

2023–2027

Financial & Corporate Business Plan



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Land Acknowledgement

Wai

We acknowledge that our community is located
on the **traditional and unceded territory**
of the **Syilx Okanagan People**.

We are thankful for the opportunity to
live, work and play in this beautiful
environment.

limləmt



Our Story

Snpintktn is the start of the story.

The City of Penticton is located on the ancestral and unceded territory of the Syilx Okanagan People and Snpintktn is the Interior/Salish name for the area, which is commonly translated as "a place to stay forever," or more accurately, "a place where people live year-round."

As a City and a community, we are committed to walking the path of reconciliation with our neighbours, the Penticton Indian Band. Our shared land makes ours a unique story moving forward.

It's a story that is built upon the uniqueness of being situated between two lakes. It's a story of resilience and partnership and growth. Above all, it's a story of creating a sustainable future for everyone.

As a city of 37,000, Penticton has grown from a largely agricultural village to tourist town to bustling city while offering residents tremendous assets – including the South Okanagan Events Centre, the Community Centre, Cleland Theatre, the Trade and Convention Centre and a variety of parks and sports fields.

Residents also enjoy state-of-the-art infrastructure, ensuring the quality of water is among the best anywhere, and also benefit from being one of five municipalities in the province that operate its own electric utility.

Our story includes our beaches, wine and orchards, not to mention a wide range of outdoor recreational activities. Hop on your bike to discover award-winning wineries and trails with stellar views. Shop at the bustling outdoor market, peruse art galleries or go skating at the outdoor rink. Ski champagne powder slopes or take in a hockey game or concert at the South Okanagan Events Centre. During the summer, every weekend is full – from the Elvis Festival to PeachFest to IRONMAN Canada. You'll never be bored.

“Snpintktn is the Interior/Salish name for the area, which is commonly translated as “a place to stay forever,” or more accurately, “a place where people live year-round.”

Council has laid out four strategic priorities to provide a foundation as we develop: **Safe & Resilient, Livable & Accessible, Vibrant & Connected and Organizational Excellence.** The pages that follow infuse action into those priorities as we build a stronger Penticton.

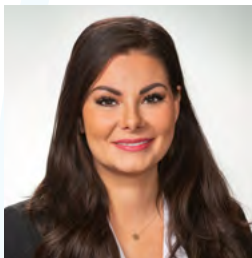
Our story is not complete; we're writing new chapters every day. We invite you to be part of it.



Your City Council



Julius Bloomfield
Mayor



Amelia Boulton
Councillor



Isaac Gilbert
Councillor



Ryan Graham
Councillor



Helena Konanz
Councillor



James Miller
Councillor



Campbell Watt
Councillor

The City of Penticton Council is the local elected body responsible for governing our City and promoting its economic, social and environmental well-being.

City Council is made up of the Mayor and six Councillors who are elected to serve a four-year term. The Mayor is the Chair of City Council.

The primary function of City Council is to consider the interests and well-being of the public and the City and to use its powers for the benefit and protection of its residents.

Council does this through the establishment of policies, the adoption of bylaws and the collection of taxes.

The day-to-day administration and operation of the City is delegated to the City Manager and City Staff.

You can contact Mayor and Council directly at council@penticton.ca

2023–2027

Council Priorities

Council Priorities will be used by the City of Penticton in the following ways:

- Provide direction for department business plans and budgets.
- All City activities will be guided by the priorities.
- Priorities identified are the strategic focus for Council and the administration of the City for the 2022–2026 term.



Safe & Resilient

Enhance and protect the safety of all residents and visitors to Penticton.

INITIATIVES THAT SUPPORT THIS PRIORITY

- Improve **Operational Readiness of the Penticton Fire Department** by adding four firefighters to respond to community emergencies.
- **Increase authority of Bylaw Officers** to reflect expectations of Council and the community in managing safe use of public spaces and amenities.
- Creation of a **Community Safety Team** comprised of RCMP Members and the City's Community Safety Officers to connect vulnerable individuals with supports and agencies.
- Commence the design development work for the proposed **Community Safety Building**.



Livable & Accessible

Proactively plan for deliberate growth; focused on an inclusive, healthy, safe and desirable place to live.

INITIATIVES THAT SUPPORT THIS PRIORITY

- **Official Community Plan Review** to ensure housing policies align with current and project growth realities.
- Reduce the impacts of the housing crisis by utilizing available City lands for **Attainable and Affordable Housing Development** opportunities.
- Continue to **advance the City's Corporate and Community Action Plans** with targeted initiatives for emissions reduction, expanded EV charging locations and the Recycling Ambassador program.



Vibrant & Connected

Support vibrant and diverse activities creating opportunities for connection in community.

INITIATIVES THAT SUPPORT THIS PRIORITY

- Creation of a **Social Development Framework** will inform City's future priorities, areas of interest and advocacy to support the social well-being of the community.
- Undertake a **Sport & Event Strategy Update** to identify stakeholder priorities and support investment into events in Penticton.
- **Upgrade the Columbia Park Sports Court** to meet growing demands of users and anticipated future use.



Organizational Excellence

Foster a culture of service excellence built on good governance, leadership and sound financial decisions.

INITIATIVES THAT SUPPORT THIS PRIORITY

- Undertake **Utility Benchmarking and Rate Review**.
- **Development of a Privacy Management Program** including privacy training and education for City staff.



Overview

Plan Purpose

Each year the City follows a multi-step process to develop the five year financial plan that involves evaluating Council's Priorities along with community feedback and department needs. The 2023–2027 Financial and Corporate Business Plan reflects continued investment 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.

As part of the financial planning process, the City carefully deliberates on community programming, services, goals and overall allocation of resources, including capital projects for the coming year. This process involves weighing the needs and requests of the community and ensuring these service levels can meet be within the annual budget.

As the impacts from the COVID-19 pandemic are significantly subsided, the City continues to ensure essential services are provided as well as keeping our public facilities open and safe to enjoy. In 2023, the City will shift focus to fiscal sustainability with a plan to gradually phase in tax deferrals that were provided by Council in the past few years to assist the community in times of financial hardship.

Overview

This section presents the demographics of Penticton residents, details about services received, summary of the budget process and an overview of this year's Financial Plan.

Divisions & Departments

This section is organized by division, this allows residents to see how the priorities align with various aspects of the organization and the budgets associated with specific programs and services. Within each division's section, you'll find the following:

- What We Do
- Staffing
- Challenges and Opportunities
- 2023 Initiatives
- 2023 Budget Overview & Key Budget Changes
- Increases

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

The City's five year capital plan is included within the financial plan and begins with a summary of capital spending by fund. Following this are detailed schedules for each area listing the planned capital projects as well as information on how the capital spending will be funded. Unfunded projects are also identified, however a funding source has not yet been determined.



Summary of Approved Budget Changes

The City's Draft 2023-2027 Financial and Corporate Business Plan was shared publicly on February 28, 2023. Included in the draft plan was a proposed starting point tax increase in the range of 6.7–9.7%. This was compiled of 3.3% for the phase in of deferred 2022 taxes, 3.4% for operational increases and inflation, and 3% for enhancements.

Over the following two weeks, public consultation was undertaken through online feedback, media debrief, online budget engagement session and a Council public engagement open house. On March 14–16, 2023, special Council meetings were held for Council to review and provide decisions on the budget. Every Division presented information on services provided and budget details for every City department for Council's approval in principle. Throughout these deliberations, Council could direct staff to make amendments to service levels or budget figures.

During deliberations, Council directed staff to make the following changes to the Draft 2023-2027 Five Year Financial Plan:

Budget Change 1

Reduction of \$75,000 from the 2023 Recreation budget for the Recreation Rate Review

Budget Change 2

Specific changes to allocations for grant applications resulted in \$12,500 of changes, these were made within the existing Civic Grant and Partnership funding of \$1.1M

Budget Change 3

Balance the 2023 budget with a General Surplus Reserve draw of \$3.0M

Budget Change 4

Council approved a tax rate of 9.5%

Financial Impacts of Strategic Initiatives

In the divisional business plans, there are a total of 13 significant budget increases, the financial implication of these initiatives are contained within the financial plan. The list below summarizes these requests for new operating funding. For details on these increases and how they support the Council and operating priorities to benefit the community, visit the applicable department pages.

General Fund - Department		Approved Increase
Economic Development	Attainable and Affordable Housing Development Project	\$50,000
Facilities	Implement a Computerized Maintenance Management System	\$97,500
Fire	Addition of Four Firefighters	\$442,000*
Library	Increase Hours for Library Pages to Manage Surge in Visits	\$9,500
Library	Expansion of Services by Increasing Digital Collections	\$50,000
Parks	Increased Costs to Meet Service Levels for Parks	\$175,000
RCMP	Community Safety Team – Addition of Two RCMP Members	\$408,000
RCMP	Improve Detachment's General Investigation Section by Adding a Serious Crimes Administrator	\$99,000
Recreation, Arts & Culture	Arena Use Analysis	\$15,000
Roads & Drainage	Increase in Costs to Meet Established Service Levels	\$109,000
Total		\$1,455,000

Utility Fund - Department		Approved Increase
Water Utility	Increasing Demand for Services	\$110,000
Sewer Utility	Increasing Demand for Services	\$25,000
Total		\$135,000

**The addition of four fire fighters in 2023 was approved by Council at their regular meeting December 20, 2022. The cost of this initiative is to be phased in over four years, with the difference being funded by surplus.*

2023 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. Below are some of the key steps and dates in the budget cycle.



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

Community Statistics

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 2021 Census.

POPULATION 37,000

AVERAGE AGE

Penticton **48.9**
 BC **42.8**
 Canada **41.9**

AGE CATEGORIES

0 to 19 **16%**
 20 to 39 **20%**
 40 to 59 **24%**
 60 to 79 **30%**
 80+ **10%**

FAMILIES

2 Persons **66%**
 3 Persons **17%**
 4 Persons **13%**
 5+ Persons **4%**
 Average Size of Families **2.6**

MARITAL STATUS

Married or Living Common Law **54%**
 Not Married or Living Common Law **46%**



**PENTICTON
 1,725 km²**



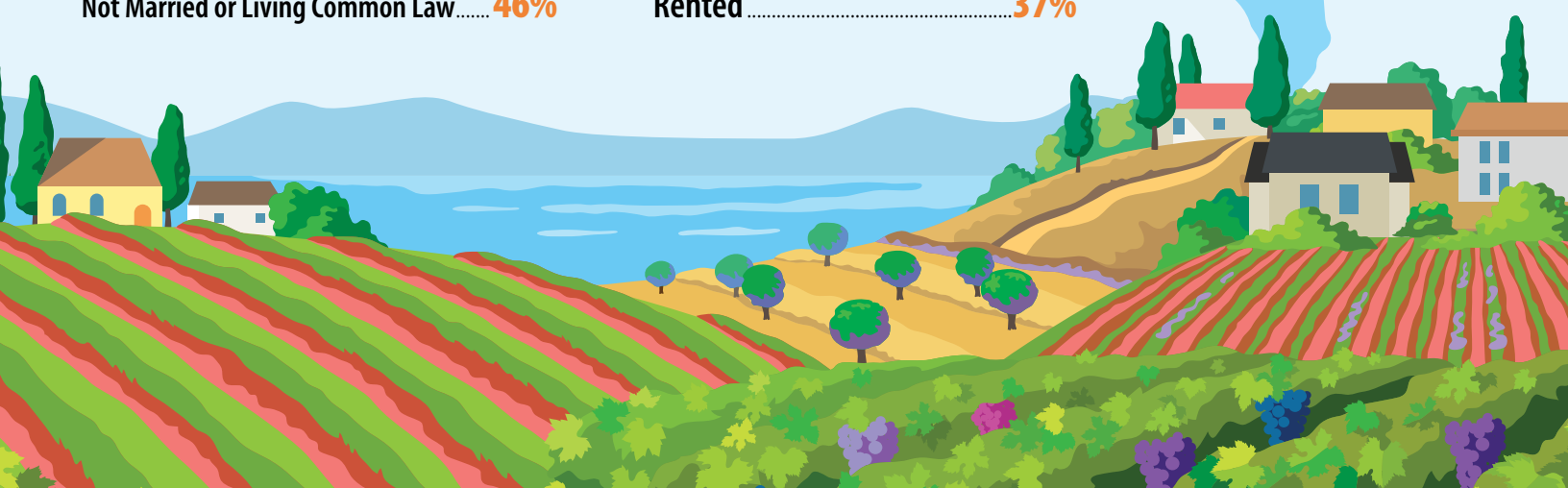
EDUCATION

Post-secondary **51%**
 Secondary **34%**
 No Certificate,
 Diploma or Degree **15%**



HOUSEHOLDS

Owned **63%**
 Rented **37%**



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:

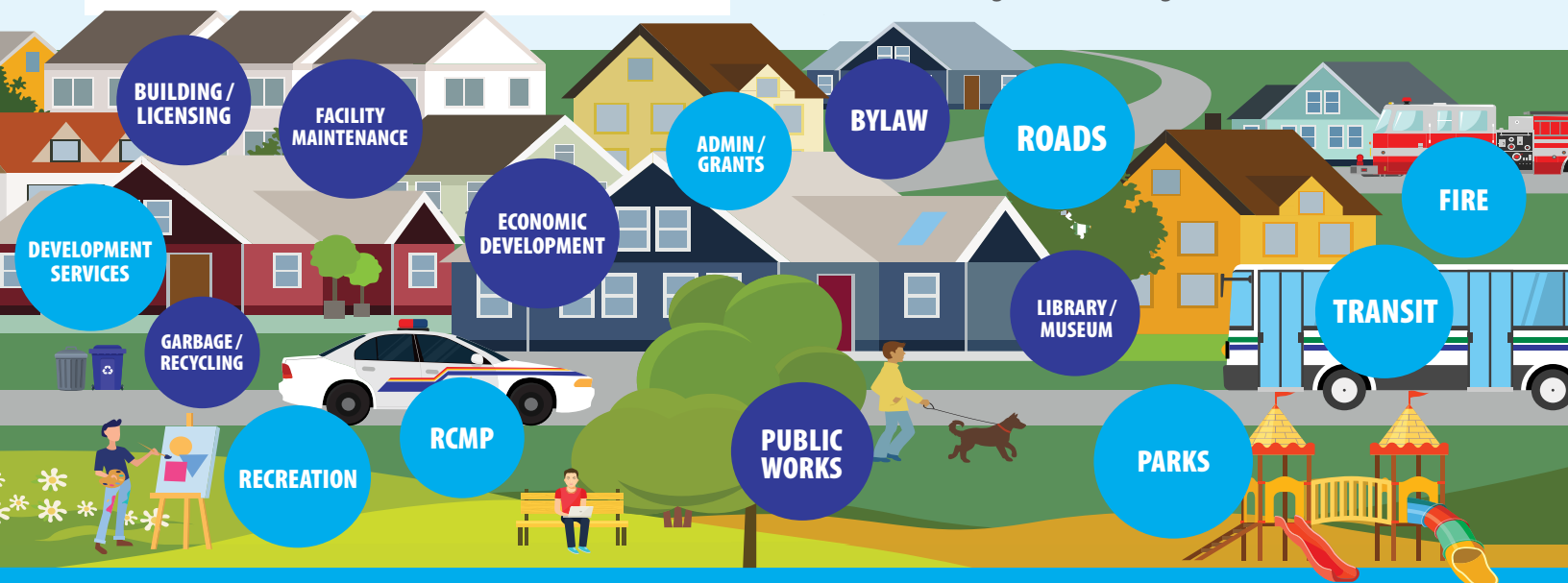
- Maintain current levels of service (base operating budget)
- Incorporate service level enhancements or reductions
- Incorporate new operating initiatives
- Fund capital projects

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



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

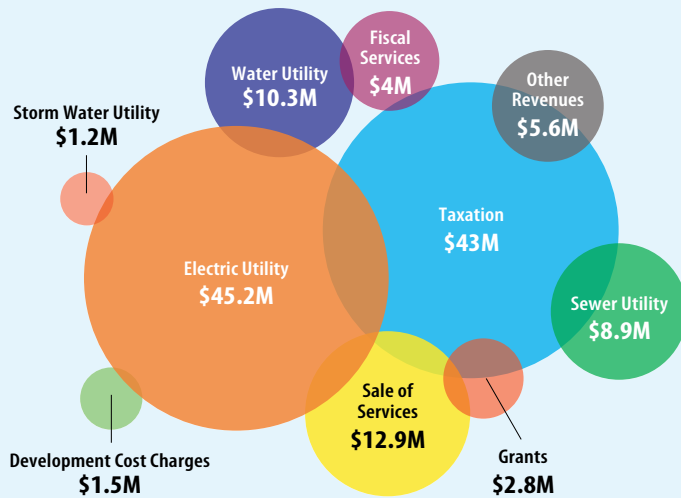
As part of updating the Financial Plan, the City considers what funds are required to maintain or enhance these services. This may result in increases to property taxes or utility rates. The City plans for stable, ongoing tax rate increases to fund inflation, ensure sustainable services, and plan for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

Budget at a Glance

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

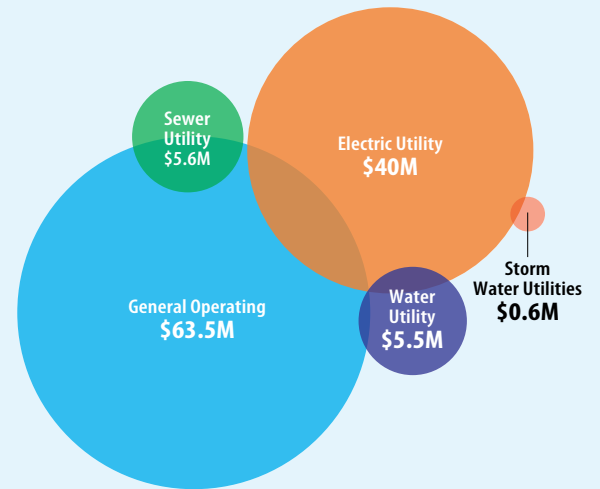
Revenues

\$135.4 Million*



Expenses

\$115.2 Million*

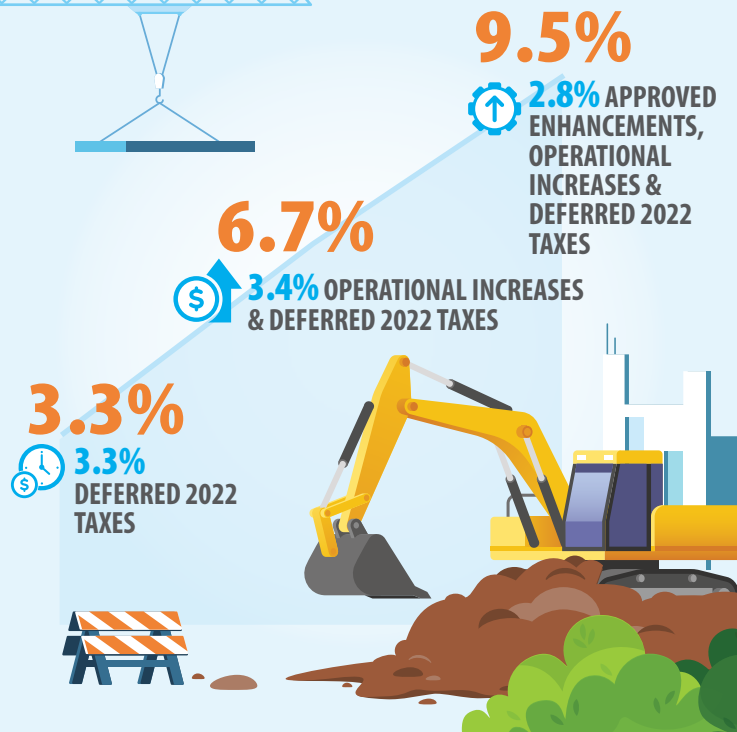
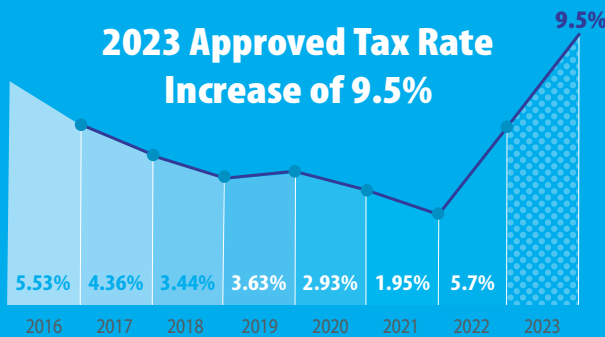


The difference between Revenues and Expenses goes into reserves and funds capital.

* Net of \$25M in taxes collected on behalf of others.

Historical Tax Rate Increases

2023 Approved Tax Rate Increase of 9.5%



2023 Budget and You

The approved 2023 – 2027 Financial and Corporate Business Plan includes a tax rate of **9.5%**. The following chart shows the Estimated Monthly Increase for property taxes. The estimates are based on the average residential or commercial property.

ESTIMATED TOTAL MONTHLY INCREASES

Residents

9.5% = \$14

Residents average annual increase of **\$173** per year, based on average annual property assessment of **\$661,564**.

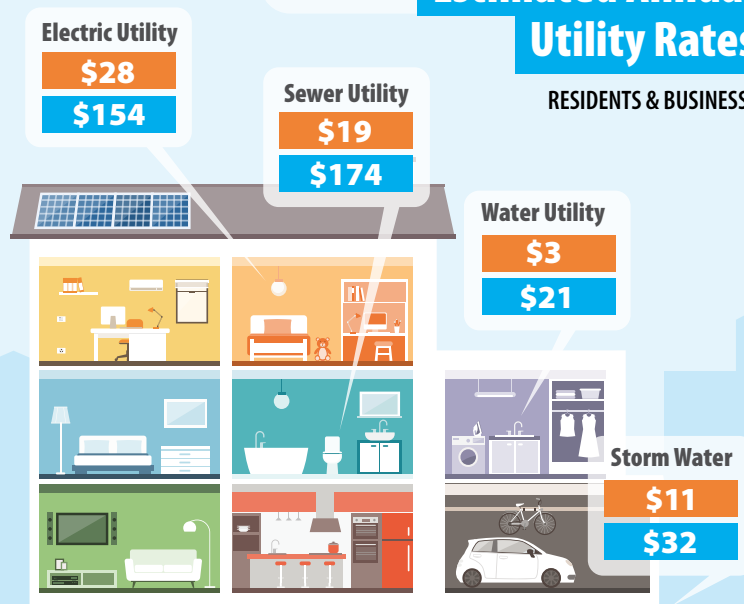
Businesses

9.5% = \$55

Businesses average annual increase of **\$659** per year, based on annual average property assessment of **\$1,164,930**.

Estimated Annual Utility Rates

RESIDENTS & BUSINESSES



RESIDENTS

Average Residential Property will pay an estimated additional **\$61** annually, approximately **\$5** more per month.

