221,938)	(221,938)	(221,938)	(221,938)	(221,938)
Other Revenues	(5,144)	(198,157)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Property Rentals	(50,000)	(51,000)	(80,000)	(80,000)	(55,000)	(56,100)	(57,222)	(58,366)	(59,534)
Provincial Grants	-	(4,711,000)	(2,954,250)	(1,531,700)	(1,422,550)	-	-	-	-
Total Other Revenues	(8,732,061)	(11,464,701)	(9,149,770)	(8,010,118)	(6,168,772)	(4,814,000)	(4,815,122)	(4,816,266)	(4,817,434)
Total Revenues	(64,234,452)	(65,842,920)	(67,527,942)	(67,310,021)	(69,596,011)	(70,362,477)	(72,407,226)	(74,554,261)	(76,808,700)
Expenses									
Misc Adjustments	93,917	140,052	-	-	-	-	-	-	-
Grant Expenses	-	-	2,954,250	1,531,700	1,422,550	-	-	-	-
Other Flow Throughs	233,673	239,019	234,000	239,603	245,000	245,000	245,000	245,000	245,000
Taxes Collected for Other Entities	21,720,120	19,183,818	21,791,500	22,758,531	23,071,600	23,266,600	23,266,600	23,266,600	23,266,600
Total Expenses	22,047,710	19,562,889	24,979,750	24,529,834	24,739,150	23,511,600	23,511,600	23,511,600	23,511,600
Net Operating Expense / (Surplus)	(42,186,742)	(46,280,031)	(42,548,192)	(42,780,187)	(44,856,861)	(46,850,877)	(48,895,626)	(51,042,661)	(53,297,100)

General Government - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Cost/Revenue Allocations In									
Public Works - Solid Waste Disposal	(16,041)	-	-	-	-	-	-	-	-
Operating Transfers	(2,125,124)	(1,039,249)	-	-	-	-	-	-	-
Total cost allocations in	(2,141,165)	(1,039,249)	-	-	-	-	-	-	-
Allocations Out									
Corporate Administration	-	179,416	157,955	157,955	200,455	200,455	200,455	200,455	200,455
Communications	-	80,362	82,344	82,344	88,475	88,475	88,475	88,475	88,475
Electric	(1,524,211)	(1,401,158)	(1,384,510)	(1,384,510)	(1,471,283)	(1,471,283)	(1,471,283)	(1,471,283)	(1,471,283)
Facilities	-	103,527	110,260	110,260	109,708	109,708	109,708	109,708	109,708
Finance	-	1,081,140	1,077,797	1,077,797	1,111,334	1,111,334	1,111,334	1,111,334	1,111,334
Purchasing	-	308,167	298,020	298,020	235,301	235,301	235,301	235,301	235,301
Revenue & Collections	-	669,651	710,025	710,025	736,269	736,269	736,269	736,269	736,269
Land Management	-	65,932	63,937	63,937	68,655	68,655	68,655	68,655	68,655
Human Resources	-	199,298	127,982	127,982	151,291	151,291	151,291	151,291	151,291
Information Technology	-	371,876	383,424	383,424	518,509	518,509	518,509	518,509	518,509
Mayor & Council	-	58,664	58,039	58,039	63,224	63,224	63,224	63,224	63,224
Storm Water	(76,000)	(77,000)	(78,000)	(78,000)	(79,000)	(80,000)	(81,000)	(82,000)	(83,000)
Public Works - Fleet	(915,568)	(987,038)	(781,250)	(781,250)	(838,250)	(838,250)	(838,250)	(838,250)	(838,250)
Sewer Utility	(741,615)	(833,782)	(823,334)	(823,334)	(884,437)	(884,437)	(884,437)	(884,437)	(884,437)
Water Utility	(801,546)	(883,093)	(861,940)	(861,940)	(927,502)	(927,502)	(927,502)	(927,502)	(927,502)
Library	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
Total cost allocations out	(4,247,740)	(1,252,838)	(1,048,051)	(1,048,051)	(1,106,051)	(1,107,051)	(1,108,051)	(1,109,051)	(1,110,051)
Net Expense / (Surplus) before Debt Servicing and Transfers	(48,575,647)	(48,572,118)	(43,596,243)	(43,828,238)	(45,962,912)	(47,957,928)	(50,003,677)	(52,151,712)	(54,407,151)

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Parks	(117,669)	(165,561)	(107,462)	(107,462)	(368,613)	(368,613)	(368,613)	(214,924)	(214,924)
Waste Water	(58,099)	(10,207)	(68,306)	(68,306)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)
Total Transfer from DCC	(175,768)	(175,768)	(175,768)	(175,768)	(426,712)	(426,712)	(426,712)	(273,023)	(273,023)
Transfer From Statutory Reserves									
Asset Sustainability	(338,222)	(322,979)	(314,400)	(314,400)	(312,000)	(385,209)	(79,209)	(79,209)	(79,209)
Water Capital	(14,316)	(15,807)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(352,538)	(338,786)	(314,400)	(314,400)	(312,000)	(385,209)	(79,209)	(79,209)	(79,209)
Transfer From Non-Statutory Reserves									
Asset Emergency	-	-	(45,000)	(45,000)	-	-	-	-	-
Building Permit Stabilization	(2,526)	-	-	-	-	-	-	-	-
Climate Action	-	-	-	-	(155,000)	-	-	-	-
Election	-	-	-	-	(140,000)	-	-	-	(180,000)
Electric Surplus	-	-	(200,000)	(200,000)	-	129,209	129,209	129,209	129,209
Gaming	(811,352)	(216,317)	(485,319)	(485,319)	(1,102,961)	(1,765,501)	(1,764,689)	(1,694,410)	(1,612,293)
General Surplus	-	-	(1,208,270)	-	(238,457)	(1,094,273)	-	-	-
COVID-19 Restart	-	(962,724)	(1,375,338)	(1,375,338)	(2,392,938)	-	-	-	-
Multi-Material BC	(246,000)	(246,000)	(246,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Storm Water	(52,000)	-	-	-	-	-	-	-	-
Public Art	(18,000)	-	-	-	-	-	-	-	-
Special Events Site	(21,166)	-	-	-	-	-	-	-	-
OAP Reserve	-	-	-	-	(40,000)	-	-	-	-
Wine/Info	(13,150)	-	-	-	-	-	-	-	-
Total Transfer from Non-Statutory Reserves	(1,164,194)	(1,425,041)	(3,559,927)	(2,355,657)	(4,319,356)	(2,980,565)	(1,885,480)	(1,815,201)	(1,913,084)
Total Transfers from Surplus/Reserves	(1,692,500)	(1,939,595)	(4,050,095)	(2,845,825)	(5,058,068)	(3,792,486)	(2,391,401)	(2,167,433)	(2,265,316)

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Transfers to Reserve									
Transfer To DCC									
Parks	275,448	328,227	200,000	300,000	225,000	225,000	225,000	225,000	225,000
Roads	200,287	221,692	150,000	300,000	160,000	160,000	160,000	160,000	160,000
Drainage	174,465	145,479	100,000	120,000	110,000	110,000	110,000	110,000	110,000
Total Transfer to DCC	650,200	695,398	450,000	720,000	495,000	495,000	495,000	495,000	495,000
Transfer To Statutory Reserves									
Equipment Replacement	1,499,433	1,710,133	1,075,000	1,075,000	1,100,000	1,200,000	1,300,000	1,300,000	1,300,000
General Capital	2,347,673	2,455,245	-	-	-	-	-	-	-
Land Acquisition	1,550	1,595	-	-	-	-	-	-	-
Local Improvement	71,139	73,288	171,000	171,000	171,000	171,000	171,000	171,000	171,000
Off-Street Parking	2,155	2,218	-	-	-	-	-	-	-
Community Works	3,017,896	1,532,586	3,086,194	3,019,965	1,543,768	1,610,446	1,610,446	1,610,446	1,610,446
Affordable Housing	44,454	4,147	-	-	-	-	-	-	-
Alternative Transportation	99,776	2,685	-	-	-	-	-	-	-
Asset Sustainability	1,939,335	1,006,649	1,206,422	1,194,935	1,836,667	2,136,667	2,136,667	2,136,667	2,136,667
Water Capital	15,915	16,099	-	-	-	-	-	-	-
Sewer Capital	9,555	16,781	-	-	-	-	-	-	-
Electric Capital	52,461	88,986	-	-	-	-	-	-	-
Total Transfer to Statutory Reserves	9,101,342	6,910,412	5,538,616	5,460,900	4,651,435	5,118,113	5,218,113	5,218,113	5,218,113

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Transfer To Non-Statutory Reserves									
Asset Emergency	1,015,082	1,224,311	-	-	-	-	-	-	-
Cemetery Carefund Revenue	(23,900)	(24,500)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Cemetery Care Fund Remittance	39,037	52,438	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Climate Action	55,553	55,553	48,000	48,000	-	-	-	-	-
Electric Surplus	-	-	-	-	-	313,333	313,333	403,333	403,333
Financial Stabilization	323,010	962,724	-	-	-	-	-	-	-
General Surplus	-	-	384,288	1,196,105	-	-	43,953	899,640	2,112,250
Election	30,000	30,000	30,000	30,000	50,000	50,000	50,000	50,000	50,000
Gaming	1,674,525	304,689	450,000	450,000	1,170,000	1,440,000	1,800,000	1,800,000	1,800,000
Investment Income	-	-	416,977	416,977	415,000	415,000	415,000	415,000	415,000
Marinas	49,963	57,836	61,170	61,170	61,170	61,170	61,170	61,170	61,170
Multi-Material BC	497,736	502,319	466,740	500,000	500,000	500,000	500,000	500,000	500,000
RCMP	100,000	100,000	-	-	-	-	-	-	-
COVID-19 Restart	-	4,711,000	-	-	-	-	-	-	-
OAP Reserve	-	-	-	-	80,000	160,000	160,000	160,000	160,000
Amenity Bonusing	42,781	2,426	-	-	-	-	-	-	-
Total Transfer to Non-Stat. Res.	3,803,787	7,978,796	1,857,175	2,702,252	2,276,170	2,939,503	3,343,456	4,289,143	5,501,753
Total Transfers to Reserves	13,555,329	15,584,606	7,845,791	8,883,152	7,422,605	8,552,616	9,056,569	10,002,256	11,214,866
Total Net Transfers	11,862,829	13,645,011	3,795,696	6,037,327	2,364,537	4,760,130	6,665,168	7,834,823	8,949,550
Net Expense (Surplus)	$ (36,712,818)	$ (34,927,107)	$ (39,800,547)	$ (37,790,911)	$ (43,598,375)	$ (43,197,798)	$ (43,338,509)	$ (44,316,889)	$ (45,457,601)

Change 2021 forecast to 2022 budget:

$ Change	$ (2,134,674)
% Change	4.87 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($3.0M) Increased revenue for a starting point 8.5% property tax increase

($600k) Non-Market Change estimate for 2022

$1.5M Decreased Gas tax revenue for additional 2021 funding

Human Resources - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Other Revenues	$ (9,517)	$ (10,120)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(9,517)	(10,120)	-	-	-	-	-	-	-
Expenses									
General Expenses	613	1,609	900	1,677	1,982	1,982	1,982	1,982	1,982
Labour Relations	138,501	83,100	95,082	95,500	115,500	125,500	95,500	95,500	95,500
Legal	6,891	22,110	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Regulatory, Safety & Wellness	59,971	35,722	36,500	39,305	59,000	39,000	39,000	59,000	39,000
Salaries and Wages	593,697	759,100	610,029	610,029	529,000	529,000	529,000	529,000	529,000
Training, Conferences, & Memberships	24,151	8,569	25,000	20,000	22,000	22,000	22,000	22,000	22,000
Total Expenses	823,824	910,210	787,511	786,511	747,482	737,482	707,482	727,482	707,482
Net Operating Expense / (Surplus)	814,307	900,090	787,511	786,511	747,482	737,482	707,482	727,482	707,482
Allocations In									
Engineering Services	-	56	-	-	-	-	-	-	-
Information Technology	5,299	8,915	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Works - Fleet	2,750	5,500	5,500	5,500	-	-	-	-	-
General Government/Utility Overhead Credit	-	(199,298)	(127,982)	(127,982)	(151,291)	(151,291)	(151,291)	(151,291)	(151,291)
Safety/Emergency Expenses	61,157	191,608	112,000	114,000	81,000	81,000	81,000	81,000	81,000
Total cost allocations in	69,206	6,781	(482)	1,518	(60,291)	(60,291)	(60,291)	(60,291)	(60,291)
Net Expense (Surplus)	$ 883,513	$ 906,871	$ 787,029	$ 788,029	$ 687,191	$ 677,191	$ 647,191	$ 667,191	$ 647,191

Human Resources - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	2.67 %	2.63 %	2.20 %	2.20 %	1.74 %	1.64 %	1.49 %	1.47 %	1.22 %

Change 2021 forecast to 2022 budget:

$ Change	$ (100,838)
% Change	(12.80)%

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$20k Long Service awards

$20k Compensation Review

($80k) Salary decrease for change in allocation of staffing.

Safety - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection
Expenses								
Emergency Work/Prevention	$ 25,741	$ 149,167	$ 78,000	$ 78,000	$ 28,000	$ 28,000	$ 28,000	$ 28,000
Regulatory, Safety & Wellness	67,841	65,684	132,926	121,226	111,000	96,640	97,293	97,958
Salaries and Wages	-	-	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenses	93,582	214,851	215,926	204,226	144,000	129,640	130,293	130,958
Net Operating Expense / (Surplus)	93,582	214,851	215,926	204,226	144,000	129,640	130,293	130,958
Allocations Out								
Electric	(4,226)	(5,332)	(10,200)	(5,000)	(9,500)	(9,690)	(9,884)	(10,081)
Facilities	(1,770)	-	(3,000)	(2,000)	(4,000)	(4,000)	(4,000)	(4,000)
Fire Services	(7,182)	(7,755)	(5,650)	(5,650)	(7,500)	(7,650)	(7,803)	(7,959)
Human Resources	(61,157)	(191,608)	(112,000)	(114,000)	(81,000)	(81,000)	(81,000)	(81,000)
Public Works - General	(2,957)	(4,376)	(64,376)	(64,376)	(27,000)	(12,000)	(12,000)	(12,000)
Public Works - Parks	(3,662)	(2,213)	(6,500)	1,000	-	-	-	-
RCMP	(196)	-	-	-	-	-	-	-
Recreation	(8,710)	(1,627)	(4,000)	(4,000)	(5,000)	(5,100)	(5,202)	(5,306)
Sewer Utility	(2,446)	(932)	(5,100)	(5,100)	(5,000)	(5,100)	(5,202)	(5,306)
Water Utility	(1,276)	(1,008)	(5,100)	(5,100)	(5,000)	(5,100)	(5,202)	(5,306)
Total cost allocations out	$ (93,582)	$ (214,851)	$ (215,926)	$ (204,226)	$ (144,000)	$ (129,640)	$ (130,293)	$ (130,958)
Net Expense (Surplus)	-	-	-	-	-	-	-	-

Information Technology - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (64,168)	$ (62,279)	$ (59,600)	$ (49,100)	$ (39,492)	$ (40,085)	$ (40,686)	$ (41,296)	$ (41,916)
Total Revenues	(64,168)	(62,279)	(59,600)	(49,100)	(39,492)	(40,085)	(40,686)	(41,296)	(41,916)
Expenses									
General Expenses	56,113	73,596	73,971	82,155	93,313	83,806	84,054	84,306	84,564
GIS Operations	553,543	756,882	676,844	567,648	778,300	763,644	803,280	783,219	823,472
Operational Reviews & Process Improvements	255,851	160,351	247,000	247,000	263,200	336,464	269,793	273,189	276,653
Salaries and Wages	691,105	745,337	767,200	817,340	968,100	981,620	995,410	1,009,476	1,023,824
Service Contracts	114,737	48,270	48,000	50,300	42,000	42,840	43,697	44,571	45,462
Small Equipment, Supplies, General Repairs & Maint	92,404	89,403	105,000	106,400	111,400	116,178	121,180	126,414	131,894
Software Licenses & Maintenance	337,610	432,211	652,738	622,958	762,786	651,083	662,982	675,261	687,930
Telephone/Internet/Fax	181,820	179,502	151,700	184,920	172,000	168,820	167,136	165,905	165,088
Training, Conferences, & Memberships	36,891	4,806	10,500	10,500	35,751	36,132	36,519	36,913	37,314
Total Expenses	2,320,074	2,490,358	2,732,953	2,689,221	3,226,850	3,180,587	3,184,051	3,199,254	3,276,201
Net Operating Expense	2,255,906	2,428,079	2,673,353	2,640,121	3,187,358	3,140,502	3,143,365	3,157,958	3,234,285
Allocations In									
Public Works - Fleet	5,500	6,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
General Government/Utility Overhead Credit	-	(371,876)	(383,424)	(383,424)	(518,509)	(518,509)	(518,509)	(518,509)	(518,509)
Operating Transfers	263,854	287,138	264,000	264,000	264,000	264,000	264,000	264,000	264,000
Total cost allocations in	269,354	(78,238)	(113,924)	(113,924)	(249,009)	(249,009)	(249,009)	(249,009)	(249,009)

Information Technology - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations Out									
Corporate Administration	(9,854)	(9,004)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
Bylaw Enforcement	(1,719)	(2,445)	(2,000)	(2,000)	(15,000)	(5,250)	(5,250)	(5,250)	(5,250)
Operations	-	(18,749)	(20,000)	(19,300)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Communications	(10,028)	(16,219)	(16,000)	(18,300)	(19,094)	(19,094)	(19,094)	(19,094)	(19,094)
Electric	(91,690)	(236,565)	(193,388)	(133,048)	(196,642)	(196,974)	(197,312)	(197,657)	(198,009)
Engineering Services	(6,120)	(9,181)	(10,736)	(10,736)	(16,123)	(16,123)	(16,123)	(16,123)	(16,123)
Facilities	(1,227)	(2,082)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Accounting	(1,638)	(6,865)	(7,500)	(7,500)	(7,500)	(7,640)	(7,783)	(7,928)	(8,077)
Purchasing	(20,563)	(20,025)	(32,200)	(23,700)	(23,700)	(23,700)	(23,700)	(23,700)	(23,700)
Revenue & Collections	(9,927)	(7,186)	(7,500)	(7,500)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)
Fire Services	(12,212)	(11,769)	(29,900)	(29,900)	(30,651)	(31,000)	(31,362)	(31,738)	(32,129)
Development Services	(10,679)	(9,563)	(7,650)	(8,000)	(129,321)	(9,321)	(9,321)	(9,321)	(9,321)
Human Resources	(5,299)	(8,915)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Museum	(568)	(231)	(900)	(900)	(900)	(900)	(900)	(900)	(900)
Storm Water	(7,872)	(16,058)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Public Works - Fleet	(4,581)	(6,028)	(6,630)	(6,630)	(10,000)	(6,898)	(7,036)	(7,177)	(7,320)
Public Works - General	(2,870)	(3,071)	(6,000)	(6,000)	(8,762)	(8,815)	(8,869)	(8,924)	(8,980)
Recreation	(7,814)	(6,905)	(12,000)	(12,000)	(34,300)	(34,844)	(35,399)	(35,965)	(36,542)
Sewer Utility	(10,140)	(21,449)	(25,765)	(25,765)	(26,500)	(26,630)	(26,763)	(26,898)	(27,036)
Water Utility	(8,552)	(25,316)	(20,260)	(20,260)	(20,700)	(20,714)	(20,728)	(20,743)	(20,758)
Total cost allocations out	(223,353)	(437,626)	(438,429)	(371,539)	(606,693)	(475,553)	(477,443)	(479,377)	(481,357)
Net Expense (Surplus)	$ 2,301,907	$ 1,912,215	$ 2,121,000	$ 2,154,658	$ 2,331,656	$ 2,415,940	$ 2,416,913	$ 2,429,572	$ 2,503,919

Information Technology - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	6.95 %	5.54 %	5.92 %	6.02 %	5.90 %	5.84 %	5.57 %	5.34 %	4.42 %

Change 2021 forecast to 2022 budget:

$ Change	$ 176,998
% Change	8.21 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$132k IT Operations Coordinator

$24k Orthophoto aquisition

$25k Training and conference reinstated in 2022

($24k) Decrease for advertising and website budgets moved to Communication

Procurement - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Expenses									
Consulting Services	$ -	$ 1,565	$ 3,500	$ 2,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
General Expenses	205,169	95,353	74,620	77,000	79,500	80,600	81,722	82,866	84,034
Salaries and Wages	450,445	452,107	355,750	355,550	368,300	371,280	374,320	377,420	380,582
Training, Conferences, & Memberships	2,806	1,312	7,950	7,255	8,520	8,520	8,520	8,520	8,520
Total Expenses	658,420	550,337	441,820	441,805	461,320	465,400	469,562	473,806	478,136
Net Operating Expense	658,420	550,337	441,820	441,805	461,320	465,400	469,562	473,806	478,136
Allocations In									
General Government/Utility Overhead Credit	-	(308,167)	(298,020)	(298,020)	(235,301)	(235,301)	(235,301)	(235,301)	(235,301)
Information Technology	20,563	20,025	32,200	23,700	23,700	23,700	23,700	23,700	23,700
Public Works - Fleet	3,885	3,000	3,000	3,000	4,000	4,000	4,000	4,000	4,000
Operating Transfers	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total cost allocations in	24,448	(285,142)	(259,820)	(268,320)	(204,601)	(204,601)	(204,601)	(204,601)	(204,601)
Allocations Out									
Operations	(506)	-	-	-	-	-	-	-	-
Facilities & Recreation	(70)	-	-	-	-	-	-	-	-
Total cost allocations out	(576)	-	-	-	-	-	-	-	-
Net Expense	$ 682,292	$ 265,195	$ 182,000	$ 173,485	$ 256,719	$ 260,799	$ 264,961	$ 269,205	$ 273,535