BUSINESSES

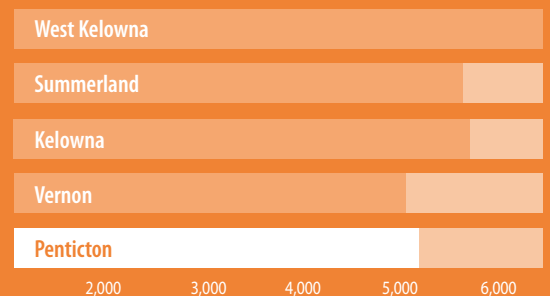
Average Business Property will pay an estimated additional **\$380** annually, approximately **\$31** more per month.

**Rates shown above are the average changes in annual utilities.*

Resident Taxes

Residential Tax Competitiveness 2022 Total Residential Taxes & Charges Comparison

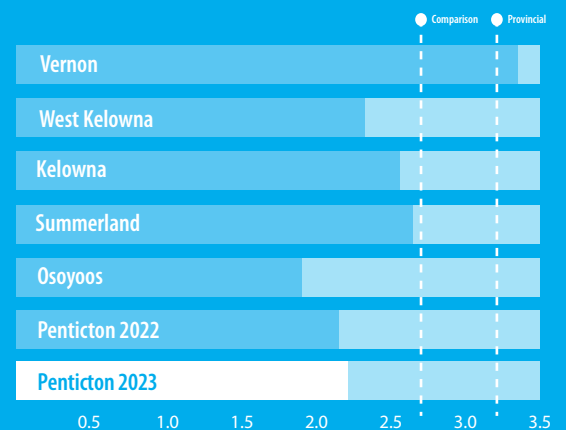
Penticton continues to have one of the lowest total residential taxes and charges (comparable utilities) in the region.



Business Taxes

Business Tax Multiplier Comparisons 2022

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

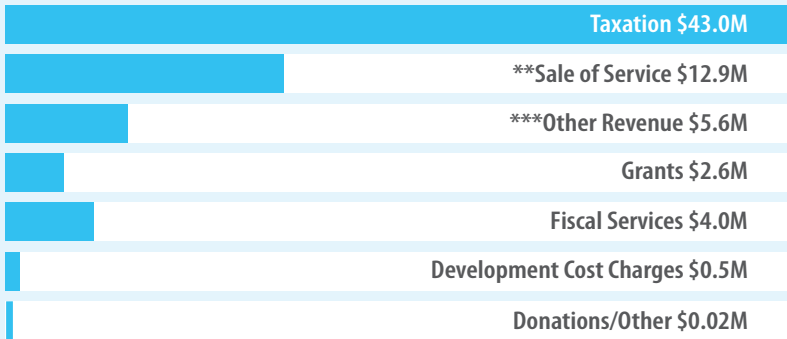


A CLOSER LOOK

2023 General Operating

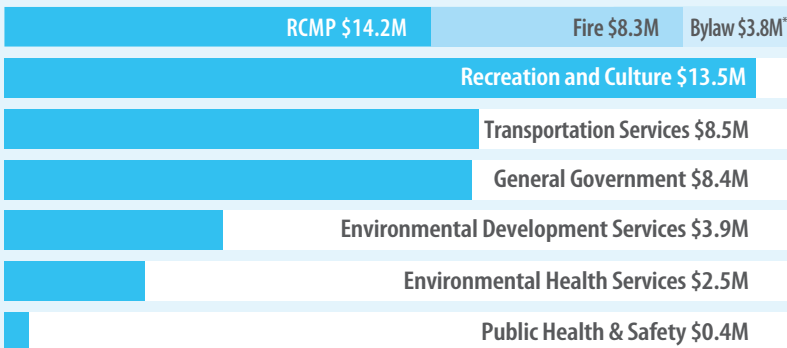
The General Operations includes revenue and expenses for all services, assets and amenities that are not associated with the utilities. The main source of funding for the General Fund is property taxes.

General Revenues \$68.6 Million*



*Net of \$25M in taxes collected on behalf of others ** Sale of Service includes items in fees and charges ***Other Revenues include fines and charges

General Expenses \$63.5 Million*



*Net of \$25M in taxes collected on behalf of others **and Building and Licensing



GENERAL REVENUES HIGHLIGHTS

- Tax increase adopted by Council is 9.5% for the 2023–2027 Financial Plan.
- Revenue recovery in 2022 increased due to strong return of recreation activities and community events.
- Gaming revenue has returned to pre-pandemic levels. This revenue is transferred to reserves for future capital borrowing needs and Council priorities.
- The City has benefited from higher investment interest rates which have increased revenue received on invested funds.

GENERAL EXPENSES HIGHLIGHTS

- Expenses increased by \$3M over 2022 budget attributed to inflation, incremental additions and continued community safety priorities.



A CLOSER LOOK 2023 Utilities

The City operates four utilities: **Water**, **Sewer**, **Electricity** and **Storm Water**. The first three are funded through monthly utility bills, while the Storm Water utility is billed annually on the property tax notice.



Electric

REVENUE \$46.6M	EXPENSES \$43.7M
CAPITAL \$5.3M	RESERVES (\$2.4M)

HIGHLIGHTS

- City power purchase from FortisBC accounts for 87% of expenses.
- FortisBC has announced an approved interim rate increase of 3.98%.
- Many capital projects are focused on improving system reliability, such as the 2023 South Main underground conversion project.
- Adopted increase of **2%** for electrical rates.



Water

REVENUE \$10.5M	EXPENSES \$5.9M
CAPITAL \$4.2M	RESERVES \$0.4M

HIGHLIGHTS

- Continued capital investments replacing aging mains and equipment at the water treatment plant mitigates risk of service failures and ensures safe and healthy water for our residents.
- Adopted increase of **0.6%** for water rates.



Sewer

REVENUE \$9.9M	EXPENSES \$6.1M
CAPITAL \$3.1M	RESERVES \$0.7M

HIGHLIGHTS

- Continued capital investments replacing aging mains and equipment at the advanced waste water treatment plant mitigates risk of service failures for our residents.
- Adopted increase of **4%** for sewer rates.



Storm Water

REVENUE \$1.2M	EXPENSES \$0.6M
CAPITAL \$0.2M	RESERVES \$0.4M

HIGHLIGHTS

- Planned increases to storm water rates to support self-funding.
- Adopted increase of **20.2%** increase for storm water rates.

The City reviews its utility rates annually and conducts a full review every four years to assess the necessary rates to fund operations, maintain infrastructure, and build new projects while considering the effects on customers. The 2023 Utility Rates were adopted on December 20, 2022. The 2023 Utility Rate Review is currently in progress and will inform the rates for 2024.

Since the last rate review was completed, the City has updated all its Master Plans, adopted an updated DCC bylaw, and is now updating its Asset Management Plans for each area. This important information will help ensure that the proposed rates for future years will enable the City to provide reliable and forward-focused services.



The Path to 2023

One of the three main factors driving this year's approved budget increases is addressing the decisions made during the 2022 budget deliberations November 22–23, 2021 to defer taxes.

Summary of 2022 Budget Challenges



High inflation



Sustained revenue losses due to COVID-19

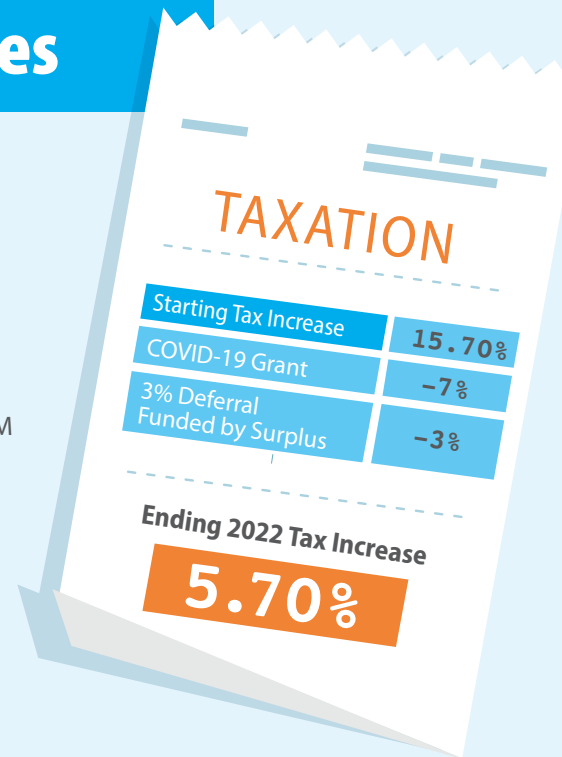


Public demand for increased Community Safety resources

The result of these challenges were that the City had funding shortfalls of just under \$6M in the operating fund equivalent to a 15.7% tax increase

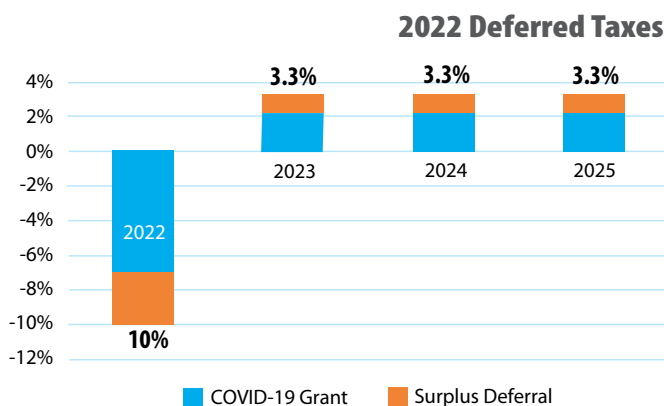
Faced with the difficult challenge of balancing the budget but taking into consideration the impact COVID-19 was having on Penticton residents, Council made the following decisions to defer taxation to future years:

- **7% Reduction in Tax Increase** - use remaining \$2.4M of COVID-19 Restart Grant
- **3% Reduction in Tax Increase** - draw from surplus



2023 Budget Impact

The 2022 funding deferral equated to 10% of taxation that was planned to be phased in over 3 fiscal years, 2023-2025, see chart below:



City's Financial Plan

- The City is required by provincial legislation to not run a deficit, and borrowing from reserves to balance is not a sustainable model.
- Similar to running a household, if monthly expenses exceed monthly revenues and savings are used to make up the difference, eventually the savings will run out.
- The 2023 budget allows for a gradual return to revenues that support the municipality's operations and will return the City to a fiscally sustainable model.



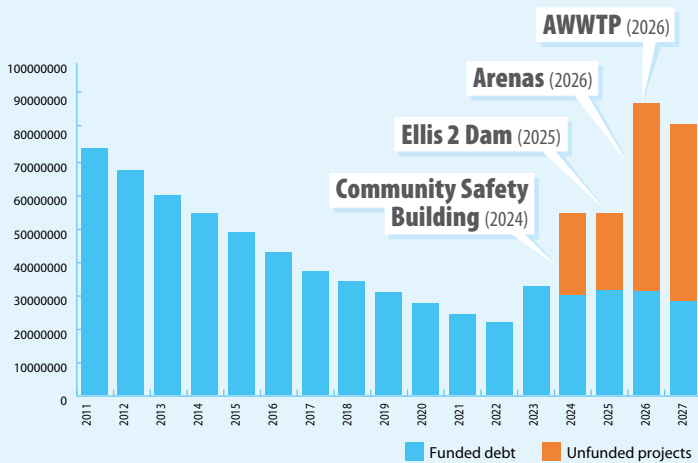
ASSET MANAGEMENT & Capital Borrowing

Like many cities, Penticton is challenged to fund the increasing costs to maintain, replace and extend the life of its aging infrastructure with replacement costs continuing to rise.

Planned Borrowing

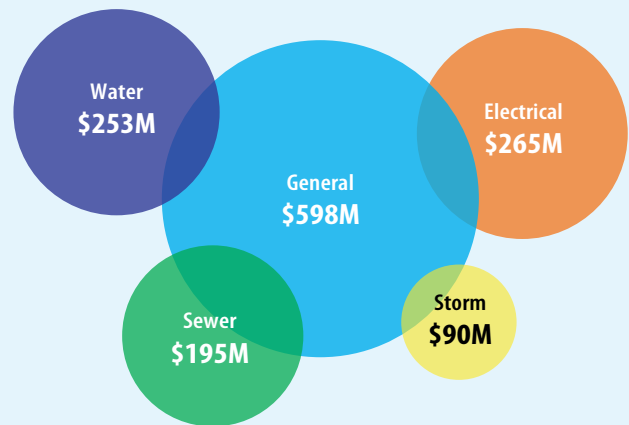
The City has identified \$245M in major projects, of which \$149M is projected to be funded over the next 5 years. These projects will be funded partially through grants, DCCs, internal borrowing and the remainder of an estimated \$6.7M funded by debt financing. Additional projects may be identified for debt financing as they are prioritized and moved from unfunded to funded projects. 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.

Forecasted external borrowing for funded and unfunded projects over the next five years is included in the graph below:



Asset Replacement Values

Asset management plays a vital role in ensuring that the City is fully optimizing its assets and amenities. The City owns approx. \$1.4 billion in assets as detailed below.



How Do We Borrow?

Under the Community Charter legislation, 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% of the total revenues for the previous year (some exclusions apply). The City's 2021 debt financing ratio was 11.50%, with the additional borrowing on the funded projects, the debt financing ratio will fluctuate over the next five years between 11.3% and 15%. In 2023 the City remains in a healthy position to take on additional debt to finance its capital needs.

Projects To Be Funded With Debt

2025 – Ellis 2 Dam \$4M

2026 – Advanced Waste Water Treatment Plant Expansion & Upgrades (AWWTP) \$2.7M

Unfunded Projects That May Require Debt Financing

2024 – Community Safety Building \$25M

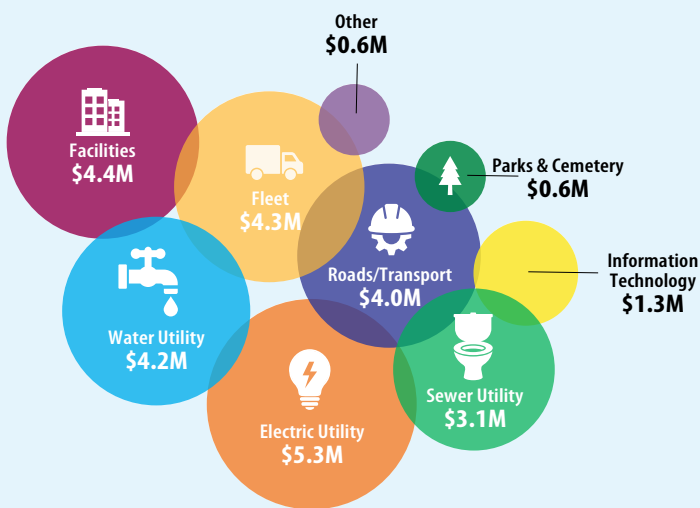
2026 – Twin Arenas \$35M



A CLOSER LOOK 2023 Capital Projects

Capital spending refers to the funds used to acquire, build, maintain, or replace City assets and amenities, such as land, buildings, and equipment. Annually, the City allocates funds to reserves to fund future capital projects, as well as actively pursuing capital grant and funding opportunities from various agencies.

\$27.8 Million



Key Projects

WATER HIGHLIGHTS

Aging Water Main Replacement \$1.9M

ELECTRICAL HIGHLIGHTS

South Main Underground Conversion \$1.0M

SEWER HIGHLIGHTS

AWWTP Headworks Concrete Replacement \$0.6M

ROADS/TRANSPORTATION HIGHLIGHTS

Pavement Rehabilitation, \$0.9M in 2023
Final Section of Lake-to-Lake All Ages and Abilities Bike Route \$2.2M

INFORMATION TECHNOLOGY HIGHLIGHTS

GIS Software Upgrades \$0.5M

FACILITIES HIGHLIGHTS

Community Safety Building \$25.3M (2023 - 2025)

Soccer Facility - Recover Roof Bubble \$0.3M

Community Centre Bugaboo University Renovation \$2.2M

FLEET HIGHLIGHTS

Digger Derrick Aerial \$0.5M

100' Platform Fire Truck \$2.3M

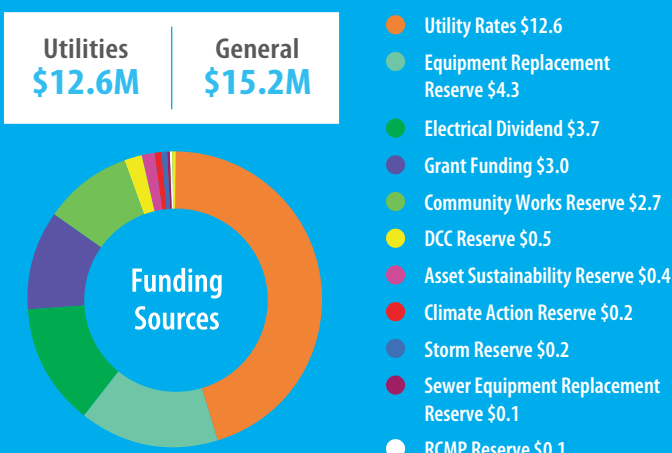
PARKS HIGHLIGHTS

Tennis Court Upgrades \$0.2M

Lakeview Cemetery Upgrades \$0.2M

Funding Our Capital Projects

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



Highlights

- Water, Electric, and Sewer services are funded primarily through user fees.
- Fleet is funded by the Equipment Replacement Reserve, as this is the most cost-effective way to ensure that the necessary vehicles are regularly maintained and replaced.
- Roads, Parks, Facilities, and other capital projects in the General Fund are mainly funded by a combination of the Electrical Dividend, the Canada-Community Building Fund, and transfers from reserves.
- This ensures that the government is able to adequately fund projects that benefit the public, while still maintaining a balanced budget.
- Through these methods, the government is able to ensure that the most necessary projects are given priority in terms of funding, ensuring that resources are used efficiently and effectively.

Climate Action

The Community Climate Action Plan (CCAP) provides actions and recommendations to lower community generated greenhouse gas emissions in Penticton.



GOAL 1 **40%**
Reduction in Greenhouse Gases from 2007 Levels by 2030

GOAL 2 **100%**
Reduction in Greenhouse Gases from 2007 Levels by 2050

7 BIG MOVES



The CCAP is organized into **seven Big Moves of actions** that have the biggest impact on reducing emissions in the community. The Big Moves focus on the types of emissions that the local government is most able to control and that are measured in the emissions inventory. The Big Moves are:

- | | |
|------------------------------------------------|---------------------------------------------|
| 1 Shift beyond the car | 4 Electrify passenger transportation |
| 2 Decarbonize commercial transportation | 5 Step up new buildings |
| 3 Decarbonize existing buildings | 6 Close the loop on waste |
| | 7 Organizational leadership |



ACHIEVEMENTS

- Electric Vehicles (2 Electric Ice Resurfacers, 3 Electric Bolts)
- 4 Cargo E-Bikes
- 6 Level 2 Public Charging Stations
- 4 DCFC EV Stations (2023)
- Home Energy Loan Program (HELP)
- 2021 Community Climate Action Plan
- 2022 Corporate Energy and Emissions Plan
- Completion of the Lake to Lake AAA Bike Route
- BC Transit Network Restructure Plan



BUDGET ITEMS

- Installation of four electric vehicle fast charging stations (with CleanBC Communities Fund grant) \$561,442
- Implementation of Low Carbon Transportation Accelerator Fund \$50,000
- Program Evaluation Study of Home Energy Loan Program (with possible FCM funding) \$15,000 contribution for \$150,000 in funding
- Builder/developer workshop for EV Ready requirements \$5,000
- Create emissions dashboard on City webpage \$5,000



Financial Policies



Title:
Financial Plan Process Policy

Date Approved: June 20, 2016

Purpose, Overview and Scope of this Policy

The Financial Plan Process Policy defines the overall approach and philosophy to provide clarity and consistency in compiling the five year financial plan for operating, capital and carry forward budgets. This process includes starting with a baseline budget that reflects the resources required to provide the same level of service as in the previous year, prior to inclusion of any new priorities or funding enhancement requests.

Each department within the City is committed to providing services and supporting the operations of the City. These levels of service are decided by Council with any changes made during the budget deliberations process.

The City's financial and corporate business plan will support Council's Strategic Priorities with a long-term perspective for fiscal sustainability.



Title:
Financial Management Policy

Date Approved: July 3, 2018

Purpose, Overview and Scope of this Policy

The City strives to deliver affordable and sustainable services to the community in a manner that takes into account the impact on the current taxpayers as well as effects into future generations.

The Financial Management Policy provides the blueprint for making sound financial decisions through changing conditions, and aims to provide clarity to staff, Council and the community with respect to how financial decisions are made.

The principles of this policy follow that the Council's priorities will align with and support sustainable long term financial planning, financial decisions will ensure future flexibility to adapt to opportunities, the City will proactively support economic vitality, the City will provide economical and effective services using public resources the best way possible, and financial strategies, plans and processes will be accessible and visible.



Title:

Reserve Policy

Date Approved: February 5, 2019

Purpose, Overview and Scope of this Policy

The City's Reserve Policy provides guidance and direction for the development, maintenance and use of the City's reserve funds. All reserve and surplus funds must be established, maintained and used for a specified purpose as mandated within this policy, statute, or City Bylaw, including the financial plan.

As reserve funds each have a unique and specific purpose, this policy outlines the primary objectives of the City's funds which are to ensure stable and predictable tax levies, focus on long-term financial stability, safeguard and maintain existing assets, provide for operating emergencies and finance new capital assets.

This policy also provides clarity on how each reserve receives contributions, the minimum and optimal balances as well as defining internal borrowing and specifying interest allocations.



Title:

Year End Surplus Policy

Date Approved: February 15, 2022

Purpose, Overview and Scope of this Policy

The Year End Surplus Policy governs the City's treatment of fund surpluses as calculated in the annual financial statements. The policy ensures funds are set aside to address future City priorities while meeting statutory requirements by providing direction to staff on the distribution of the annual surplus for each fund.

The use of Surplus funds was designed to ensure the City maintains adequate Accumulated Surplus values while also setting aside reserve funds for specific purposes. In the General fund, the surplus is allocated towards accumulated surplus to achieve the optimal balance, with excess funds being allocated to RCMP reserves, financial stabilization, equipment replacement, asset emergencies and asset sustainability. Electric, Water and Sewer surplus funds are allocated into their respective surplus reserves.