Procurement - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	2.06 %	0.77 %	0.51 %	0.49 %	0.65 %	0.63 %	0.61 %	0.59 %	0.38 %

Change 2021 forecast to 2022 budget:

$ Change	$ 83,234
% Change	47.98 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$64k Decrease in utility credit allocation

Revenue and Collections - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (144,760)	$ (140,444)	$ (140,000)	$ (140,000)	$ (136,000)	$ (136,000)	$ (136,000)	$ (136,000)	$ (136,000)
Total Revenues	(144,760)	(140,444)	(140,000)	(140,000)	(136,000)	(136,000)	(136,000)	(136,000)	(136,000)
Expenses									
General Expenses	259,226	265,766	283,025	277,425	291,000	299,260	307,766	316,526	325,546
Salaries and Wages	705,835	661,876	735,000	735,000	751,000	763,700	776,654	789,867	803,344
Training, Conferences, & Memberships	3,181	-	2,500	600	2,525	2,576	2,627	2,680	2,733
Total Expenses	968,242	927,642	1,020,525	1,013,025	1,044,525	1,065,536	1,087,047	1,109,073	1,131,623
Net Operating Expense	823,482	787,198	880,525	873,025	908,525	929,536	951,047	973,073	995,623
Allocations In									
Information Technology	9,927	7,186	7,500	7,500	7,500	7,650	7,803	7,959	8,118
General Government/Utility Overhead Credit	-	(669,651)	(710,025)	(710,025)	(736,269)	(736,269)	(736,269)	(736,269)	(736,269)
Total cost allocations in	9,927	(662,465)	(702,525)	(702,525)	(728,769)	(728,619)	(728,466)	(728,310)	(728,151)
Net Expense (Surplus)	$ 833,409	$ 124,733	$ 178,000	$ 170,500	$ 179,756	$ 200,917	$ 222,581	$ 244,763	$ 267,472

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	2.52 %	0.36 %	0.50 %	0.48 %	0.46 %	0.49 %	0.51 %	0.54 %	0.37 %

Change 2021 forecast to 2022 budget:

$ Change	$ 9,256
% Change	5.43 %

Protective Services - Segment Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Animal Control	$ (98,242)	$ (120,899)	$ (99,670)	$ (104,000)	$ (107,000)	$ (107,360)	$ (107,727)	$ (108,102)	$ (108,484)
Building and License	(2,320,511)	(1,534,072)	(1,490,750)	(2,359,152)	(2,016,500)	(2,026,500)	(2,136,500)	(2,246,500)	(2,356,500)
Bylaw Services	(566,312)	(313,262)	(1,262,306)	(1,005,806)	(1,202,893)	(1,165,334)	(1,182,503)	(1,200,014)	(1,217,875)
Fire Services	(815,524)	(908,490)	(788,984)	(1,310,210)	(1,158,935)	(1,008,935)	(1,008,935)	(1,008,935)	(1,008,935)
RCMP	(485,965)	(408,589)	(422,232)	(386,000)	(390,000)	(392,040)	(394,121)	(396,243)	(398,408)
Total Revenues	(4,286,554)	(3,285,312)	(4,063,942)	(5,165,168)	(4,875,328)	(4,700,169)	(4,829,786)	(4,959,794)	(5,090,202)
Expenses									
Animal Control	130,830	134,511	138,670	153,570	198,500	201,700	204,964	208,293	211,689
Building and License	1,297,049	1,219,159	1,500,752	1,446,852	1,465,152	1,482,660	1,505,773	1,529,348	1,553,395
Bylaw Services	1,022,388	972,057	1,174,206	1,211,806	1,793,500	1,802,379	1,821,377	1,840,754	1,860,514
Fire Services	6,401,404	6,510,788	6,931,484	7,358,887	7,974,935	7,855,299	8,018,997	8,191,769	8,368,722
RCMP	9,634,908	9,410,209	10,857,032	10,549,500	12,825,000	13,279,779	13,888,080	14,525,508	15,193,495
Total Expenses	18,486,579	18,246,724	20,602,144	20,720,615	24,257,087	24,621,817	25,439,191	26,295,672	27,187,815
Net Operating Expense / (Surplus)	$ 14,200,025	$ 14,961,412	$ 16,538,202	$ 15,555,447	$ 19,381,759	$ 19,921,648	$ 20,609,405	$ 21,335,878	$ 22,097,613

Animal Control - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
License Fees	$ (82,807)	$ (95,247)	$ (82,000)	$ (82,000)	$ (85,000)	$ (85,000)	$ (85,000)	$ (85,000)	$ (85,000)
Penalty/Ticket/Fee Revenues	(1,750)	(3,560)	(3,170)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Property Rentals	(13,685)	(22,092)	(14,500)	(18,000)	(18,000)	(18,360)	(18,727)	(19,102)	(19,484)
Total Revenues	(98,242)	(120,899)	(99,670)	(104,000)	(107,000)	(107,360)	(107,727)	(108,102)	(108,484)
Expenses									
General Expenses	7,889	7,027	6,400	8,300	8,500	8,500	8,500	8,500	8,500
Property Taxes/Leases	15,000	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Service Contracts	100,000	102,000	103,770	117,770	160,000	163,200	166,464	169,793	173,189
Training, Conferences, & Memberships	219	53	1,000	-	1,000	1,000	1,000	1,000	1,000
Total Expenses	123,108	124,580	126,670	141,570	185,000	188,200	191,464	194,793	198,189
Net Operating Expense / (Surplus)	24,866	3,681	27,000	37,570	78,000	80,840	83,737	86,691	89,705
Allocations In									
Facilities	7,722	9,931	12,000	12,000	13,500	13,500	13,500	13,500	13,500
Total cost allocations in	7,722	9,931	12,000	12,000	13,500	13,500	13,500	13,500	13,500
Net Expense (Surplus)	$ 32,588	$ 13,612	$ 39,000	$ 49,570	$ 91,500	$ 94,340	$ 97,237	$ 100,191	$ 103,205

Animal Control - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.10 %	0.04 %	0.11 %	0.14 %	0.23 %	0.23 %	0.22 %	0.22 %	0.08 %

Change 2021 forecast to 2022 budget:

$ Change	$ 41,930
% Change	84.59 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$42k increase for Animal Control contract

Building and License - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
License Fees	$ (630,174)	$ (552,416)	$ (530,750)	$ (604,000)	$ (606,500)	$ (606,500)	$ (606,500)	$ (606,500)	$ (606,500)
Misc Grants	(1,470)	-	(20,000)	(45,152)	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(16,993)	(23,613)	(20,000)	(35,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Permitting Fees	(1,671,874)	(958,043)	(920,000)	(1,675,000)	(1,380,000)	(1,390,000)	(1,500,000)	(1,610,000)	(1,720,000)
Total Revenues	(2,320,511)	(1,534,072)	(1,490,750)	(2,359,152)	(2,016,500)	(2,026,500)	(2,136,500)	(2,246,500)	(2,356,500)
Expenses									
Consulting Services	18,321	17,266	25,000	12,500	20,000	20,000	20,000	20,000	20,000
General Expenses	51,138	17,973	19,000	17,000	17,500	17,500	17,500	17,500	17,500
Operational Reviews & Process Improvements	59,612	1,859	94,000	50,000	5,152	-	-	-	-
Public Engagement/Education	26,532	8,787	15,000	20,000	15,000	15,000	15,000	15,000	15,000
Salaries and Wages	992,509	1,029,818	1,226,752	1,226,752	1,280,000	1,302,660	1,325,773	1,349,348	1,373,395
Training, Conferences, & Memberships	26,937	21,456	24,000	17,000	25,000	25,000	25,000	25,000	25,000
Total Expenses	1,175,049	1,097,159	1,403,752	1,343,252	1,362,652	1,380,160	1,403,273	1,426,848	1,450,895
Net Operating Expense / (Surplus)	(1,145,462)	(436,913)	(86,998)	(1,015,900)	(653,848)	(646,340)	(733,227)	(819,652)	(905,605)
Allocations In									
Fire Services - General	100,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Public Works - Fleet	22,000	22,000	22,000	28,600	27,500	27,500	27,500	27,500	27,500
Total cost allocations in	122,000	122,000	97,000	103,600	102,500	102,500	102,500	102,500	102,500
Net Expense (Surplus)	$ (1,023,462)	$ (314,913)	$ 10,002	$ (912,300)	$ (551,348)	$ (543,840)	$ (630,727)	$ (717,152)	$ (803,105)

Building and License - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	(3.09)%	(0.91)%	0.03 %	(2.55)%	(1.40)%	(1.32)%	(1.45)%	(1.58)%	(0.27)%

Change 2021 forecast to 2022 budget:

$ Change	$ 360,952
% Change	39.57 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$295k Decrease in permitting fees. 2022 Budget increased $460k from 2021 Budget to reflect overall increased building activity.

$45k Decrease for grant revenue from Fortis Energy Code Funding

Building - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Grants	$ (1,470)	$ -	$ (20,000)	$ (45,152)	$ -	$ -	$ -	$ -	$ -
Penalty/Ticket/Fee Revenues	(16,993)	(23,613)	(20,000)	(35,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Permitting Fees	(1,671,874)	(958,043)	(920,000)	(1,675,000)	(1,380,000)	(1,390,000)	(1,500,000)	(1,610,000)	(1,720,000)
Total Revenues	(1,690,337)	(981,656)	(960,000)	(1,755,152)	(1,410,000)	(1,420,000)	(1,530,000)	(1,640,000)	(1,750,000)
Expenses									
Consulting Services	18,321	17,266	25,000	12,500	20,000	20,000	20,000	20,000	20,000
General Expenses	42,761	6,590	9,000	7,000	7,500	7,500	7,500	7,500	7,500
Operational Reviews & Process Improvements	30,786	-	49,000	40,000	5,152	-	-	-	-
Salaries and Wages	819,214	852,329	989,752	989,752	1,067,000	1,085,400	1,104,168	1,123,311	1,142,837
Training, Conferences, & Memberships	26,937	21,456	24,000	17,000	25,000	25,000	25,000	25,000	25,000
Total Expenses	938,019	897,641	1,096,752	1,066,252	1,124,652	1,137,900	1,156,668	1,175,811	1,195,337
Net Operating Expense / (Surplus)	(752,318)	(84,015)	136,752	(688,900)	(285,348)	(282,100)	(373,332)	(464,189)	(554,663)
Allocations In									
Fire Services - General	100,000	100,000	75,000	75,000	50,000	50,000	50,000	50,000	50,000
Public Works - Fleet	22,000	22,000	22,000	28,600	27,500	27,500	27,500	27,500	27,500
Total cost allocations in	122,000	122,000	97,000	103,600	77,500	77,500	77,500	77,500	77,500
Net Expense (Surplus)	$ (630,318)	$ 37,985	$ 233,752	$ (585,300)	$ (207,848)	$ (204,600)	$ (295,832)	$ (386,689)	$ (477,163)

Building - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	(4.17)%	0.11 %	0.65 %	(1.64)%	(0.53)%	(0.49)%	(0.68)%	(0.85)%	0.19 %

Change 2021 forecast to 2022 budget:

$ Change	$ 377,452
% Change	(64.49)%

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$295k Decrease in Permitting fees. 2022 Budget increased $460k from 2021 Budget to reflect overall increased building activity.

$45k Decrease in grants for Fortis Energy Code Funding ending.

License - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
License Fees	$ (630,174)	$ (552,416)	$ (530,750)	$ (604,000)	$ (606,500)	$ (606,500)	$ (606,500)	$ (606,500)	$ (606,500)
Total Revenues	(630,174)	(552,416)	(530,750)	(604,000)	(606,500)	(606,500)	(606,500)	(606,500)	(606,500)
Expenses									
General Expenses	8,377	11,383	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Operational Reviews & Process Improvements	28,826	1,859	45,000	10,000	-	-	-	-	-
Public Engagement/Education	26,532	8,787	15,000	20,000	15,000	15,000	15,000	15,000	15,000
Salaries and Wages	173,295	177,489	237,000	237,000	213,000	217,260	221,605	226,037	230,558
Total Expenses	237,030	199,518	307,000	277,000	238,000	242,260	246,605	251,037	255,558
Net Operating Expense / (Surplus)	(393,144)	(352,898)	(223,750)	(327,000)	(368,500)	(364,240)	(359,895)	(355,463)	(350,942)
Allocations In									
Fire Services - General	-	-	-	-	25,000	25,000	25,000	25,000	25,000
Total cost allocations in	-	-	-	-	25,000	25,000	25,000	25,000	25,000
Net Expense (Surplus)	$ (393,144)	$ (352,898)	$ (223,750)	$ (327,000)	$ (343,500)	$ (339,240)	$ (334,895)	$ (330,463)	$ (325,942)

License - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	(1.19)%	(1.02)%	(0.62)%	(0.91)%	(0.87)%	(0.82)%	(0.77)%	(0.73)%	(0.47)%

Change 2021 forecast to 2022 budget:

$ Change	$ (16,500)
% Change	5.05 %

Bylaw Services - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (10,129)	$ (12,735)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)
Penalty/Ticket/Fee Revenues	(134,090)	(55,003)	(175,000)	(180,000)	(180,000)	(183,434)	(186,935)	(190,505)	(194,146)
Parking Revenues	(422,093)	(245,524)	(1,042,500)	(781,000)	(966,500)	(979,900)	(993,568)	(1,007,509)	(1,021,729)
Provincial Grants	-	-	(42,806)	(42,806)	(54,393)	-	-	-	-
Total Revenues	(566,312)	(313,262)	(1,262,306)	(1,005,806)	(1,202,893)	(1,165,334)	(1,182,503)	(1,200,014)	(1,217,875)
Expenses									
General Expenses	75,273	33,830	59,500	62,250	52,200	52,200	52,200	52,200	52,200
Property Taxes/Leases	14,319	23,158	24,000	24,000	24,000	24,251	24,504	24,760	25,018
Public Engagement/Education	2,838	2,037	4,200	3,000	3,000	3,000	3,000	3,000	3,000
Salaries and Wages	828,680	814,359	968,906	983,906	1,560,900	1,579,278	1,598,023	1,617,144	1,636,646
Security	14,113	17,017	20,000	30,000	30,000	30,000	30,000	30,000	30,000
Training, Conferences, & Memberships	23,611	11,386	11,500	10,750	13,000	13,000	13,000	13,000	13,000
Vandalism Removal	28,835	40,325	41,700	41,500	42,000	42,000	42,000	42,000	42,000
Total Expenses	987,669	942,112	1,129,806	1,155,406	1,725,100	1,743,729	1,762,727	1,782,104	1,801,864
Net Operating Expense / (Surplus)	421,357	628,850	(132,500)	149,600	522,207	578,395	580,224	582,090	583,989
Allocations In									
Facilities	-	-	14,900	26,900	14,900	14,900	14,900	14,900	14,900
Information Technology	1,719	2,445	2,000	2,000	15,000	5,250	5,250	5,250	5,250
Public Works - Fleet	33,000	27,500	27,500	27,500	38,500	38,500	38,500	38,500	38,500
Total cost allocations in	34,719	29,945	44,400	56,400	68,400	58,650	58,650	58,650	58,650
Net Expense (Surplus)	$ 456,076	$ 658,795	$ (88,100)	$ 206,000	$ 590,607	$ 637,045	$ 638,874	$ 640,740	$ 642,639

Bylaw Services - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	1.38 %	1.91 %	(0.25)%	0.58 %	1.50 %	1.54 %	1.47 %	1.41 %	(0.18)%

Change 2021 forecast to 2022 budget:

$ Change	$ 384,607
% Change	186.70 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($186k) Increase parking revenue

$699k Increase for extended bylaw service hours (5 Bylaw Officers, 1 Intake Officer, 2 Community Safety Officers)

($122k) Decrease in relief and grant funded term bylaw positions becoming permanent)

Fire Services - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Donations	$ -	$ (6,486)	$ -	$ (15,000)	$ -	$ -	$ -	$ -	$ -
Emergency Recoveries	(25,747)	(72,199)	(17,435)	(37,435)	(37,435)	(37,435)	(37,435)	(37,435)	(37,435)
Misc Recoveries	(73,370)	(116,267)	(5,000)	(38,817)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Mutual Aid/Service Contracts	(671,308)	(657,233)	(585,000)	(645,001)	(630,000)	(630,000)	(630,000)	(630,000)	(630,000)
Misc Grants	(39,700)	(53,798)	(174,999)	(566,907)	(450,000)	(300,000)	(300,000)	(300,000)	(300,000)
Permitting Fees	(5,399)	(2,507)	(6,550)	(7,050)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Total Revenues	(815,524)	(908,490)	(788,984)	(1,310,210)	(1,158,935)	(1,008,935)	(1,008,935)	(1,008,935)	(1,008,935)
Expenses									
Emergency Work/Prevention	29,037	53,817	51,500	81,919	29,000	29,480	24,970	25,470	25,978
Fire Events & Mutual Aid Costs	104,574	233,570	107,100	111,200	129,000	131,180	133,404	135,672	137,985
Fire Prevention	2,089	7,021	7,500	7,500	7,500	7,725	7,957	8,195	8,441
General Expenses	45,495	68,607	65,435	38,991	39,000	39,565	40,141	40,728	41,328
Grant Expenses	43,928	56,447	149,999	508,070	471,652	197,297	197,297	197,297	197,297
Public Engagement/Education	33,278	538	-	-	25,000	25,000	25,000	25,000	25,000
Regulatory, Safety & Wellness	108,485	79,602	165,923	166,500	184,500	177,325	180,207	183,147	186,148
Salaries and Wages	5,581,095	5,591,169	5,725,352	5,764,632	6,413,962	6,566,807	6,723,385	6,883,785	7,048,106
Small Equipment, Supplies, General Repairs & Maint	63,755	71,325	73,075	103,775	110,000	112,200	114,443	116,733	119,068
Training, Conferences, & Memberships	67,909	41,735	79,000	74,000	79,000	80,580	82,192	83,835	85,513
Total Expenses	6,079,645	6,203,831	6,424,884	6,856,587	7,488,614	7,367,159	7,528,996	7,699,862	7,874,864
Net Operating Expense / (Surplus)	5,264,121	5,295,341	5,635,900	5,546,377	6,329,679	6,358,224	6,520,061	6,690,927	6,865,929

Fire Services - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations In									
Corporate Administration	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Facilities	107,636	123,396	139,800	135,500	116,920	118,240	119,586	120,960	122,361
Information Technology	12,212	11,769	29,900	29,900	30,651	31,000	31,362	31,738	32,129
Public Works - Fleet	340,532	310,541	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Safety	7,182	7,755	5,650	5,650	7,500	7,650	7,803	7,959	8,118
Operating Transfers	54,197	53,496	46,250	46,250	46,250	46,250	46,250	46,250	46,250
Total cost allocations in	521,759	506,957	581,600	577,300	561,321	563,140	565,001	566,907	568,858
Allocations Out									
Building And License	(200,000)	(200,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Total cost allocations out	(200,000)	(200,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Net Expense (Surplus)	$ 5,585,880	$ 5,602,298	$ 6,142,500	$ 6,048,677	$ 6,816,000	$ 6,846,364	$ 7,010,062	$ 7,182,834	$ 7,359,787

Fire Services - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	16.86 %	16.24 %	17.14 %	16.91 %	17.26 %	16.56 %	16.16 %	15.78 %	12.82 %

Change 2021 forecast to 2022 budget:

$ Change	$ 767,323
% Change	12.69 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$117k Decrease misc grant revenue

$15k Decrease in donations

$476k Increase for additional Fire Fighter and increased labour benefits

$174k Contract Training Officer

RCMP - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Donations	$ (7,532)	$ (4,000)	$ (6,500)	$ (7,500)	$ (6,500)	$ (6,500)	$ (6,500)	$ (6,500)	$ (6,500)
Misc Recoveries	(326,716)	(287,015)	(288,032)	(270,500)	(271,500)	(271,500)	(271,500)	(271,500)	(271,500)
Other Revenues	(151,717)	(117,574)	(127,700)	(108,000)	(112,000)	(114,040)	(116,121)	(118,243)	(120,408)
Total Revenues	(485,965)	(408,589)	(422,232)	(386,000)	(390,000)	(392,040)	(394,121)	(396,243)	(398,408)
Expenses									
Crime Prevention	21,939	10,095	21,832	10,300	28,032	16,500	16,500	16,500	16,500
General Expenses	44,565	42,416	45,650	45,650	40,650	40,650	40,650	40,650	40,650
Regulatory, Safety & Wellness	26,511	3,131	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Salaries and Wages	1,714,088	1,938,355	1,951,641	1,951,641	2,110,000	2,034,811	2,074,612	2,115,191	2,156,565
Service Contracts	7,556,097	7,175,253	8,627,093	8,327,093	10,418,000	10,957,000	11,522,950	12,117,198	12,741,158
Training, Conferences, & Memberships	-	-	1,016	1,016	2,518	2,538	2,558	2,579	2,600
Total Expenses	9,363,200	9,169,250	10,655,732	10,344,200	12,607,700	13,059,999	13,665,770	14,300,618	14,965,973
Net Operating Expense / (Surplus)	8,877,235	8,760,661	10,233,500	9,958,200	12,217,700	12,667,959	13,271,649	13,904,375	14,567,565
Allocations In									
Facilities	181,367	183,819	190,300	194,300	206,300	208,780	211,310	213,890	216,522
Finance - General	78,625	45,925	-	-	-	-	-	-	-
Public Works - Fleet	11,520	11,215	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Safety	196	-	-	-	-	-	-	-	-
Total cost allocations in	271,708	240,959	201,300	205,300	217,300	219,780	222,310	224,890	227,522
Net Expense (Surplus)	$ 9,148,943	$ 9,001,620	$ 10,434,800	$ 10,163,500	$ 12,435,000	$ 12,887,739	$ 13,493,959	$ 14,129,265	$ 14,795,087