Divisions & Departments



Divisions & Departments

Corporate Administration

Finance & Administration

- Finance
- Procurement & Inventory
- Communications & Engagement
- Legislative Services
- Information Technology & Geographic Information Systems (IT/GIS)
- Human Resources & Safety

Community Services

- Facilities
- Recreation, Arts & Culture
- Museum & Archives
- Economic Development
- Land Administration

Penticton Public Library

Infrastructure

- Energy & Environment
- Engineering (Design, Water & Wastewater Treatment)
- Public Works (Roads, Utilities, Parks & Fleet)

Development Services

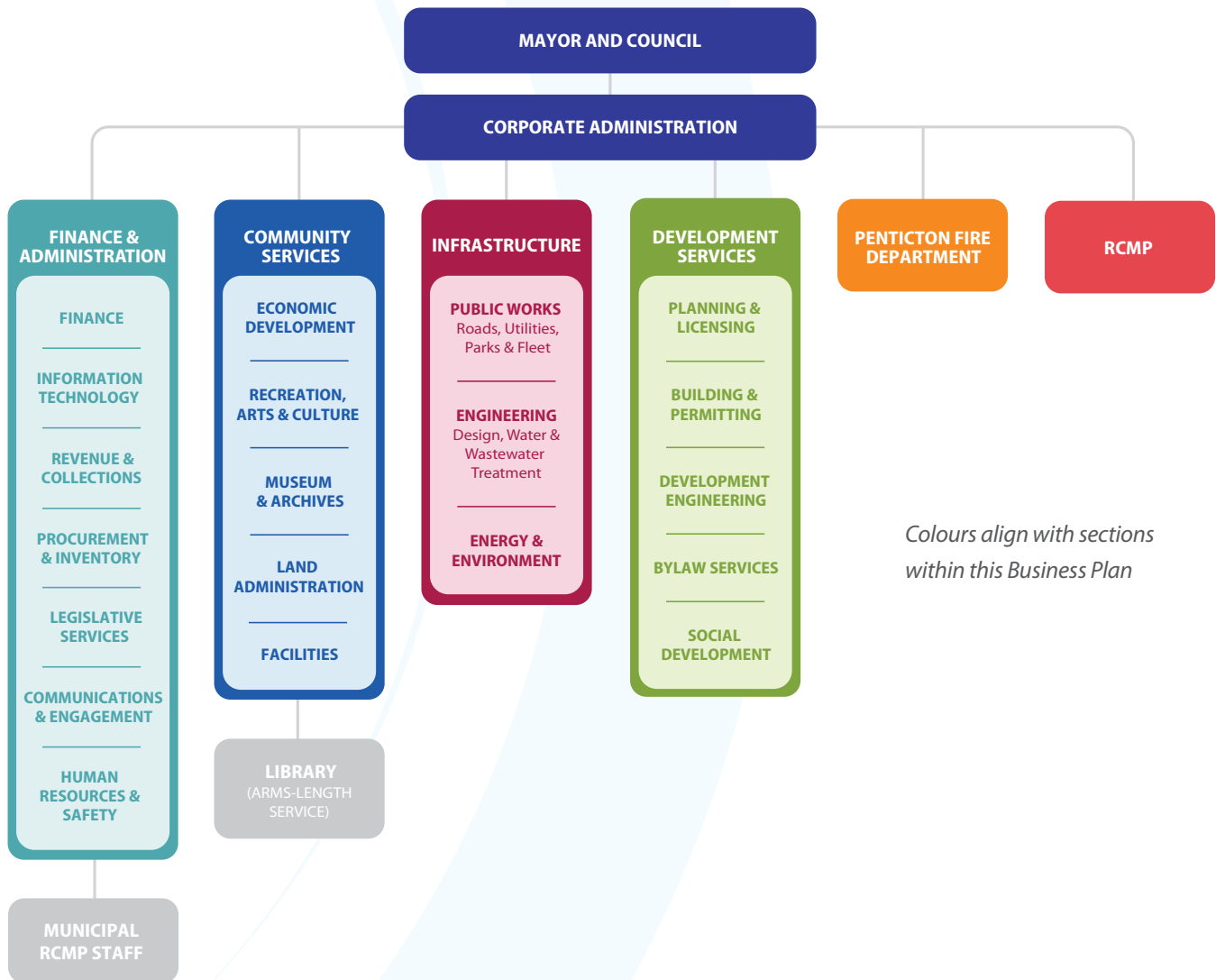
- Planning & Licensing
- Building & Permitting
- Development Engineering
- Social Development
- Bylaw Services

Penticton Fire Department

RCMP

Organization Overview

In order to support City Council and the needs of the community, the City is led by the City Manager with support from the City's general managers, directors, managers and union staff. The majority of City services are provided by four major divisions: Finance and Administration; Community Services; Infrastructure; and Development Services, each with a number of departments. Stand alone services include Fire Services, contracted policing services through the RCMP, arms-length services offered through the Penticton Public Library and the operations of the South Okanagan Events Centre by OVG 360 (Spectra Venue Management Inc.).



Colours align with sections within this Business Plan

Staffing Levels

The City has a diverse workforce with unique challenges and strives to provide economical and effective services using public resources the best way possible with each department committed to providing services and supporting the operations of the City. While the City works hard to maintain its existing staffing levels, increasing workload, sports and cultural events, as well as a growth in our community have necessitated approved increases in a number of departments.

The full-time equivalent staffing levels and increases from 2022 to 2023 are reflected below:

	FTE
Opening 2023 FTE	332
New Additions for 2023	5
Total Number of FTE per 2023 Business Plan	337

All new positions and personnel changes are required to be supported by a business case. Each request must support either Council’s or operational priorities ensuring divisions are making changes in services to address community needs.

The 2023–2027 Financial and Corporate Business Plan includes requests for five new full-time permanent positions that support moving priorities forward or delivering on the services residents expect.

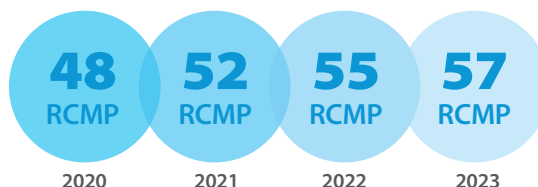
Total Positions Approved

	FTE
RCMP - Municipal Staff	1
Penticton Fire Department	4
Total Positions	5

To meet service level requirements due to weather impacts, third party service requests, sports and cultural events or other community needs, City divisions may choose to utilize existing seasonal staff or contract services out depending on staff/contractor availability as well as budget considerations.

RCMP Staffing

The City of Penticton is responsible for funding 90-percent of the RCMP contract to provide policing services for residents. In the 2023 budget, Council has approved an additional two members, which brings the total authorized members to 57, a 20-percent increase since 2020.







Corporate Administration

- WHAT WE DO** ▶ The Division previously known as Chief Administrative Officer is now called Corporate Administration. The City Manager leads this division, which provides a range of services that require close cooperation with internal and external customers to facilitate City initiatives.



Department Overview

- MAYOR & COUNCIL** ▶ The City of Penticton Council is the local elected body responsible for governing our city and promoting its economic, social and environmental well-being. They are ultimately accountable to our residents and provide direction to the City Manager in order to ensure the highest levels of service for our community.
- OFFICE OF THE CITY MANAGER** ▶ The City Manager is appointed by, and is directly accountable to, Council. As Council's only employee, the City Manager is responsible for the day-to-day operations and administration of the City and oversight of its departments in accordance with the objectives, policies and plans approved by Council. The City Manager is also responsible for keeping Council up to date on corporate matters, providing advice to Council, and ensuring policies and bylaws are enforced.



Staffing and FTE

In 2022, a re-organization was undertaken to provide greater capacity to focus on strategic issues facing Council. This division now consists of the **City Manager, Manager Council and Executive Operations** and a **Confidential Administrative Assistant**.

The City Manager’s Office in municipal government operates much like an executive office in a corporation, with the City Manager as Chief Administrative Officer.



On A Daily Basis We...

- Oversee the broad requirements of the organization.
- Provide advice to Council and execute its decisions.
- Act as primary contact for government-to-government relationships including the Penticton Indian Band and the province.
- Work with the Senior Leadership Team and all departments to ensure effective delivery of City services.
- Lead Council’s priority setting process, orientation and education opportunities.
- Provide administrative support to the Mayor and Council as well as the City Manager, including first point of contact for community members, scheduling, correspondence management and project coordination.
- Continue to develop a corporate culture that better understands the cultural sensitivities of the Penticton Indian Band that will strengthen our relationship through a foundation of trust and respect.
- Continue to build strong relationships with Mayor and Council, Senior Leadership Team, partners and stakeholders.

Budget Overview & Key Budget Changes

Mayor and Council	2022 Budget	2022 Forecast	2023 Budget
Expense	319,039	344,002	347,530
Net Cost Allocations	(63,224)	(63,117)	(63,085)
Net Expense	\$255,815	\$280,885	\$284,445
Office of the City Manager	2022 Budget	2022 Forecast	2023 Budget
Net Expense	\$-	\$18,765	\$415,737



Finance and Administration

WHAT WE DO ▶ The Finance and Administration Division works as a strategic partner with departments throughout the City to ensure effective delivery of services and programs by providing financial, human resources, information technology, legislative, procurement and communication services.

We are responsible for the overall financial administration of the City and collection of all City revenues.



Department Overview

DIRECTOR'S OFFICE ▶ The Director is also the City's Chief Financial Officer and the Risk Manager responsible for administering the risk management and insurance program.

FINANCE ▶ Led by the Manager of Finance, the department provides accounting, budgeting, financial analysis, and revenue and collections services for the City. The Finance department coordinates with every City department to establish a five-year financial plan and ensures spending compliance with the plan.

Service fees and taxes are collected and managed within this department, including the City's electricity, water and sewer charges and property taxes.



**INFORMATION
TECHNOLOGY/
GEOGRAPHIC
INFORMATION
SERVICES (GIS)**

▶ Information Technology/Geographical Information Services provides secure and stable technology infrastructure, delivering reliable IT services and solutions to over 400 users. We oversee the maintenance, operation, and security for customer applications to administer and collect utility fees and register for recreation programs as well as building applications and permitting.

The department also monitors the City of Penticton's network and systems for any security breaches and manages the City's cyber security program. GIS Analysts are responsible for the City's infrastructure and land mapping system and are essential to the City's Emergency Operation Centre by providing mapping and dashboard services.

**HUMAN
RESOURCES &
SAFETY**

▶ The Human Resources and Safety Department is responsible for developing and managing corporate programs related to employee and labour relations, recruitment and selection, compensation, safety and employee well-being, training and development, benefits and payroll.

Human Resources and Safety provides comprehensive strategies, programs, policies, services and consultation to support the City's exceptional people resources and to meet organizational objectives. Human Resources and Safety is also responsible for overseeing four collective agreements and relationships with three union organizations representing City staff.

COMMUNICATIONS & ENGAGEMENT

▶ This department oversees how the City communicates information to staff, residents, visitors and the media. We lead the City's Community Engagement Framework with the purpose of gaining input from the community to provide Council with information about the public's opinion and interests to support decisions. The department is responsible for maintaining and updating shapeyourcitypenticton.ca as the central hub for City projects and providing opportunities for public participation.

We also act as a central point of contact for media requests, maintain the City's website, issue news releases and service announcements and design the City's corporate documents.

LEGISLATIVE SERVICES

▶ Led by the Corporate Officer, this department is responsible for a wide variety of statutory duties. Legislative Services, formerly named Corporate Services, is responsible for conducting local elections, Council and Committee meeting minutes and agendas and maintaining City bylaws to name a few.

Records management and carrying out the requirements under the Freedom of Information and Protection of Privacy Act is also coordinated and managed by the Legislative Services department.

PROCUREMENT & INVENTORY SERVICES

▶ Led by the Procurement Manager, this department purchases goods and services for the City through accountable and transparent processes. The City's Procurement Policy, legislation and trade agreements establish the overall direction and general principles that the City follows in the procurement of goods and services.

This team manages the City's inventory through a consistent and effective service delivery model and ensures the appropriate disposal of City assets when they reach their end-of-life cycle.

MUNICIPAL RCMP

▶ Rounding out this division is the Municipal RCMP staff, who provide an integral service to RCMP Members and support overall community safety. Municipal staff support policing operations through electronic file management and disclosure, exhibit management and victim services and restorative justice programs. Municipal RCMP staff work under the direction of the Penticton RCMP. Costs for the municipal RCMP staff are included in the RCMP department budget.



Staffing and FTE

The Finance and Administration division consists of **74.5 FTE**, including **one director** and **14 managers and supervisors**.

RCMP needs to increase its investigative capacity of the by adding a Serious Crimes Administrator. See the RCMP section of the plan for complete details.

During 2022, the City re-organized its reporting relationships. Land Administration was moved to the portfolio for the General Manager Community Services and Municipal RCMP Management and Employees were added to the Director Finance and Administration team.



Challenges and Opportunities

SUPPLY CHAIN ISSUES

Working with project managers to plan ahead and order early will be key in acquiring goods for scheduled projects.

Staff will continue to reach out to other municipalities to “borrow” critical items that suppliers are unable to provide in the timeline required by the City.

INCREASED CYBER RISKS

We continue to face increasing cybersecurity threats, including ransomware attacks, phishing and other forms of cybercrime. Keeping up with evolving threats and maintaining secure systems and networks are an ongoing challenge. Protecting against cybercrime requires a comprehensive, multi-layered approach that involves ongoing risk assessments, education and training and the use of the latest cybersecurity tools and technologies.

REDUCE COSTS ASSOCIATED WITH HEALTH AND SAFETY RISKS

The City’s Health and Safety department continues their work to achieve Certificate of Recognition (COR) which is a voluntary program that operates through the combined efforts of WorkSafeBC, the Ministry of Labour, industry partners, safety associations and employers and labour groups. Steady progress has been made to reduce costs associated with health and safety claims and to improve worker safety for City staff and contractors. The benefit of achieving COR goes beyond a culture of safety and offers financial benefit with an estimated savings on WorkSafeBC insurance premiums of over \$55,000 annually.



2023 Finance and Administration Initiatives

LEGISLATIVE SERVICES – Develop a Privacy Management Program

Recent changes to the Freedom of Information and Protection of Privacy Act (FOIPPA) require public bodies to put into place a privacy management program, effective February 1, 2023.

The privacy management program is vital to ensure the City is accountable and transparent with the management of personal information in its custody and control. Key components of the program include: documented process for responding to privacy complaints/breaches; process for completing and documenting privacy impact assessments; and privacy training and education activities to ensure City employees are aware of their privacy obligations.

Estimated Completion: February 2023

Priority: Organizational Excellence

FINANCE – Expanded Customer Payment Options

Recent changes have been made whereby merchants are now able to charge a credit card processing fee enabling organizations to accept credit cards without the associated expense. The addition of credit cards as a payment option at City Hall for business licenses, parking and Bylaw tickets, dog licenses, taxes, utility payments and so forth will result in improved customer service to residents. This change in payment options will be phased in over 2023 and 2024 to allow time for integration with all in-person and online transaction programs the City uses.

Estimated Completion: 2024

Priority: City Mission

FINANCE – Implement Asset Retirement Obligations

Asset Retirement Obligations (AROs) is a new accounting standard that affects municipalities, as it requires recognition of future costs related to the retirement of the City's tangible capital assets. The City is required to incorporate this new standard into its financial statements for 2023 year-end reporting. Significant progress was made in 2022 for this initiative and continues in 2023 to prepare for this change.

Estimated Completion: 2024

Priority: City Mission

IT/GIS – GIS Upgrade

The Geographical Information System not only modernized data collection and retrieval in operational areas but also provided the organization and citizens with data and tools to make informed decisions. Many technology changes and enhancements have happened since the development of the five-year GIS strategic plan in 2017 and the time has come to realign the system with the future direction of the product and the organization. A change in system architecture, product versions and integrations are required. Once the project is complete, the City will have an updated foundation to build the next 5-year GIS strategic plan upon.

Estimated Completion: 2024

Priority: City Mission

Budget Overview & Key Budget Changes

Legislative Services	2022 Budget	2022 Forecast	2023 Budget
Revenue	(500)	(18,605)	(500)
Expense	1,451,955	1,442,259	729,750
Net Cost Allocations	(511,955)	(454,480)	(227,729)
Net Expense	\$939,500	\$969,174	\$501,521

Communications	2022 Budget	2022 Forecast	2023 Budget
Expense	554,750	605,104	624,575
Net Cost Allocations	(89,381)	(58,270)	(105,932)
Net Expense	\$465,369	\$546,834	\$518,643

Finance and Accounting	2022 Budget	2022 Forecast	2023 Budget
Revenue	(1,635,000)	(2,499,494)	(2,360,000)
Expense	6,190,398	6,236,335	6,594,711
Net Cost Allocations	(4,467,951)	(4,447,251)	(4,729,184)
Net Expense/(Revenue)	\$87,447	\$(710,410)	\$(494,473)

Finance - Procurement	2022 Budget	2022 Forecast	2023 Budget
Expense	461,320	480,899	495,750
Net Cost Allocations	(204,601)	(212,435)	(219,477)
Net Expense	\$256,719	\$268,464	\$276,273

Finance - Revenue & Collections	2022 Budget	2022 Forecast	2023 Budget
Revenue	(136,000)	(127,728)	(130,000)
Expense	998,075	971,880	998,776
Net Cost Allocations	(728,769)	(729,719)	(690,300)
Net Expense	\$133,306	\$114,433	\$178,476

Human Resources	2022 Budget	2022 Forecast	2023 Budget
Expense	747,482	870,683	868,817
Net Cost Allocations	(65,091)	25,156	(87,599)
Net Expense	\$682,391	\$895,839	\$781,218

Safety	2022 Budget	2022 Forecast	2023 Budget
Revenue	-	(42,610)	-
Expense	185,350	308,557	176,000
Net Cost Allocations	(185,350)	(265,947)	(176,000)
Net Expense	\$0	\$0	\$0

Information Technology	2022 Budget	2022 Forecast	2023 Budget
Revenue	(39,492)	(45,966)	(38,830)
Expense	3,226,850	2,839,843	3,387,060
Net Cost Allocations	(855,702)	(531,048)	(863,039)
Net Expense	\$2,331,656	\$2,262,829	\$2,485,191

General Government	2022 Budget	2022 Forecast	2023 Budget
Revenue	(45,347,704)	(48,153,611)	(50,198,097)
Expense	1,549,550	2,579,664	127,000
Transfers	903,586	6,394,656	3,810,012
Net Cost Allocations	(1,161,051)	(1,386,354)	(1,390,900)
Net Expense/(Revenue)	\$(44,055,619)	\$(40,565,645)	\$(47,651,985)

Civic Grants	2022 Budget	2022 Forecast	2023 Budget
Revenue	(29,900)	(189,482)	0
Expense	1,105,289	1,262,524	1,098,000
Net Expense	\$1,075,389	\$1,073,042	\$1,098,000

Information Technology - Capital	2023 Budget
Approved Capital Projects	\$1,291,000



Community Services

WHAT WE DO ▶ The Community Services Division, led by the General Manager, takes a strategic approach to support all facets of community health, economic prosperity, and safety. Our work is focused on activities and actions that enable citizens to have a high quality of life. Our Facilities team ensures City-owned buildings operate at optimum efficiency for service and program delivery. The Recreation, Arts and Culture Department welcomes visitors to our many recreation facilities and parks, where we deliver a wide range of recreation programs and services for people of all ages. Our Economic Development Department collaborates closely with businesses and key City partners to support economic growth, sports and events. Rounding out this division is Land Administration, which is responsible for over 500 City-owned properties as well as facilitating land-related agreements and providing legal research title and company searches for all City departments.



Department Overview

RECREATION, ARTS & CULTURE ▶ The Recreation, Arts and Culture Department promotes and contributes to a healthy community and enhances the quality of life for Penticton residents and visitors through planning, management and delivery of recreation, aquatics, events, and festivals as well as active living opportunities. We partner with volunteers, community members and private sector providers to support recreation and wellness opportunities in our city.

FACILITIES

▶ Facilities is responsible for maintaining approximately 650,000 square feet of City-owned buildings, comprised of public use facilities, residential homes and office complexes. As outlined in the Civic Places and Spaces Asset and Amenity Management Plan, these assets are aging at an unsustainable rate and require significant investment or replacement in the coming years. The Facilities' team encompasses a broad spectrum of services and competencies required to assure the built environment performs the functions for which the facilities were designed and constructed. Our team is tasked with the day-to-day activities necessary to maintain buildings (including systems and equipment) so occupants and members of the public can utilize the facilities as they were intended.

PENTICTON MUSEUM & ARCHIVES

▶ The Penticton Museum and Archives provides exhibits, displays and programs that interpret and showcase the unique history of Penticton and the surrounding area. Temporary exhibits bring a wide variety of topics to the Museum, while permanent exhibits tell the story of Penticton from its earliest days as an Indigenous village to the present day. The Museum also collects, catalogues and stores approximately 20,000 unique artifacts that bear witness to our collective past. The Archives is also repository for documents, records and the administrative histories of community groups and organizations that have defined and shaped the community. It is a valuable source of engineering and land use maps and planning documents frequently referenced by local companies, individuals and other City departments. The Archives also contain approximately 20,000 historical photographs available to researchers, authors and the general public. The Museum has a dedicated educator who prepares and delivers programs, workshops, tours and lectures to schools and the wider community.

LAND ADMINISTRATION

▶ The Land Administration Department is responsible for more than 500 City-owned properties. We handle all land-related transactions including purchases and sales, regulatory land-use and various types of contractual agreements while ensuring that the legal requirements of the Community Charter are met.

The team prepares and manages agreements for 14 residential tenancies, 122 leases and licenses to use, 21 beach vendors in 12 locations and four concessions. These contracts and agreements are accomplished by way of a Lease, a License to Use Agreement or a BC Residential Tenancy Agreement.

We are also responsible for preparing and registering Right of Way agreements in the Land Title Office, net metering agreements for solar energy and Crown Leases/License of Occupation and legal research as well as title and company searches for all City departments.

ECONOMIC DEVELOPMENT

▶ Economic Development builds and enhances Penticton’s economic well-being. We collaborate with local businesses, investors, organizations, agencies and community leaders to identify opportunities to support economic growth. We also support key City partnerships with the Downtown Penticton Business Improvement Association (DPBIA), Penticton & Wine Country Chamber of Commerce, Travel Penticton, Penticton Indian Band and YYF Penticton Airport. Our five-year strategic plan builds on our strengths and is focused on developing a prosperous community for the future. A priority focus for further investment is the City’s North Gateway Redevelopment and Investment Strategy. We will continue to promote the city as an event destination and contribute to a healthy and vibrant community by attracting, developing and facilitating festivals and sporting events.



Staffing and FTE

The Community Services division currently consists of **54 FTE** including **one general manager, five managers** and **four supervisors**. A re-organization occurred in 2022, which moved Municipal RCMP staff to the Finance and Administration Division. The reduction in FTE for Community Services reflects this re-organization and not an actual reduction in overall municipal staff.

In 2022, the Division utilized existing staff vacancies to recruit and hire a new Sport and Event Supervisor to further promote Penticton as an event destination.





Challenges and Opportunities

COMMUNITY SAFETY RESOURCE REVIEW IMPLEMENTATION

In December 2022, Council received the Community Safety Resource Review report into record and rolled it into their strategic planning development priorities for their four-year term. Community Services will take the lead to assist Council in implementing specific actions identified in the report. We are committed to making residents and visitors feel safe and all community members to feel valued and part of our beautiful city.

HOUSING AFFORDABILITY

Mayor and Council endorsed a Notice of Motion on December 20, 2022 to pursue an Affordable Housing Plan, including reviewing City lands that could be developed into affordable units.

CIVIC PLACES & SPACES

The Civic Places and Spaces report provided a road map to help the City make sound investments in future facilities and provide the services the community expects. One of the recommendations is to proceed with a proposal for a new Community Safety Building (CSB) in Penticton's downtown. The Facilities department is taking the lead on advancing this project.

OPERATIONS AND MAINTENANCE OF AGING FACILITIES

The implementation of a Computerized Maintenance Management System (CMMS) will allow for improved Facilities workforce management and assist in ensuring best practices are being met. The CMMS will shape the development of an asset plan for maintenance and replacement as required.

Along with the CMMS, the Facilities department will focus on developing comprehensive policies, procedures and practices and providing additional staff training and skill development. This will help us to better recognize the requirements of operations and maintenance and be more equipped to address the issues at hand. Overall opportunities for self-delivery of facilities and maintenance activities will reduce reliance on third-party contractors and realize cost savings for City operations.



2023 Community Services Initiatives

RECREATION, ARTS & CULTURE – Arena Use Analysis

In alignment with the Civic Places and Spaces report recommendation to consolidate the City's ice surfaces at the South Okanagan Event Centre site with the construction of a new twin arena, staff will undertake a complete review and analysis of the ice and dry floor usage of the City's four arenas, including current and projected demand for the facilities.

Estimated Completion: December 2023

Priority: Vibrant & Connected

RECREATION, ARTS & CULTURE – Sport & Event Strategy Update

A review and update of the Sport and Event Strategy will ensure the City has a current framework that is aligned with Council and stakeholder priorities to direct support and investment into events in Penticton. This exercise will provide Penticton with a competitive advantage in continuing to draw flagship events year-after-year and position the City for success when bidding to host new events.

Estimated Completion: December 2023

Priority: Vibrant & Connected

FACILITIES – Implementation of Computerized Maintenance Management System (CMMS)

Implementation of a CMMS would build a complete and current inventory of the City's physical assets as well as their improved longevity and safety through computerized schedules for required maintenance and testing. The City could also realize cost savings through optimization of labour and ensuring preventative maintenance for the City's aging infrastructure.

Estimated Completion: June 2023

Priority: City Mission

FACILITIES – Community Safety Building Design Development

In 2022, the former Council gave the green light to begin a needs assessment for a new Community Safety Building (CSB) that will replace the aging Fire Hall #1, located downtown. The new CSB will house the Penticton Fire Department, Community Policing, Bylaw Services, Emergency Operations Centre and Emergency Support Services.

In 2023, City staff will begin design development with an architectural firm to create the key spaces, layout and features of the new building, which will then be used to create construction drawings for the Request for Proposals (RFP) phase of the project. This is a multi-year project with the final building expected to open in 2025.

Estimated Completion: 2025

Priority: Safe & Resilient

FACILITIES – Fire Hall #2 Renovations

In 2022, the Facilities department started the process with the Penticton Fire Department (PFD) to construct a new two-bay building at Fire Hall #2 to increase capacity for fire fighting apparatus. Construction currently planned to begin spring 2023.

Estimated Completion: 2024

Priority: Safe & Resilient

MUSEUM & ARCHIVES – Permanent Exhibit Revitalization

The Penticton Museum is an asset to our future as it highlights our past and the evolution of our current City. The Museum strives to offer compelling, thought-provoking and attractive exhibits to all ages. The existing permanent exhibits are more than 20 years old and in need of revitalization to ensure that they stay relevant and remain an indispensable part of the City's cultural life. Museum staff will be responsible for the full scope of the project, including the planning, design and construction. These new exhibits will be inclusive of the early settlement of Penticton, including relationships with local Indigenous Peoples, and the orcharding, ranching and mining sectors.

Estimated Completion: December 2023

Priority: Vibrant & Connected

ECONOMIC DEVELOPMENT – Attainable and Affordable Housing Development

The City will look to utilize some of its own land for the use and development of affordable housing projects, in partnership with the development industry and non-profit organizations. This initiative aims to reduce the impacts of the housing crisis by seeking affordable housing partners so that growing families, seniors and those earning low-to-moderate income can call Penticton home.

Estimated Completion: Ongoing Initiative

Priority: Livable & Accessible

Budget Overview & Key Budget Changes

SOEC Complex	2022 Budget	2022 Forecast	2023 Budget
Revenue	(206,100)	(206,100)	(209,089)
Expense	2,368,103	2,008,416	2,420,430
Net Cost Allocations	79,500	79,500	79,500
Net Expense	\$2,241,503	\$1,881,816	\$2,290,841

Facilities	2022 Budget	2022 Forecast	2023 Budget
Revenue	-	(32,300)	(47,267)
Expense	3,949,970	4,131,870	4,231,675
Net Cost Allocations	(2,757,580)	(3,149,731)	(3,120,767)
Net Expense	\$1,192,390	\$949,839	\$1,063,641
Land Management	2022 Budget	2022 Forecast	2023 Budget
Revenue	(1,185,780)	(1,077,016)	(1,129,197)
Expense	514,298	580,534	541,440
Net Cost Allocations	148,045	192,200	130,182
Net Expense/(Revenue)	\$(523,437)	\$(304,282)	\$(457,575)
Museum	2022 Budget	2022 Forecast	2023 Budget
Revenue	(58,000)	(89,452)	(85,000)
Expense	334,700	278,427	360,813
Net Cost Allocations	73,700	79,520	91,380
Net Expense	\$350,400	\$268,495	\$367,193
Recreation	2022 Budget	2022 Forecast	2023 Budget
Revenue	(1,589,150)	(1,954,859)	(2,014,000)
Expense	2,427,350	2,458,331	2,972,555
Net Cost Allocations	1,693,420	1,986,091	1,913,849
Net Expense	\$2,531,620	\$2,489,563	\$2,872,404
Tourism	2022 Budget	2022 Forecast	2023 Budget
Net Expense	\$300,000	\$300,000	\$275,000

Economic Development	2022 Budget	2022 Forecast	2023 Budget
Revenue	(150,000)	(51,239)	(20,500)
Expense	712,000	689,576	607,950
Net Expense	\$562,000	\$638,337	\$587,450

Facilities - Capital	2023 Budget
Approved Capital Projects	\$4,405,600

Key Budget Changes

RECREATION, ARTS & CULTURE

Budget Request	Benefit	Approved Operating Budget Request
Arena Use Analysis	Complete review and analysis of ice and dry floor usage of the City's four arenas. Supports overall Civic Places & Spaces recommendations.	\$15,000

FACILITIES

Budget Request	Benefit	Approved Operating Budget Request
Implement a Computerized Maintenance Management System (CMMS)	CMMS would build a complete and current inventory of the City's physical assets as well as their improved longevity and safety.	\$97,500

ECONOMIC DEVELOPMENT

Budget Request	Benefit	Approved Operating Budget Request
Attainable and Affordable Housing Development	To support a Council Notice of Motion for affordable housing, the City will look to utilize its own land for the use and development of affordable housing projects.	\$50,000

Penticton Public Library

WHAT WE DO ► The Penticton Public Library provides free library services to residents of the City of Penticton, including but not limited to physical and digital collections for loan, literacy based programming for all ages, research advisory services, public access computers and study space and a delivery service for our homebound residents.



Staffing and FTE

The Library set out to **increase its FTE from 14.3 to 14.5 staff** in 2022, however due to setbacks in recruitment and delayed grant approval cycle this goal was not met. These additional approved positions will remain open until filled.

In 2023 the Library is proposing a budget increase to increase hours of full-time and part-time Library Page positions to meet increasing demand for as the Library returns to pre-COVID visits.



Challenges and Opportunities

DIGITAL AND PRINT COLLECTIONS

Prior to 2022, the cost of licensing sufficient electronic collections to meet patron demands was fit comfortably within the budget of the individual collections – for example, e-books and physical books together.

The demand and cost for both material types have now reached the point that the Library and patrons would be best served by creating a new budget line for digital collections without reducing the budget line for corresponding collections. This would allow the Library to maintain both collection types to meet increasing patron demands.

INCREASED PATRON DEMANDS

Physical circulation of items has risen by 18 percent since 2021. This usage trend is expected to increase as the cost-of-living goes up. Historically libraries see an increase in use and demand during economic downturns.

The opportunity to increase the hours for our shelving staff, work completed by Senior and Junior Page positions, to 2019 levels will ensure that materials are returned to shelves in a timely manner and improve the overall experience for patrons.



2023 Penticton Public Library Initiatives

PENTICTON PUBLIC LIBRARY – Increasing Digital Collections

Since 2019, the Library has seen a year-over-year increase in demand for digital and electronic items. Its overall circulation of e-content is 35 percent higher than in 2019 and this trend is expected to continue. For the 2023 budget, the Library is requesting a new line item of \$50,000 dollars to increase the e-content collection which includes: e-books, downloadable materials, digital magazines and newspapers and streaming movies and TV series.

Estimated Completion: Ongoing Initiative

Priority: Vibrant & Connected

PENTICTON PUBLIC LIBRARY – Increase Hours for Existing Library Pages

The Library is officially operating in a post-COVID environment and has seen a year-over-year increase in patron demands since 2019. To manage this surge and to plan for continued growth of circulation and services the Library is proposing an increase in hours for existing Senior and Junior Page staff.

Library Page positions work to ensure collection items are available in a timely manner to provide the best possible service to our patrons.

Estimated Completion: June 2023

Priority: City Mission

Budget Overview & Key Budget Changes

Library	2022 Budget	2022 Forecast	2023 Budget
Revenue	(264,412)	(234,820)	(300,359)
Expense	1,388,012	1,403,389	1,584,696
Net Cost Allocations	298,000	306,080	324,520
Net Expense	\$1,421,600	\$1,474,649	\$1,608,857

Key Budget Changes

LIBRARY

Budget Request	Benefit	Approved Operating Budget Request
Expansion of Digital Collection	To meet growing demand for digital items the e-collection will be expanded.	\$50,000
Increasing Library Page Hours	Additional hours for Library Pages will ensure collection items are available in a timely manner for improved service to patrons.	\$9,500



Infrastructure

WHAT WE DO ▶ The Infrastructure Division, led by the General Manager, is responsible for overseeing many of the City's operations that enable our residents to go about their daily lives. Our team is responsible for planning, designing, constructing, operating, and maintaining City infrastructure assets, including the electrical distribution system, roads, bridges, parks, beaches, water treatment and distribution networks, and sewer collection and treatment systems. We also collect garbage and recycling, set utility rates, and manage the City's contract with BC Transit.



Department Overview

ENGINEERING ▶ The Engineering Department oversees the Water Treatment Plant and Advanced Waste Water Treatment Plant. In addition, any planned upgrades, expansions or changes to the City's underground water and sewer collection and distribution systems involves Engineering. We are responsible for planning, designing and executing construction contracts for the various transportation networks within Penticton, and if there is an event or construction road closure within Penticton, Engineering is involved in the traffic management plan and issuance of a Road Closure Permit.

ENERGY & ENVIRONMENT

▶ This department includes the Electric Utility and the Environmental Health Services Branch. The City of Penticton owns and operates the Electric Utility, providing service to residential, commercial and industrial customers. The department is responsible for overseeing operations, maintenance and ongoing improvements of the electrical distribution system. We also manage electrical meters, traffic signals and street lighting. Environmental Health Services Branch is responsible for sustainability and solid waste and recycling collection.

PUBLIC WORKS

▶ The Public Works Department consists of the Utilities Branch, the Roads and Drainage Branch, the Parks Branch and the Fleet Branch. Together, we keep our community safe by providing clean, safe drinking water and a reliable sanitary sewer system and storm-water drainage system. We provide irrigation water to the agricultural areas and operate and maintain our City-owned dams. We also manage the road maintenance in our community, as well as the parks and cemeteries. To help support these services, we also manage the City's fleet of vehicles.



Staffing and FTE

The Infrastructure division consists of **112 FTE**, including **one general manager, three managers** and **nine supervisors**.



Challenges and Opportunities

MEETING CLIMATE ACTION TARGETS

Both the Community Climate Action Plan and Corporate Energy and Emissions Plans were recently adopted by Council and are now moving to the implementation phase. These large plans require coordinated efforts throughout the organization in order to meet the actions and targets that have been set. For some of the larger items, such as organics diversion, this requires partnership with the Regional District of Okanagan-Similkameen (RDOS), which also provides an opportunity for the City to address sanitary sewer residuals in a cost-effective way.

INCREASING COSTS & SUPPLY CHAIN ISSUES

Owners, contractors, developers and other stakeholders in the engineering and construction industry are facing extraordinary construction market challenges caused by supply chain disruption, rapidly fluctuating equipment and material costs and current inflation escalation. Typical pricing on materials have increased anywhere from 30 to 50-percent from 2021 to 2022. In addition, delivery times for materials have risen dramatically. Some 'off-the-shelf' items are now considered long lead items. Lead times of over 40 weeks have been common for certain items during the 2022 construction season.

While the City cannot control these factors, staff are mitigating these challenges by risk-sharing where appropriate (with contractors), pre-ordering materials and supplies (in advance of contract awards), utilizing group procurement opportunities and leveraging supplier relationships.

AGING INFRASTRUCTURE

The City has approximately \$1.4-billion in infrastructure. This infrastructure varies in age and materials, and the City will need to continue to evolve its asset management policies and practices to ensure it can continue to deliver high quality services sustainably into the future.

TRANSPORTATION SAFETY CONCERNS

The City receives many concerns relating to the safety of our transportation network, primarily as it relates to supporting all users. In many cases, wide residential roadways allow vehicles to travel at higher speeds more comfortably, which increases the risk to other users. This is particularly challenging as many of these same roads do not provide adequate infrastructure for other users, such as sidewalks and lighting.

In accordance with the Official Community Plan, the Master Transportation Plan, and the Community Climate Action Plan, the Engineering department will be exploring a variety of programs aimed at lowering speeds, and improving transportation safety and options for all users.

DAM SAFETY COMPLIANCE

Penticton's domestic and agricultural water system is serviced by six active dams that store water for the Penticton Creek and Ellis Creek systems. While the three Penticton Creek System dams have been modified to meet dam safety regulations, the three Ellis Creek system dams require safety upgrades to ensure they comply with current guidelines. These projects carry a high cost and staff continues to leverage relationships with other levels of government to advance them.



2023 Infrastructure Initiatives

PUBLIC WORKS/PARKS – Skaha Splash Pad Replacement

The existing splash pad was constructed in 1996 and is due to be replaced. The new splash pad will be built in the same location and will incorporate a local Indigenous theme. This project is co-funded by the City of Penticton and the Rotary Club of Penticton.

This is a carry-forward item from 2022 which could not be completed due to contractor availability and supply chain delays.

Estimated Completion: Fall 2023

Priority: Vibrant & Connected

PUBLIC WORKS/PARKS – Develop an Urban Forestry Master Plan

The purpose of developing an Urban Forestry Master Plan is to further the goals and policies identified in both the Official Community Plan (OCP) and Parks and Recreation Master Plan. This will be a multi-year priority, which began in 2022 by developing the Plan's scope, setting achievable targets and launching an analysis of our current urban forest canopy.

This is a carry-forward item from 2022. The City created a new position, Parks Planning and Capital Projects Coordinator, in 2022. This position will lead this project, and other future parks planning and capital projects.

Estimated Completion: December 2023

Priority: Livable & Accessible

PUBLIC WORKS/PARKS – Columbia Park Sports Court Upgrades

The City-owned Columbia Park is adjacent to Columbia Elementary School. Its sports courts require upgrades to meet the growing demands of users and anticipated future use. The upgrades will include new sports court surfaces, fencing for increased safety and painted line work on the courts to support a variety of uses. These planned upgrades were informed by a Racket Courts Strategy and Utilization Review, undertaken by the Parks Department in 2021.

Estimated Completion: Fall 2023

Priority: Vibrant & Connected

PUBLIC WORKS – Dam Safety Compliance

The City must ensure all dams meet the regulatory requirements and continue to provide safe water retention and storage for the community. This project continues in 2023 as the Ellis 4 detail design began in 2022 and is nearing completion. Staff are actively pursuing grant opportunities for construction. The required detail design work for Ellis 2 dam will start in 2023. Due to the nature and scope of this project this is a multi-year initiative.

Estimated Completion: Ellis 4 Dam Upgrades Winter 2024

Priority: Safe & Resilient

PUBLIC WORKS/ENGINEERING – Utility Benchmarking and Rate Review

Utility benchmarking is a national exercise that allows the City to compare its water and sewer operations against other similar utilities. It utilizes a consistent method to track, analyze, and report all aspects of a municipal water and sewer system, and allows utility managers to use the data and analyses to determine how their utility's performance compares to the industry. Benchmarking our utility against others will result in the development of Key Performance Indicators (KPIs) which can then be used to improve performance and drive efficiency.

The City will also undertake a utility rate review, which will make recommendations for electric, water, sanitary sewer, and storm sewer user fees for the next five years.

Estimated Completion: Summer 2023

Priority: Organizational Excellence

PUBLIC WORKS – Sanitary Sewer Plant Residuals and Organics Waste Management

The City is working with the Regional District of the Okanagan-Similkameen (RDOS) to implement a joint composting facility to address both food waste and sewer residuals management in a cost-effective manner. The City’s existing wastewater treatment compost facility no longer meets updated provincial requirements and requires upgrades. An opportunity has arisen to combine resources with the RDOS to build a facility to meet both needs, while also making it possible for residents, commercial retailers and farmers to dispose of their food and agricultural waste in a sustainable way. This is a continuing and multi-year initiative for the City.

Estimated Completion: Ongoing Initiative Priority: Livable & Accessible

ENERGY AND ENVIRONMENT – Increase Resiliency and Reliability of the Electric Utility

Following a preliminary study completed in 2022, several options have been identified that will increase the reliability and resiliency of the Electrical Utility. Through 2023, these opportunities will be analyzed in further detail to determine business cases for future year implementation. The Electric Utility will also participate in the utility rate review, as well as update its asset management reporting, to ensure the long term viability and sustainability of the utility.

Estimated Completion: Ongoing Initiative Priority: Safe & Resilient

ENERGY AND ENVIRONMENT – Climate Action and Sustainability Initiatives

To advance the City’s Corporate and Community Climate Action Plans, a focus in 2023 will be on initiatives for emissions, recycling, and EV charging. The current EV Direct Current Fast Charger (DCFC) infrastructure will be expanded to include four new 50 kW electric vehicle fast chargers at City Hall, Penticton Community Centre, Skaha Lake Park, and the public parking lot at Riverside Drive. Partial funding for this EV charger expansion will come from the CleanBC Communities’ Fund and the City’s Climate Action Reserve.

Estimated Completion: EV Chargers Winter 2023/Spring 2024

The Recycling Ambassador program will continue in 2023. This program provides opportunities for summer students to target curbside and multi-family recycling carts in order to reduce contamination and provide education to residents on best recycling practices. Recycling Ambassadors will be present at community events throughout the summer including the Downtown Penticton Market.

Estimated Completion: Recycle Contamination Reduction Winter 2023

As the City wants to be a leader in climate action and sustainability, an emissions dashboard will be developed in 2023 to track annual corporate emissions data.

Estimated Completion: Emissions Dashboard Fall 2023 Priority: Livable & Accessible

ENGINEERING – Point Intersection and Lake-to-Lake All Ages and Abilities Bike Route Completion

To decrease vehicle congestion along South Main Street and Kinney Avenue, a new roundabout will be created at Galt Avenue and a new signalized intersection at Galt Avenue and Skaha Lake Road installed. The section of the Lake-to-Lake Bike Route from Kinney Avenue to Galt Avenue along South Main Street will be included within this construction project.

In addition, the final section of the Lake-to-Lake Bike Route will commence in 2023. Work will continue from Galt Avenue along South Main Street to the final terminus at Skaha Lake Park. This project will complete the entire 6.7km Lake-to-Lake Route as a protected bike lane through the centre of the City intended to make cycling convenient and safe for residents of all ages and abilities. Construction is expected to complete on this section in Spring 2024.

This is a continuing initiative from 2022.

Estimated Completion: Spring 2024

Priority: Livable & Accessible

ENGINEERING – Advanced Waste Water Treatment Plant (AWWTP) Upgrades

The AWWTP is in need of upgrades to increase capacity, improve treatment processes and replace end-of-life infrastructure. The planned upgrades include construction of a second clarifier, replacement of bioreactor gates and remediation of the concrete headworks at the Channel. The plant will also receive new nitrified mixed liquor recycle pumps and a new sludge bin room.

Construction will commence in 2023 and is planned to continue into 2024. This is a multi-year initiative.

Estimated Completion: Construction Tender Awarded April 2023

Priority: Livable & Accessible

ENGINEERING – Transportation Safety and Choice

The City receives a lot of questions, concerns, and general feedback, relating to the transportation network and safety of all users. This is particularly important as the City continues to support the goals and objectives identified in the Official Community Plan (OCP), the Community Climate Action Plan, and the Transportation Master Plan.

This initiative seeks to improve safety for vulnerable road users through the development of a safe routes to school program, including a pilot school project for 2023, as well as a revised traffic calming program. The aim is to make traffic calming more accessible to residents. Both programs will follow well established best practices.

In partnership with BC Transit, the City will be finalizing the Network Restructure Plan to modernize the City's transit service and plan for the future, as well as conducting a fare review.

The City will also be proactively engaging with the community about how it can support mode shift, and apply for grants to support infrastructure initiatives that advance these initiatives.