RCMP - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	27.61 %	26.09 %	29.11 %	28.42 %	31.49 %	31.18 %	31.10 %	31.03 %	21.83 %

Change 2021 forecast to 2022 budget:

$ Change	$ 2,271,500
% Change	22.35 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$155k Increase for 2 additional municipal support staff

$588k Increase for 3 additional RCMP officers for 2022

$392k Increase for 2 additional RCMP officers for 2021 in-year addition

$392k Increase for annualization of 2 additional RCMP officers added 2021 Budget

$719k Increase for RCMP contract inflationary increases

Transportation Services - Segment Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Engineering Services	$ (26,252)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works - Fleet	(2,115,150)	(2,181,089)	(2,258,100)	(2,258,100)	(2,442,503)	(2,450,423)	(2,465,685)	(2,481,251)	(2,497,015)
Public Works - General	(21,226)	(187,407)	-	-	-	-	-	-	-
Storm Water	(362,063)	(562,948)	(755,000)	(763,517)	(966,000)	(1,179,000)	(1,391,000)	(1,614,000)	(1,914,250)
Traffic Control	(35,548)	(14,178)	-	-	-	-	-	-	-
Transit	(706,785)	(752,255)	(826,421)	(788,921)	(625,047)	(577,820)	(578,858)	(579,916)	(580,992)
Total Revenues	(3,267,024)	(3,697,877)	(3,839,521)	(3,810,538)	(4,033,550)	(4,207,243)	(4,435,543)	(4,675,167)	(4,992,257)
Expenses									
Engineering Services	148,861	93,845	150,000	(229,500)	-	-	-	-	-
Public Works - Fleet	2,231,236	2,156,836	2,245,100	2,248,364	2,362,503	2,359,383	2,374,802	2,390,530	2,406,571
Operations	13,222	17,543	-	-	-	-	-	-	-
Public Works - General	189,629	187,877	151,188	151,188	-	-	-	-	-
Public Works - Roads and Maintenance	1,892,421	2,241,197	2,239,000	2,317,427	2,526,284	2,463,101	2,490,028	2,516,472	2,544,449
Storm Water	368,450	458,380	475,390	498,750	551,173	590,383	597,475	601,830	606,451
Street Lighting	311,181	214,217	311,100	316,000	418,000	422,310	443,599	431,204	335,793
Traffic Control	130,868	138,508	129,250	144,000	151,000	153,740	156,546	159,421	162,363
Transit	1,906,072	1,747,806	2,135,800	2,133,921	2,147,500	2,531,973	2,656,765	2,760,376	2,869,011
Total Expenses	7,191,940	7,256,209	7,836,828	7,580,150	8,156,460	8,520,890	8,719,215	8,859,833	8,924,638
Net Operating Expense / (Surplus)	$ 3,924,916	$ 3,558,332	$ 3,997,307	$ 3,769,612	$ 4,122,910	$ 4,313,647	$ 4,283,672	$ 4,184,666	$ 3,932,381

Engineering Services - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Donations	$ (150)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Service Recoveries	(26,102)	-	-	-	-	-	-	-	-
Total Revenues	(26,252)	-	-	-	-	-	-	-	-
Expenses									
Consulting Services	71,517	154,134	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Emergency Work/Prevention	-	360,676	-	18,540	-	-	-	-	-
General Expenses	28,667	6,717	7,200	7,200	7,200	7,200	7,200	7,200	7,200
Master Plans & Assessments	-	357,419	275,000	120,000	75,000	-	-	-	-
Salaries and Wages	774,203	786,300	899,640	595,140	1,120,500	1,130,510	1,140,720	1,151,134	1,161,757
Training, Conferences, & Memberships	9,490	6,857	15,100	15,100	15,100	15,100	15,100	15,100	15,100
Total Expenses	883,877	1,672,103	1,306,940	865,980	1,327,800	1,262,810	1,273,020	1,283,434	1,294,057
Net Operating Expense / (Surplus)	857,625	1,672,103	1,306,940	865,980	1,327,800	1,262,810	1,273,020	1,283,434	1,294,057
Allocations In									
Corporate Administration	35,091	39,732	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Operations	23,000	23,517	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Communications	8,823	993	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Information Technology	6,120	9,181	10,736	10,736	16,123	16,123	16,123	16,123	16,123
Public Works - Fleet	13,750	19,250	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Total cost allocations in	86,784	92,673	96,736	96,736	102,123	102,123	102,123	102,123	102,123

Engineering Services - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations Out									
Electric	(22,000)	(43,808)	(49,000)	(49,000)	(58,000)	(59,000)	(59,000)	(60,000)	(60,000)
Storm - Engineering	-	(87,300)	(91,000)	(91,000)	(107,623)	(106,933)	(110,143)	(110,557)	(111,180)
Public Works - Roads & Maintenance	-	-	(125,000)	(45,000)	-	-	-	-	-
Storm Water	-	(102,740)	-	-	-	-	-	-	-
Public Works - Parks	(10,500)	(12,000)	(14,000)	(14,000)	(35,500)	(17,000)	(17,000)	(17,000)	(17,000)
Public Works - Roads & Maintenance	(30,050)	(50,198)	(47,676)	(47,676)	(75,500)	(57,000)	(58,000)	(58,000)	(59,000)
Public Works - Roads & Maintenance - Emergency Work	-	(343,986)	-	(18,540)	-	-	-	-	-
Sewer Utility	-	(129,630)	-	-	-	-	-	-	-
Water Utility	150	(125,049)	-	-	-	-	-	-	-
General Capital	(227,400)	(287,500)	(250,000)	(250,000)	(307,000)	(309,000)	(311,000)	(314,000)	(316,000)
Sewer Capital	(184,000)	(52,000)	(150,000)	(150,000)	(179,000)	(180,000)	(181,000)	(183,000)	(184,000)
Water Distribution	(81,000)	(108,104)	(115,000)	(115,000)	(137,000)	(138,000)	(139,000)	(140,000)	(141,000)
Sewer Collection	(81,000)	(105,672)	(112,000)	(112,000)	(133,300)	(135,000)	(135,000)	(136,000)	(137,000)
Safety	-	(56)	-	-	-	-	-	-	-
Water Capital	(126,000)	(160,000)	(233,000)	(233,000)	(280,000)	(282,000)	(284,000)	(286,000)	(288,000)
Waste Water Treatment Plant	(30,000)	(32,000)	(34,000)	(34,000)	(59,000)	(41,000)	(41,000)	(41,000)	(42,000)
Water Treatment Plant	(30,000)	(31,000)	(33,000)	(33,000)	(58,000)	(40,000)	(40,000)	(40,000)	(41,000)
Total cost allocations out	(821,800)	(1,671,043)	(1,253,676)	(1,192,216)	(1,429,923)	(1,364,933)	(1,375,143)	(1,385,557)	(1,396,180)
Net Expense (Surplus)	$ 122,609	$ 93,733	$ 150,000	$ (229,500)	$ -	$ -	$ -	$ -	$ -

Engineering Services - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.37 %	0.27 %	0.42 %	(0.64)%	- %	- %	- %	- %	0.31 %

Change 2021 forecast to 2022 budget:

$ Change	$ 229,500
% Change	(100.00)%

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$230k Change in allocations out

Public Works - Fleet - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
RDOS Fleet Recoveries	$ (41,220)	$ (39,018)	$ (42,000)	$ (42,000)	$ (42,840)	$ (43,697)	$ (44,571)	$ (45,462)	$ (46,371)
RCMP Fleet Recoveries	(42,910)	(54,923)	(40,000)	(40,000)	(40,800)	(41,616)	(42,448)	(43,297)	(44,163)
Fleet Hourly Charges	(1,178,384)	(1,221,586)	(1,356,000)	(1,356,000)	(1,491,113)	(1,497,360)	(1,510,916)	(1,524,742)	(1,538,731)
Fleet Pool Charges	(709,363)	(747,691)	(770,100)	(770,100)	(817,750)	(817,750)	(817,750)	(817,750)	(817,750)
Revenue - Other	(143,273)	(117,871)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Revenues	(2,115,150)	(2,181,089)	(2,258,100)	(2,258,100)	(2,442,503)	(2,450,423)	(2,465,685)	(2,481,251)	(2,497,015)
Expenses									
Depreciation Offset	133,597	120,784	-	-	-	-	-	-	-
Fleet Insurance	91,645	96,017	105,000	105,000	100,000	100,000	100,000	100,000	100,000
Fuel, Oil, Grease	369,850	297,366	315,000	315,000	330,500	330,500	330,500	330,500	330,500
Internal Fleet Charges	372,140	446,169	426,101	439,951	488,250	488,645	489,049	489,460	489,879
Salaries and Wages	475,074	433,891	704,500	704,500	723,650	738,123	752,885	767,943	783,301
Small Equipment, Supplies, General Repairs & Maint	940,137	888,925	914,505	914,505	921,500	906,500	906,500	906,500	906,500
Training, Conferences, & Memberships	14,364	3,905	11,625	11,625	16,025	16,025	16,025	16,025	16,025
Total Expenses	2,396,807	2,287,057	2,476,731	2,490,581	2,579,925	2,579,793	2,594,959	2,610,428	2,626,205
Net Operating Expense / (Surplus)	281,657	105,968	218,631	232,481	137,422	129,370	129,274	129,177	129,190
Allocations In									
Facilities	-	39,981	37,840	41,104	44,328	44,837	45,356	45,885	46,425
Information Technology	4,581	6,028	6,630	6,630	10,000	6,898	7,036	7,177	7,320
Public Works - General	49,612	23,488	25,000	25,000	30,000	30,000	30,000	30,000	30,000
Operating Transfers	467,633	516,942	468,000	468,000	525,000	525,000	525,000	525,000	525,000
Total cost allocations in	521,826	586,439	537,470	540,734	609,328	606,735	607,392	608,062	608,745

Public Works - Fleet - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations Out									
Building And License	(22,000)	(22,000)	(22,000)	(28,600)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Bylaw Enforcement	(33,000)	(27,500)	(27,500)	(27,500)	(38,500)	(38,500)	(38,500)	(38,500)	(38,500)
Electric	(34,250)	(54,110)	(56,500)	(56,500)	(63,100)	(63,100)	(63,100)	(63,100)	(63,100)
Engineering Services	(13,750)	(19,250)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Facilities	(33,548)	(38,004)	(56,500)	(63,750)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)
Purchasing	(3,885)	(3,000)	(3,000)	(3,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Fire Services	(340,532)	(310,541)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
Human Resources	(2,750)	(5,500)	(5,500)	(5,500)	-	-	-	-	-
Information Technology	(5,500)	(6,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
Mayor & Council	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Public Works - General	(74,750)	(67,855)	(12,900)	(12,900)	(19,766)	(20,161)	(20,565)	(20,976)	(21,395)
Public Works - Parks	(32,500)	(48,525)	(59,000)	(59,000)	(68,000)	(68,000)	(68,000)	(68,000)	(68,000)
Public Works - Solid Waste Disposal	(2,750)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
RCMP	(11,520)	(11,215)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Recreation	(11,000)	(8,250)	(11,000)	(11,000)	(12,200)	(12,200)	(12,200)	(12,200)	(12,200)
Sewer Utility	(36,635)	(54,505)	(58,450)	(58,450)	(72,427)	(72,427)	(72,427)	(72,427)	(72,427)
Water Utility	(18,027)	(23,405)	(62,751)	(62,751)	(51,257)	(51,257)	(51,257)	(51,257)	(51,257)
Total cost allocations out	(687,397)	(716,660)	(769,101)	(782,951)	(826,750)	(827,145)	(827,549)	(827,960)	(828,379)
Net Expense (Surplus)	$ 116,086	$ (24,253)	$ (13,000)	$ (9,736)	$ (80,000)	$ (91,040)	$ (90,883)	$ (90,721)	$ (90,444)

Public Works - Fleet - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.35 %	(0.07)%	(0.04)%	(0.03)%	(0.20)%	(0.22)%	(0.21)%	(0.20)%	(0.03)%

Change 2021 forecast to 2022 budget:

$ Change	$ (70,264)
% Change	721.69 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$15k Increase fo GPS driver ID

Operations - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Expenses									
General Expenses	$ 1,387	$ 475	$ 2,000	$ 1,700	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500
Salaries and Wages	226,541	220,427	219,000	219,000	225,000	225,000	225,000	225,000	225,000
Training, Conferences, & Memberships	32	-	-	1,000	-	-	-	-	-
Total Expenses	227,960	220,902	221,000	221,700	228,500	228,500	228,500	228,500	228,500
Net Operating Expense	227,960	220,902	221,000	221,700	228,500	228,500	228,500	228,500	228,500
Allocations In									
Finance - Purchasing	506	-	-	-	-	-	-	-	-
Information Technology	-	18,749	20,000	19,300	20,000	20,000	20,000	20,000	20,000
Total cost allocations in	506	18,749	20,000	19,300	20,000	20,000	20,000	20,000	20,000
Allocations Out									
Electric	(67,000)	(67,939)	(71,000)	(71,000)	(72,000)	(72,000)	(72,000)	(72,000)	(72,000)
Engineering Services	(23,000)	(23,517)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Storm Water	(12,500)	(13,065)	(15,000)	(15,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Public Works - Roads & Maintenance	(19,744)	(20,904)	(25,000)	(25,000)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Public Works - Solid Waste Disposal	(13,000)	(13,065)	(15,000)	(15,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Sewer Utility	(40,000)	(41,809)	(45,000)	(45,000)	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)
Water Utility	(40,000)	(41,809)	(45,000)	(45,000)	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)
Total cost allocations out	(215,244)	(222,108)	(241,000)	(241,000)	(248,500)	(248,500)	(248,500)	(248,500)	(248,500)
Net Expense	$ 13,222	$ 17,543	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.04 %	0.05 %	- %	- %	- %	- %	- %	- %	- %

Public Works - General - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Service Recoveries	$ (21,226)	$ (187,407)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(21,226)	(187,407)	-	-	-	-	-	-	-
Expenses									
General Expenses	278	-	-	-	-	-	-	-	-
Salaries and Wages	790,237	749,548	923,396	923,396	943,113	961,976	981,214	1,000,839	1,020,856
Service Contracts	48,552	66,919	-	-	-	-	-	-	-
Training, Conferences, & Memberships	7,496	2,731	12,400	12,400	8,350	8,350	8,350	8,350	8,350
Total Expenses	846,563	819,198	935,796	935,796	951,463	970,326	989,564	1,009,189	1,029,206
Net Operating Expense	825,337	631,791	935,796	935,796	951,463	970,326	989,564	1,009,189	1,029,206
Allocations In									
Facilities	243,879	-	-	-	-	-	-	-	-
Finance - Accounting	-	387	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Information Technology	2,870	3,071	6,000	6,000	8,762	8,815	8,869	8,924	8,980
Public Works - Fleet	74,750	67,855	12,900	12,900	19,766	20,161	20,565	20,976	21,395
Public Works - General	-	129,350	-	-	-	-	-	-	-
Safety	2,957	4,376	64,376	64,376	27,000	12,000	12,000	12,000	12,000
Total cost allocations in	324,456	205,039	84,276	84,276	56,528	41,976	42,434	42,900	43,375

Public Works - General - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations Out									
Electric	(43,925)	-	-	-	-	-	-	-	-
Storm Water	(69,900)	(70,916)	(70,000)	(70,000)	(84,000)	(84,000)	(84,000)	(84,000)	(84,000)
Public Works - Cemetery	(8,200)	(8,980)	(10,000)	(10,000)	(12,391)	(13,095)	(13,149)	(13,204)	(13,260)
Public Works - Fleet	(49,612)	(23,488)	(25,000)	(25,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Public Works - Parks	(35,727)	(28,735)	(30,000)	(30,000)	(36,300)	(36,300)	(36,300)	(36,300)	(36,300)
Public Works - Roads & Maintenance	(182,532)	(186,495)	(175,000)	(175,000)	(216,600)	(216,600)	(216,600)	(216,600)	(216,600)
Public Works - Transit	(14,000)	(29,798)	(30,000)	(30,000)	(34,500)	(34,500)	(34,500)	(34,500)	(34,500)
Public Works - Solid Waste Disposal	(45,700)	(32,689)	(33,000)	(33,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)
Sewer Utility	(222,897)	(191,405)	(214,344)	(214,344)	(227,700)	(230,000)	(237,000)	(244,000)	(251,000)
Water Utility	(308,897)	(263,854)	(281,540)	(281,540)	(327,500)	(328,807)	(341,449)	(354,485)	(367,921)
Total cost allocations out	(981,390)	(836,360)	(868,884)	(868,884)	(1,007,991)	(1,012,302)	(1,031,998)	(1,052,089)	(1,072,581)
Net Expense	$ 168,403	$ 470	$ 151,188	$ 151,188	$ -	$ -	$ -	$ -	$ -

Change 2021 forecast to 2022 budget:

$ Change	$ (151,188)
% Change	(100.00)%

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$188k Increase in allocations out for Water Utility and Roads and Maintenance

Public Works - Roads And Maintenance - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Expenses									
Emergency Work/Prevention	$ 2,256	$ 4,782	$ 4,750	$ 5,300	$ 5,300	$ 5,300	$ 5,300	$ 5,300	$ 5,300
General Expenses	3,760	6,438	29,000	29,000	61,500	61,500	61,500	61,500	61,500
Parking Lots, Sidewalks and Walkways	124,161	158,268	171,800	227,000	263,200	266,040	268,937	271,892	274,905
Public Engagement/Education	27,303	28,209	45,500	45,500	45,500	45,850	46,207	46,571	46,943
Repairs & Maintenance - Roads and Related Infrastr	973,514	907,345	1,150,600	1,153,930	1,211,100	1,226,795	1,242,806	1,259,136	1,275,796
Salaries and Wages	35,320	40,284	38,000	39,500	40,260	41,035	41,826	42,632	43,455
Small Equipment, Supplies, General Repairs & Maint	42,582	30,094	35,800	35,550	37,300	37,620	37,946	38,279	38,619
Snow & Ice Removal	396,743	403,159	351,000	355,500	371,000	375,966	381,031	386,197	391,467
Training, Conferences, & Memberships	5,592	8,751	11,284	14,146	22,001	22,001	22,001	22,001	22,001
Vandalism Removal	28,724	33,428	42,600	77,100	161,100	91,000	91,000	91,000	91,000
Total Expenses	1,639,955	1,620,758	1,880,334	1,982,526	2,218,261	2,173,107	2,198,554	2,224,508	2,250,986
Net Operating Expense	1,639,955	1,620,758	1,880,334	1,982,526	2,218,261	2,173,107	2,198,554	2,224,508	2,250,986
Allocations In									
Operations	19,744	20,904	25,000	25,000	27,500	27,500	27,500	27,500	27,500
Electric	23,890	15,795	17,000	29,611	17,000	17,280	17,566	17,857	18,154
Facilities	-	14,993	14,190	15,414	16,623	16,814	17,008	17,207	17,409
Public Works - General	182,532	186,495	175,000	198,860	216,600	216,600	216,600	216,600	216,600
Engineering Services	30,050	427,452	172,676	111,216	75,500	57,000	58,000	58,000	59,000
Total cost allocations in	256,216	665,639	403,866	380,101	353,223	335,194	336,674	337,164	338,663

Public Works - Roads And Maintenance - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations Out									
Electric	(3,750)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
Sewer Utility	15,750	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Water Utility	(15,750)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Total cost allocations out	(3,750)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)
Net Expense	$ 1,892,421	$ 2,241,197	$ 2,239,000	$ 2,317,427	$ 2,526,284	$ 2,463,101	$ 2,490,028	$ 2,516,472	$ 2,544,449

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	5.71 %	6.50 %	6.25 %	6.48 %	6.40 %	5.96 %	5.74 %	5.53 %	4.69 %

Change 2021 forecast to 2022 budget:

$ Change	$ 208,857
% Change	9.01 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$49k Increase for Public Washrooms to address vandalism and safety issues

$70k Increase for park cleanliness

$57k Increase for roads maintenance and repairs

$36k Increase for Parking Lots, Sidewalks and Walkways

Storm Water - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Storm Water User Fee	$ (362,063)	$ (562,948)	$ (755,000)	$ (763,517)	$ (966,000)	$ (1,179,000)	$ (1,391,000)	$ (1,614,000)	$ (1,914,250)
Total Revenues	(362,063)	(562,948)	(755,000)	(763,517)	(966,000)	(1,179,000)	(1,391,000)	(1,614,000)	(1,914,250)
Expenses									
Catch Basin Cleaning	28,515	16,933	24,500	25,500	25,800	26,296	26,802	27,318	27,844
Creeks & Dams	10,154	-	-	-	-	-	-	-	-
Detention Ponds	11,615	7,433	9,600	11,600	9,600	9,600	9,600	9,600	9,600
Main Repairs	10,811	20,796	40,590	40,450	41,400	42,130	42,874	43,633	44,407
Small Equipment, Supplies, General Repairs & Maint	122,125	46,139	116,700	137,200	111,500	112,900	114,327	115,785	117,270
Utilities	-	-	-	-	46,250	46,250	46,250	46,250	46,250
Video Inspection	18,958	-	10,000	10,000	10,000	10,200	10,405	10,613	10,826
Total Expenses	202,178	91,301	201,390	224,750	244,550	247,376	250,258	253,199	256,197
Net Operating Surplus	(159,885)	(471,647)	(553,610)	(538,767)	(721,450)	(931,624)	(1,140,742)	(1,360,801)	(1,658,053)
Allocations In									
Operations	12,500	13,065	15,000	15,000	16,000	16,000	16,000	16,000	16,000
Finance - General	-	-	-	-	-	84,926	84,926	84,926	84,926
Information Technology	7,872	16,058	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Public Works - General	69,900	70,916	70,000	70,000	84,000	84,000	84,000	84,000	84,000
General Government/Overhead	76,000	77,000	78,000	78,000	79,000	80,000	81,000	82,000	83,000
Engineering Services	-	190,040	91,000	91,000	107,623	106,933	110,143	110,557	111,180
Total cost allocations in	166,272	367,079	274,000	274,000	306,623	391,859	396,069	397,483	399,106
Allocations Out									
Principal Payments	-	-	-	-	-	(48,852)	(48,852)	(48,852)	(48,852)
Total cost allocations out	-	-	-	-	-	(48,852)	(48,852)	(48,852)	(48,852)
Net Surplus before Debt Servicing and Transfers	6,387	(104,568)	(279,610)	(264,767)	(414,827)	(588,617)	(793,525)	(1,012,170)	(1,307,799)

Storm Water - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Transfers to Reserve									
Transfer To Non-Statutory Reserves									
Transfer to Storm Reserve	-	104,568	279,610	264,767	414,827	588,617	793,525	1,012,170	1,307,799
Total Net Transfers	-	104,568	279,610	264,767	414,827	588,617	793,525	1,012,170	1,307,799
Net Expense (Surplus)	$ 6,387	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.02 %	- %	- %	- %	- %	- %	- %	- %	- %

Change 2021 forecast to 2022 budget:

$ Change	$ (150,060)
% Change	56.68 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($203k) Revenue increase for a 25.3% rate increase

$46k Increase for Misc. City Owned Storm Water Charges that was previously budgeted in Facilities

Street Lighting - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Expenses									
Street Light Projects	$ 104,941	$ 18,517	$ 100,770	$ 100,170	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 100,000
Master Plans & Assessments	-	-	-	510	-	-	16,888	-	-
Parking Lots, Sidewalks and Walkways	1,240	(32)	1,000	2,500	1,000	1,000	1,000	1,000	1,000
Small Equipment, Supplies, General Repairs & Maint	40,356	31,659	45,500	44,990	45,000	45,950	46,924	47,921	48,944
Utilities	160,838	161,102	159,830	159,830	168,000	171,360	174,787	178,283	181,849
Vandalism Removal	3,806	2,971	4,000	8,000	4,000	4,000	4,000	4,000	4,000
Total Expenses	311,181	214,217	311,100	316,000	418,000	422,310	443,599	431,204	335,793
Net Expense (Surplus)	$ 311,181	$ 214,217	$ 311,100	$ 316,000	$ 418,000	$ 422,310	$ 443,599	$ 431,204	$ 335,793

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.94 %	0.62 %	0.87 %	0.88 %	1.06 %	1.02 %	1.02 %	0.95 %	0.66 %

Change 2021 forecast to 2022 budget:

$ Change	$ 102,000
% Change	32.28 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$100k Increase for street light projects

Traffic Control - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Other Revenues	$ (35,548)	$ (14,178)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(35,548)	(14,178)	-	-	-	-	-	-	-
Expenses									
Small Equipment, Supplies, General Repairs & Maint	118,827	114,955	104,000	104,000	109,000	110,900	112,849	114,850	116,901
Utilities	10,058	21,640	22,750	37,500	39,500	40,290	41,096	41,918	42,756
Vandalism Removal	1,983	1,913	2,500	2,500	2,500	2,550	2,601	2,653	2,706
Total Expenses	130,868	138,508	129,250	144,000	151,000	153,740	156,546	159,421	162,363
Net Expense (Surplus)	$ 95,320	$ 124,330	$ 129,250	$ 144,000	$ 151,000	$ 153,740	$ 156,546	$ 159,421	$ 162,363

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.29 %	0.36 %	0.36 %	0.40 %	0.38 %	0.37 %	0.36 %	0.35 %	0.27 %

Change 2021 forecast to 2022 budget:

$ Change	$ 7,000
% Change	4.86 %

Transit - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Transit Fees	$ (706,785)	$ (752,255)	$ (826,421)	$ (788,921)	$ (625,047)	$ (577,820)	$ (578,858)	$ (579,916)	$ (580,992)
Total Revenues	(706,785)	(752,255)	(826,421)	(788,921)	(625,047)	(577,820)	(578,858)	(579,916)	(580,992)
Expenses									
General Expenses	7,447	5,181	76,800	74,800	80,300	416,959	444,402	445,906	447,441
Service Contracts	1,838,971	1,680,940	1,948,200	1,948,200	1,947,200	2,039,690	2,136,708	2,238,477	2,345,233
Snow & Ice Removal	19,742	11,821	20,500	20,500	20,500	20,824	21,155	21,493	21,837
Transit Infrastructure	25,912	20,066	60,300	60,421	65,000	20,000	20,000	20,000	20,000
Total Expenses	1,892,072	1,718,008	2,105,800	2,103,921	2,113,000	2,497,473	2,622,265	2,725,876	2,834,511
Net Operating Expense / (Surplus)	1,185,287	965,753	1,279,379	1,315,000	1,487,953	1,919,653	2,043,407	2,145,960	2,253,519
Allocations In									
Public Works - General	14,000	29,798	30,000	30,000	34,500	34,500	34,500	34,500	34,500
Total cost allocations in	14,000	29,798	30,000	30,000	34,500	34,500	34,500	34,500	34,500
Net Expense (Surplus)	$ 1,199,287	$ 995,551	$ 1,309,379	$ 1,345,000	$ 1,522,453	$ 1,954,153	$ 2,077,907	$ 2,180,460	$ 2,288,019

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	3.62 %	2.89 %	3.65 %	3.76 %	3.85 %	4.73 %	4.79 %	4.79 %	3.26 %

Change 2021 forecast to 2022 budget:

$ Change	$ 177,453
% Change	13.19 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$177k Decreased revenue based on BC Transit budget and reduced ridership

Environmental Development Services - Segment Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Development Services	$ (47,373)	$ (77,646)	$ (61,000)	$ (114,500)	$ (68,900)	$ (68,900)	$ (68,900)	$ (68,900)	$ (68,900)
Economic Development & Tourism	-	(118,618)	(75,000)	(75,000)	(150,000)	-	-	-	-
Land Management	(1,084,637)	(1,197,676)	(1,196,895)	(1,215,842)	(1,200,780)	(1,215,358)	(1,230,284)	(1,245,570)	(1,261,227)
Planning	(346,219)	(252,055)	(1,067,694)	(648,865)	(448,801)	(313,500)	(213,500)	(213,500)	(213,500)
Total Revenues	(1,478,229)	(1,645,995)	(2,400,589)	(2,054,207)	(1,868,481)	(1,597,758)	(1,512,684)	(1,527,970)	(1,543,627)
Expenses									
Development Services	644,872	613,605	731,000	919,850	1,097,671	791,727	795,864	800,084	804,388
Economic Development	586,290	693,926	870,500	679,000	1,167,000	889,000	739,000	739,000	739,000
Land Management	480,913	643,677	600,895	734,549	677,843	683,242	688,749	694,366	700,096
Planning	737,026	572,935	1,499,969	981,800	1,047,301	832,280	749,706	757,280	765,005
Total Expenses	2,449,101	2,524,143	3,702,364	3,315,199	3,989,815	3,196,249	2,973,319	2,990,730	3,008,489
Net Operating Expense / (Surplus)	$ 970,872	$ 878,148	$ 1,301,775	$ 1,260,992	$ 2,121,334	$ 1,598,491	$ 1,460,635	$ 1,462,760	$ 1,464,862

Development Services - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Inspection Fees	$ (34,457)	$ (57,684)	$ (49,000)	$ (97,000)	$ (52,000)	$ (52,000)	$ (52,000)	$ (52,000)	$ (52,000)
Misc Recoveries	(12,916)	(16,910)	(12,000)	(17,500)	(16,900)	(16,900)	(16,900)	(16,900)	(16,900)
Misc Grants	-	(3,052)	-	-	-	-	-	-	-
Total Revenues	(47,373)	(77,646)	(61,000)	(114,500)	(68,900)	(68,900)	(68,900)	(68,900)	(68,900)
Expenses									
Asset Management Projects	41,237	27,919	35,000	30,000	30,000	30,000	30,000	30,000	30,000
Bylaw & Policy Updates	-	2,456	30,000	30,000	20,000	20,000	20,000	20,000	20,000
General Expenses	28,715	13,197	25,000	20,000	20,000	20,000	20,000	20,000	20,000
Salaries and Wages	506,407	509,701	573,350	573,350	602,850	606,906	611,043	615,263	619,567
Training, Conferences, & Memberships	5,648	2,698	7,000	3,500	5,500	5,500	5,500	5,500	5,500
Total Expenses	582,007	555,971	670,350	656,850	678,350	682,406	686,543	690,763	695,067
Net Operating Expense / (Surplus)	534,634	478,325	609,350	542,350	609,450	613,506	617,643	621,863	626,167
Allocations In									
Corporate Administration	43,188	45,129	45,000	245,000	280,000	90,000	90,000	90,000	90,000
Communications	8,998	2,942	8,000	10,000	10,000	10,000	10,000	10,000	10,000
Information Technology	10,679	9,563	7,650	8,000	129,321	9,321	9,321	9,321	9,321
Total cost allocations in	62,865	57,634	60,650	263,000	419,321	109,321	109,321	109,321	109,321
Net Expense (Surplus)	$ 597,499	$ 535,959	$ 670,000	$ 805,350	$ 1,028,771	$ 722,827	$ 726,964	$ 731,184	$ 735,488

Development Services - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	1.80 %	1.55 %	1.87 %	2.25 %	2.60 %	1.75 %	1.68 %	1.61 %	1.40 %

Change 2021 forecast to 2022 budget:

$ Change	$ 223,421
% Change	27.74 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$46k Reduced revenues

$12k Budgeted for Housing Policy review

$75k Community Safety Review

$15k Monitoring of Repeat Offenders

$120k New online application software for developers and homeowners

($55k) Reduction in legal fees

Economic Development - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Grants	$ -	$ (81,638)	$ -	$ -	$ (150,000)	$ -	$ -	$ -	$ -
Other Revenues	-	(36,980)	(75,000)	(75,000)	-	-	-	-	-
Total Revenues	-	(118,618)	(75,000)	(75,000)	(150,000)	-	-	-	-
Expenses									
Attraction	35,407	52,172	40,000	37,000	45,000	45,000	45,000	45,000	45,000
Collaboration	320,396	338,262	375,000	375,000	225,000	225,000	225,000	225,000	225,000
Consulting Services	12,437	-	-	-	65,000	-	-	-	-
COVID Restart Initiatives	-	-	165,000	28,000	152,000	15,000	15,000	15,000	15,000
Event Sport Tourism	-	-	60,000	20,500	115,000	115,000	115,000	115,000	115,000
General Expenses	209	91,228	75,000	75,000	250,000	250,000	100,000	100,000	100,000
Regulatory, Safety & Wellness	-	-	5,000	5,000	-	-	-	-	-
Retention & Expansion	59,204	45,077	-	-	28,000	-	-	-	-
Salaries and Wages	115,852	143,917	115,000	115,000	255,000	207,000	207,000	207,000	207,000
Strategic Communication	36,241	18,694	30,000	20,000	25,000	25,000	25,000	25,000	25,000
Training, Conferences, & Memberships	6,544	2,810	3,500	3,500	7,000	7,000	7,000	7,000	7,000
Total Expenses	586,290	692,160	868,500	679,000	1,167,000	889,000	739,000	739,000	739,000
Net Operating Expense / (Surplus)	586,290	573,542	793,500	604,000	1,017,000	889,000	739,000	739,000	739,000
Allocations In									
Communications	-	1,766	2,000	-	-	-	-	-	-
Total cost allocations in	-	1,766	2,000	-	-	-	-	-	-
Net Expense (Surplus)	$ 586,290	$ 575,308	$ 795,500	$ 604,000	$ 1,017,000	$ 889,000	$ 739,000	$ 739,000	$ 739,000

Economic Development - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	1.77 %	1.67 %	2.22 %	1.69 %	2.58 %	2.15 %	1.70 %	1.62 %	0.91 %

Change 2021 forecast to 2022 budget:

$ Change	$ 413,000
% Change	68.38 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$150k Three Blind Mice Management Plan (flow through revenue & expenses)

$124k COVID Restart Iniatives

$80k Civic Events contract

$65k Innovative Business Idea Grants/Partnerships

$75k Increase for allocation of a portion of General Manager salary

$48k Temporary Recreation Coordinator

($50k) Airport Marketing

Land Management - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (20,450)	$ (19,950)	$ (20,000)	$ (20,000)	$ (20,000)	$ (20,000)	$ (20,000)	$ (20,000)	$ (20,000)
Property Rentals	(1,064,187)	(1,177,726)	(1,176,895)	(1,195,842)	(1,180,780)	(1,195,358)	(1,210,284)	(1,225,570)	(1,241,227)
Total Revenues	(1,084,637)	(1,197,676)	(1,196,895)	(1,215,842)	(1,200,780)	(1,215,358)	(1,230,284)	(1,245,570)	(1,261,227)
Expenses									
General Expenses	53,570	83,051	60,000	85,250	55,000	55,000	55,000	55,000	55,000
Master Plans & Assessments	2,023	22,350	41,000	25,000	-	-	-	-	-
Property Taxes/Leases	186,261	183,525	127,800	133,307	128,850	128,850	128,850	128,850	128,850
Regulatory, Safety & Wellness	31,343	25,032	25,000	25,000	28,000	28,000	28,000	28,000	28,000
Salaries and Wages	207,651	231,304	269,350	243,600	297,500	301,200	304,974	308,823	312,750
Training, Conferences, & Memberships	65	-	4,579	1,017	4,948	4,948	4,948	4,948	4,948
Total Expenses	480,913	545,262	527,729	513,174	514,298	517,998	521,772	525,621	529,548
Net Operating Expense / (Surplus)	(603,724)	(652,414)	(669,166)	(702,668)	(686,482)	(697,360)	(708,512)	(719,949)	(731,679)
Allocations In									
Facilities	-	164,347	137,103	285,312	232,200	233,899	235,632	237,400	239,203
General Government/Utility Overhead Credit	-	(65,932)	(63,937)	(63,937)	(68,655)	(68,655)	(68,655)	(68,655)	(68,655)
Total cost allocations in	-	98,415	73,166	221,375	163,545	165,244	166,977	168,745	170,548
Net Expense (Surplus)	$ (603,724)	$ (553,999)	$ (596,000)	$ (481,293)	$ (522,937)	$ (532,116)	$ (541,535)	$ (551,204)	$ (561,131)

Land Management - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	(1.82)%	(1.61)%	(1.66)%	(1.35)%	(1.32)%	(1.29)%	(1.25)%	(1.21)%	(1.33)%

Change 2021 forecast to 2022 budget:

$ Change	$ (41,644)
% Change	8.65 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($25k) Decrease for Skaha Park Master Plan completion

($20k) Decrease for Land Management Survey and appraisals

Planning - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Application Fees	$ (182,898)	$ (174,850)	$ (175,000)	$ (190,000)	$ (190,000)	$ (190,000)	$ (190,000)	$ (190,000)	$ (190,000)
Misc Recoveries	(107,768)	(21,652)	(17,000)	(24,500)	(23,500)	(23,500)	(23,500)	(23,500)	(23,500)
Misc Grants	-	-	(805,694)	(364,365)	(220,301)	(100,000)	-	-	-
Provincial Grants	(55,553)	(55,553)	(70,000)	(70,000)	(15,000)	-	-	-	-
Total Revenues	(346,219)	(252,055)	(1,067,694)	(648,865)	(448,801)	(313,500)	(213,500)	(213,500)	(213,500)
Expenses									
Collaboration	-	-	423,500	133,000	150,000	150,000	60,000	60,000	60,000
General Expenses	55,954	54,120	484,169	265,275	202,301	17,000	17,000	17,000	17,000
Master Plans & Assessments	11,205	-	-	-	-	-	-	-	-
Public Engagement/Education	7,739	5,737	10,000	9,075	10,000	10,200	10,404	10,612	10,824
Regulatory, Safety & Wellness	922	6,126	82,000	79,500	74,500	37,500	37,500	37,500	37,500
Salaries and Wages	650,260	501,794	491,200	488,200	603,000	610,080	617,302	624,668	632,181
Training, Conferences, & Memberships	10,946	5,158	9,100	6,750	7,500	7,500	7,500	7,500	7,500
Total Expenses	737,026	572,935	1,499,969	981,800	1,047,301	832,280	749,706	757,280	765,005
Net Expense (Surplus)	$ 390,807	$ 320,880	$ 432,275	$ 332,935	$ 598,500	$ 518,780	$ 536,206	$ 543,780	$ 551,505

Planning - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	1.18 %	0.93 %	1.21 %	0.93 %	1.52 %	1.25 %	1.24 %	1.19 %	0.82 %

Change 2021 forecast to 2022 budget:

$ Change	$ 265,565
% Change	79.76 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$120k Decrease in grants

$83k Increase for extension of term position

Recreation and Cultural Services - Segment Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Library	$ (257,200)	$ (265,697)	$ (274,695)	$ (272,775)	$ (264,412)	$ (264,412)	$ (264,412)	$ (264,412)	$ (264,412)
Museum	(51,277)	(94,499)	(88,726)	(65,050)	(58,000)	(38,000)	(38,000)	(38,000)	(38,000)
Parks	(36,654)	(76,225)	-	-	-	-	-	-	-
Recreation	(2,261,840)	(901,070)	(1,305,250)	(1,109,150)	(1,474,150)	(1,545,433)	(1,622,581)	(1,706,157)	(1,796,779)
SOEC	(244,352)	(196,576)	(203,167)	(191,680)	(206,100)	(209,089)	(212,135)	(215,242)	(218,407)
Total Revenues	(2,851,323)	(1,534,067)	(1,871,838)	(1,638,655)	(2,002,662)	(2,056,934)	(2,137,128)	(2,223,811)	(2,317,598)
Expenses									
Library	1,507,741	1,419,371	1,598,695	1,622,375	1,686,012	1,670,478	1,684,201	1,698,223	1,712,512
Museum	319,403	237,755	375,726	338,450	408,400	359,044	362,263	365,521	368,858
Public Works - Parks	2,603,450	2,560,313	2,996,000	3,036,894	3,340,011	3,253,392	3,285,756	3,318,719	3,354,217
Recreation	4,783,812	3,065,387	3,831,250	3,647,068	4,121,770	4,172,539	4,224,311	4,277,102	4,333,535
SOEC	1,391,191	2,182,135	2,294,365	2,134,365	2,447,603	2,208,193	2,218,837	2,229,533	2,240,284
Total Expenses	10,605,597	9,464,961	11,096,036	10,779,152	12,003,796	11,663,646	11,775,368	11,889,098	12,009,406
Net Operating Expense / (Surplus)	$ 7,754,274	$ 7,930,894	$ 9,224,198	$ 9,140,497	$ 10,001,134	$ 9,606,712	$ 9,638,240	$ 9,665,287	$ 9,691,808

Library - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Donations	$ (1,123)	$ (2,958)	$ (4,000)	$ (4,000)	$ (4,000)	$ (4,000)	$ (4,000)	$ (4,000)	$ (4,000)
Federal Grants	(6,895)	-	-	-	-	-	-	-	-
Misc Grants	(35,152)	(31,652)	(41,649)	(41,649)	(35,143)	(35,143)	(35,143)	(35,143)	(35,143)
Other Revenues	(102,597)	(109,956)	(94,400)	(92,480)	(125,400)	(125,400)	(125,400)	(125,400)	(125,400)
Penalty/Ticket/Fee Revenues	(18,064)	(7,262)	(20,500)	(20,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Provincial Grants	(93,369)	(113,869)	(114,146)	(114,146)	(93,369)	(93,369)	(93,369)	(93,369)	(93,369)
Total Revenues	(257,200)	(265,697)	(274,695)	(272,775)	(264,412)	(264,412)	(264,412)	(264,412)	(264,412)
Expenses									
Book/Audiobook/Periodical Purchases	142,855	162,289	187,783	194,289	201,000	172,000	172,000	172,000	172,000
General Expenses	52,041	50,704	53,000	54,100	60,500	60,500	60,500	60,500	60,500
Public Engagement/Education	1,932	4,480	4,000	3,874	5,000	5,000	5,000	5,000	5,000
Salaries and Wages	939,145	841,769	970,008	970,008	1,025,512	1,038,162	1,051,065	1,064,226	1,077,650
Small Equipment, Supplies, General Repairs & Maint	46,100	35,597	58,000	58,000	41,000	41,000	41,000	41,000	41,000
Training, Conferences, & Memberships	13,249	13,827	7,104	7,104	15,000	15,000	15,000	15,000	15,000
Videos & Online Databases	28,772	29,013	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Expenses	1,224,094	1,137,679	1,319,895	1,327,375	1,388,012	1,371,662	1,384,565	1,397,726	1,411,150
Net Operating Expense	966,894	871,982	1,045,200	1,054,600	1,123,600	1,107,250	1,120,153	1,133,314	1,146,738
Allocations In									
Facilities	94,847	92,892	90,000	106,200	109,200	110,016	110,836	111,697	112,562
General Government	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
Total cost allocations in	283,647	281,692	278,800	295,000	298,000	298,816	299,636	300,497	301,362
Net Expense	$ 1,250,541	$ 1,153,674	$ 1,324,000	$ 1,349,600	$ 1,421,600	$ 1,406,066	$ 1,419,789	$ 1,433,811	$ 1,448,100