Estimated Completion: Ongoing Initiative

Priority: Livable & Accessible

Budget Overview & Key Budget Changes

Operations	2022 Budget	2022 Forecast	2023 Budget
Expense	228,500	231,428	236,375
Net Cost Allocations	(228,500)	(248,500)	(236,375)
Net Expense/(Revenue)	-	\$(17,072)	-

Storm Water	2022 Budget	2022 Forecast	2023 Budget
Revenue	(966,000)	(957,385)	(1,197,958)
Expense	244,550	203,349	278,150
Net Cost Allocations	306,623	286,623	340,461
Transfers	414,827	467,413	579,347
Net Expense	-	-	-

Public Works - Cemetery	2022 Budget	2022 Forecast	2023 Budget
Revenue	(378,500)	(390,608)	(416,350)
Expense	280,034	299,156	287,345
Net Cost Allocations	96,466	96,466	95,759
Net Expense/(Revenue)	\$(2,000)	\$5,014	\$(33,246)

Public Works - Fleet	2022 Budget	2022 Forecast	2023 Budget
Revenue	(2,442,503)	(2,544,813)	(2,584,500)
Expense	2,585,925	2,992,985	2,983,987
Net Cost Allocations	(217,422)	(110,072)	(174,824)
Net Expense/(Revenue)	\$(74,000)	\$338,100	\$224,663

Public Works - General	2022 Budget	2022 Forecast	2023 Budget
Revenue	-	(23,910)	-
Expense	951,463	1,032,685	1,051,025
Net Cost Allocations	(953,663)	(890,931)	(1,051,025)
Net Expense/(Revenue)	\$(2,200)	\$117,844	-

Public Works - Parks	2022 Budget	2022 Forecast	2023 Budget
Revenue	-	(94,770)	-
Expense	2,680,065	2,456,889	3,063,325
Net Cost Allocations	659,946	674,308	692,898
Net Expense	\$3,340,011	\$3,036,427	\$3,756,223

Public Works - Roads and Maintenance	2022 Budget	2022 Forecast	2023 Budget
Expense	2,218,261	2,522,367	2,546,475
Net Cost Allocations	308,023	304,855	329,717
Net Expense	\$2,526,284	\$2,827,222	\$2,876,192

Street Lighting	2022 Budget	2022 Forecast	2023 Budget
Expense	250,000	99,848	251,000
Net Cost Allocations	168,000	168,000	170,000
Net Expense	\$418,000	\$267,848	\$421,000

Traffic Control	2022 Budget	2022 Forecast	2023 Budget
Revenue	-	(6,218)	-
Expense	151,000	156,242	176,000
Net Cost Allocations	-	34,108	-
Net Expense	\$151,000	\$184,132	\$176,000

Public Works - Transit	2022 Budget	2022 Forecast	2023 Budget
Revenue	(625,047)	(793,199)	(609,382)
Expense	2,113,000	2,097,919	2,172,870
Net Cost Allocations	34,500	34,500	37,912
Net Expense	\$1,522,453	\$1,339,220	\$1,601,400

Public Works - Solid Waste Disposal	2022 Budget	2022 Forecast	2023 Budget
Revenue	(2,708,600)	(2,873,043)	(2,954,190)
Expense	1,960,800	1,935,832	2,056,200
Net Cost Allocations	161,750	95,825	63,632
Net Expense/(Revenue)	\$(586,050)	\$(841,386)	\$(834,358)

Sustainability	2022 Budget	2022 Forecast	2023 Budget
Revenue	(209,082)	(204,082)	(194,082)
Expense	176,250	100,792	375,785
Net Cost Allocations	32,832	103,290	-
Net Expense/(Revenue)	\$ -	\$ -	\$181,703

Electric Utility (Energy)	2022 Budget	2022 Forecast	2023 Budget
Revenue	(42,409,253)	(42,851,128)	(45,196,003)
Expense	36,002,252	36,042,236	38,228,341
Net Cost Allocations	1,816,038	1,620,000	1,767,254
Transfers	4,590,963	5,188,892	5,200,408
Net Expense	-	-	-

Water Utility	2022 Budget	2022 Forecast	2023 Budget
Revenue	(10,418,570)	(9,811,042)	(10,536,355)
Expense	3,042,520	3,865,997	3,750,051
Net Cost Allocations	1,890,491	1,851,523	2,161,143
Transfers	5,485,559	4,093,522	4,625,162
Net Expense	-	-	-

Water Distribution	2022 Budget	2022 Forecast	2023 Budget
Revenue	(25,970)	(29,265)	(49,830)
Expense	1,140,520	1,662,374	1,503,280
Net Expense	\$1,114,550	\$1,633,109	\$1,453,450

Engineering - WTP	2022 Budget	2022 Forecast	2023 Budget
Revenue	(10,192,600)	(9,581,911)	(10,286,525)
Expense	1,902,000	2,204,753	2,246,771
Net Cost Allocations	(35,000)	(35,000)	(37,000)
Net Expense/(Revenue)	\$(8,325,600)	\$(7,412,158)	\$(8,076,754)

Sewer Utility	2022 Budget	2022 Forecast	2023 Budget
Revenue	(9,159,918)	(9,546,993)	(9,851,395)
Expense	3,521,817	3,197,357	3,973,013
Net Cost Allocations	1,884,820	1,856,106	2,117,095
Transfers	3,753,281	4,493,530	3,761,287
Net Expense	-	-	-

Sewer Collection	2022 Budget	2022 Forecast	2023 Budget
Revenue	(5,000)	(16,281)	(500)
Expense	858,150	685,676	936,300
Net Expense/(Revenue)	\$853,150	\$669,395	\$935,800

Engineering - AWWTP	2022 Budget	2022 Forecast	2023 Budget
Revenue	(8,654,918)	(8,735,835)	(9,100,895)
Expense	2,663,667	2,397,490	3,036,713
Net Cost Allocations	(60,000)	(60,000)	(60,000)
Net Expense/(Revenue)	\$(6,051,251)	\$(6,398,345)	\$(6,124,182)

Engineering Services	2022 Budget	2022 Forecast	2023 Budget
Expense	1,327,800	1,151,231	1,494,930
Net Cost Allocations	(1,327,800)	(1,014,058)	(1,494,930)
Net Expense/(Revenue)	\$ -	\$137,173	\$ -

Public Works - Cemetery - Capital	2023 Budget
Approved Capital Projects	\$149,000

Public Works - Fleet - Capital	2023 Budget
Approved Capital Projects	\$4,315,250
Public Works - General - Capital	2023 Budget
Approved Capital Projects	\$75,000
Public Works - Parks - Capital	2023 Budget
Approved Capital Projects	\$441,000
Public Works - Traffic Control - Capital	2023 Budget
Approved Capital Projects	\$127,000
Public Works - Engineering Services - Capital	2023 Budget
Approved Capital Projects	\$3,986,600
Public Works - Sustainability - Capital	2023 Budget
Approved Capital Projects	\$197,000
Public Works - Electric Utility (Energy) - Capital	2023 Budget
Approved Capital Projects	\$5,294,740
Public Works - Water Utility - Capital	2023 Budget
Approved Capital Projects	\$4,209,025
Public Works - Sewer Utility - Capital	2023 Budget
Approved Capital Projects	\$3,155,800

Key Budget Changes

PARKS

Budget Request	Benefit	Approved Operating Budget Request
Increasing Costs to Meet Service Levels	Costs are increasing to meet established service levels for public amenity and service provision.	\$175,000

ROADS & DRAINAGE

Budget Request	Benefit	Approved Operating Budget Request
Increasing Demand for Services	New development projects and intensification of weather events has resulted in increased demand and associated costs for service provision.	\$109,000

WATER & SEWER

Budget Request	Benefit	Approved Operating Budget Request
Increasing Demand for Services	Establishing utility connections for customers and intensification of weather events has resulted in increased demand and associated costs for service provision.	\$135,000



MAXIMUM SAFE LINEPULL
1000 LBS. OR 450 Kg.

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CANADA

AMERICKS



Development Services

WHAT WE DO ▶ The Development Services team serves the community by supporting positive community growth. We work with the public, business and development community, and governmental and not-for profit organizations, to guide growth according to the City's Official Community Plan (OCP). Development Services also oversees Bylaw Enforcement and the City's Social Development commitments.



Department Overview

PLANNING & LICENSING ▶ Planning and Licensing manages land use policy and regulations with the goal of achieving a livable city with a high quality of life for all residents. We are often the first point of contact for development in Penticton, and we ensure all development aligns with the City bylaws and policies, including the Official Community Plan and Zoning Bylaw. We also oversee the City's business, liquor and cannabis licensing programs.

BUILDING & PERMITTING

▶ Building and Permitting ensures all construction is done safely and to consistent standards. We interact regularly with residents, local businesses, and other stakeholders, providing information and education on how to meet City and provincial regulations, and enforcing these requirements as needed through inspection and monitoring. We also oversee the City's Short Term Rental and Secondary Suite Program as well as civic file information systems.

DEVELOPMENT ENGINEERING

▶ Working in close partnerships with the Planning, Building and Engineering departments, Development Engineering ensures that infrastructure in new developments meets established standards and conforms to City bylaws. Additionally, we serve as a liaison between Public Works and Penticton's development and design community.

SOCIAL DEVELOPMENT

▶ Social Development builds and enhances the social well-being of Penticton. We provide leadership for the City and in the community on topics such as child care, poverty reduction, health, substance use impacts, housing and homelessness, truth and reconciliation, age friendliness and community safety.

BYLAW SERVICES

▶ Bylaw Services promotes and enhances community safety and cleanliness and acts as a complement to RCMP services. The department operates from 6am to 11pm, seven days a week and is committed to delivering professional bylaw education and enforcement in a timely and effective manner in accordance with Council direction. We also manage the delivery of animal control services.



Staffing and FTE

The Development Services division consists of **43.5 FTE**, including **one director** and **five managers**. We also have a complement of **relief** and **contract staff** supplementing our full-time staff in the Bylaw and Building and Licensing areas.



Challenges and Opportunities

COMMUNITY SAFETY

There has been a continuing evolution of the Community Safety Program and increasing Bylaw Enforcement Officer (BEO) and Community Safety Officer (CSO) authority. BEOs and CSOs are on the front lines responding to health and welfare calls as well as public safety matters. Bylaw Services complements the RCMP, freeing up Members to respond to criminal activity and proactive police work. Since its creation in early 2020, the Social Development department continues to advance initiatives supporting Penticton's safety and well-being. In 2023, the focus will be on managing the Building Safer Communities Fund program, which aims to help prevent youth crime and violence by tackling its root causes.

HOUSING NEEDS

The Statistics Canada 2021 Census confirmed our community is growing with a population increase of 9-percent over the census period (an average of 1.8% per year). Our Division has witnessed this growth first hand with year-over-year increases in the number of building permit applications for new construction. A by-product of this growth is that the Official Community Plan requires a review to ensure our housing needs and land use plan are aligned.



2023 Development Services Initiatives

PLANNING & LICENSING – Official Community Plan Review

Since the adoption of the Official Community Plan (OCP) in 2019, the City has seen significant growth, far beyond what was envisioned. The OCP was based on a housing needs assessment completed in 2016 and on extremely conservative growth rates. The plan requires updating to ensure our policies align with the new growth realities reflected in the 2021 Canadian Census report.

Estimated Completion Draft Plan: December 2023

Estimated Completion Adoption of Revised Plan: 2024

Priority: Livable & Accessible

BUILDING & PERMITTING – Refinement of Permit and Education Programs

In 2022, staff engaged in a project to move the existing plan review and application and permit process into the modern age. This resulted in the onboarding of fully digital mark up tool called Bluebeam and a cloud-based online permitting tool called Cloudpermit. During the first part of 2023, staff will be completing stakeholder testing and then expanding the use of these software tools to all existing permit types before the end of the year. These tools will increase transparency as well as communication for both external and internal stakeholders as well as efficiency improvement for permit processing and file management.

Staff will also be updating its education and communication tools related to permit requirements, energy efficiency and code knowledge. This will be accomplished through updates to the City's webpages, policies, information bulletins, and the creation of education videos as well as the re-engagement of in-person workshops. Specific focus will go towards homeowner permit projects, secondary suites/carriage homes and Short Term Rentals.

Estimated Completion: Ongoing Initiative

Priority: Livable & Accessible

SOCIAL DEVELOPMENT – Building Safer Communities Fund (BSCF)

The Government of Canada has invested \$250-million in the Building Safer Communities Fund (BSCF) to support municipalities in distributing funds to local organizations that focus on youth who are involved or at risk of joining gangs. The Social Development department will lead City initiatives utilizing this grant funding to help Penticton's youth achieve a future free from violence and crime.

Estimated Completion: Ongoing Initiative until March 2026

Priority: Safe & Resilient

SOCIAL DEVELOPMENT – Social Development Framework

The development of a Social Framework and five-year work plan for the Social Development department will guide the City's role and purpose in supporting the social well-being of the community.

The Social Framework will inform the City's future priorities and areas of investment and advocacy around the current key aspects of Social Development: age friendliness, childcare, housing and homelessness, strong neighbourhoods and substance use.

In 2022, the City was successful in completing surveys, interviews and workshops to gain input for the Social Framework. Initial findings have informed the priority areas and principles to help guide the work of Social Development.

Estimated Completion Strategy Adoption: Fall 2023

Estimated Completion Implementation: 2024

Priority: Vibrant & Connected

BYLAW SERVICES – Increasing Officer Authority

The findings in the Community Safety Resource Review pertaining to Bylaw Services focused on the lack of authority for Bylaw Enforcement Officers (BEOs) and Community Safety Officers (CSOs). In 2023, Bylaw Services will focus on several initiatives to increase the authority of BEOs and CSOs to reflect the expectations of Council and the community of how these teams can manage appropriate and safe use of our City facilities, amenities and public spaces. Specific initiatives include introduction of a new Safe Public Spaces Bylaw, Council endorsement of a Use of Force policy and working towards peace officer status for BEOs and CSOs.

Estimated Completion: June 2023

Priority: Safe & Resilient

Budget Overview & Key Budget Changes

Animal Control	2022 Budget	2022 Forecast	2023 Budget
Revenue	(107,000)	(118,568)	(117,000)
Expense	169,500	164,746	172,700
Net Cost Allocations	29,000	24,187	27,000
Net Expense	\$91,500	\$70,365	\$82,700
Building & License	2022 Budget	2022 Forecast	2023 Budget
Revenue	(2,027,788)	(2,569,402)	(2,367,500)
Expense	1,365,978	1,361,790	1,382,056
Net Cost Allocations	102,500	103,600	177,500
Net Expense/(Revenue)	\$(559,310)	\$(1,104,012)	\$(807,944)
Bylaw Services	2022 Budget	2022 Forecast	2023 Budget
Revenue	(1,202,893)	(1,190,849)	(947,000)
Expense	1,725,100	1,602,230	2,013,615
Net Cost Allocations	68,400	51,070	71,250
Net Expense	\$590,607	\$462,451	\$1,137,865

Development Services	2022 Budget	2022 Forecast	2023 Budget
Revenue	(68,900)	(37,201)	(68,400)
Expense	784,800	810,236	911,445
Net Cost Allocations	419,321	366,712	109,321
Net Expense	\$1,135,221	\$1,139,747	\$952,366

Planning	2022 Budget	2022 Forecast	2023 Budget
Revenue	(213,500)	(245,322)	(243,500)
Expense	754,500	648,618	540,550
Net Cost Allocations	98,418	(19,266)	395,915
Net Expense	\$639,418	\$384,030	\$692,965

Social Development	2022 Budget	2022 Forecast	2023 Budget
Revenue	(519,701)	(300,865)	(362,900)
Expense	752,201	420,214	758,815
Net Cost Allocations	(232,500)	(119,349)	(395,915)
Net Expense	-	-	-

Planning - Capital	2023 Budget
Approved Capital Projects	\$150,000



Penticton Fire Department

WHAT WE DO ► The Penticton Fire Department (PFD) has been serving the community of Penticton and the Regional District since 1911. The PFD is a composite department with both career (full-time) and Auxiliary (paid on-call) members working out of two stations located at 250 Nanaimo Avenue (Fire Station #1) and 285 Dawson Avenue (Fire Station #2).

PFD provides a wide range of services that meet the expectations of the community and its many visitors, including fire suppression, pre-hospital medical emergency, and various types of rescue, including motor vehicle incident, industrial accidents and technical rescue.



Staffing and FTE

The Penticton Fire Department consists of **45 FTE** including the **fire chief, one deputy chief** and **one assistant chief**. The City's Emergency Management program operates within the department and is staffed by a full-time emergency planning coordinator. The department is supported by one administrative assistant and emergency support services coordinator position.

Fire Prevention for the City of Penticton is led by one captain, one fire inspector, and the grant-funded FireSmart team.

The department currently employs **37 Firefighters (IAFF)** and a team of **34 auxiliary volunteer firefighters**.

On December 20, 2022, Council supported a Notice of Motion to approve the immediate hiring of four additional firefighters. The costs associated with this increase from 45 FTE to 49 FTE will be drawn from accumulated general surplus starting in 2023 and ending in 2025.



Challenges and Opportunities

OPERATIONAL READINESS

Our community's continued growth creates challenges to maintain current service levels. Large, high and densely populated buildings pose a much greater challenge to a resource-limited fire department like Penticton's. We will strive to maintain today's service levels as our community grows and will always advocate for fire safety. For 2023, four new firefighter positions have been endorsed by Council to overcome this challenge.

FIRST MEDICAL RESPONDER PROGRAM

The City has received the results of the Community Safety Resource Review, aimed at determining how resources should be best allocated to meet ongoing demand for services.

Per the review recommendations, a First Medical Responder (FMR) team was proposed for the PFD. Going forward, the PFD will provide City Council with a detailed analysis of the first responder program and the impact on the department and overall community safety.

FIRE DEPARTMENT NEEDS

Fire Station #2 will undergo renovations to provide more fire apparatus space, with new incoming fire trucks and second alarm response firefighting apparatus. A new 100' Platform Fire Truck is budgeted for in Fleet Capital. This apparatus will allow PFD to provide rescues for the newer constructed apartment high rises in Penticton, equipped with an elevated water master stream for fire control.

WILDFIRE PREVENTION

The PFD will continue to work with the community and provincial government toward a progressively fire adaptive community. It's also very important that new residential developments in Wildfire Urban Interface (WUI) areas comply with industry's best practices in FireSmart initiatives.



2023 Penticton Fire Department Initiatives

PENTICTON FIRE DEPARTMENT – Improved Operational Readiness

PFD has a narrow window to complete a building search, control the fire, evacuate a building or conduct a complex rescue. In some cases, a fire crew may already be committed to another incident. Fire crews responding to an initial emergency for a structure fire, be it residential, apartment, commercial, or high-rise building, must be highly effective. The Council-approved additional four firefighter FTEs will bring the PFD's existing staffing model up the accepted best practice in our industry.

For the 2023 budget, City Council has approved an increase in four firefighters for the department. Funding for these positions will be drawn from surplus, descending over four years.

Estimated Completion: June 2023

Priority: Safe & Resilient

PENTICTON FIRE DEPARTMENT – First Responder Program Analysis

The PFD will conduct a detail analysis of all medical emergencies we respond to over the first six months of 2023. We will identify potential duplications of services provided by BC Emergency Health Services and PFD. The study will evaluate severity of incident, care provided, and agency response/delay times. Once the review is completed we will have accurate and current analytics to build a business case for rapid response unit or other potential options for Council to consider.

Estimated Completion: December 2023

Priority: Safe & Resilient

PENTICTON FIRE DEPARTMENT – Collective Bargaining with IAFF Local 1399

Effective collective bargaining with the Penticton Professional Firefighters union (International Association of Fire Fighters) allows for a progressive and harmonious working environment. With support from the City's Human Resources department, we will aim to successfully negotiate and achieve union ratification of their collective agreement.

Estimated Completion: December 2023

Priority: City Mission



Budget Overview & Key Budget Changes

Fire Services	2022 Budget	2022 Forecast	2023 Budget
Revenue	(1,200,935)	(1,010,067)	(796,500)
Expense	7,590,614	7,282,704	7,771,428
Net Cost Allocations	486,321	508,197	611,250
Net Expense	\$6,876,000	\$6,780,834	\$7,586,178

Fire Services - Capital	2023 Budget
Approved Capital Projects	\$58,000

Key Budget Changes

PENTICTON FIRE DEPARTMENT

Budget Request	Benefit	Approved Operating Budget Request
Addition of Four Firefighters	Four new firefighters are needed to maintain emergency response service levels for our growing community.	\$442,000



RCMP

WHAT WE DO ▶ Our mission at Penticton RCMP detachment is to serve and protect the community, and work in partnership with the City to deliver a responsive and progressive police force. We promote respect for rights and freedoms, the law and democratic traditions and we treat all people equally and with respect in accordance with our core values.



Staffing and FTE

The RCMP Detachment has two categories of employees, the **55 Regular Members of the RCMP** and **26 Municipal employees**.

Members are split into three main groups:

1. Uniformed Members, who perform the functions of General Duties, Mental Health Liaison, Media Liaison, Police Dog Service and Forensic Identification.
2. Plain Clothes Members, who fill the roles of the Serious Crime Unit, Special Victim's Unit, Prolific Offender Management and the Drug Unit.
3. Administrative Members, who provide leadership and guidance in the day to day running of the detachment.

Although the Members perform very specific and unique roles in their day-to-day duties, at the core they are all operational police officers and can all move into the core policing duties in emergencies or other instances when required.

Municipal employees perform a multitude of specialized duties, all with one ultimate goal, to free the Members to perform their operational duties at the highest possible level.

For the 2023 budget, Penticton RCMP are requesting a budget increase for both Municipal and Member staff. The Serious Crimes Administrator is an essential Municipal role in investigation and file preparation and disclosure for Crown prosecution.

Two additional Members have been approved and will lead the newly created Community Safety Team with a mandate of proactive policing for individuals experiencing homelessness, substance use and mental health issues.

In 2022 an in-year reporting re-organization was made and the RCMP Municipal managers and staff now report to the Director Finance and Administration within the Finance and Administration Division.



Challenges and Opportunities

INCREASED DEMANDS ON DETACHMENT FOR HOMELESSNESS, SUBSTANCE USE & MENTAL ILLNESS

RCMP is collaborating with Bylaw Services to create an integrated team who will proactively interact with individuals experiencing homelessness, substance use and mental health issues to assist in their needs.

Penticton has the highest calls per capita in the Okanagan for mental health related files. This places a strain on our resources, not only by the volume but also because of the Member and Municipal staff time involved in dealing with these files.

RCMP continues to work with provincial agencies, non-profits, Interior Health, and other community groups to create holistic solutions to some of these issues.

HIGH CASE BURDEN

Our RCMP detachment is recognized as having one of the highest criminal case burdens per member in the province. We have historically been understaffed by both operational RCMP members and Municipal support staff when compared to municipalities of the same size.

REPORTING & PROCESSING

Recording complexities mandated by the Provincial and Federal governments, combined with increasingly complex investigations, including the work required to bring them to court, has increased year-over-year. Municipal support staff are working past their full capacity, which leads to a backlog of information needing to be processed, creating greater pressure and stress.



2023 Penticton RCMP Initiatives

PENTICTON RCMP – Community Safety Team

This newly created team will be comprised of two RCMP Members to work in a collaborative partnership with the City's Community Safety Officers (CSOs) to proactively engage with individuals experiencing homelessness in our City. The focus of this team will be to connect vulnerable community members with supports and agencies in an attempt to reduce calls for service related to health and welfare checks and public nuisance.

Estimated Completion: May 2023

Priority: Safe & Resilient

PENTICTON RCMP – Serious Crimes Administrator

Create a new Municipal staff position that will oversee the Electronic File Disclosure and Administrative Coordinator. This is a specialized and highly technical position that will lead detachment support members in electronic disclosure best practices and advise on sensitive matters.

The addition of this position will be essential to day-to-day and high-level operations at the detachment for the serious crimes section. This area of police work is expected to continue to grow and expand in responsibilities as our investigation work becomes increasingly electronic.

Estimated Completion: April 2023

Priority: Organizational Excellence

PENTICTON RCMP – Car40 Program

RCMP Superintendent will support Council in their continued advocacy and lobby work to combine health professionals with RCMP in a non enforcement response to substance use, homelessness and mental health issues.

Estimated Completion: Ongoing Initiative

Priority: Safe & Resilient

Budget Overview & Key Budget Changes

RCMP	2022 Budget	2022 Forecast	2023 Budget
Revenue	(390,000)	(471,020)	(428,040)
Expense	12,607,700	11,029,954	13,880,007
Net Cost Allocations	217,300	210,485	280,100
Net Expense	\$12,435,000	\$10,769,419	\$13,732,067

Key Budget Changes

RCMP

Budget Request	Benefit	Approved Operating Budget Request
Community Safety Team	Addition of two RCMP Members to establish a specialized team focused on non enforcement response for vulnerable persons in our community.	\$408,000
Serious Crimes Administrator	Additional specialized administrative team member to support RCMP Members in the General Investigation Section.	\$99,000



Chief Financial Officer's Report

This Financial and Corporate Business Plan shows that Penticton continues to be an adaptable and resilient community. As the economy and the community changes, we need to ensure we are adapting appropriately and continuously looking for ways to work on the challenges that the City and our public are facing. Innovative solutions and creative thinking are needed to deliver services and invest strategically in the infrastructure needed to serve our community.

On October 15, 2022 the residents of Penticton elected a new Mayor and Council to serve on a four year term. Due to the timing of the election the City's typical fall budget schedule was adjusted for spring 2023 to allow budget items and initiatives to encapsulate Council's strategic priorities for Penticton.

While dealing with COVID-19, the City focused on short-term solutions to alleviate the financial outfall of the pandemic and mitigate the impact of service costs on the public. The 2023 budget is focused on developing long-term practices that are fiscally responsible and sustainable. This includes revenue generating opportunities, sustainable savings initiatives, efficiency improvements and the creation of collaborative opportunities where appropriate.

To assist tax payers in 2022 and help mitigate the impacts of COVID the community was seeing, during budget deliberations in November of 2021, City Council deferred 10% of taxation with a plan to phase in those impacts over the course of three years being 2023-2025. The 2023 budget is the introduction of the first phase in of that deferral with 3.3% of the deferral being included in the tax increase. This phasing in is a required measure to ensure the City can remain sustainable into the future.

Despite the challenges faced in the past several years, there are many accomplishments that should be celebrated. A few examples worth highlighting include the return of Ironman, completion of the Safety Resource Review, expanding Bylaw services and Community Safety Capacity, adoption of the Community Climate Action Plan and Corporate Energy and Emissions Plan and improvement of RCMP investigative capacity with addition of 4 new members.

Through the budget process, the City engages with the community to build a greater shared understanding of the

financial challenges we are facing. Municipalities have limited opportunities to generate revenue beyond its traditional sources such as property taxes, user fees, and fines. Cost escalations and high inflation impact the City as well as its residents, a balance of providing services to meet community needs and considering respective tax impacts needs to be met. The City is committed to being fiscally responsible and is focused on ensuring financial sustainability. The City, like many municipalities, has been challenged with decreased revenues and increased expenses, largely as a result of a gradual return to pre-COVID revenues and inflationary costs.

City services are assessed and prioritized as well as reviews are completed to identify cost savings and improve internal efficiencies. The City takes proactive steps to seek revenue generation through sources outside of taxation, reduce expenses and improve efficiencies, which is a testament of our culture of continuous improvement and the dedication of our employees.

The 2023 budget is guided by Council's Strategic Plan and the initiatives identified through the Corporate Business Planning process. It continues to support our commitment to ensure a safe community and our responsibility to meet the needs of our most vulnerable residents.

Short-term factors that were considered through the budget process include:

- Forecasted population growth;
- Extraordinary inflation
- Cost of living and external economic factors.

Strong financial management and clear Council directives have served Penticton well through the past few years. This budget has been built in the same manner with the goal of preparing the City for a resilient future. I hope upon reading this financial plan the City's vision and goals for the future are evident.

Director of Finance & Administration

Angela Campbell



2023-2027

Financial Plan



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City of Penticton - Schedule A

	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue					
Municipal Taxation	\$ (42,987,288)	\$ (45,383,300)	\$ (47,914,686)	\$ (50,281,421)	\$ (52,766,492)
Sale of Services	(12,932,451)	(13,142,366)	(13,309,457)	(13,477,747)	(13,647,196)
Electric Utility Revenue	(45,230,833)	(47,603,021)	(50,328,235)	(53,027,497)	(55,973,883)
Sewer Utility Revenue	(8,949,057)	(9,128,914)	(9,342,325)	(9,540,679)	(9,712,857)
Water Utility Revenue	(10,279,525)	(10,368,751)	(10,459,012)	(10,550,327)	(10,642,715)
Storm Water Utility Revenue	(1,197,958)	(1,414,888)	(1,673,481)	(1,976,980)	(2,336,807)
Fiscal Services	(3,986,000)	(3,986,000)	(3,986,000)	(3,986,000)	(3,986,000)
Grants	(2,729,992)	(2,734,975)	(2,634,975)	(2,459,625)	(2,225,825)
Other Contributions	(5,619,290)	(5,632,661)	(5,667,209)	(5,702,448)	(5,738,391)
Development Cost Charges	(1,470,000)	(1,470,000)	(1,470,000)	(1,470,000)	(1,470,000)
Donations	(21,500)	(21,500)	(21,500)	(21,500)	(21,500)
Total Revenues	(135,403,894)	(140,886,376)	(146,806,880)	(152,494,224)	(158,521,666)
Operating Expenses					
General Operating	63,558,802	63,743,520	64,901,750	66,289,808	67,141,723
Storm Sewer	618,611	618,597	627,352	781,463	647,936
Electrical Supply	39,995,595	41,753,334	44,335,601	45,577,900	47,729,739
Sewer System	5,546,953	5,278,683	5,489,153	5,402,813	5,276,934
Water Utility	5,489,071	5,589,346	5,646,897	5,585,862	5,743,950
Total Operating Expenses	115,209,032	116,983,480	121,000,753	123,637,846	126,540,282
Net Operating Surplus	(20,194,862)	(23,902,896)	(25,806,127)	(28,856,378)	(31,981,384)
Capital Expenses					
General Capital	15,195,450	10,690,525	9,095,636	11,215,293	11,484,167
Electric Capital	5,294,740	5,904,201	5,243,319	7,489,472	7,669,117
Sewer Capital	3,155,800	6,398,000	3,092,300	8,406,000	3,170,000
Water Capital	4,209,025	14,808,250	8,547,775	4,268,328	3,999,150
Total Capital Expenses	27,855,015	37,800,976	25,979,030	31,379,093	26,322,434
Debt Proceeds	-	-	(4,000,000)	(2,668,163)	-
Debt Servicing - Principal Repayments	2,218,646	2,183,462	2,095,980	2,111,089	1,935,995
Capital Grant Funding	(3,058,600)	(6,600,000)	-	-	-
Transfer To (From) Surplus/Reserve	(6,820,199)	(9,481,542)	1,731,117	(1,965,641)	3,722,955
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -

City of Penticton - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
General Government	\$ (47,725,356)	\$ (47,675,110)	\$ (47,188,596)	\$ (51,092,262)	\$ (52,774,694)	\$ (55,124,022)	\$ (57,655,999)	\$ (60,023,333)	\$ (62,509,013)
Protective Services	(3,292,376)	(5,100,542)	(4,928,616)	(5,359,906)	(4,656,040)	(4,810,621)	(4,925,293)	(5,040,059)	(5,154,920)
Transportation Services	(3,800,755)	(4,250,073)	(4,033,550)	(4,325,525)	(4,391,840)	(4,640,560)	(4,931,579)	(5,268,152)	(5,661,714)
Environmental Development Services	(1,664,363)	(1,818,298)	(2,137,881)	(1,711,643)	(1,824,497)	(1,939,553)	(1,854,206)	(1,693,869)	(1,475,374)
Recreation and Cultural Services	(1,531,319)	(1,544,834)	(2,117,662)	(2,580,001)	(2,608,448)	(2,586,974)	(2,626,271)	(2,666,348)	(2,707,230)
Public Health and Safety	(454,181)	(371,484)	(378,500)	(390,608)	(416,350)	(416,350)	(416,350)	(416,350)	(416,350)
Environment	(2,703,018)	(2,819,132)	(2,917,682)	(3,077,125)	(3,148,272)	(3,143,272)	(3,143,272)	(3,143,272)	(3,143,272)
General Fund Revenue	(61,171,368)	(63,579,473)	(63,702,487)	(68,537,070)	(69,820,141)	(72,661,352)	(75,552,970)	(78,251,383)	(81,067,873)
Electrical Utility	(42,102,411)	(42,920,772)	(42,409,253)	(42,851,128)	(45,196,003)	(47,568,191)	(50,293,405)	(52,992,667)	(55,939,053)
Water Utility	(9,390,351)	(10,833,235)	(10,418,570)	(9,811,042)	(10,536,355)	(10,625,581)	(10,715,842)	(10,807,157)	(10,899,545)
Sewer Utility	(7,932,891)	(10,319,829)	(9,159,918)	(9,546,993)	(9,851,395)	(10,031,252)	(10,244,663)	(10,443,017)	(10,615,195)
Total Revenues	(120,597,021)	(127,653,309)	(125,690,228)	(130,746,233)	(135,403,894)	(140,886,376)	(146,806,880)	(152,494,224)	(158,521,666)

City of Penticton - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Expenses									
General Government Services	5,111,773	9,346,748	9,649,373	10,819,189	8,421,369	8,359,879	8,453,532	8,739,848	8,674,459
Protective Services	18,251,550	20,114,410	24,362,413	22,338,963	26,386,906	27,021,112	27,901,541	28,818,228	29,772,808
Transportation Services	7,326,176	7,877,740	8,160,260	9,052,579	9,111,748	9,400,554	9,715,621	10,101,400	10,013,484
Environmental Development Services	2,542,510	2,923,555	4,251,083	3,869,475	3,874,703	3,559,113	3,402,225	3,205,449	2,992,374
Recreation and Cultural Services	9,462,213	10,645,137	12,002,796	11,730,951	13,503,966	13,203,137	13,228,066	13,368,483	13,488,728
Public Health and Safety	328,791	381,584	376,500	395,622	383,104	388,888	394,789	400,564	406,456
Environment	1,904,901	1,965,018	2,331,632	2,235,739	2,495,617	2,429,434	2,433,328	2,437,299	2,441,350
General Fund Debt Principal Payments	1,347,701	1,246,252	1,250,016	1,250,016	1,253,368	949,379	861,897	739,158	628,941
General Fund Expenses	46,275,615	54,500,444	62,384,073	61,692,534	65,430,781	65,311,496	66,390,999	67,810,429	68,418,600
Electrical Utility	34,110,950	37,710,423	37,818,290	37,662,236	39,995,595	41,753,334	44,335,601	45,577,900	47,729,739
Sewer Utility	5,591,561	5,846,800	5,406,637	5,053,463	6,090,108	5,928,671	6,139,141	6,052,801	6,018,872
Water Utility	5,518,841	5,000,716	4,933,011	5,717,520	5,911,194	6,173,441	6,230,992	6,307,805	6,309,066
Total Expenses	91,496,967	103,058,383	110,542,011	110,125,753	117,427,678	119,166,942	123,096,733	125,748,935	128,476,277
Other Entities Net Taxes	(6,488)	28,129	-	(17,534)	-	-	-	-	-
Debt Servicing - Principal Repayments	(2,308,811)	(2,207,362)	(2,211,126)	(2,211,126)	(2,218,646)	(2,183,462)	(2,095,980)	(2,111,089)	(1,935,995)
Total Operating Expenses	89,181,668	100,879,150	108,330,885	107,897,093	115,209,032	116,983,480	121,000,753	123,637,846	126,540,282
Net Operating Surplus	\$ (31,415,353)	\$ (26,774,159)	\$ (17,359,343)	\$ (22,849,140)	\$ (20,194,862)	\$ (23,902,896)	\$ (25,806,127)	\$ (28,856,378)	\$ (31,981,384)

General Government Services - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Civic Grants	\$ -	\$ (414,555)	\$ (29,900)	\$ (189,482)	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	-	(1,000)	-	-	-	-	-	-	-
Facilities	(64,768)	(4,505)	-	(32,300)	(47,267)	-	-	-	-
Finance and Accounting	(884,356)	(1,482,978)	(1,635,000)	(2,499,494)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)
General Government	(46,427,249)	(45,537,201)	(45,347,704)	(48,136,077)	(50,198,097)	(52,594,109)	(55,125,495)	(57,492,230)	(59,977,301)
Human Resources	(10,120)	-	-	-	-	-	-	-	-
Safety	(132,909)	(38,241)	-	(42,610)	-	-	-	-	-
Information Technology	(62,279)	(59,299)	(39,492)	(45,966)	(38,830)	(39,413)	(40,004)	(40,603)	(41,212)
Legislative Services	(3,231)	(511)	(500)	(18,605)	(500)	(500)	(500)	(500)	(500)
Procurement	-	(900)	-	-	-	-	-	-	-
Revenue and Collections	(140,444)	(135,920)	(136,000)	(127,728)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)
Total Revenues	(47,725,356)	(47,675,110)	(47,188,596)	(51,092,262)	(52,774,694)	(55,124,022)	(57,655,999)	(60,023,333)	(62,509,013)
Expenses									
Civic Grants	424,145	930,103	1,105,289	1,262,524	1,098,000	1,048,000	1,048,000	1,048,000	1,048,000
Communications	334,208	414,041	465,369	546,834	518,643	518,643	518,643	518,643	518,643
Facilities	608,091	546,973	1,192,390	982,139	1,110,908	985,836	985,040	992,366	991,798
Finance and Accounting	1,343,381	2,228,137	1,722,447	1,789,084	1,865,527	2,009,802	2,047,013	2,098,935	2,128,631
General Government	(2,144,870)	460,371	388,499	1,175,776	(1,263,900)	(1,266,022)	(1,268,166)	(1,270,334)	(1,271,524)
Human Resources	916,991	905,231	682,391	895,839	781,218	717,043	722,043	702,043	702,043
Safety	132,909	38,241	-	42,610	-	-	-	-	-
Information Technology	1,974,494	2,207,314	2,371,148	2,308,795	2,524,021	2,531,180	2,553,911	2,618,274	2,644,329
Legislative Services	747,918	932,148	940,000	987,779	502,021	502,021	502,021	652,021	502,021
Mayor and Council	237,646	233,998	255,815	280,885	284,445	287,806	293,783	302,380	306,100
Office of the City Manager	-	-	-	18,765	415,737	415,737	415,737	415,737	415,737
Procurement	265,195	190,660	256,719	268,464	276,273	281,053	285,928	290,901	295,975
Revenue and Collections	265,177	287,660	269,306	242,161	308,476	328,780	349,579	370,882	392,706
Total Expenses	5,105,285	9,374,877	9,649,373	10,801,655	8,421,369	8,359,879	8,453,532	8,739,848	8,674,459
Net Operating Expense / (Surplus)	\$ (42,620,071)	\$ (38,300,233)	\$ (37,539,223)	\$ (40,290,607)	\$ (44,353,325)	\$ (46,764,143)	\$ (49,202,467)	\$ (51,283,485)	\$ (53,834,554)

Civic Grants - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Other Contributions	\$ -	\$ (404,657)	\$ -	\$ (154,479)	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants	-	(9,898)	(29,900)	(35,003)	-	-	-	-	-
Total Revenues	-	(414,555)	(29,900)	(189,482)	-	-	-	-	-
Expenses									
Civic Partnerships	13,680	620,730	484,825	687,243	533,325	610,000	610,000	610,000	610,000
Municipal Grants	410,465	309,373	620,464	575,281	564,675	438,000	438,000	438,000	438,000
Total Expenses	424,145	930,103	1,105,289	1,262,524	1,098,000	1,048,000	1,048,000	1,048,000	1,048,000
Net Expense (Surplus)	\$ 424,145	\$ 515,548	\$ 1,075,389	\$ 1,073,042	\$ 1,098,000	\$ 1,048,000	\$ 1,048,000	\$ 1,048,000	\$ 1,048,000

% of Property Tax	1.23 %	1.44 %	2.79 %	2.80 %	2.59 %	2.34 %	2.21 %	2.11 %	1.99 %
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Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 24,958</u>
% Change	<u>2.33 %</u>

Civic Grants and Partnerships - Detailed Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Civic Grants									
Beacon's Furry FUNdation	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
British Columbia Hockey League (BCHL)	-	-	50,000	-	50,000	-	-	-	-
Canadian Mental Health Association	6,000	-	5,000	5,000	500	-	-	-	-
Canadian Sport School Hockey League (CSSHL)	10,000	-	10,000	10,000	10,000	-	-	-	-
Cat's Paw Productions Society	-	-	500	500	-	-	-	-	-
Community Foundation of the S.O.S. (Neighbourhood Small Grants)	-	3,600	5,000	4,650	5,000	-	-	-	-
DPA - Breezeway Improvement Project	5,000	-	-	-	-	-	-	-	-
DPA - Christmas Parade/Parking	-	-	-	137	-	-	-	-	-
DPA - Combined Grants	-	-	7,300	3,400	-	-	-	-	-
DPBIA (Community Market)	-	-	-	-	4,100	-	-	-	-
DPBIA (Light Up Festival)	-	-	-	-	3,500	-	-	-	-
DPBIA (Slack Alley)	-	-	-	-	15,000	-	-	-	-
Dragonfly Pond Family Society	-	-	500	500	650	-	-	-	-
First Things First Okanagan	1,080	-	1,080	1,080	-	-	-	-	-
HA HA HA Kidzfest Society	3,000	5,220	10,000	8,821	9,500	-	-	-	-
Jean Minguy Memorial Police Youth Academy	-	-	3,000	3,000	3,000	-	-	-	-
Okanagan Fest of Ale Society	-	-	3,675	3,675	-	-	-	-	-
Okanagan Fruit Tree Project Society	-	3,500	3,500	3,500	3,500	-	-	-	-
Okanagan School of the Arts	36,479	10,000	10,000	10,000	10,000	-	-	-	-
Okanagan Similkameen Conservation Alliance (Meadowlark Festival)	-	-	3,500	3,500	3,500	-	-	-	-
Okanagan Valley Music Festival Society	-	-	5,000	5,000	5,000	-	-	-	-
Okanagan Valley Music Festival Society (PABC Event)	-	-	-	-	20,900	-	-	-	-
Other	101	-	-	-	17,203	438,000	438,000	438,000	438,000
Pathways Addictions Resource Centre	-	-	10,000	10,000	10,000	-	-	-	-
Peach Festival Society - Mini Peach	-	17,826	-	-	-	-	-	-	-
Peachfest - Mini Royalty Parade	305	-	-	-	-	-	-	-	-
Pentastic Jazz Festival	-	-	9,700	9,700	9,700	-	-	-	-
Penticton & Area Access Society	6,000	-	-	-	-	-	-	-	-
Penticton & Area Cycling Association	2,500	2,500	8,000	8,000	-	-	-	-	-
Penticton & Area Cycling Association (3BM Crew)	-	-	-	-	5,500	-	-	-	-
Penticton & Area Cycling Association (GoByBike)	-	-	-	-	2,500	-	-	-	-
Penticton & Area Cycling Association - Bike Valet	-	5,849	6,700	6,028	5,735	-	-	-	-
Penticton & District Community Arts Council	12,312	12,312	12,312	12,312	12,312	-	-	-	-
Penticton & District Community Arts Council (Arts)	-	-	-	-	3,333	-	-	-	-
Penticton Art Gallery (Ignite the Arts Festival)	-	-	33,000	29,191	20,000	-	-	-	-
Penticton Art Gallery Society	125,000	100,000	125,000	125,000	55,000	-	-	-	-
Penticton Arts Council - Arts Rising	-	4,000	-	-	-	-	-	-	-
Penticton BMX	4,200	4,200	4,200	4,200	4,200	-	-	-	-

Civic Grants and Partnerships - Detailed Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Penticton Concert Band	-	-	-	-	600	-	-	-	-
Penticton Curling Club (Curling Classic)	9,000	9,000	14,000	13,367	16,000	-	-	-	-
Penticton Dragon Boat Festival (Event)	-	-	10,232	10,232	11,371	-	-	-	-
Penticton Dragon Boat Festival Society	10,092	-	9,288	9,064	9,496	-	-	-	-
Penticton Elvis Festival	-	-	22,000	19,541	6,000	-	-	-	-
Penticton Farmers' Market	4,696	5,002	5,252	5,252	5,700	-	-	-	-
Penticton Historic Automobile Society (Peach City Beach Cruise)	-	-	9,000	7,775	10,000	-	-	-	-
Penticton Lawn Bowling Club	5,127	2,215	-	-	1,500	-	-	-	-
Penticton Peach Festival Society	20,000	-	49,000	47,579	55,000	-	-	-	-
Penticton Recovery Resource Society (Discovery House)	9,684	9,684	12,275	12,275	12,275	-	-	-	-
Penticton Regional Bridge Tournament	-	-	5,000	5,000	5,000	-	-	-	-
Penticton Royalty Society	200	-	9,150	9,150	1,500	-	-	-	-
Penticton Scottish Festival Society	-	-	8,000	8,000	8,000	-	-	-	-
Penticton Seniors Drop-In Centre	10,000	-	2,200	2,200	2,200	-	-	-	-
Penticton Tennis Club	5,161	-	-	-	-	-	-	-	-
Penticton Triathlon Club	-	-	-	-	5,000	-	-	-	-
Red Cross HELP Depot	1,838	-	-	-	-	-	-	-	-
Rotary Club of Penticton (Ribfest)	-	-	9,400	9,320	7,000	-	-	-	-
Salvation Army	-	-	-	20	-	-	-	-	-
Skaha Bluffs Park Watch Society	15,000	15,000	15,000	15,000	15,000	-	-	-	-
South Okanagan Loss Society (SOLS)	8,400	-	-	-	8,400	-	-	-	-
South Okanagan Minor Baseball Association	4,000	-	-	-	-	-	-	-	-
South Okanagan Seniors Wellness Society	13,000	13,000	13,000	13,000	13,000	-	-	-	-
South Okanagan Seniors Wellness Society - Senior's Week	-	2,500	2,500	2,500	2,500	-	-	-	-
South Okanagan Similkameen Volunteer Society	10,000	-	-	-	-	-	-	-	-
SS Sicamous - Operating	45,000	45,000	60,000	60,000	45,000	-	-	-	-
SS Sicamous - Utilities	20,000	20,000	20,000	20,000	20,000	-	-	-	-
The Penti-Con Association	-	-	4,000	4,000	4,000	-	-	-	-
The Penticton Centre for Exceptional Learning	-	1,050	2,100	2,100	2,100	-	-	-	-
United Way Emergency Transportation Assistance	7,290	7,290	8,100	8,100	8,400	-	-	-	-
Civic Grants Total	410,465	298,748	620,464	550,669	564,675	438,000	438,000	438,000	438,000
Civic Partnerships									
Civic partnership - Activate Penticton Ice Rink	-	200,000	-	99,965	-	-	-	-	-
Civic Partnerships - Canadian Sport School Hockey	-	-	-	-	-	100,000	100,000	100,000	100,000
Civic Partnerships - Granfondo	-	-	60,000	48,890	100,000	100,000	100,000	100,000	100,000
Civic Partnerships - Hoodoo Adventures Company Ltd	5,000	8,120	9,000	6,285	12,000	-	-	-	-
Civic Partnerships - Hoodoo Adventures Company Ltd	-	-	-	-	500	-	-	-	-
Civic partnerships - Library	8,680	8,680	-	883	-	-	-	-	-

Civic Grants and Partnerships - Detailed Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Civic Partnerships - Okanagan Trestles Tour	-	-	2,825	2,825	2,825	-	-	-	-
Civic Partnerships - Throwdown Series	-	-	-	-	5,000	-	-	-	-
Civic Partnerships - Tri 1 Events Ltd	-	-	3,000	2,879	3,000	-	-	-	-
Civic Partnerships - Triathlon	-	-	380,100	360,646	410,000	410,000	410,000	410,000	410,000
Civic Partnerships Total	13,680	216,800	454,925	522,373	533,325	610,000	610,000	610,000	610,000
Total Civic Grants and Partnerships	\$ 424,145	\$ 515,548	\$ 1,075,389	\$ 1,073,042	\$ 1,098,000	\$ 1,048,000	\$ 1,048,000	\$ 1,048,000	\$ 1,048,000