Library - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	3.77 %	3.34 %	3.69 %	3.77 %	3.60 %	3.40 %	3.27 %	3.15 %	2.67 %

Change 2021 forecast to 2022 budget:

$ Change	$ 72,000
% Change	5.33 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$29k Increases for electronic book locker

$55k Increases for return to prepandemic staffing levels

Museum - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Donations	$ (26,399)	$ (3,288)	$ (11,000)	$ (7,500)	$ (9,000)	$ (9,000)	$ (9,000)	$ (9,000)	$ (9,000)
Misc Recoveries	(3,428)	(1,271)	(3,726)	(3,550)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Misc Grants	(550)	(31,940)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Provincial Grants	(20,900)	(58,000)	(69,000)	(49,000)	(40,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Revenues	(51,277)	(94,499)	(88,726)	(65,050)	(58,000)	(38,000)	(38,000)	(38,000)	(38,000)
Expenses									
Archives	32,897	17,279	23,500	28,275	37,500	25,000	25,000	25,000	25,000
Collections Management	6,258	3,275	6,000	5,000	7,000	7,000	7,000	7,000	7,000
Exhibits, Programs, & Projects	10,046	8,629	66,500	16,000	51,000	11,000	11,000	11,000	11,000
General Expenses	3,188	2,828	2,326	2,326	2,300	2,300	2,300	2,300	2,300
Public Engagement/Education	1,805	1,190	3,000	3,000	7,000	7,000	7,000	7,000	7,000
Salaries and Wages	201,252	142,375	212,900	211,549	225,500	228,100	230,752	233,457	236,216
Training, Conferences, & Memberships	158	20	600	600	4,400	4,400	4,400	4,400	4,400
Total Expenses	255,604	175,596	314,826	266,750	334,700	284,800	287,452	290,157	292,916
Net Operating Expense	204,327	81,097	226,100	201,700	276,700	246,800	249,452	252,157	254,916
Allocations In									
Facilities	63,231	61,928	60,000	70,800	72,800	73,344	73,911	74,464	75,042
Information Technology	568	231	900	900	900	900	900	900	900
Total cost allocations in	63,799	62,159	60,900	71,700	73,700	74,244	74,811	75,364	75,942
Net Expense	$ 268,126	$ 143,256	$ 287,000	$ 273,400	$ 350,400	$ 321,044	$ 324,263	$ 327,521	$ 330,858

Museum - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	0.81 %	0.42 %	0.80 %	0.76 %	0.89 %	0.78 %	0.75 %	0.72 %	0.60 %

Change 2021 forecast to 2022 budget:

$ Change	$ 77,000
% Change	28.16 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$35k Increase for Exhibits, Programs, & Projects

Parks - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Service Recoveries	$ (36,654)	$ (76,225)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(36,654)	(76,225)	-	-	-	-	-	-	-
Expenses									
Beach Maintenance	198,212	137,248	196,450	189,550	186,550	188,354	190,193	192,070	193,984
General Expenses	30,691	12,278	41,200	44,551	143,200	43,200	43,200	43,200	43,200
Park/Beach Horticulture Expenses	478,897	431,414	516,650	572,050	573,150	580,390	587,779	595,313	603,000
Parks, SD, Boulevards, Trails Maintenance	657,605	609,868	823,504	837,554	865,665	875,808	886,154	896,708	907,469
Public Engagement/Education	12,443	2,068	12,500	3,000	12,500	12,630	12,763	12,899	13,037
Salaries and Wages	358,021	413,478	409,250	409,250	418,750	424,805	430,981	437,281	443,706
Service Contracts	59,654	87,605	14,000	14,000	14,000	14,281	14,567	14,859	15,156
Signage	32,614	34,615	37,550	36,550	43,750	43,930	44,114	44,302	44,493
Snow & Ice Removal	68,424	60,284	67,350	67,350	67,350	68,327	69,324	70,341	71,378
Solid Waste Program	150,527	161,284	223,000	231,000	303,000	306,707	310,489	314,347	318,281
Training, Conferences, & Memberships	13,067	8,050	12,000	10,349	23,650	23,650	23,650	23,650	23,650
Vandalism Removal	22,272	13,291	18,500	30,000	28,500	28,500	28,500	28,500	28,500
Total Expenses	2,082,427	1,971,483	2,371,954	2,445,204	2,680,065	2,610,582	2,641,714	2,673,470	2,705,854
Net Operating Expense	2,045,773	1,895,258	2,371,954	2,445,204	2,680,065	2,610,582	2,641,714	2,673,470	2,705,854

Parks - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations In									
Facilities	276,446	332,644	333,515	308,659	338,976	340,025	341,096	342,188	343,302
Finance - General	96,510	100,759	99,271	99,271	97,745	96,179	94,574	92,928	92,928
Public Works - Fleet	32,500	48,525	59,000	59,000	68,000	68,000	68,000	68,000	68,000
Public Works - General	35,727	28,735	30,000	30,000	36,300	36,300	36,300	36,300	36,300
Safety	3,662	2,213	6,500	(1,000)	-	-	-	-	-
Waste Water Treatment Plant	38,985	35,000	53,000	53,000	55,000	57,000	59,000	61,000	63,000
Engineering Services	10,500	12,000	14,000	14,000	35,500	17,000	17,000	17,000	17,000
Water Treatment Plant	37,693	39,954	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total cost allocations in	532,023	599,830	635,286	602,930	671,521	654,504	655,970	657,416	660,530
Allocations Out									
Public Works - Cemetery	(11,000)	(11,000)	(11,240)	(11,240)	(11,575)	(11,694)	(11,928)	(12,167)	(12,167)
Total cost allocations out	(11,000)	(11,000)	(11,240)	(11,240)	(11,575)	(11,694)	(11,928)	(12,167)	(12,167)
Net Expense	$ 2,566,796	$ 2,484,088	$ 2,996,000	$ 3,036,894	$ 3,340,011	$ 3,253,392	$ 3,285,756	$ 3,318,719	$ 3,354,217

Parks - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	7.75 %	7.20 %	8.36 %	8.49 %	8.46 %	7.87 %	7.57 %	7.29 %	11.24 %

Change 2021 forecast to 2022 budget:

$ Change	$ 303,117
% Change	9.98 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$100k Urban Forestry master plan

$70k Increase for park cleanliness

$70k Increase for allocations in

Parks - Project Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Parks - General									
Parks - General	$ 429,974	$ 423,896	$ 490,450	$ 497,700	$ 615,750	$ 522,436	$ 529,256	$ 536,213	$ 543,308
Public Works - Parks - Recoveries	(20,914)	(72,867)	-	-	-	-	-	-	-
Public Works - Parks - Recoveries	29,914	72,246	-	-	-	-	-	-	-
	438,974	423,275	490,450	497,700	615,750	522,436	529,256	536,213	543,308
A - Standard - Beaches	155,037	102,145	150,900	146,000	153,400	154,943	156,517	158,123	159,760
A - Standard - Parks	360,126	331,833	397,200	426,350	456,800	463,063	469,453	475,971	482,616
B - Standard - Beaches	49,667	51,449	61,500	52,800	45,000	45,261	45,526	45,797	46,074
B - Standard - Parks	91,635	97,678	161,700	150,250	159,750	161,967	164,233	166,540	168,893
Boulevards	243,123	236,048	230,600	261,300	259,700	263,247	266,866	270,556	274,321
C - Standard - Beaches	17,015	3,524	13,700	11,750	13,750	13,750	13,750	13,750	13,750
C - Standard - Parks	9,660	5,181	13,700	15,650	14,050	14,050	14,050	14,050	14,050
Natural Green Belts	14,700	6,543	16,800	16,750	16,750	16,872	16,996	17,124	17,254
Parking Lots	10,448	5,226	13,404	13,354	13,350	13,350	13,350	13,350	13,350
Parks City Owned Buildings	92,338	100,828	92,500	108,350	102,800	103,221	103,650	104,088	104,535
School District	12,823	2,825	17,700	26,000	18,400	18,400	18,400	18,400	18,400
Sports Fields	196,623	181,569	229,900	227,550	223,865	226,614	229,416	232,275	235,192
Trails	76,373	82,868	127,250	130,250	130,250	131,763	133,306	134,881	136,487
Undeveloped Lots	876	-	3,050	3,100	3,100	3,100	3,100	3,100	3,100
Parks - Tools and Equipment	2,160	3,055	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Parks - Garbage and Recycling	150,527	161,284	223,000	231,000	303,000	306,707	310,489	314,347	318,281
Parks - Snow and Ice Control	67,774	60,284	67,000	67,000	67,000	67,977	68,974	69,991	71,028
Parks - Wildlife Control	21,036	12,607	20,500	20,500	20,500	20,871	21,249	21,635	22,027
Parks - Porta Toilets	6,307	4,950	8,000	8,000	8,000	8,140	8,283	8,429	8,578
Parks - Fountains	3,895	-	3,900	4,000	14,000	14,000	14,000	14,000	14,000
Parks - Other Accounts	11,327	9,046	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Works - Parks	13,329	13,168	12,200	10,550	23,850	23,850	23,850	23,850	23,850
Total Parks Projects	$ 2,045,773	$ 1,895,386	$ 2,371,954	$ 2,445,204	$ 2,680,065	$ 2,610,582	$ 2,641,714	$ 2,673,470	$ 2,705,854

Recreation - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Aquatics	$ (1,021,881)	$ (350,825)	$ (493,500)	$ (459,900)	$ (611,000)	$ (667,620)	$ (729,812)	$ (798,134)	$ (873,193)
Facility Rentals	(719,536)	(303,685)	(444,250)	(325,750)	(487,750)	(497,445)	(507,334)	(517,420)	(527,709)
Federal Grants	-	(9,350)	-	-	-	-	-	-	-
Misc Recoveries	(65,570)	(18,309)	(127,000)	(107,000)	(127,000)	(127,000)	(127,000)	(127,000)	(127,000)
Programs	(454,853)	(218,901)	(240,500)	(216,500)	(248,400)	(253,368)	(258,435)	(263,603)	(268,877)
Total Revenues	(2,261,840)	(901,070)	(1,305,250)	(1,109,150)	(1,474,150)	(1,545,433)	(1,622,581)	(1,706,157)	(1,796,779)
Expenses									
Aquatics	852,469	427,156	725,000	632,500	775,000	790,080	805,462	821,151	837,154
Event Sport Tourism	223,520	127,316	-	-	-	-	-	-	-
Facility Rentals	99,925	45,496	139,800	89,600	143,000	145,800	148,656	151,569	154,541
General Expenses	161,312	44,150	176,200	143,200	183,700	185,440	187,215	189,025	190,872
Program Expenses	562,310	342,925	444,150	404,300	473,150	482,373	491,780	501,376	511,163
Regulatory, Safety & Wellness	47,530	35,538	40,000	46,000	45,000	45,000	45,000	45,000	45,000
Salaries and Wages	729,159	633,815	754,000	752,500	784,000	799,640	815,593	831,864	848,462
Training, Conferences, & Memberships	20,316	6,374	19,832	12,500	21,500	21,810	22,126	22,448	22,778
Total Expenses	2,696,541	1,662,770	2,298,982	2,080,600	2,425,350	2,470,143	2,515,832	2,562,433	2,609,970
Net Operating Expense / (Surplus)	434,701	761,700	993,732	971,450	951,200	924,710	893,251	856,276	813,191
Allocations In									
Facilities	1,577,005	1,041,703	1,292,000	1,326,200	1,434,000	1,441,740	1,449,635	1,457,688	1,465,901
Finance - General	482,742	344,132	213,268	213,268	210,920	208,512	206,043	203,510	203,510
Information Technology	7,814	6,905	12,000	12,000	34,300	34,844	35,399	35,965	36,542
Public Works - Fleet	11,000	8,250	11,000	11,000	12,200	12,200	12,200	12,200	12,200
Safety	8,710	1,627	4,000	4,000	5,000	5,100	5,202	5,306	5,412
Total cost allocations in	2,087,271	1,402,617	1,532,268	1,566,468	1,696,420	1,702,396	1,708,479	1,714,669	1,723,565
Net Expense (Surplus)	$ 2,521,972	$ 2,164,317	$ 2,526,000	$ 2,537,918	$ 2,647,620	$ 2,627,106	$ 2,601,730	$ 2,570,945	$ 2,536,756

Recreation - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	7.61 %	6.27 %	7.05 %	7.10 %	6.70 %	6.35 %	6.00 %	5.65 %	5.65 %

Change 2021 forecast to 2022 budget:

$ Change	$ 109,702
% Change	4.32 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($365k) Increased revenue for pandemic restrictions ending.

$344k Increase delivery of programs costs.

$130k Increase in allocations in

SOEC - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (82,672)	$ (32,768)	$ (36,667)	$ (25,180)	$ (36,667)	$ (36,667)	$ (36,667)	$ (36,667)	$ (36,667)
Property Rentals	(161,680)	(163,808)	(166,500)	(166,500)	(169,433)	(172,422)	(175,468)	(178,575)	(181,740)
Total Revenues	(244,352)	(196,576)	(203,167)	(191,680)	(206,100)	(209,089)	(212,135)	(215,242)	(218,407)
Expenses									
COVID Restart Initiatives	-	-	250,000	-	250,000	-	-	-	-
Service Contracts	1,391,121	2,102,195	-	-	-	-	-	-	-
South Okanagan Event Centre (SOEC)	-	440	1,575,681	1,694,579	1,568,575	1,576,418	1,584,300	1,592,222	1,600,183
Penticton Trade & Convention Centre (PTCC)	-	-	395,916	437,018	600,886	603,890	606,910	609,944	612,994
Okanagan Hockey School (OHS)	-	-	(96,373)	(146,373)	(112,944)	(113,509)	(114,076)	(114,647)	(115,220)
Memorial Arena	-	-	89,641	69,641	61,586	61,894	62,203	62,514	62,827
Total Expenses	1,391,121	2,102,635	2,214,865	2,054,865	2,368,103	2,128,693	2,139,337	2,150,033	2,160,784
Net Operating Expense / (Surplus)	1,146,769	1,906,059	2,011,698	1,863,185	2,162,003	1,919,604	1,927,202	1,934,791	1,942,377
Allocations In									
Finance - General	-	79,500	79,500	79,500	79,500	79,500	79,500	79,500	79,500
Finance - Purchasing	70	-	-	-	-	-	-	-	-
Total cost allocations in	70	79,500	79,500	79,500	79,500	79,500	79,500	79,500	79,500
Net Expense (Surplus)	$ 1,146,839	$ 1,985,559	$ 2,091,198	$ 1,942,685	$ 2,241,503	$ 1,999,104	$ 2,006,702	$ 2,014,291	$ 2,021,877

SOEC - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	3.46 %	5.76 %	5.83 %	5.43 %	5.68 %	4.84 %	4.63 %	4.42 %	3.93 %

Change 2021 forecast to 2022 budget:

$ Change	$ 298,818
% Change	15.38 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$250k COVID Restart Initiative

Public Health and Safety - Segment Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Public Works - Cemetery	$ (418,445)	$ (450,070)	$ (378,500)	$ (378,500)	$ (378,500)	$ (378,500)	$ (378,500)	$ (378,500)	$ (378,500)
Expenses									
Public Works - Cemetery	275,021	324,680	390,500	405,200	376,500	382,394	387,854	393,424	398,861
Net Operating Expense / (Surplus)	$ (143,424)	$ (125,390)	$ 12,000	$ 26,700	$ (2,000)	$ 3,894	$ 9,354	$ 14,924	$ 20,361

Public Works - Cemetery - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (148,689)	$ (103,666)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)
Other Revenues	(269,756)	(346,404)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)
Total Revenues	(418,445)	(450,070)	(378,500)	(378,500)	(378,500)	(378,500)	(378,500)	(378,500)	(378,500)
Expenses									
General Expenses	10,307	12,097	11,000	11,000	11,000	11,080	11,162	11,245	11,330
Grave Liners, Niche Vases, Misc. Inventory	13,435	7,511	12,500	21,000	12,000	12,220	12,444	12,673	12,907
Salaries and Wages	-	-	-	200	-	-	-	-	-
Service Contracts	150,070	201,475	230,000	230,000	235,534	240,245	245,050	249,951	254,950
Small Equipment, Supplies, General Repairs & Maint	9,509	11,117	43,260	49,260	21,500	21,560	21,621	21,684	21,747
Total Expenses	183,321	232,200	296,760	311,460	280,034	285,105	290,277	295,553	300,934
Net Operating Surplus	(235,124)	(217,870)	(81,740)	(67,040)	(98,466)	(93,395)	(88,223)	(82,947)	(77,566)
Allocations In									
Finance - General	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500
Public Works - Parks	11,000	11,000	11,240	11,240	11,575	11,694	11,928	12,167	12,167
Public Works - General	8,200	8,980	10,000	10,000	12,391	13,095	13,149	13,204	13,260
Total cost allocations in	91,700	92,480	93,740	93,740	96,466	97,289	97,577	97,871	97,927
Net Expense (Surplus)	$ (143,424)	$ (125,390)	$ 12,000	$ 26,700	$ (2,000)	$ 3,894	$ 9,354	$ 14,924	$ 20,361

Public Works - Cemetery - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	(0.43)%	(0.36)%	0.03 %	0.07 %	(0.01)%	0.01 %	0.02 %	0.03 %	0.03 %

Change 2021 forecast to 2022 budget:

$ Change	$ (28,700)
% Change	(107.49)%

Environmental Health Services - Segment Summary

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Public Works - Solid Waste Disposal	$ (2,592,901)	$ (2,647,465)	$ (2,689,100)	$ (2,711,648)	$ (2,708,600)	$ (2,779,690)	$ (2,825,182)	$ (2,871,583)	$ (2,918,913)
Expenses									
Public Works - Solid Waste Disposal	1,913,709	1,927,680	2,037,325	2,000,992	2,037,550	2,076,528	2,116,284	2,156,836	2,198,198
Net Operating Expense / (Surplus)	$ (679,192)	$ (719,785)	$ (651,775)	$ (710,656)	$ (671,050)	$ (703,162)	$ (708,898)	$ (714,747)	$ (720,715)

Public Works - Solid Waste Disposal - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc Recoveries	$ (10,886)	$ (11,307)	$ (9,600)	$ (9,600)	$ (9,600)	$ (9,690)	$ (9,782)	$ (9,875)	$ (9,971)
MMBC Recycle Program	(497,736)	(502,319)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Recycling User Fees	(566,213)	(565,536)	(580,000)	(580,000)	(594,000)	(605,880)	(617,998)	(630,358)	(642,965)
Solid Waste User Fees	(1,518,066)	(1,568,303)	(1,599,500)	(1,622,048)	(1,605,000)	(1,664,120)	(1,697,402)	(1,731,350)	(1,765,977)
Total Revenues	(2,592,901)	(2,647,465)	(2,689,100)	(2,711,648)	(2,708,600)	(2,779,690)	(2,825,182)	(2,871,583)	(2,918,913)
Expenses									
Cart Maintenance Program	65,930	53,524	54,500	54,500	55,500	55,890	56,288	56,694	57,107
Master Plans & Assessments	-	-	30,000	30,000	-	-	-	-	-
Public Engagement/Education	45,996	25,839	56,250	51,906	59,300	60,064	60,843	61,637	62,449
Recycling/Yard Waste Program	777,996	809,828	818,600	818,600	827,500	844,050	860,931	878,150	895,713
Salaries and Wages	67,182	51,733	69,475	39,700	71,250	73,275	75,341	77,447	79,596
Solid Waste Program	879,114	935,502	955,000	952,786	963,500	982,749	1,002,381	1,022,408	1,042,833
Total Expenses	1,836,218	1,876,426	1,983,825	1,947,492	1,977,050	2,016,028	2,055,784	2,096,336	2,137,698
Net Operating Surplus	(756,683)	(771,039)	(705,275)	(764,156)	(731,550)	(763,662)	(769,398)	(775,247)	(781,215)
Allocations In									
Operations	13,000	13,065	15,000	15,000	16,000	16,000	16,000	16,000	16,000
Public Works - Fleet	2,750	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Public Works - General	45,700	32,689	33,000	33,000	39,000	39,000	39,000	39,000	39,000
Total cost allocations in	61,450	51,254	53,500	53,500	60,500	60,500	60,500	60,500	60,500
Allocations Out									
General Government	16,041	-	-	-	-	-	-	-	-
Total cost allocations out	16,041	-	-	-	-	-	-	-	-
Net Expense (Surplus)	$ (679,192)	$ (719,785)	$ (651,775)	$ (710,656)	$ (671,050)	$ (703,162)	$ (708,898)	$ (714,747)	$ (720,715)

Public Works - Solid Waste Disposal - Operating Budget

Outputs and Outcomes	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
% of Property Tax	(2.05)%	(2.09)%	(1.82)%	(1.99)%	(1.70)%	(1.70)%	(1.63)%	(1.57)%	(1.39)%

Change 2021 forecast to 2022 budget:

$ Change	$ 39,606
% Change	5.57 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