Communications - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Donations	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	(1,000)	-	-	-	-	-	-	-
Expenses									
Consulting Services	7,591	21,375	33,125	47,612	30,000	30,000	30,000	30,000	30,000
General Expenses	10,659	3,030	1,250	2,675	2,200	2,200	2,200	2,200	2,200
Public Engagement/Education	79,214	89,899	104,500	84,407	109,500	109,500	109,500	109,500	109,500
Salaries and Wages	306,413	371,084	406,875	467,145	470,375	470,375	470,375	470,375	470,375
Training, Conferences, & Memberships	175	237	9,000	3,265	12,500	12,500	12,500	12,500	12,500
Total Expenses	404,052	485,625	554,750	605,104	624,575	624,575	624,575	624,575	624,575
Allocations In									
General Government/Utility Overhead Credit	(80,362)	(82,344)	(88,475)	(88,475)	(115,026)	(115,026)	(115,026)	(115,026)	(115,026)
Information Technology	16,219	18,877	19,094	30,260	19,094	19,094	19,094	19,094	19,094
Total Allocations In	(64,143)	(63,467)	(69,381)	(58,215)	(95,932)	(95,932)	(95,932)	(95,932)	(95,932)
Allocations Out									
Development Services	(2,942)	(8,117)	(10,000)	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Economic Development & Tourism	(1,766)	-	-	-	-	-	-	-	-
Engineering Services	(993)	-	(10,000)	-	-	-	-	-	-
Facilities	-	-	-	(55)	-	-	-	-	-
Total Allocations Out	(5,701)	(8,117)	(20,000)	(55)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Net Allocations	(69,844)	(71,584)	(89,381)	(58,270)	(105,932)	(105,932)	(105,932)	(105,932)	(105,932)
Total Expenses and Allocations	334,208	414,041	465,369	546,834	518,643	518,643	518,643	518,643	518,643
Net Expense (Surplus)	\$ 334,208	\$ 413,041	\$ 465,369	\$ 546,834	\$ 518,643	\$ 518,643	\$ 518,643	\$ 518,643	\$ 518,643

Communications - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.97 %	1.16 %	1.21 %	1.43 %	1.22 %	1.16 %	1.10 %	1.04 %	0.82 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (28,191)</u>
% Change	<u>(5.16)%</u>

Facilities - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Grants	\$ -	\$ -	\$ -	\$ -	\$ (47,267)	\$ -	\$ -	\$ -	\$ -
Other Contributions	(64,768)	(4,505)	-	(32,300)	-	-	-	-	-
Total Revenues	(64,768)	(4,505)	-	(32,300)	(47,267)	-	-	-	-
Expenses									
General Expenses	51,723	41,958	113,050	58,454	230,700	155,700	155,700	155,700	155,700
Property Taxes/Leases	71,772	62,902	70,500	77,317	70,684	72,071	73,485	74,929	76,401
Repairs & Maintenance - Electrical	138,754	108,118	146,170	151,615	168,850	170,325	171,830	173,362	174,929
Repairs & Maintenance - Envelope	12,455	2,872	17,050	1,447	40,050	40,681	41,324	41,981	42,650
Repairs & Maintenance - HVAC	96,798	52,132	110,450	107,627	124,450	125,769	127,114	128,486	129,886
Repairs & Maintenance - Plumbing	79,538	96,570	112,100	129,370	119,600	120,730	121,884	123,059	124,258
Salaries and Wages	238,767	250,449	439,000	471,998	490,335	491,742	493,177	494,640	496,133
Security	55,931	79,171	66,100	105,472	166,455	151,000	151,000	151,000	151,000
Service Contracts	624,820	517,066	786,750	904,249	609,000	586,480	589,009	591,590	594,221
Small Equipment, Supplies, General Repairs & Maintenance	658,932	935,235	1,090,900	1,197,138	1,284,391	1,260,094	1,270,314	1,288,873	1,299,767
Training, Conferences, & Memberships	2,058	1,953	7,500	4,455	7,500	7,500	7,500	7,500	7,500
Utilities	747,288	779,214	915,000	854,133	838,160	853,702	862,553	878,723	895,214
Vandalism Removal	74,751	36,045	75,400	68,595	81,500	82,250	83,014	83,795	84,590
Total Expenses	2,853,587	2,963,685	3,949,970	4,131,870	4,231,675	4,118,044	4,147,904	4,193,638	4,232,249

Facilities - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
Communications	-	-	-	55	-	-	-	-	-
General Government/Utility Overhead Credit	(103,527)	(110,260)	(109,708)	(109,708)	(125,535)	(125,535)	(125,535)	(125,535)	(125,535)
Information Technology	2,082	296	2,500	1,840	102,000	22,000	22,000	22,000	22,000
Public Works - Fleet	38,004	63,750	76,000	64,750	73,000	73,000	73,000	73,000	73,000
RCMP	51,000	52,000	55,000	55,000	56,100	57,222	58,366	59,534	60,724
Safety	-	2,903	4,000	1,875	4,000	4,000	4,000	4,000	4,000
Total Allocations In	(12,441)	8,689	27,792	13,812	109,565	30,687	31,831	32,999	34,189
Allocations Out									
Animal Control	(9,931)	(8,404)	(13,500)	(8,687)	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
Bylaw Enforcement	-	(21,921)	(14,900)	(20,760)	(18,000)	(18,040)	(18,081)	(18,122)	(18,165)
Electric	(62,471)	(52,765)	(69,263)	(71,781)	(72,983)	(73,859)	(74,753)	(75,665)	(76,596)
Fire Services	(123,396)	(131,057)	(116,920)	(105,400)	(176,100)	(102,510)	(103,948)	(105,415)	(106,911)
Land Management	(164,347)	(191,995)	(232,200)	(276,355)	(210,784)	(204,137)	(206,536)	(208,984)	(211,481)
Library	(92,892)	(98,069)	(109,200)	(117,280)	(135,720)	(136,695)	(137,688)	(138,702)	(139,736)
Museum	(61,928)	(65,379)	(72,800)	(78,190)	(90,480)	(91,129)	(91,792)	(92,468)	(93,158)
Public Works - Fleet	(39,981)	(33,770)	(44,328)	(45,940)	(46,709)	(47,270)	(47,842)	(48,426)	(49,021)
Parks	(332,644)	(297,640)	(338,976)	(352,075)	(394,812)	(398,552)	(402,367)	(406,257)	(410,226)
Public Works - Roads & Maintenance	(14,993)	(12,664)	(16,623)	(17,265)	(17,516)	(17,726)	(17,941)	(18,160)	(18,383)
RCMP	(183,819)	(188,942)	(206,300)	(199,485)	(269,100)	(271,882)	(274,720)	(277,614)	(280,566)
Recreation	(1,041,703)	(1,234,149)	(1,434,000)	(1,746,820)	(1,664,018)	(1,665,511)	(1,681,941)	(1,705,840)	(1,730,217)
Sewer Utility	(52,475)	(44,323)	(58,181)	(63,210)	(61,305)	(62,042)	(62,793)	(63,559)	(64,340)
Water Utility	(52,475)	(44,323)	(58,181)	(60,295)	(61,305)	(62,042)	(62,793)	(63,559)	(64,340)
Total Allocations Out	(2,233,055)	(2,425,401)	(2,785,372)	(3,163,543)	(3,230,332)	(3,162,895)	(3,194,695)	(3,234,271)	(3,274,640)
Net Allocations	(2,245,496)	(2,416,712)	(2,757,580)	(3,149,731)	(3,120,767)	(3,132,208)	(3,162,864)	(3,201,272)	(3,240,451)
Total Expenses and Allocations	608,091	546,973	1,192,390	982,139	1,110,908	985,836	985,040	992,366	991,798
Net Expense (Surplus)	\$ 543,323	\$ 542,468	\$ 1,192,390	\$ 949,839	\$ 1,063,641	\$ 985,836	\$ 985,040	\$ 992,366	\$ 991,798

Facilities - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	1.57 %	1.52 %	3.10 %	2.48 %	2.51 %	2.20 %	2.08 %	2.00 %	1.65 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 113,802</u>
% Change	<u>11.98 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$97k for Computerized Maintenance Management System project

Facilities - Budget by Location

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Facilities - General	\$ 205,977	\$ 270,605	\$ 511,000	\$ 563,484	\$ 654,636	\$ 652,742	\$ 647,677	\$ 650,640	\$ 645,633
Bylaw Office	485	21,921	26,900	20,780	18,000	18,040	18,080	18,124	18,164
Non-Recreational Facilities - Animal Control	9,931	8,406	13,500	8,714	11,500	11,500	11,500	11,500	11,500
Non-Recreational Facilities - Cemetery Buildings	-	-	-	181	100	-	-	-	-
Non-Recreational Facilities - City Hall	158,702	132,460	217,800	201,507	227,480	230,756	234,096	237,504	240,980
Non-Recreational Facilities - City Houses & Leases	122,252	173,254	181,750	213,267	127,184	128,839	130,528	132,249	134,005
Recreational Facilities - CN Tug #6	-	-	133,500	133,295	-	-	-	-	-
Non-Recreational Facilities - Fire Hall # 1	74,699	85,207	60,020	48,108	124,200	49,830	50,473	51,127	51,796
Non-Recreational Facilities - Fire Hall # 2	48,698	45,851	56,900	57,650	51,900	52,680	53,475	54,286	55,115
Non-Recreational Facilities - Misc Sites	196,998	94,764	126,300	99,715	127,960	128,873	129,804	130,753	131,723
Non-Recreational Facilities - RCMP Building	132,821	136,941	151,300	144,590	213,000	214,660	216,354	218,081	219,842
Non-Recreational Facilities - Yards & Warehouse	249,886	237,372	295,050	289,945	291,930	295,437	299,013	302,663	306,381
Recreational Facilities - 675 Marina Way Bldg	683	-	2,500	525	2,500	2,550	2,601	2,653	2,707
Recreational Facilities - Bathhouse	305,156	248,116	290,000	312,830	347,200	350,424	353,713	357,067	360,489
Recreational Facilities - Community Centre	782,511	903,376	1,061,000	1,241,040	1,150,878	1,146,348	1,163,635	1,181,267	1,199,253
Recreational Facilities - Curling Club Building	288	469	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Recreational Facilities - Edmonton Ave Centre	6,174	5,457	7,250	1,030	5,500	5,500	5,500	5,500	5,500
Recreational Facilities - Gyro Bandshell	1,104	2,405	8,000	1,815	7,000	7,050	7,101	7,153	7,206
Recreational Facilities - Ice Rink (Martin St)	-	1,485	-	10,320	11,000	11,000	4,000	4,000	4,000
Recreational Facilities - Indoor Soccer Facility	11,133	26,596	125,500	86,585	162,000	162,060	162,121	162,184	162,247
Recreational Facilities - Jubilee Pavilion	15,959	11,185	18,500	11,430	18,000	18,050	18,100	18,154	18,205
Recreational Facilities - Lawn Bowling Club	293	-	-	-	-	-	-	-	-
Recreational Facilities - Library/Museum Complex	154,822	163,449	207,000	195,615	226,200	227,824	229,480	231,171	232,893
Recreational Facilities - McLaren Arena	247,772	303,705	371,500	399,550	338,140	344,103	350,185	356,389	362,717
Recreational Facilities - Mobile Washrooms	5,819	8,473	19,500	2,780	10,500	10,570	10,642	10,714	10,789
Recreational Facilities - Old Soccer Club House	-	-	-	290	-	-	-	-	-
Recreational Facilities - Sicamous Boathouse	10,042	33,214	5,000	6,868	14,000	5,020	5,040	5,061	5,082
Recreational Facilities - Walking Pier	11,374	4,658	10,500	4,750	8,500	8,580	8,661	8,744	8,829
Recreational Facilities - Westminster Centre	24,126	26,309	33,200	38,777	31,600	32,108	32,625	33,154	33,693
Recreational Facilities - 199 Ellis St	11,114	13,502	14,500	2,289	1,500	1,500	1,500	1,500	1,500
Net Operating Expense	\$ 2,788,819	\$ 2,959,180	\$ 3,949,970	\$ 4,099,730	\$ 4,184,408	\$ 4,118,044	\$ 4,147,904	\$ 4,193,638	\$ 4,232,249

Finance and Accounting - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (51,271)	\$ (52,408)	\$ -	\$ (203,689)	\$ -	\$ -	\$ -	\$ -	\$ -
Gaming Revenue	(338,543)	(929,969)	(1,300,000)	(1,861,775)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Traffic Fines - Municipal Portion	(419,542)	(425,601)	(335,000)	(359,030)	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)
Other Revenue	(75,000)	(75,000)	-	(75,000)	-	-	-	-	-
Total Revenues	(884,356)	(1,482,978)	(1,635,000)	(2,499,494)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)
Expenses									
Debt Principal Payments	1,347,701	1,246,252	1,250,016	1,250,016	1,253,368	949,379	861,897	739,158	628,941
Debt Principal Payments - Sewer	538,987	538,987	538,987	538,987	543,155	649,988	649,988	649,988	741,938
Debt Principal Payments - Water	422,123	422,123	422,123	422,123	422,123	584,095	584,095	721,943	565,116
General Expenses	348,792	385,409	185,050	131,405	237,388	192,478	192,569	192,663	192,758
Insurance Claims/Settlements	(49,128)	127,247	210,000	488,733	210,000	210,000	210,000	210,000	210,000
Debt Interest	723,863	530,050	495,617	502,748	492,020	482,535	414,486	403,498	330,134
Debt Interest - Sewer	413,125	401,313	413,125	413,125	500,200	569,950	569,950	569,950	684,148
Debt Interest - Water	285,475	285,475	275,201	275,201	380,951	486,701	486,701	657,901	586,450
Labour Load Stabilization	(90,338)	817,495	10,000	26,324	10,000	10,000	10,000	10,000	10,000
Liability Insurance	126,150	147,582	152,000	159,558	175,000	338,000	355,000	373,000	392,000
Operating Provision	266,282	-	315,000	-	315,000	315,000	315,000	315,000	315,000
Property Insurance	415,487	511,527	511,000	554,000	580,000	603,200	627,328	652,421	678,518
Salaries and Wages	1,202,427	1,241,483	1,255,000	1,197,710	1,248,900	1,257,138	1,265,541	1,274,112	1,282,854
Training, Conferences, & Memberships	11,588	12,975	27,279	15,225	26,606	26,763	26,923	27,087	27,253
Transfers to Other Governments - PIB	108,854	167,997	130,000	261,180	200,000	200,000	200,000	200,000	200,000
Total Expenses	6,071,388	6,835,915	6,190,398	6,236,335	6,594,711	6,875,227	6,769,478	6,996,721	6,845,110

Finance and Accounting - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
Procurement	-	139	-	280	-	-	-	-	-
General Government/Utility Overhead Credit	(1,081,140)	(1,077,797)	(1,111,334)	(1,111,334)	(1,191,823)	(1,191,823)	(1,191,823)	(1,191,823)	(1,191,823)
Information Technology	6,865	4,687	7,500	8,960	10,500	10,500	10,500	10,500	10,500
Total Allocations In	(1,074,275)	(1,072,971)	(1,103,834)	(1,102,094)	(1,181,323)	(1,181,323)	(1,181,323)	(1,181,323)	(1,181,323)
Allocations Out									
Electric	(3,118)	(4,573)	(3,000)	(3,763)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
SOEC Complex	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)
Principal Payments	(1,347,701)	(1,246,252)	(1,250,016)	(1,250,016)	(1,253,368)	(949,379)	(861,897)	(739,158)	(628,941)
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)	(521)	(1,000)	(680)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Parks	(100,759)	(90,593)	(97,745)	(89,067)	(93,277)	(91,672)	(38,726)	(29,020)	(29,020)
RCMP	(45,925)	-	-	-	-	-	-	-	-
Recreation	(344,132)	(223,238)	(210,920)	(200,195)	(197,787)	(195,317)	(192,785)	(191,503)	(142,543)
Sewer Utility	(952,112)	(1,110,032)	(952,112)	(952,112)	(1,043,355)	(1,219,938)	(1,219,938)	(1,219,938)	(1,426,086)
Water Utility	(707,598)	(707,598)	(697,324)	(697,324)	(803,074)	(1,070,796)	(1,070,796)	(1,379,844)	(1,151,566)
Total Allocations Out	(3,653,732)	(3,534,807)	(3,364,117)	(3,345,157)	(3,547,861)	(3,684,102)	(3,541,142)	(3,716,463)	(3,535,156)
Net Allocations	(4,728,007)	(4,607,778)	(4,467,951)	(4,447,251)	(4,729,184)	(4,865,425)	(4,722,465)	(4,897,786)	(4,716,479)
Total Expenses and Allocations	1,343,381	2,228,137	1,722,447	1,789,084	1,865,527	2,009,802	2,047,013	2,098,935	2,128,631
Net Expense (Surplus)	\$ 459,025	\$ 745,159	\$ 87,447	\$ (710,410)	\$ (494,473)	\$ (350,198)	\$ (312,987)	\$ (261,065)	\$ (231,369)

Finance and Accounting - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	1.33 %	2.08 %	0.23 %	(1.85)%	(1.17)%	(0.78)%	(0.66)%	(0.53)%	0.17 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 215,937</u>
% Change	<u>(30.40)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$45k for Asset Retirement Obligation consultant costs.

General Government - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	\$ (34,499,981)	\$ (35,749,558)	\$ (38,489,932)	\$ (38,347,422)	\$ (42,407,288)	\$ (44,803,300)	\$ (47,334,686)	\$ (49,701,421)	\$ (52,186,492)
Local Improvement Levy	(86,106)	(86,106)	(171,000)	(87,228)	(87,000)	(87,000)	(87,000)	(87,000)	(87,000)
PILT - Federal	(176,567)	(191,064)	(167,000)	(152,555)	(167,000)	(167,000)	(167,000)	(167,000)	(167,000)
PILT - Provincial	(317,485)	(304,178)	(326,000)	(307,898)	(326,000)	(326,000)	(326,000)	(326,000)	(326,000)
Total Municipal Taxation	(35,080,139)	(36,330,906)	(39,153,932)	(38,895,103)	(42,987,288)	(45,383,300)	(47,914,686)	(50,281,421)	(52,766,492)
Other Revenues									
DCC - Parks	(328,227)	(391,784)	(225,000)	(119,918)	(225,000)	(225,000)	(225,000)	(225,000)	(225,000)
DCC - Roads	(221,692)	(541,121)	(160,000)	(119,769)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
DCC - Waste Water	(145,479)	(151,700)	(110,000)	(135,233)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
Equipment Sales Proceeds	(13,081)	(77,148)	(40,000)	(47,207)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Franchise Fees	(561,261)	(568,036)	(570,000)	(644,664)	(656,280)	(656,280)	(656,280)	(656,280)	(656,280)
Gas Tax Revenue	(1,476,868)	(3,020,636)	(1,543,768)	(1,543,768)	(1,610,446)	(1,610,446)	(1,610,446)	(1,610,446)	(1,610,446)
Interest and Penalties	(226,250)	(329,498)	(246,000)	(382,204)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Investment Income	(3,193,519)	(2,796,818)	(1,570,516)	(3,574,800)	(3,700,000)	(3,700,000)	(3,700,000)	(3,700,000)	(3,700,000)
Misc Recoveries	(308,652)	(953,722)	(201,938)	(409,242)	(254,083)	(254,083)	(254,083)	(254,083)	(254,083)
Misc Grants	(18,400)	(18,400)	(20,000)	(18,400)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Other Revenue	(142,681)	(7,529)	(4,000)	(13,847)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
OAP Revenue	-	-	(80,000)	(73,000)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
Provincial Grants	(4,711,000)	(349,903)	(1,422,550)	(2,158,922)	-	-	-	-	-
Total Other Revenues	(11,347,110)	(9,206,295)	(6,193,772)	(9,240,974)	(7,210,809)	(7,210,809)	(7,210,809)	(7,210,809)	(7,210,809)
Total Revenues	(46,427,249)	(45,537,201)	(45,347,704)	(48,136,077)	(50,198,097)	(52,594,109)	(55,125,495)	(57,492,230)	(59,977,301)
Expenses									
Misc Adjustments	84,630	780,950	-	1,536	-	-	-	-	-
PILT - Provincial	84,388	63,861	85,000	33,948	85,000	85,000	85,000	85,000	85,000
PILT - Federal	46,803	66,388	42,000	20,344	42,000	42,000	42,000	42,000	42,000
Grant Expenses	-	349,903	1,422,550	2,545,881	-	-	-	-	-
Debt Interest Accrual	(11,116)	(26,954)	-	(22,045)	-	-	-	-	-
Total Expenses	204,705	1,234,148	1,549,550	2,579,664	127,000	127,000	127,000	127,000	127,000

General Government - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Other Juristictions taxes									
B.I.A. Levy	(241,910)	(239,603)	(245,000)	(305,404)	(305,000)	(305,000)	(305,000)	(305,000)	(305,000)
School Tax Levy - Res	(11,357,580)	(11,581,548)	(11,600,000)	(12,228,430)	(12,228,430)	(12,228,430)	(12,228,430)	(12,228,430)	(12,228,430)
School Tax Levy - Non Res	(2,019,335)	(5,474,144)	(5,500,000)	(5,760,765)	(5,760,000)	(5,760,000)	(5,760,000)	(5,760,000)	(5,760,000)
Hospital Levy	(2,602,347)	(2,603,596)	(2,650,000)	(2,529,865)	(2,530,000)	(2,530,000)	(2,530,000)	(2,530,000)	(2,530,000)
BCAA Levy	(450,282)	(451,069)	(450,000)	(491,028)	(490,000)	(490,000)	(490,000)	(490,000)	(490,000)
MFA Levy	(2,044)	(2,075)	(2,100)	(2,610)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)
Regional District Levy	(1,600,578)	(1,555,884)	(1,564,500)	(1,759,995)	(1,891,657)	(1,891,657)	(1,891,657)	(1,891,657)	(1,891,657)
SIR Parcel Tax Levy	(23,216)	(21,156)	(25,000)	(21,637)	(22,069)	(22,069)	(22,069)	(22,069)	(22,069)
SIR Levy	(212,725)	(203,390)	(210,000)	(208,365)	(210,920)	(210,920)	(210,920)	(210,920)	(210,920)
911 Levy	(340,117)	(354,654)	(365,000)	(366,333)	(394,505)	(394,505)	(394,505)	(394,505)	(394,505)
Hotel Room Tax (MRDT)	(579,191)	(701,294)	(705,000)	(1,160,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
B.I.A. Levy	239,019	239,603	245,000	303,523	305,000	305,000	305,000	305,000	305,000
School Tax Levy - Res	11,357,580	11,583,434	11,600,000	12,231,277	12,228,430	12,228,430	12,228,430	12,228,430	12,228,430
School Tax Levy - Non Res	2,019,335	5,474,144	5,500,000	5,760,765	5,760,000	5,760,000	5,760,000	5,760,000	5,760,000
Hospital Levy	2,615,858	2,600,493	2,650,000	2,536,729	2,530,000	2,530,000	2,530,000	2,530,000	2,530,000
BCAA Levy	450,338	451,316	450,000	491,527	490,000	490,000	490,000	490,000	490,000
MFA Levy	2,040	2,076	2,100	2,612	2,600	2,600	2,600	2,600	2,600
RDOS - Community Ctr Bylaw	1,580,680	1,590,209	1,564,500	1,737,020	1,891,657	1,891,657	1,891,657	1,891,657	1,891,657
SIR Levy	235,884	224,648	235,000	230,081	232,989	232,989	232,989	232,989	232,989
911 Levy	342,912	349,325	365,000	363,364	394,505	394,505	394,505	394,505	394,505
Hotel Room Tax (MRDT) - remittances	579,191	701,294	705,000	1,160,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Other Juristictions Taxes	(6,488)	28,129	-	(17,534)	-	-	-	-	-