$30k Decrease for Solid Waste - Campbell Mtn Landfill Impact Study completion

Electric - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Billing & Collecting	$ (255,114)	$ (256,019)	$ (96,107)	$ (96,107)	$ (98,650)	$ (101,037)	$ (103,482)	$ (105,992)	$ (108,563)
Electric User Fees	(42,641,476)	(41,722,189)	(40,207,787)	(42,177,768)	(43,021,323)	(43,881,682)	(44,759,248)	(45,654,364)	(46,567,382)
Energy Retrofit Loan Program	(57,451)	(60,730)	(66,110)	(66,110)	(68,000)	(70,040)	(72,141)	(74,305)	(76,535)
Misc. Revenue	(38,207)	(16,385)	(54,122)	(26,658)	(18,603)	(18,975)	(19,355)	(19,742)	(20,136)
Pole Rental	(160,593)	(205,082)	(209,067)	(207,280)	(214,232)	(218,517)	(222,887)	(227,345)	(231,891)
Service Recoveries	-	(14,949)	-	-	-	-	-	-	-
Total Revenues	(43,152,841)	(42,275,354)	(40,633,193)	(42,573,923)	(43,420,808)	(44,290,251)	(45,177,113)	(46,081,748)	(47,004,507)
Expenses									
Cost of Electrical Energy	28,725,106	28,450,802	29,815,463	30,464,749	32,840,944	33,502,504	34,177,395	34,865,888	35,568,255
Customer Billing and Collection	419,976	392,991	234,210	234,210	250,500	256,193	262,032	268,018	274,163
General Expenses	265,129	284,860	322,370	242,804	307,951	468,782	376,176	528,908	327,104
Regulatory, Safety & Wellness	21,209	19,045	28,001	32,750	33,500	34,505	35,540	36,606	37,705
Salaries and Wages	960,089	1,009,346	1,136,519	1,159,138	1,177,355	1,200,841	1,224,797	1,249,235	1,274,152
Small Equipment, Supplies, General Repairs & Maint	122,969	97,327	109,273	112,026	113,000	115,914	118,909	121,985	125,146
System Operation and Maintenance	954,799	1,012,411	1,317,616	1,038,833	1,077,899	1,050,214	1,074,743	1,649,600	1,175,321
Training, Conferences, & Memberships	87,162	141,520	208,130	110,552	190,103	199,538	160,396	183,624	166,918
Vandalism Removal	2,617	6,912	10,767	3,000	11,000	11,196	11,395	11,598	11,806
Total Expenses	31,559,056	31,415,214	33,182,349	33,398,062	36,002,252	36,839,687	37,441,383	38,915,462	38,960,570
Net Operating Surplus	(11,593,785)	(10,860,140)	(7,450,844)	(9,175,861)	(7,418,556)	(7,450,564)	(7,735,730)	(7,166,286)	(8,043,937)

Electric - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations In									
Operations	67,000	67,939	71,000	71,000	72,000	72,000	72,000	72,000	72,000
Facilities	-	62,471	59,125	64,225	69,263	70,058	70,868	71,696	72,539
Finance - Accounting	1,957	3,118	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Information Technology	91,690	236,565	193,388	133,048	196,642	196,974	197,312	197,657	198,009
Public Works - Fleet	34,250	54,110	56,500	56,500	63,100	63,100	63,100	63,100	63,100
Public Works - General	43,925	-	-	-	-	-	-	-	-
Public Works - Roads And Maintenance	3,750	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
General Government/Utility Overhead Credit	1,524,211	1,401,158	1,384,510	1,384,510	1,471,283	1,471,283	1,471,283	1,471,283	1,471,283
Safety	4,226	5,332	10,200	5,000	9,500	9,690	9,884	10,081	10,283
Engineering Services	22,000	43,808	49,000	49,000	58,000	59,000	59,000	60,000	60,000
Under-threshold capital expense	2,074,078	1,003,073	-	-	-	-	-	-	-
Total cost allocations in	3,867,087	2,884,474	1,833,623	1,773,183	1,949,688	1,952,005	1,953,347	1,955,717	1,957,114
Allocations Out									
Public Works - Roads & Maintenance	(23,890)	(15,795)	(17,000)	(29,611)	(17,000)	(17,280)	(17,566)	(17,857)	(18,154)
Total cost allocations out	(23,890)	(15,795)	(17,000)	(29,611)	(17,000)	(17,280)	(17,566)	(17,857)	(18,154)
Net Surplus before Debt Servicing and Transfers	(7,750,588)	(7,991,461)	(5,634,221)	(7,432,289)	(5,485,868)	(5,515,839)	(5,799,949)	(5,228,426)	(6,104,977)
Transfer from Surplus/Reserves									
Transfer From Statutory Reserves									
Electric Capital	(350,430)	-	-	-	-	-	-	-	-
Transfer From Non-Statutory Reserves									
Electric Surplus	-	4,490,529	-	-	(11,431,202)	(826,722)	(1,398,863)	(900,680)	(2,236,717)
General Surplus	-	-	200,000	-	-	(442,542)	(442,542)	(532,542)	(532,542)
	-	4,490,529	200,000	-	(11,431,202)	(1,269,264)	(1,841,405)	(1,433,222)	(2,769,259)

Electric - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Total Transfers from Surplus/Reserves	(350,430)	4,490,529	200,000	-	(11,431,202)	(1,269,264)	(1,841,405)	(1,433,222)	(2,769,259)
Transfers to Reserve									
Transfer To Statutory Reserves									
General Capital	3,165,733	3,100,000	3,162,000	3,362,000	10,009,410	3,289,745	3,805,540	3,422,651	3,491,104
Electric Capital	935,285	400,932	2,272,221	4,070,289	6,907,660	3,052,816	3,393,272	2,706,455	4,850,590
	4,101,018	3,500,932	5,434,221	7,432,289	16,917,070	6,342,561	7,198,812	6,129,106	8,341,694
Transfer To Non-Statutory Reserves									
Electric Surplus	4,000,000	-	-	-	-	442,542	442,542	532,542	532,542
	4,000,000	-	-	-	-	442,542	442,542	532,542	532,542
Total Net Transfers	7,750,588	7,991,461	5,634,221	7,432,289	5,485,868	5,515,839	5,799,949	5,228,426	6,104,977
Net Expense (Surplus)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Change 2021 forecast to 2022 budget:	
$ Change	$ 1,946,421
% Change	26.19 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($844k) Increased revenue for 2% electrical rate increase

$2.4M Increase in electrical purchase costs

$176k Increase in allocations in

$80k Increase in training for return to in person training and conferences

$30k Increase to conduct Distribution System Resiliency Study

Water Utility - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
DCC - Water	$ (288,005)	$ (208,298)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)
Irrigation Revenue	(355,256)	(367,356)	(405,000)	(405,000)	(431,000)	(444,280)	(457,898)	(471,865)	(486,191)
Sale of Water	(8,846,315)	(8,841,885)	(9,729,000)	(9,759,000)	(9,816,600)	(10,014,364)	(10,216,131)	(10,421,981)	(10,631,998)
Service Recoveries	(19,094)	(20,033)	(10,000)	(17,500)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Total Revenues	(9,508,670)	(9,437,572)	(10,344,000)	(10,381,500)	(10,462,600)	(10,673,644)	(10,889,029)	(11,108,846)	(11,333,189)
Expenses									
Consulting Services	97,772	89,317	97,500	97,500	97,500	99,450	101,438	103,467	105,535
Creeks & Dams	51,104	59,319	58,450	59,850	61,400	124,868	60,345	60,831	61,330
Fuel, Oil, Grease	-	-	-	-	500	-	-	-	-
General Expenses	19,999	33,160	47,856	53,356	57,000	57,680	58,373	59,082	59,803
Irrigation	90,604	51,018	78,700	78,700	72,000	73,300	74,626	75,978	77,358
Main Repairs	59,104	36,596	87,000	97,000	100,000	101,580	103,192	104,835	106,512
Master Plans & Assessments	21,503	78,438	-	-	20,000	-	-	-	-
Metering & Billing	203,381	213,254	198,925	207,475	214,000	216,350	218,746	221,192	223,685
Regulatory, Safety & Wellness	69,429	62,962	74,500	75,500	73,500	74,970	76,470	77,998	79,559
Repairs & Maintenance - Hydrants	137,023	111,871	189,350	184,800	188,250	190,210	192,208	194,248	196,329
Repairs & Maintenance - PRV/Water Valves	59,750	57,444	86,000	78,500	104,500	105,820	107,166	108,539	109,940
Salaries and Wages	723,525	858,416	923,999	964,449	918,499	936,740	955,350	974,320	993,679
Small Equipment, Supplies, General Repairs & Maint	331,422	601,989	446,500	567,850	564,200	566,954	569,762	572,630	575,549
Training, Conferences, & Memberships	19,601	16,991	28,530	28,030	39,950	40,370	40,798	41,236	41,680
Transmission & Distribution	84,154	63,355	117,850	113,600	100,950	102,250	103,576	104,929	106,308
Utilities	466,285	449,250	473,900	474,800	477,300	477,642	477,991	478,348	478,709
Vandalism Removal	1,765	1,156	750	1,900	2,000	2,036	2,073	2,110	2,148
Total Expenses	2,436,421	2,784,536	2,909,810	3,083,310	3,091,549	3,170,220	3,142,114	3,179,743	3,218,124
Net Operating Surplus	(7,072,249)	(6,653,036)	(7,434,190)	(7,298,190)	(7,371,051)	(7,503,424)	(7,746,915)	(7,929,103)	(8,115,065)

Water Utility - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations In									
Operations	40,000	41,809	45,000	45,000	46,000	46,000	46,000	46,000	46,000
Engineering Services	(150)	-	-	-	-	-	-	-	-
Facilities	-	52,475	49,665	53,949	58,181	58,848	59,529	60,224	60,933
Finance - General	780,918	707,598	707,598	707,598	697,324	1,112,656	1,659,975	1,709,432	1,709,432
Information Technology	8,552	25,316	20,260	20,260	20,700	20,714	20,728	20,743	20,758
Public Works - Fleet	18,027	23,405	62,751	62,751	51,257	51,257	51,257	51,257	51,257
Public Works - General	308,897	263,854	281,540	281,540	327,500	328,807	341,449	354,485	367,921
Public Works - Roads And Maintenance	(15,750)	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
General Government/Utility Overhead Credit	801,546	883,093	861,940	861,940	927,502	927,502	927,502	927,502	927,502
Safety	1,276	1,008	5,100	5,100	5,000	5,100	5,202	5,306	5,412
Engineering Services	110,999	264,153	148,000	148,000	195,000	178,000	179,000	180,000	182,000
Under-threshold capital expense	830,653	668,870	-	-	-	-	-	-	-
Total cost allocations in	2,884,968	2,950,731	2,201,004	2,205,288	2,347,614	2,748,034	3,309,792	3,374,099	3,390,365
Allocations Out									
Public Works - Parks	(37,693)	(169,304)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Principal Payments	-	-	(422,123)	(422,123)	(422,123)	(674,955)	(1,008,134)	(1,038,241)	(1,038,241)
Total cost allocations out	(37,693)	(169,304)	(462,123)	(462,123)	(462,123)	(714,955)	(1,048,134)	(1,078,241)	(1,078,241)
Net Surplus before Debt Servicing and Transfers	(4,224,974)	(3,871,609)	(5,695,309)	(5,555,025)	(5,485,560)	(5,470,345)	(5,485,257)	(5,633,245)	(5,802,941)

Water Utility - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Water	-	(100,000)	-	-	(488,379)	(488,379)	(488,379)	(488,379)	(488,379)
Total Transfer from DCC	-	(100,000)	-	-	(488,379)	(488,379)	(488,379)	(488,379)	(488,379)
Transfer From Non-Statutory Reserves									
Water Surplus	(388,313)	-	(65,000)	(65,000)	-	-	-	-	-
West Bench Water	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
	(466,649)	(78,336)	(143,336)	(143,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
Total Transfers from Surplus/Reserves	(466,649)	(178,336)	(143,336)	(143,336)	(566,715)	(566,715)	(566,715)	(566,715)	(566,715)
Transfers to Reserve									
Transfer To DCC									
Water	302,321	224,104	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	302,321	224,104	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfer To Statutory Reserves									
Water Capital	4,389,302	1,906,606	5,638,645	5,498,361	4,375,000	2,916,500	3,310,500	3,962,500	5,666,200
	4,389,302	1,906,606	5,638,645	5,498,361	4,375,000	2,916,500	3,310,500	3,962,500	5,666,200
Transfer To Non-Statutory Reserves									
Water Surplus	-	1,919,235	-	-	1,477,275	2,920,560	2,541,472	2,037,460	503,456
	-	1,919,235	-	-	1,477,275	2,920,560	2,541,472	2,037,460	503,456
Total Net Transfers	4,224,974	3,871,609	5,695,309	5,555,025	5,485,560	5,470,345	5,485,257	5,633,245	5,802,941
Net Expense (Surplus)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Change 2021 forecast to 2022 budget:

$ Change	$ 69,465
% Change	1.25 %

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($58k) Increased revenues for 0.60% water user fee increase

$143k Increase in allocations in

Water Distribution - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Service Recoveries	$ (11,644)	$ (19,253)	$ (10,000)	$ (17,500)	$ (15,000)	$ (15,000)	$ (15,000)	$ (15,000)	$ (15,000)
Total Revenues	(11,644)	(19,253)	(10,000)	(17,500)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Expenses									
Creeks & Dams	51,046	59,260	58,450	59,850	61,400	124,868	60,345	60,831	61,330
General Expenses	21,438	13,326	17,256	17,256	24,000	24,020	24,040	24,061	24,082
Irrigation	90,604	51,018	78,700	78,700	72,000	73,300	74,626	75,978	77,358
Main Repairs	59,104	36,596	87,000	97,000	100,000	101,580	103,192	104,835	106,512
Metering & Billing	203,381	213,254	198,925	207,475	214,000	216,350	218,746	221,192	223,685
Repairs & Maintenance - Hydrants	137,023	111,871	189,350	184,800	188,250	190,210	192,208	194,248	196,329
Repairs & Maintenance - PRV/Water Valves	59,750	57,444	86,000	78,500	104,500	105,820	107,166	108,539	109,940
Salaries and Wages	3,962	3,256	2,500	2,950	3,500	3,500	3,500	3,500	3,500
Small Equipment, Supplies, General Repairs & Maint	136,577	252,230	176,500	242,600	240,000	240,680	241,374	242,081	242,803
Training, Conferences, & Memberships	-	6,235	11,530	11,030	18,950	18,950	18,950	18,950	18,950
Transmission & Distribution	84,154	63,355	117,850	113,600	100,950	102,250	103,576	104,929	106,308
Vandalism Removal	1,765	1,156	750	1,900	2,000	2,036	2,073	2,110	2,148
Total Expenses	848,804	869,001	1,024,811	1,095,661	1,129,550	1,203,564	1,149,796	1,161,254	1,172,945
Net Expense	$ 837,160	$ 849,748	$ 1,014,811	$ 1,078,161	$ 1,114,550	$ 1,188,564	$ 1,134,796	$ 1,146,254	$ 1,157,945

Change 2021 forecast to 2022 budget:	
$ Change	$ 36,389
% Change	3.38 %

Water Treatment Plant - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Irrigation Revenue	$ (355,256)	$ (367,356)	$ (405,000)	$ (405,000)	$ (431,000)	$ (444,280)	$ (457,898)	$ (471,865)	$ (486,191)
Sale of Water	(8,846,315)	(8,841,885)	(9,729,000)	(9,759,000)	(9,816,600)	(10,014,364)	(10,216,131)	(10,421,981)	(10,631,998)
Service Recoveries	(7,450)	(780)	-	-	-	-	-	-	-
Total Revenues	(9,209,021)	(9,210,021)	(10,134,000)	(10,164,000)	(10,247,600)	(10,458,644)	(10,674,029)	(10,893,846)	(11,118,189)
Expenses									
Consulting Services	97,772	89,317	97,500	97,500	97,500	99,450	101,438	103,467	105,535
Fuel, Oil, Grease	-	-	-	-	500	-	-	-	-
General Expenses	18,830	24,144	30,600	36,100	33,000	33,660	34,333	35,021	35,721
Master Plans & Assessments	21,503	78,438	-	-	20,000	-	-	-	-
Regulatory, Safety & Wellness	69,429	62,962	74,500	75,500	73,500	74,970	76,470	77,998	79,559
Salaries and Wages	719,563	855,160	921,500	961,500	915,000	933,241	951,847	970,822	990,178
Small Equipment, Supplies, General Repairs & Maint	194,845	349,759	270,000	325,250	324,200	326,274	328,388	330,549	332,746
Training, Conferences, & Memberships	19,601	10,756	17,000	17,000	21,000	21,420	21,848	22,286	22,730
Utilities	466,285	449,250	473,900	474,800	477,300	477,642	477,991	478,348	478,709
Total Expenses	1,607,828	1,919,786	1,885,000	1,987,650	1,962,000	1,966,657	1,992,315	2,018,491	2,045,178
Net Operating Surplus	(7,601,193)	(7,290,235)	(8,249,000)	(8,176,350)	(8,285,600)	(8,491,987)	(8,681,714)	(8,875,355)	(9,073,011)
Allocations Out									
Public Works - Parks	(37,693)	(39,954)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Total cost allocations out	(37,693)	(39,954)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Net Surplus	$ (7,638,886)	$ (7,330,189)	$ (8,289,000)	$ (8,216,350)	$ (8,325,600)	$ (8,531,987)	$ (8,721,714)	$ (8,915,355)	$ (9,113,011)

Change 2021 forecast to 2022 budget:	
$ Change	$ (109,250)
% Change	(1.33)%

Sewer Utility - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Compost Recoveries	$ (98)	$ -	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)
DCC - Waste Water	(1,144,686)	(825,344)	(500,000)	(700,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Misc Grants	(174,654)	(152,338)	(173,394)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)
Misc. Sewer Recoveries	(568,025)	(577,536)	(663,140)	(687,822)	(617,800)	(626,656)	(635,689)	(644,902)	(654,299)
Sewer User Fees	(5,896,769)	(6,425,407)	(7,789,000)	(7,789,000)	(7,944,780)	(8,103,660)	(8,265,717)	(8,431,015)	(8,599,619)
Total Revenues	(7,784,232)	(7,980,625)	(9,130,534)	(9,334,160)	(9,219,918)	(9,387,654)	(9,558,744)	(9,733,255)	(9,911,256)

Sewer Utility - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Expenses									
AWWTP - Liquids	769,005	1,024,691	1,018,850	998,850	1,075,000	1,019,800	1,038,876	1,058,233	1,077,878
AWWTP - Reclaimed Water	124,857	80,954	71,000	78,000	111,500	95,400	95,808	96,224	96,649
AWWTP - Septage	30,215	27,583	36,600	37,700	52,000	44,590	45,191	45,806	46,432
AWWTP - Solids	336,976	472,208	458,000	450,600	490,000	410,700	416,514	422,444	428,492
Emergency Work/Prevention	-	266,800	47,382	47,382	-	-	-	-	-
General Expenses	41,720	61,182	72,000	74,000	88,000	88,500	89,010	89,531	90,061
Irrigation	38,985	35,000	53,000	53,000	55,000	57,000	59,000	61,000	63,000
Main Repairs	122,090	129,311	146,800	154,800	156,000	157,704	159,441	161,214	163,021
Master Plans & Assessments	33,909	-	-	-	-	-	-	-	-
Pumps, Stations, Sewers	90,943	90,517	136,536	134,956	128,800	129,765	130,748	131,751	132,774
Regulatory, Safety & Wellness	36,459	25,523	25,800	27,000	27,000	27,000	27,000	27,000	27,000
Repairs & Maintenance - Sewer Collection Operation	189,923	210,364	188,500	203,250	217,450	220,582	223,778	227,036	230,360
Repairs & Maintenance - Sewer Compost Operations	261,147	281,120	306,201	306,201	325,700	332,218	338,868	345,648	352,564
Repairs & Maintenance - Water General	-	3,222	-	-	-	-	-	-	-
Salaries and Wages	524,258	400,910	520,099	520,098	547,499	558,290	569,295	580,518	591,973
Small Equipment, Supplies, General Repairs & Maint	60,787	69,322	69,225	87,905	122,000	96,016	97,058	98,129	99,224
Training, Conferences, & Memberships	26,009	17,255	22,000	20,000	25,367	25,874	26,392	26,920	27,458
Utilities	29,509	32,430	36,500	42,500	47,500	47,500	47,500	47,500	47,500
Vandalism Removal	-	-	1,000	1,000	1,000	1,015	1,030	1,046	1,062
Video Inspection	88,415	10,981	107,000	107,000	107,000	107,117	107,237	107,359	107,483
Total Expenses	2,805,207	3,239,373	3,316,493	3,344,242	3,576,816	3,419,071	3,472,746	3,527,359	3,582,931
Net Operating Surplus	(4,979,025)	(4,741,252)	(5,814,041)	(5,989,918)	(5,643,102)	(5,968,583)	(6,085,998)	(6,205,896)	(6,328,325)

Sewer Utility - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Allocations In									
Operations	40,000	41,809	45,000	45,000	46,000	46,000	46,000	46,000	46,000
Facilities	-	52,475	49,665	53,949	58,181	58,848	59,529	60,224	60,933
Finance - General	1,091,587	952,112	1,061,273	1,061,273	952,112	1,171,045	1,171,045	1,341,638	1,341,638
Information Technology	10,140	21,449	25,765	25,765	26,500	26,630	26,763	26,898	27,036
Public Works - Fleet	36,635	54,505	58,450	58,450	72,427	72,427	72,427	72,427	72,427
Public Works - General	222,897	191,405	214,344	214,344	227,700	230,000	237,000	244,000	251,000
Public Works - Roads And Maintenance	15,750	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
General Government/Utility Overhead Credit	741,608	833,782	823,334	823,334	884,437	884,437	884,437	884,437	884,437
Safety	2,446	932	5,100	5,100	5,000	5,100	5,202	5,306	5,412
Operating Transfers	726,082	-	-	-	-	-	-	-	-
Engineering Services	111,144	267,302	146,000	146,000	192,300	176,000	176,000	177,000	179,000
Total cost allocations in	2,998,289	2,434,921	2,448,081	2,452,365	2,483,807	2,689,637	2,697,553	2,877,080	2,887,033
Allocations Out									
Public Works - Parks	(38,985)	(35,000)	(53,000)	(53,000)	(55,000)	(57,000)	(59,000)	(61,000)	(63,000)
Principal Payments	-	-	(538,987)	(538,987)	(538,987)	(672,262)	(672,262)	(776,110)	(776,110)
Total cost allocations out	(38,985)	(35,000)	(591,987)	(591,987)	(593,987)	(729,262)	(731,262)	(837,110)	(839,110)
Net Surplus before Debt Servicing and Transfers	(2,019,721)	(2,341,331)	(3,957,947)	(4,129,540)	(3,753,282)	(4,008,208)	(4,119,707)	(4,165,926)	(4,280,402)

Sewer Utility - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Waste Water	(159,252)	(125,000)	-	-	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)
	(159,252)	(125,000)	-	-	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)
Transfer From Statutory Reserves									
Sewer Capital	(1,238,157)	-	-	-	-	-	-	-	-
Transfer From Non-Statutory Reserves									
Sewer Surplus	(2,133,158)	-	-	-	-	-	-	-	-
	(2,133,158)	-	-	-	-	-	-	-	-
Total Transfers from Surplus/Reserves	(3,530,567)	(125,000)	-	-	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)
Transfers to Reserve									
Transfer To DCC									
Waste Water	1,303,938	825,345	500,000	700,000	500,000	500,000	500,000	500,000	500,000
Total Transfer to DCC	1,303,938	825,345	500,000	700,000	500,000	500,000	500,000	500,000	500,000
Transfer To Statutory Reserves									
Sewer Capital	4,246,350	-	3,714,958	3,686,551	2,658,150	4,011,000	2,688,000	2,882,000	2,985,000
Total Transfer to Statutory Reserves	4,246,350	-	3,714,958	3,686,551	2,658,150	4,011,000	2,688,000	2,882,000	2,985,000
Transfer To Non-Statutory Reserves									
Sewer Surplus	-	1,640,986	(257,011)	(257,011)	1,853,264	755,340	2,189,839	2,042,058	2,053,534
Total Transfer to Non-Statutory Reserves	-	1,640,986	(257,011)	(257,011)	1,853,264	755,340	2,189,839	2,042,058	2,053,534
Total Net Transfers	2,019,721	2,341,331	3,957,947	4,129,540	3,753,282	4,008,208	4,119,707	4,165,926	4,280,402
Net Expense (Surplus)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Sewer Utility - Operating Budget

Change 2021 forecast to 2022 budget:	
$ Change	$ 376,258
% Change	(9.11)%

Changes in net operating budget from 2021 forecast to 2022 budget are primarily due to:

($156k) Increase in sewer user fees for 2% rate increase

$79k Increase for AWWTP - Liquids - Parts & Equipment

$77k Increase for AWWTP - Liquids

Sewer Collection - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Compost Recoveries	$ (98)	$ -	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)
Total Revenues	(98)	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Expenses									
General Expenses	2,916	47	-	500	4,000	4,080	4,162	4,245	4,330
Main Repairs	122,090	129,311	146,800	154,800	156,000	157,704	159,441	161,214	163,021
Master Plans & Assessments	22,022	-	-	-	-	-	-	-	-
Repairs & Maintenance - Sewer Collection Operation	189,923	210,364	188,500	203,250	217,450	220,582	223,778	227,036	230,360
Repairs & Maintenance - Sewer Compost Operations	261,147	274,282	306,201	306,201	325,700	332,218	338,868	345,648	352,564
Salaries and Wages	-	79	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maint	15,162	36,065	47,905	47,905	47,000	48,016	49,058	50,129	51,224
Vandalism Removal	-	-	1,000	1,000	1,000	1,015	1,030	1,046	1,062
Video Inspection	88,415	10,981	107,000	107,000	107,000	107,117	107,237	107,359	107,483
Total Expenses	701,675	661,129	797,406	820,656	858,150	870,732	883,574	896,677	910,044
Net Operating Expense / (Surplus)	701,577	661,129	792,406	815,656	853,150	865,732	878,574	891,677	905,044
Net Expense (Surplus)	$ 701,577	$ 661,129	$ 792,406	$ 815,656	$ 853,150	$ 865,732	$ 878,574	$ 891,677	$ 905,044

Sewer Collection - Operating Budget

Change 2021 forecast to 2022 budget:	
$ Change	$ 37,494
% Change	4.60 %

Advanced Waste Water Treatment Plant - Operating Budget

	2019 Actual	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenue									
Misc. Sewer Recoveries	$ (568,025)	$ (577,536)	$ (663,140)	$ (687,822)	$ (617,800)	$ (626,656)	$ (635,689)	$ (644,902)	$ (654,299)
Misc Grants	(174,654)	(152,338)	(173,394)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)
Sewer User Fees	(5,896,769)	(6,425,407)	(7,789,000)	(7,789,000)	(7,944,780)	(8,103,660)	(8,265,717)	(8,431,015)	(8,599,619)
Total Revenues	(6,639,448)	(7,155,281)	(8,625,534)	(8,629,160)	(8,714,918)	(8,882,654)	(9,053,744)	(9,228,255)	(9,406,256)
Expenses									
AWWTP - Liquids	769,005	1,024,691	1,018,850	998,850	1,075,000	1,019,800	1,038,876	1,058,233	1,077,878
AWWTP - Reclaimed Water	124,857	80,954	71,000	78,000	111,500	95,400	95,808	96,224	96,649
AWWTP - Septage	30,215	27,583	36,600	37,700	52,000	44,590	45,191	45,806	46,432
AWWTP - Solids	336,976	472,208	458,000	450,600	490,000	410,700	416,514	422,444	428,492
Emergency Work/Prevention	-	266,800	47,382	47,382	-	-	-	-	-
General Expenses	70,819	66,307	72,000	73,500	84,000	84,420	84,848	85,286	85,731
Irrigation	38,985	35,000	53,000	53,000	55,000	57,000	59,000	61,000	63,000
Master Plans & Assessments	11,887	-	-	-	-	-	-	-	-
Pumps, Stations, Sewers	90,943	90,517	136,536	134,956	128,800	129,765	130,748	131,751	132,774
Regulatory, Safety & Wellness	36,459	25,523	25,800	27,000	27,000	27,000	27,000	27,000	27,000
Salaries and Wages	524,258	400,831	520,100	520,100	547,500	558,290	569,295	580,521	591,972
Small Equipment, Supplies, General Repairs & Maint	45,625	33,257	21,320	40,000	75,000	48,000	48,000	48,000	48,000
Training, Conferences, & Memberships	26,009	17,255	22,000	20,000	25,367	25,874	26,392	26,920	27,458
Utilities	29,509	32,430	36,500	42,500	47,500	47,500	47,500	47,500	47,500
Total Expenses	2,135,547	2,573,356	2,519,088	2,523,588	2,718,667	2,548,339	2,589,172	2,630,685	2,672,886
Net Operating Expense / (Surplus)	(4,503,901)	(4,581,925)	(6,106,446)	(6,105,572)	(5,996,251)	(6,334,315)	(6,464,572)	(6,597,570)	(6,733,370)
Allocations Out									
Public Works - Parks	(38,985)	(35,000)	(53,000)	(53,000)	(55,000)	(57,000)	(59,000)	(61,000)	(63,000)
Total cost allocations out	(38,985)	(35,000)	(53,000)	(53,000)	(55,000)	(57,000)	(59,000)	(61,000)	(63,000)
Net Expense (Surplus)	$ (4,542,886)	$ (4,616,925)	$ (6,159,446)	$ (6,158,572)	$ (6,051,251)	$ (6,391,315)	$ (6,523,572)	$ (6,658,570)	$ (6,796,370)

Change 2021 forecast to 2022 budget:	
$ Change	$ 107,321
% Change	1.74 %

City of Penticton

Draft Financial Plan 2022-2026

Appendix A – Capital plan

Capital Budget Summary

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
General Capital Fund					
Engineering	8,869,000	2,505,000	6,404,500	2,667,500	6,680,150
Facilities	4,364,000	2,318,500	1,756,500	1,750,000	1,750,000
Fire Services	72,500	58,000	59,300	60,600	61,300
Information Technology	676,000	776,000	1,626,000	876,000	776,000
Public Works - Cemetery	64,000	60,000	60,000	60,000	60,000
Public Works - Fleet	1,168,200	1,287,750	1,045,100	2,416,050	1,846,750
Public Works - Parks	641,600	397,250	399,875	478,500	316,510
Public Works - Roads And Maintenance	100,000	-	-	-	-
Public Works - Traffic Control	178,000	127,000	131,000	137,000	104,000
Total General Capital Fund	**16,133,300**	**7,529,500**	**11,482,275**	**8,445,650**	**11,594,710**
Sewer Capital	11,004,000	4,011,000	5,275,000	2,882,000	8,156,000
Water Capital	11,448,000	11,216,500	4,060,500	3,962,500	6,822,200
Electric Capital	8,190,169	4,341,523	4,688,280	4,007,866	6,158,511
Total Funded Capital Budget	**$ 46,775,469**	**$ 27,098,523**	**$ 25,506,055**	**$ 19,298,016**	**$ 32,731,421**
	-	-	-	-	-
UNFUNDED Capital					
Engineering	-	2,760,000	1,162,000	6,367,000	4,367,500
Facilities	400,000	2,304,317	45,696,614	-	-
Public Works - Parks	245,000	2,441,745	265,000	585,000	585,000
Total Unfunded Capital Projects	**$ 645,000**	**$ 7,506,062**	**$ 47,123,614**	**$ 6,952,000**	**$ 4,952,500**

General Capital Fund – Summary

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Engineering	$ 8,869,000	$ 2,505,000	$ 6,404,500	$ 2,667,500	$ 6,680,150
Facilities	4,364,000	2,318,500	1,756,500	1,750,000	1,750,000
Fire Services	72,500	58,000	59,300	60,600	61,300
Information Technology	676,000	776,000	1,626,000	876,000	776,000
Public Works - Cemetery	64,000	60,000	60,000	60,000	60,000
Public Works - Fleet	1,168,200	1,287,750	1,045,100	2,416,050	1,846,750
Public Works - Parks	641,600	397,250	399,875	478,500	316,510
Public Works - Roads And Maintenance	100,000	-	-	-	-
Public Works - Traffic Control	178,000	127,000	131,000	137,000	104,000
Total Funded General Capital Projects	**16,133,300**	**7,529,500**	**11,482,275**	**8,445,650**	**11,594,710**
Funding Sources & Transfers					
Debt Financing	-	-	(951,500)	-	-
Transfer from Electric - Internal Borrowing	(6,784,170)	-	(450,000)	-	-
Donations	(150,000)	-	-	-	-
Electrical Dividend	(3,126,300)	(3,406,750)	(3,465,775)	(2,930,700)	(3,939,210)
Grant Funding	(410,000)	-	(2,854,500)	-	(2,854,500)
Transfer to/(from) Community Works	(2,775,000)	(1,845,000)	(1,334,000)	(1,833,500)	(881,650)
Transfer to/(from) DCC Reserve	(865,830)	-	-	-	-
Transfer to/(from) Equipment Reserve	(1,376,000)	(1,543,750)	(1,601,300)	(2,772,450)	(2,203,350)
Transfer to/(from) Marina Reserve	(100,000)	-	-	-	-
Transfer to/(from) RCMP Reserve	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Transfer to/(from) Storm Operating	(471,000)	(659,000)	(750,200)	(834,000)	(1,641,000)
Total Funding Sources	**(16,133,300)**	**(7,529,500)**	**(11,482,275)**	**(8,445,650)**	**(11,594,710)**
General Capital Fund	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-
UNFUNDED Capital					
Engineering	-	2,760,000	1,162,000	6,367,000	4,367,500
Facilities	400,000	2,304,317	45,696,614	-	-
Public Works - Parks	245,000	2,441,745	265,000	585,000	585,000
Total Unfunded General Capital Projects	**$ 645,000**	**$ 7,506,062**	**$ 47,123,614**	**$ 6,952,000**	**$ 4,952,500**

Facilities

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Art Gallery Structural Repairs	-	50,000	-	150,000	-
City Hall - Front Door replacement	40,000	-	-	-	-
City Hall - Main floor washroom upgrade	6,000	-	-	-	-
City Hall - Replace Gates with doors & access control	8,000	-	-	-	-
City Hall - Sound dampening wall panels	25,000	-	-	-	-
City Yards - Building upgrades	500,000	-	-	-	-
City Yards - Mezzanine Stairway	20,000	-	-	-	-
City Yards - Overhead & Man doors	15,000	15,000	15,000	-	-
City Yards - Renovate washrooms	-	20,000	-	-	-
City Yards - Rooftop units	30,000	30,000	-	-	-
Community Center - Cleland AV Upgrades	410,000	-	-	-	-
Community Center - Cleland AV Upgrades Grant Expenses	410,000	-	-	-	-
Community Center - Cleland Dressing Room Renos	-	70,000	-	-	-
Community Centre - Electrical	-	-	80,000	60,000	-
Community Centre - Front Counter redesign	25,000	100,000	-	-	-
Community Centre - Mechanical	-	-	40,000	-	-
Community Centre - Replace Boiler & chiller	-	-	425,000	-	-
Curling Rink - Install Hybrid Elevator	-	100,000	-	-	-
Curling Rink - New Condenser	-	-	90,000	-	-
Curling Rink - Replace Main Power Distribution	-	-	100,000	-	-
Curling Rink - Stair upgrade	30,000	-	-	-	-
Curling Rink - Unit Heaters	10,000	10,000	-	-	-
Dog kennel building	25,000	-	-	-	-
Fire Hall 1 - Building reno's/windows	-	-	-	-	100,000
Fire Hall 2 - 2 Bay Garage (Financed)	500,000	-	-	-	-
Fire Hall 2 - Central HVAC System	20,000	-	-	-	-
Fire Hall 2 - Concrete pad at rear of station	50,000	-	-	-	-
Fire Hall 2 - Rear paved Surfaces	35,000	-	-	-	-
Jubilee Pavilion - Mechanical	-	12,500	-	-	-
Leir House - Misc. Capital	50,000	125,000	-	125,000	100,000
Library/Museum - Circulation desk renovation	30,000	-	-	-	-
Library/Museum - Full Accessibility washroom	-	-	50,000	-	-
Library/Museum - Main Distribution Panel	150,000	-	-	-	-
Library/Museum - Misc. Minor Capital	25,000	-	-	-	-
McLaren Arena - Refrigeration (Dividend)	10,000	100,000	750,000	-	10,000
Memorial Arena - Ammonia Dump	25,000	-	-	-	-
Memorial Arena - Floor Scrubber	15,000	-	-	-	-
Memorial Arena - Misc. Capital	-	-	10,000	-	-
OHTC - Misc Capital	25,000	25,000	6,500	-	10,000
Project not defined	-	-	-	755,000	1,445,000
PTCC - Accessibility and code requirements	-	-	65,000	-	-
PTCC - Air wall	-	200,000	-	-	-
PTCC - Apron Repairs	25,000	-	-	-	-
PTCC - Carpet Shampooer	25,000	-	-	-	-
PTCC - Carving Station	-	14,000	-	-	-
PTCC - Expo Lounge renovation	-	-	-	65,000	-
PTCC - Lutron Controller	-	50,000	-	-	-
PTCC - Resurface Ballroom floor	-	35,000	-	-	-
PTCC - Roof Access Deterrent	15,000	-	-	-	-
PTCC - Small Wares	-	35,000	-	-	-
PTCC - Staging	10,000	-	-	-	-
PTCC - Walkway & Rear Entrance	-	400,000	-	-	-
PTCC - Wallpaper	-	250,000	-	-	-

Facilities cont'd

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Public Washrooms - 3 stall mobile washroom	70,000	-	-	-	-
Public Washrooms - Install new Gates/locks	40,000	40,000	-	-	-
Public Washrooms - Large mobile washrooms	100,000	-	-	-	-
Public Washrooms - Okanagan Lake Park Washroom	200,000	-	-	-	-
Public Washrooms - Riverside Washroom	200,000	-	-	-	-
Public Washrooms - Roof replacements	50,000	-	-	-	-
RCMP - Building & External Upgrades (Gas Tax)	400,000	-	-	-	-
RCMP - Internal Upgrades	75,000	75,000	75,000	75,000	75,000
Re-key City Buildings	60,000	60,000	-	-	-
Skaha Marina Repairs - Marina Reserve	100,000	-	-	-	-
Soccer Facility - Recover roof	-	300,000	-	-	-
Soccer Facility - Washroom	-	-	-	200,000	-
SOEC - LED Lighting	-	65,000	-	-	-
SOEC - Misc. Minor Capital	-	12,000	-	-	-
SOEC Bowl Seating Attic Stock	70,000	-	-	-	-
SOEC Box Office HVAC	-	50,000	-	-	-
SOEC Gate 1 Remodel	-	-	-	150,000	-
SOEC Hallway Flooring	25,000	25,000	25,000	25,000	-
SOEC Heat Pumps	10,000	10,000	10,000	10,000	10,000
SOEC Ovens	50,000	-	-	-	-
SOEC Readerboard sign	200,000	-	-	-	-
SOEC Remote Ice Temp Sensors	10,000	-	-	-	-
SOEC RTU	-	20,000	-	-	-
SOEC Suite drapes	-	-	15,000	-	-
SOEC Urinal Replacement	-	-	-	35,000	-
SOEC Vault Remodel	-	-	-	100,000	-
SS Sicamous Fire Protection Upgrade	20,000	-	-	-	-
SS Sicamous Repairs	100,000	-	-	-	-
Westminister Center - Mechanical	20,000	20,000	-	-	-
Total Funded Facilities Capital	**$ 4,364,000**	**$ 2,318,500**	**$ 1,756,500**	**$ 1,750,000**	**$ 1,750,000**
UNFUNDED Capital					
City Hall - UNFUNDED	-	-	4,400,000	-	-
Public Safety and Emergency Facility - UNFUNDED	400,000	-	7,455,030	-	-
Skaha Park East - Boathouse Building - UNFUNDED	-	456,317	-	-	-
Skaha Park East - Marina - UNFUNDED	-	1,098,000	-	-	-
SOEC - Jumbotron - UNFUNDED	-	750,000	-	-	-
Twin Arenas UNFUNDED	-	-	33,841,584	-	-
Total Unfunded Facilities Capital	**$ 400,000**	**$ 2,304,317**	**$ 45,696,614**	**$ -**	**$ -**

Engineering – General Capital Budget

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Storm Drainage					
Carmi Drainage - Budget (Storm)	$ -	$ -	$ -	$ 256,000	$ -
Ellis Creek Reach 7 Design (Financed)	-	-	951,500	-	-
Ellis Creek Reach 7 Design (Storm)	200,000	35,000	-	-	-
Ellis Creek Reach 7 Grant Expense	-	-	2,854,500	-	-
Ellis Creek Reach 8 Design (Storm)	-	-	200,000	35,000	-
Ellis Creek Reach 8 Grant Expense	-	-	-	-	2,854,500
Ellis Creek Reach 9 Design (Storm)	-	-	-	-	200,000
Huth Ave. Storm Sewer Construction	43,000	-	520,800	-	-
Huth Ave. Storm Sewer Construction (Storm)	-	-	347,200	-	-
Orchard Avenue Reconstruction (Storm)	-	-	-	-	400,000
Oxbow Drainage Improvements (Storm)	56,000	56,000	56,000	-	-
Penticton Creek Environmental Monitoring	50,000	75,000	75,000	75,000	100,000
Penticton Creek Revitalization Reach 2 (Dividend)	285,000	125,000	-	-	-
Penticton Creek Revitalization Reach 2 (Storm)	165,000	275,000	-	395,000	35,000
Storm Water Management - Liquid Waste Management Plan (Storm)	-	68,000	72,000	73,000	74,000
Warren Avenue West Storm Upgrades (Storm)	-	-	-	-	290,000
Total Storm Drainage	**799,000**	**634,000**	**5,077,000**	**834,000**	**3,953,500**
Street lighting					
Point Intersection Kinney & South Main - street lighting (Financed)	100,000	-	-	-	-
Total Street Lighting	**100,000**	**-**	**-**	**-**	**-**
Roads and Maintenance					
Aging Storm Sewer Infrastructure Replacement and Upgrades (Storm)	-	-	-	-	542,000
Bike Network Plan (Financed)	4,700,000	-	-	-	-
East Penticton Interceptor - Fairway Ave to Treatment Plant	-	201,000	-	-	-
East Penticton Interceptor - Fairway Ave to Treatment Plant (Storm)	-	150,000	-	-	-
Intersection and Road Marking Improvements	75,000	50,000	58,500	58,500	60,650
Lanes - Pavement Reconstruction	-	-	-	-	181,000
Orchard Avenue Reconstruction	-	-	-	-	955,000
Pavement Management: Rehabilitation	445,000	1,045,000	744,000	1,324,000	361,000
Pavement Management: Rehabilitation -Primary Access Lanes (Dev Services Contingency)	100,000	100,000	100,000	100,000	100,000
Point Intersection Kinney & South Main - Re-Align Galt Avenue (DCC)	865,830	-	-	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue (Financed)	1,484,170	-	-	-	-
Reservoir Road Reconstruction	-	-	100,000	-	-
Sidewalks, Curbs and Gutter Projects	200,000	225,000	225,000	251,000	250,000
Small Developer Driven Drainage Works	-	-	-	-	177,000
Traffic Calming Program	100,000	100,000	100,000	100,000	100,000
Total Engineering - Roads & Maintenance	**7,970,000**	**1,871,000**	**1,327,500**	**1,833,500**	**2,726,650**
Total Funded Engineering General Capital	**$ 8,869,000**	**$ 2,505,000**	**$ 6,404,500**	**$ 2,667,500**	**$ 6,680,150**
UNFUNDED Capital					
Bike Network Plan - Budget - UNFUNDED	-	860,000	-	-	-
Campbell Drainage - UNFUNDED	-	-	-	2,216,000	-
Carmi Drainage - Budget - UNFUNDED	-	-	-	-	2,191,000
Ellis Creek Reach 8 - UNFUNDED	-	-	-	-	951,500
Kiwanis Walking Pier - UNFUNDED	-	-	-	-	1,225,000
Main Street 400 Block infrastructure - UNFUNDED	-	-	1,162,000	-	-
Penticton Creek Revitalization Reach 2 - UNFUNDED	-	1,900,000	-	1,985,000	-
Reservoir Road Reconstruction - UNFUNDED	-	-	-	2,166,000	-
Total Unfunded Engineering Capital	**$ -**	**$ 2,760,000**	**$ 1,162,000**	**$ 6,367,000**	**$ 4,367,500**

Fire Services

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Emergency Training Center Upgrades	11,500	12,000	12,500	13,000	13,500
Fire Hose Replacement	14,200	15,000	15,600	16,200	16,200
Fire Services - Equipment Replacement	46,800	31,000	31,200	31,400	31,600
Total Funded Fire Capital	**$ 72,500**	**$ 58,000**	**$ 59,300**	**$ 60,600**	**$ 61,300**

Information Technology

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Information Technology - Cleland Theatre Sound/Lighting Upgrades	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Information Technology - Hardware - Audio Visual, Security Video	100,000	100,000	100,000	100,000	100,000
Information Technology - Hardware - Council Chambers	25,000	25,000	25,000	25,000	25,000
Information Technology - Hardware - Desktop/Cellular Telephone Hardware	10,000	10,000	10,000	10,000	10,000
Information Technology - Hardware - Desktops, Laptops, Tablets	125,000	125,000	125,000	125,000	125,000
Information Technology - Hardware - Printers, Pressure Sealer	6,000	6,000	6,000	6,000	6,000
Information Technology - Hardware - Servers, Appliances	100,000	100,000	400,000	200,000	200,000
Information Technology - Infrastructure - Local Area Network	175,000	175,000	175,000	175,000	175,000
Information Technology - Software - Records Management	-	100,000	200,000	100,000	-
IT - Billing Software upgrade/replacement	-	-	450,000	-	-
IT Strategy - System reconfigurations	25,000	25,000	25,000	25,000	25,000
SOEC - Capital IT/AV	100,000	100,000	100,000	100,000	100,000
Total Funded IT Capital	**$ 676,000**	**$ 776,000**	**$ 1,626,000**	**$ 876,000**	**$ 776,000**
Allocation out to Utility					
Information Technology - Software - CIS - Electrical Portion	10,000	10,000	10,000	10,000	10,000
Information Technology - Software - CIS - Sewer Portion	5,000	5,000	-	-	-
Information Technology - Software - CIS - Water Portion	5,000	5,000	-	-	-
IT - Billing Software upgrade/replacement - Electrical Portion	-	250,000	-	-	-
IT - Billing Software upgrade/replacement - Sewer Portion	-	125,000	-	-	-
IT - Billing Software upgrade/replacement - Water Portion	-	125,000	-	-	-
Total IT Capital Including Allocation Out	**$ 20,000**	**$ 520,000**	**$ 10,000**	**$ 10,000**	**$ 10,000**

Cemetery

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Lakeview Cemetery Upgrades	$ 64,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000
Total Funded Cemetery Capital	**$ 64,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**

Fleet

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
1 Ton Pick up (Replace Unit 104)	-	65,000	-	-	-
1 Ton Pick up (Replace Unit 133)	75,000	-	-	-	-
1 Ton Pick up (Replace Unit 18)	-	80,000	-	-	-
1 Ton Pick up w/ winch crane (Replace Unit 41)	70,000	-	-	-	-
1/2 Ton 4x4 Pick up (Replace Unit 29)	-	40,000	-	-	-
1/2 Ton Pick up (Replace Unit 138)	-	65,000	-	-	-
A/C Machine	5,000	-	-	-	-
Aerator (Replace Unit 9430)	20,000	-	-	-	-
Auto hoist	16,000	-	-	-	-
Backhoe (Replace Unit 71)	180,000	-	-	-	-
Barge new engine (Replace Unit 9413)	-	30,000	-	-	-
Boom Flail Mower for Municipal tractor	36,000	-	-	-	-
Brake Lathe	3,500	-	-	-	-
Broom attachment for Unit 773	9,000	-	-	-	-
Bush Truck (Replace Unit B-201)	80,000	-	-	-	-
Cabinets/Benches	25,000	-	-	-	-
Car (Replace Unit 125)	37,000	-	-	-	-
Chipper (Replace Unit 78)	-	55,000	-	-	-
Compressor (Replace Unit 80)	-	45,000	-	-	-
Digger Derrick Aerial to Replace Unit 50	-	350,000	-	-	-
Fertilizer Spreader (Replace Unit 9424)	-	6,000	-	-	-
Flail Mower (Replace Unit 9409)	9,000	-	-	-	-
Flat Deck Trailer (Replace Unit 9217)	9,000	-	-	-	-
Fleet Future Capital Purchases	-	-	1,045,100	2,416,050	1,846,750
Litter Truck (Unit 140)	15,000	-	-	-	-
Mini Van (Replace Unit 5)	-	32,000	-	-	-
Minivan (Replace Unit 107)	-	35,000	-	-	-
New BEO Vehicle	32,000	-	-	-	-
New CSO Vehicle	32,000	-	-	-	-
Overseeder (Replace Unit 9460)	-	11,000	-	-	-
Parks Equipment	11,200	14,750	-	-	-
Parks Tilt Trailer (Replace Unit 9210)	-	10,000	-	-	-
Personal water rescue craft (Replace Unit MR-202)	-	20,000	-	-	-
Personal water rescue craft (Replace Unit MR-203)	-	20,000	-	-	-
Pick up truck (Replace Unit 129)	-	75,000	-	-	-
Pick up truck (Replace Unit 2)	-	34,000	-	-	-
Pick up truck (Replace Unit 3)	34,000	-	-	-	-
Pick up truck (Replace Unit 31)	40,000	-	-	-	-
Pick up truck (Replace Unit 33)	-	34,000	-	-	-
Pick up truck (Replace Unit 4)	-	34,000	-	-	-
Pick up truck (Replace Unit 96)	-	35,000	-	-	-
Quad Trailer (Replace Unit 9205)	-	5,000	-	-	-
Rototiller (Replace Unit 9467)	5,000	-	-	-	-
Rototiller (Replace Unit 9470)	-	5,000	-	-	-
Rotovator (Replace Unit 9426)	7,000	-	-	-	-
Sander (Replace Unit 86)	-	50,000	-	-	-
Shop Equipment	7,500	7,500	-	-	-

Fleet cont'd

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Single Dump (Replace Unit 53)	150,000	-	-	-	-
Snow Blower (Replace Unit 9469)	5,000	-	-	-	-
SOEC Ice Resurfacer (Replace Unit 335)	185,000	-	-	-	-
Spray truck (Replace Unit 130)	50,000	-	-	-	-
Steam Cleaner	-	10,000	-	-	-
Tilt deck Trailer (Replace Unit 9203)	10,000	-	-	-	-
Tractor (Replace Unit 69)	-	65,000	-	-	-
Trailer (Replace Unit 9207)	10,000	-	-	-	-
Van (Replace Unit 137)	-	35,000	-	-	-
Water Tank (Replace Unit 9465)	-	7,500	-	-	-
Wheel Balancer	-	12,000	-	-	-
Total Funded Fleet Capital	**$ 1,168,200**	**$ 1,287,750**	**$ 1,045,100**	**$ 2,416,050**	**$ 1,846,750**

Parks

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Beach Slides	-	-	7,000	-	-
Irrigation Upgrades	42,500	81,250	139,375	64,500	19,810
Kings Park - Entry Improvements	35,000	-	-	-	-
Lakawanna Park - Splash Pad replacement	-	-	-	125,000	-
Park Misc - CinderBlock Dugout Improv. McLaren & Bambino	-	-	31,500	-	-
Park Misc - McGregor Park Developement	-	-	-	-	75,700
Park Misc - Parks Recycling Infrastructure	-	-	-	-	60,000
Park Misc - Playground Equipment	60,000	294,000	222,000	40,000	161,000
Riverside Park - Site/Entry Improvements	-	-	-	99,000	-
Robinson Park - Pickleball Courts	-	-	-	150,000	-
Skaha Park - Splash Pad replacement	353,000	-	-	-	-
SOEC - Landscaping Alberni/Creston parking lot	-	22,000	-	-	-
SS Sicamous Irrigation and Landscaping	100,000	-	-	-	-
Sudbury Park - Parking Lot Landscaping	51,100	-	-	-	-
Total Funded Parks Capital	**$ 641,600**	**$ 397,250**	**$ 399,875**	**$ 478,500**	**$ 316,510**
UNFUNDED Capital					
Safety Village - Park upgrades - UNFUNDED	-	250,000	-	-	-
Skaha Park Beach Wall - UNFUNDED	70,000	700,000	-	-	-
Skaha Park East - Other Parks UNFUNDED	-	818,345	-	-	-
Sportsfield Fencing Improvements - UNFUNDED	175,000	300,000	-	300,000	300,000
Tennis Court Upgrades - UNFUNDED	-	-	265,000	285,000	285,000
Three Mile Beach - Upgrade parking, site and entry improvement - UNFUNDED	-	373,400	-	-	-
Total Unfunded Parks Capital	**$ 245,000**	**$ 2,441,745**	**$ 265,000**	**$ 585,000**	**$ 585,000**

Roads

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Decorative Scroll Installation	$ 100,000	$ -	$ -	$ -	$ -
Total Funded Roads Capital	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**

Traffic Control

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
New Traffic Detection Devices	$ 68,000	$ 70,000	$ 73,000	$ 76,000	$ 40,000
Traffic signalization - Upgrade Controllers and Loop Detectors	110,000	57,000	58,000	61,000	64,000
Total Funded Traffic Control Capital	**$ 178,000**	**$ 127,000**	**$ 131,000**	**$ 137,000**	**$ 104,000**

Sewer Fund

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Engineering - Sewer Capital					
Aging Sanitary Sewer Infrastructure Replacements and Upgrades	$ 1,067,000	$ -	$ 1,327,000	$ 1,733,000	$ 2,170,000
Aging Water Main Replacement Program	85,000	-	-	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant	50,000	1,486,000	-	-	-
North Penticton Interceptor - Fairway Road to Treatment Plant	441,150	-	-	-	-
North Penticton Interceptor - Fairway Road to Treatment Plant (DCC)	2,499,850	-	-	-	-
Orchard Avenue Reconstruction	-	-	-	-	35,000
Point Intersection Kinney & South Main - Re-Align Galt Avenue	175,000	-	-	-	-
SOEC Lift Station Wet Well Expansion	-	841,000	-	-	-
Total Engineering Sewer Capital Projects	4,318,000	2,327,000	1,327,000	1,733,000	2,205,000
Advanced Waste Water Treatment Plant					
1990 HVAC Replacement	20,000	20,000	20,000	-	-
Asset Management Renewal Assessment Waste Water Lift Stations	30,000	30,000	200,000	30,000	30,000
AWWTP - Asset Management Renewal	425,000	750,000	1,041,000	750,000	750,000
AWWTP - Bioreactor Gate Replacement	250,000	250,000	-	-	-
AWWTP - BIOREM Filter for filter plus install	-	270,000	-	-	-
AWWTP - PLC Upgrades	50,000	50,000	50,000	50,000	-
AWWTP Expansion and Upgrades	-	134,000	-	269,000	-
AWWTP Expansion and Upgrades (DCC)	2,525,911	-	-	-	-
AWWTP Expansion and Upgrades (Financed)	3,320,089	-	2,587,000	-	5,171,000
Power Monitoring Efficiencies	25,000	15,000	15,000	15,000	-
SCADA Efficiencies	35,000	35,000	35,000	35,000	-
Total Advanced Waste Water Treatment Plant Capital Projects	6,681,000	1,554,000	3,948,000	1,149,000	5,951,000
Sewer Collection System Capital Projects					
Total Sewer Collection Capital Projects	-	-	-	-	-
Information Technology - Software - CIS - Sewer Portion	5,000	5,000	-	-	-
IT - Billing Software upgrade/replacement - Sewer Portion	-	125,000	-	-	-
Total Funded Sewer Capital Expense	**$ 11,004,000**	**$ 4,011,000**	**$ 5,275,000**	**$ 2,882,000**	**$ 8,156,000**
Funding Sources & Transfers					
Debt Financing	(3,320,089)	-	(2,587,000)	-	(5,171,000)
Development Cost Charges	(5,025,761)	-	-	-	-
Net transfers from Sewer Operating Fund	(2,658,150)	(4,011,000)	(2,688,000)	(2,882,000)	(2,985,000)
Total Funding Sources	**(11,004,000)**	**(4,011,000)**	**(5,275,000)**	**(2,882,000)**	**(8,156,000)**
Sewer Utility Capital Fund	$ -	$ -	$ -	$ -	$ -

Water Fund

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Engineering - Water Capital					
100mm Water Main Replacement Program	$ 508,000	$ -	$ -	$ -	$ 1,108,200
Aging Water Main Replacement Program	1,161,000	968,500	-	-	1,223,000
Downtown Revitalization - Main Street	-	-	450,000	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant	-	350,000	-	-	-
Industrial Area Fire Flow Upgrades	-	-	1,237,500	1,051,500	-
Irrigation System - Infrastructure Renewals	638,000	638,000	638,000	638,000	638,000
Orchard Avenue Reconstruction	-	-	-	-	450,000
Point Intersection Kinney & South Main - Re-Align Galt Avenue	175,000	-	-	-	-
Rainfall Monitoring	256,000	-	-	-	-
Riddle Road Improvements - Water Service & Fire Protection	-	-	-	1,593,000	-
Ridgedale Reservoir Upgrade (DCC)	774,570	-	-	-	-
Ridgedale Reservoir Upgrade (Financed)	3,386,430	-	-	-	-
Valleyview Road Improvements	130,000	-	-	-	927,000
Valleyview Road Improvements (DCC)	-	-	-	-	1,156,000
Total Engineering Water Capital Projects	7,029,000	1,956,500	2,325,500	3,282,500	5,502,200
Water Treatment Plant Capital Projects					
Building Code Improvements	150,000	150,000	-	-	-
Equipment Replacement	60,000	60,000	60,000	60,000	60,000
Make up air unit replacement program WTP	70,000	140,000	140,000	-	-
Penticton Ave PRV Upgrade (Financed)	2,912,000	-	-	-	-
Roof replacement WTP	410,000	-	-	-	-
WTP - DAF Pump Retrofit	-	-	-	50,000	300,000
WTP - Electrical Main Switch Replacement	-	-	-	35,000	300,000
WTP equipment replacement - PLC's and communications equipment	100,000	120,000	200,000	-	-
WTP Rotork Valve Replacement	120,000	120,000	120,000	120,000	120,000
Total Water Treatment Plant Capital Projects	3,822,000	590,000	520,000	265,000	780,000
Water Distribution System Capital Projects					
Ellis 2 Dam - Consulting & Upgrades	250,000	100,000	-	-	-
Ellis 2 Dam (Financed)	-	-	750,000	-	-
Ellis 4 Dam (Financed)	-	8,300,000	-	-	-
Ellis Creek Diversion Dam - Bridge Replacement	-	-	125,000	100,000	400,000
Irrigation Meter Program	140,000	140,000	140,000	140,000	140,000
Misc Dam Projects	-	-	200,000	175,000	-
ROW - Right of Way Aquisitions	202,000	-	-	-	-
Total Water Distribution System Capital Projects	592,000	8,540,000	1,215,000	415,000	540,000
Information Technology - Software - CIS - Water Portion	5,000	5,000	-	-	-
IT - Billing Software upgrade/replacement - Water Portion	-	125,000	-	-	-
Total Funded Water Capital Expense	**$ 11,448,000**	**$ 11,216,500**	**$ 4,060,500**	**$ 3,962,500**	**$ 6,822,200**
Funding Sources & Transfers					
Debt Financing	(6,298,430)	(8,300,000)	(750,000)	-	-
Development Cost Charges	(774,570)	-	-	-	(1,156,000)
Net transfers from Water Operating Fund	(4,375,000)	(2,916,500)	(3,310,500)	(3,962,500)	(5,666,200)
Total Funding Sources	**(11,448,000)**	**(11,216,500)**	**(4,060,500)**	**(3,962,500)**	**(6,822,200)**
Water Utility Capital Fund	$ -	$ -	$ -	$ -	$ -

Electric Fund

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
FUNDED Capital					
Carmi Substation Feeders	$ -	$ -	$ -	$ -	$ 1,900,000
City Yards - Building upgrades (Electric)	1,500,000	-	-	-	-
Departmental Tools- PLT & Engineering Tools	43,709	45,020	46,371	47,762	49,195
Electrical Inventory Storage racks (Utility poles & Spools, etc)	140,000	-	-	-	-
Enhancement - System Reliability Improvements	431,405	492,327	555,030	499,565	505,987
Enhancement - Utility Scale Battery	1,700,000	300,000	600,000	-	-
Expansion- Sendero backup OH extension	200,000	-	-	-	-
Fiber System Redundancy	125,000	-	131,250	-	137,813
Huth Refurbishment	-	-	-	324,730	331,224
Non Discretionary - Estimated New/Upgrade Services	1,200,684	1,234,922	1,270,153	1,306,405	1,343,709
Non Discretionary - Flat Rate New/Upgrade Services	400,000	410,600	421,502	432,715	444,247
Non Discretionary - New UG Subdivision	169,450	172,764	176,143	179,589	183,101
Road - Point intersection - Galt and South Main St	1,200,000	-	-	-	-
SCADA Upgrades - New Dual PC, PowerLink upgrade investigation	58,132	59,876	61,672	63,522	65,428
Sustainment - Distribution System Rebuild	696,922	723,421	750,946	779,537	809,236
Sustainment - Distribution System Rebuild- UG Residential Subdivision	314,868	330,473	346,851	364,041	378,570
Waterford Refurbishment	-	312,120	318,362	-	-
Total Electrical Capital Expense	8,180,169	4,081,523	4,678,280	3,997,866	6,148,511
Information Technology - Software - CIS - Electrical Portion	10,000	10,000	10,000	10,000	10,000
IT - Billing Software upgrade/replacement - Electrical Portion	-	250,000	-	-	-
Total Funded Electrical Capital Expense	**$ 8,190,169**	**$ 4,341,523**	**$ 4,688,280**	**$ 4,007,866**	**$ 6,158,511**
Funding Sources & Transfers					
Recoveries	(1,282,509)	(1,288,708)	(1,295,008)	(1,301,411)	(1,307,920)
Transfer from Electric Operating Fund	(6,907,660)	(3,052,816)	(3,393,272)	(2,706,455)	(4,850,590)
Total Funding Sources	**(8,190,169)**	**(4,341,523)**	**(4,688,280)**	**(4,007,866)**	**(6,158,511)**
Electrical Utility Capital Fund	$ -	$ -	$ -	$ -	$ -

Internal and External Debt Projects - Capital

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
Internal borrowing					
Bike Network Plan (Financed)	$ 4,700,000	$ -	$ -	$ -	$ -
Fire Hall 2 - 2 Bay Garage (Financed)	500,000	-	-	-	-
IT - Billing Software upgrade/replacement	-	-	450,000	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue (Financed)	1,484,170	-	-	-	-
Point Intersection Kinney & South Main - street lighting (Financed)	100,000	-	-	-	-
Total Internal borrowing	6,784,170	-	450,000	-	-
External borrowing					
Ellis Creek Reach 7 Design (Financed)	-	-	951,500	-	-
AWWTP Expansion and Upgrades (Financed)	3,320,089	-	2,587,000	-	5,171,000
Ellis 2 Dam (Financed)	-	-	750,000	-	-
Ellis 4 Dam (Financed)	-	8,300,000	-	-	-
Penticton Ave PRV Upgrade (Financed)	2,912,000	-	-	-	-
Ridgedale Reservoir Upgrade (Financed)	3,386,430	-	-	-	-
Total External borrowing	9,618,519	8,300,000	4,288,500	-	5,171,000
Total Internal and External Debt Projects - Capital	**$ 16,402,689**	**$ 8,300,000**	**$ 4,738,500**	$ -	**$ 5,171,000**

Development Cost Charges Funded Projects

	2022 Budget	2023 Budget	2024 Projection	2025 Projection	2026 Projection
Roads Development Cost Charges					
Point Intersection Kinney & South Main - Re-Align Galt Avenue (DCC)	$ 865,830	$ -	$ -	$ -	$ -
Total Roads Development Cost Charges	865,830	-	-	-	-
Sewer Development Cost Charges					
AWWTP Expansion and Upgrades (DCC)	2,525,911	-	-	-	-
North Penticton Interceptor - Fairway Road to Treatment Plant (DCC)	2,499,850	-	-	-	-
Total Sewer Development Cost Charges	5,025,761	-	-	-	-
Water Development Cost Charges					
Ridgedale Reservoir Upgrade (DCC)	774,570	-	-	-	-
Valleyview Road Improvements (DCC)	-	-	-	-	1,156,000
Total Water Development Cost Charges	774,570	-	-	-	1,156,000
Total Development Cost Charges Funded Capital	**$ 6,666,161**	**$ -**	**$ -**	**$ -**	**$ 1,156,000**