General Government - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
RCMP	(51,000)	(52,000)	(55,000)	(55,000)	(56,100)	(57,222)	(58,366)	(59,534)	(60,724)
Operating Transfers	(1,039,249)	588,444	-	-	-	-	-	-	-
Total Allocations In	(1,090,249)	536,444	(55,000)	(55,000)	(56,100)	(57,222)	(58,366)	(59,534)	(60,724)
Allocations Out									
Communications	80,362	82,344	88,475	88,475	115,026	115,026	115,026	115,026	115,026
Electric	(1,401,158)	(1,384,510)	(1,471,283)	(1,471,283)	(1,485,896)	(1,485,896)	(1,485,896)	(1,485,896)	(1,485,896)
Facilities	103,527	110,260	109,708	109,708	125,535	125,535	125,535	125,535	125,535
Finance	1,081,140	1,077,797	1,111,334	1,111,334	1,191,823	1,191,823	1,191,823	1,191,823	1,191,823
Human Resources	199,298	127,982	151,291	151,291	168,599	168,599	168,599	168,599	168,599
Information Technology	371,876	383,424	518,509	518,509	551,171	551,171	551,171	551,171	551,171
Land Management	65,932	63,937	68,655	68,655	65,102	65,102	65,102	65,102	65,102
Legislative Services	179,416	157,955	200,455	200,455	111,229	111,229	111,229	111,229	111,229
Library	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
Office of the City Manager	-	-	-	-	92,203	92,203	92,203	92,203	92,203
Mayor and Council	58,664	58,039	63,224	63,224	63,085	63,085	63,085	63,085	63,085
Procurement	308,167	298,020	235,301	235,301	252,977	252,977	252,977	252,977	252,977
Public Works - Fleet	(987,038)	(1,071,549)	(838,250)	(1,063,553)	(1,066,000)	(1,066,000)	(1,066,000)	(1,066,000)	(1,066,000)
Revenue and Collections	669,651	710,025	736,269	736,269	697,950	697,950	697,950	697,950	697,950
Sewer Utility	(833,782)	(823,334)	(884,437)	(884,437)	(955,292)	(955,292)	(955,292)	(955,292)	(955,292)
Storm Water	(77,000)	(78,000)	(79,000)	(79,000)	(80,000)	(81,000)	(82,000)	(83,000)	(83,000)
Water Utility	(883,093)	(861,940)	(927,502)	(927,502)	(993,512)	(993,512)	(993,512)	(993,512)	(993,512)
Total Allocations Out	(1,252,838)	(1,338,350)	(1,106,051)	(1,331,354)	(1,334,800)	(1,335,800)	(1,336,800)	(1,337,800)	(1,337,800)
Net Allocations	(2,343,087)	(801,906)	(1,161,051)	(1,386,354)	(1,390,900)	(1,393,022)	(1,395,166)	(1,397,334)	(1,398,524)
Total Expenses and Allocations	(2,144,870)	460,371	388,499	1,175,776	(1,263,900)	(1,266,022)	(1,268,166)	(1,270,334)	(1,271,524)
Net Expense / (Surplus) before Debt Servicing and Transfers	(48,572,119)	(45,076,830)	(44,959,205)	(46,960,301)	(51,461,997)	(53,860,131)	(56,393,661)	(58,762,564)	(61,248,825)

General Government - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Roads	-	(250,861)	(58,099)	(58,099)	(58,099)	(58,099)	(53,563)	(202,063)	-
Parks	(165,561)	(368,613)	(368,613)	(368,613)	(368,613)	(368,613)	(214,924)	(214,924)	-
Waste Water	(10,207)	(117,727)	-	-	-	-	-	(148,500)	-
Total Transfer from DCC	(175,768)	(737,201)	(426,712)	(426,712)	(426,712)	(426,712)	(268,487)	(565,487)	-
Transfer From Statutory Reserves									
Capital	-	-	-	122,000	(122,000)	-	-	-	-
Asset Sustainability	(322,979)	(312,253)	(312,000)	(319,131)	(526,000)	(220,000)	(220,000)	(220,000)	(220,000)
Water Capital	(15,807)	-	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(338,786)	(312,253)	(312,000)	(197,131)	(648,000)	(220,000)	(220,000)	(220,000)	(220,000)
Transfer From Non-Statutory Reserves									
Asset Emergency	-	(34,713)	(133,500)	(133,500)	-	-	-	-	-
Climate Action	-	-	(185,000)	(85,000)	(320,000)	(155,000)	(155,000)	(155,000)	(155,000)
COVID-19 Restart	(962,724)	(1,355,338)	(2,392,938)	(2,392,938)	-	-	-	-	-
Election	-	-	(140,000)	(140,000)	-	-	-	(150,000)	-
Gaming	(216,317)	(480,528)	(1,102,961)	(1,102,961)	(1,922,168)	(1,921,356)	(1,851,077)	(1,768,960)	(1,720,000)
General Surplus	-	-	(1,762,810)	-	(3,032,293)	(962,147)	-	-	-
Multi-Material BC	(246,000)	(246,000)	(250,000)	(274,612)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)
OAP Reserve	-	-	(40,000)	(40,000)	-	-	-	-	-
RCMP	-	-	-	-	(408,000)	(428,400)	(449,820)	(472,311)	(495,927)
Total Transfer from Non-Statutory Reserves	(1,425,041)	(2,116,579)	(6,007,209)	(4,169,011)	(5,969,961)	(3,754,403)	(2,743,397)	(2,833,771)	(2,658,427)
Total Transfers from Surplus/Reserves	(1,939,595)	(3,166,033)	(6,745,921)	(4,792,854)	(7,044,673)	(4,401,115)	(3,231,884)	(3,619,258)	(2,878,427)

General Government - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Transfers to Reserve									
Transfer To DCC									
Parks	328,227	391,784	225,000	119,918	225,000	225,000	225,000	225,000	225,000
Roads	221,692	541,121	160,000	119,769	160,000	160,000	160,000	160,000	160,000
Drainage	145,479	151,699	110,000	135,233	135,000	135,000	135,000	135,000	135,000
Total Transfer to DCC	695,398	1,084,604	495,000	374,920	520,000	520,000	520,000	520,000	520,000
Transfer To Statutory Reserves									
Affordable Housing	4,147	3,463	-	-	-	-	-	-	-
Alternative Transportation	2,685	54,451	-	-	-	-	-	-	-
Asset Sustainability	1,006,649	1,668,060	1,836,667	1,836,667	2,136,667	2,136,667	2,136,667	2,136,667	2,136,667
Community Works	1,532,586	3,073,958	1,543,768	1,543,768	1,610,446	1,610,446	1,610,446	1,610,446	1,610,446
Electric Capital	88,986	78,220	-	-	-	-	-	-	-
Equipment Replacement	1,710,133	1,602,598	1,100,000	1,100,000	1,200,000	1,300,000	1,300,000	1,300,000	1,300,000
General Capital	2,455,245	1,646,030	-	-	-	-	-	-	-
Land Acquisition	1,595	466,456	-	1,275,000	-	-	-	-	-
Local Improvement	73,288	71,807	171,000	52,968	87,000	87,000	87,000	87,000	87,000
Off-Street Parking	2,218	2,025	-	-	-	-	-	-	-
Parkland Reserve	-	101,793	-	-	-	-	-	-	-
Sewer Capital	16,781	36,579	-	-	-	-	-	-	-
Water Capital	16,099	14,946	-	-	-	-	-	-	-
Total Transfer to Statutory Reserves	6,910,412	8,820,386	4,651,435	5,808,403	5,034,113	5,134,113	5,134,113	5,134,113	5,134,113

General Government - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Transfer To Non-Statutory Reserves									
Amenity Bonusing	2,426	1,891	-	-	-	-	-	-	-
Asset Emergency	1,224,311	424,487	-	-	-	-	-	-	-
Cemetery Care Fund Remittance	52,438	43,513	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Cemetery Carefund Revenue	(24,500)	(10,800)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Climate Action	55,553	64,984	226,902	226,902	226,902	226,902	226,902	226,902	226,902
COVID-19 Restart	4,711,000	-	-	-	-	-	-	-	-
Election	30,000	30,000	50,000	50,000	37,500	37,500	37,500	37,500	37,500
Electric Surplus - repayment	-	-	-	-	740,000	740,000	740,000	740,000	740,000
Financial Stabilization	962,724	678,334	-	-	-	-	-	-	-
Gaming	304,689	836,972	1,170,000	1,675,598	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
General Surplus	-	388,595	-	738,294	-	-	393,030	1,910,007	2,884,132
Investment Income	-	-	415,000	1,630,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Marinas	57,836	55,175	61,170	61,170	61,170	61,170	61,170	61,170	61,170
Multi-Material BC	502,319	506,277	500,000	549,223	575,000	575,000	575,000	575,000	575,000
OAP Reserve	-	-	80,000	73,000	160,000	160,000	160,000	160,000	160,000
RCMP	100,000	250,000	-	-	-	-	-	-	-
Urban Forest Reserve	-	9,450	-	-	-	-	-	-	-
Total Transfer to Non-Stat. Res.	7,978,796	3,278,878	2,503,072	5,004,187	5,300,572	5,300,572	5,693,602	7,210,579	8,184,704
Total Transfers to Reserves	15,584,606	13,183,868	7,649,507	11,187,510	10,854,685	10,954,685	11,347,715	12,864,692	13,838,817
Total Net Transfers	13,645,011	10,017,835	903,586	6,394,656	3,810,012	6,553,570	8,115,831	9,245,434	10,960,390
Net Expense (Surplus)	\$ (34,927,108)	\$ (35,058,995)	\$ (44,055,619)	\$ (40,565,645)	\$ (47,651,985)	\$ (47,306,561)	\$ (48,277,830)	\$ (49,517,130)	\$ (50,288,435)

General Government - Operating Budget

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (4,501,696)</u>
% Change	<u>9.59 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$3.5M) Increased revenue for 9.5% property tax increase

(\$415k) Non-Market Change estimate for 2023

(\$2.1M) Investment Income increase

Human Resources - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Other Contributions	\$ (10,120)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(10,120)	-	-	-	-	-	-	-	-
Expenses									
General Expenses	1,609	769	1,982	2,095	1,982	1,982	1,982	1,982	1,982
Labour Relations	83,100	96,342	115,500	120,633	131,500	111,500	96,500	96,500	96,500
Legal	22,110	6,889	20,000	25,310	20,000	20,000	20,000	20,000	20,000
Regulatory, Safety & Wellness	35,722	38,559	59,000	68,005	78,500	58,500	78,500	58,500	58,500
Salaries and Wages	759,100	686,227	529,000	610,730	603,835	585,660	585,660	585,660	585,660
Training, Conferences, & Memberships	8,569	33,268	22,000	43,910	33,000	33,000	33,000	33,000	33,000
Total Expenses	910,210	862,054	747,482	870,683	868,817	810,642	815,642	795,642	795,642
Allocations In									
Engineering Services	56	-	-	-	-	-	-	-	-
General Government/Utility Overhead Credit	(199,298)	(127,982)	(151,291)	(151,291)	(168,599)	(168,599)	(168,599)	(168,599)	(168,599)
Information Technology	8,915	10,473	10,000	10,345	10,000	10,000	10,000	10,000	10,000
Public Works - Fleet	5,500	5,500	-	5,500	-	-	-	-	-
Safety/Emergency Expenses	191,608	155,186	76,200	160,602	71,000	65,000	65,000	65,000	65,000
Total Allocations In	6,781	43,177	(65,091)	25,156	(87,599)	(93,599)	(93,599)	(93,599)	(93,599)
Total Expenses and Allocations	916,991	905,231	682,391	895,839	781,218	717,043	722,043	702,043	702,043
Net Expense (Surplus)	\$ 906,871	\$ 905,231	\$ 682,391	\$ 895,839	\$ 781,218	\$ 717,043	\$ 722,043	\$ 702,043	\$ 702,043

Human Resources - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	2.63 %	2.53 %	1.77 %	2.34 %	1.84 %	1.60 %	1.53 %	1.41 %	1.32 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (114,621)</u>
% Change	<u>(12.79)%</u>

Safety - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Other Contributions	\$ (132,909)	\$ (38,241)	\$ -	\$ (42,610)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(132,909)	(38,241)	-	(42,610)	-	-	-	-	-
Expenses									
Emergency Work/Prevention	282,076	149,896	23,600	154,497	14,000	8,000	8,000	8,000	8,000
Regulatory, Safety & Wellness	65,684	78,686	156,750	147,660	153,000	98,500	98,500	98,500	98,500
Salaries and Wages	-	2,542	5,000	6,400	9,000	9,000	9,000	9,000	9,000
Total Expenses	347,760	231,124	185,350	308,557	176,000	115,500	115,500	115,500	115,500
Allocations Out									
Electric	(5,332)	(2,653)	(60,850)	(60,212)	(64,000)	(9,500)	(9,500)	(9,500)	(9,500)
Facilities	-	(2,903)	(4,000)	(1,875)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Fire Services	(7,755)	(5,126)	(7,500)	(13,065)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Human Resources	(191,608)	(155,186)	(76,200)	(160,602)	(71,000)	(65,000)	(65,000)	(65,000)	(65,000)
Public Works - General	(4,376)	(13,189)	(24,800)	(19,615)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Parks	(2,213)	(2,507)	-	-	-	-	-	-	-
Recreation	(1,627)	(4,269)	(2,000)	(1,300)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Sewer Utility	(932)	(5,529)	(5,000)	(5,628)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Water Utility	(1,008)	(1,521)	(5,000)	(3,650)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Allocations Out	(214,851)	(192,883)	(185,350)	(265,947)	(176,000)	(115,500)	(115,500)	(115,500)	(115,500)
Total Expenses and Allocations	132,909	38,241	-	42,610	-	-	-	-	-
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Information Technology - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (62,279)	\$ (59,299)	\$ (39,492)	\$ (45,966)	\$ (38,830)	\$ (39,413)	\$ (40,004)	\$ (40,603)	\$ (41,212)
Total Revenues	(62,279)	(59,299)	(39,492)	(45,966)	(38,830)	(39,413)	(40,004)	(40,603)	(41,212)
Expenses									
General Expenses	73,596	67,365	93,313	69,567	81,509	81,665	81,824	81,987	82,151
GIS Operations	756,882	456,979	778,300	477,168	658,160	673,443	653,017	692,893	673,081
Operational Reviews & Process Improvements	160,351	193,715	263,200	153,775	345,200	298,464	301,793	285,189	288,653
Salaries and Wages	745,337	896,239	968,100	914,522	1,071,977	1,085,374	1,099,039	1,112,977	1,127,194
Service Contracts	48,270	52,707	42,000	48,010	54,180	55,264	56,369	57,496	58,646
Small Equipment, Supplies, General Repairs & Maintenance	89,403	95,849	111,400	120,765	119,250	124,313	129,610	135,154	140,957
Software Licenses & Maintenance	432,211	571,572	762,786	837,015	818,184	755,875	774,336	793,490	809,902
Telephone/Internet/Fax	179,502	200,666	172,000	200,479	202,500	205,310	208,176	211,100	214,082
Training, Conferences, & Memberships	4,806	3,404	35,751	18,542	36,100	36,202	36,306	36,412	36,520
Total Expenses	2,490,358	2,538,496	3,226,850	2,839,843	3,387,060	3,315,910	3,340,470	3,406,698	3,431,186
Allocations In									
General Government/Utility Overhead Credit	(371,876)	(383,424)	(518,509)	(518,509)	(551,171)	(551,171)	(551,171)	(551,171)	(551,171)
Operating Transfers	287,138	314,840	264,000	315,000	315,000	315,000	315,000	315,000	315,000
Public Works - Fleet	6,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Total Allocations In	(78,238)	(63,084)	(249,009)	(198,009)	(230,671)	(230,671)	(230,671)	(230,671)	(230,671)

Information Technology - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations Out									
Accounting	(6,865)	(4,687)	(7,500)	(8,960)	(10,500)	(10,500)	(10,500)	(10,500)	(10,500)
Building and License	-	-	-	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Bylaw Enforcement	(2,445)	(1,518)	(15,000)	(2,810)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)
Communications	(16,219)	(18,877)	(19,094)	(30,260)	(19,094)	(19,094)	(19,094)	(19,094)	(19,094)
Development Services	(9,563)	(7,099)	(129,321)	(118,462)	(9,321)	(9,321)	(9,321)	(9,321)	(6,000)
Electric	(236,565)	(122,289)	(196,642)	(38,159)	(198,000)	(198,360)	(198,727)	(199,102)	(199,483)
Engineering Services	(9,181)	(5,313)	(16,123)	(22,110)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Facilities	(2,082)	(296)	(2,500)	(1,840)	(102,000)	(22,000)	(22,000)	(22,000)	(22,000)
Fire Services	(11,769)	(14,022)	(30,651)	(24,067)	(30,650)	(30,650)	(30,650)	(30,650)	(30,650)
Human Resources	(8,915)	(10,473)	(10,000)	(10,345)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Legislative Services	(9,004)	(7,406)	(7,500)	(480)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Mayor and Council	-	-	-	(107)	-	-	-	-	-
Museum	(231)	(624)	(900)	(1,330)	(900)	(900)	(900)	(900)	(900)
Operations	(18,749)	-	(20,000)	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Parks	-	-	-	(966)	-	-	-	-	-
Procurement	(20,025)	(32,843)	(23,700)	(19,146)	(27,500)	(27,940)	(28,389)	(28,847)	(29,314)
Public Works - Fleet	(6,028)	(5,542)	(10,000)	(10,000)	(7,000)	(7,036)	(7,177)	(7,320)	(7,320)
Public Works - General	(3,071)	(2,797)	(8,762)	(3,440)	(8,815)	(8,815)	(8,815)	(8,815)	(8,815)
Recreation	(6,905)	(7,226)	(34,300)	(29,526)	(34,844)	(35,399)	(35,965)	(36,542)	(37,131)
Revenue and Collections	(7,186)	(7,210)	(7,500)	(6,550)	(7,650)	(7,803)	(7,959)	(8,118)	(8,280)
Sewer Utility	(21,449)	(3,987)	(26,500)	(3,956)	(26,630)	(26,763)	(26,898)	(27,036)	(27,176)
Storm Water	(16,058)	(1,428)	(20,000)	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Water Utility	(25,316)	(14,461)	(20,700)	(525)	(20,714)	(20,728)	(20,743)	(20,758)	(20,773)
Total Allocations Out	(437,626)	(268,098)	(606,693)	(333,039)	(632,368)	(554,059)	(555,888)	(557,753)	(556,186)
Net Allocations	(515,864)	(331,182)	(855,702)	(531,048)	(863,039)	(784,730)	(786,559)	(788,424)	(786,857)
Total Expenses and Allocations	1,974,494	2,207,314	2,371,148	2,308,795	2,524,021	2,531,180	2,553,911	2,618,274	2,644,329
Net Expense (Surplus)	\$ 1,912,215	\$ 2,148,015	\$ 2,331,656	\$ 2,262,829	\$ 2,485,191	\$ 2,491,767	\$ 2,513,907	\$ 2,577,671	\$ 2,603,117

Information Technology - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	5.54 %	6.01 %	6.06 %	5.90 %	5.86 %	5.56 %	5.31 %	5.19 %	4.47 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 222,362</u>
% Change	<u>9.83 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$70k Increase for Office 365 and Digital Signature.

Legislative Services - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (1,556)	\$ (511)	\$ (500)	\$ (268)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
Other Contributions	(1,675)	-	-	(18,337)	-	-	-	-	-
Total Revenues	(3,231)	(511)	(500)	(18,605)	(500)	(500)	(500)	(500)	(500)
Expenses									
Election Expenses	197	133,578	175,000	120,291	-	-	-	150,000	-
General Expenses	13,276	9,860	117,955	126,363	15,500	15,500	15,500	15,500	15,500
Legal	254,165	381,025	360,000	384,425	282,500	282,500	282,500	282,500	282,500
Public Engagement/Education	10,509	11,140	17,500	30,851	7,500	7,500	7,500	7,500	7,500
Salaries and Wages	715,369	735,083	762,500	768,994	406,250	406,250	406,250	406,250	406,250
Training, Conferences, & Memberships	9,675	14,375	19,000	11,335	18,000	18,000	18,000	18,000	18,000
Total Expenses	1,003,191	1,285,061	1,451,955	1,442,259	729,750	729,750	729,750	879,750	729,750
Allocations In									
Information Technology	9,004	7,406	7,500	480	5,000	5,000	5,000	5,000	5,000
Public Works - Fleet	-	-	11,000	11,000	11,000	11,000	11,000	11,000	11,000
General Government/Utility Overhead Credit	(179,416)	(157,955)	(200,455)	(200,455)	(111,229)	(111,229)	(111,229)	(111,229)	(111,229)
Total Allocations In	(170,412)	(150,549)	(181,955)	(188,975)	(95,229)	(95,229)	(95,229)	(95,229)	(95,229)
Allocations Out									
Engineering Services	(39,732)	(55,150)	(40,000)	(17,255)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Fire Services	-	-	(10,000)	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Development Services	(45,129)	(147,214)	(280,000)	(248,250)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Total Allocations Out	(84,861)	(202,364)	(330,000)	(265,505)	(132,500)	(132,500)	(132,500)	(132,500)	(132,500)
Net Allocations	(255,273)	(352,913)	(511,955)	(454,480)	(227,729)	(227,729)	(227,729)	(227,729)	(227,729)
Total Expenses and Allocations	747,918	932,148	940,000	987,779	502,021	502,021	502,021	652,021	502,021
Net Expense (Surplus)	\$ 744,687	\$ 931,637	\$ 939,500	\$ 969,174	\$ 501,521	\$ 501,521	\$ 501,521	\$ 651,521	\$ 501,521

Legislative Services - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	2.16 %	2.61 %	2.44 %	2.53 %	1.18 %	1.12 %	1.06 %	1.31 %	1.74 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 467,653</u>
% Change	<u>(48.25)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

In 2023, Office of the City Manager costs were separated from Legislative Services.

Mayor and Council - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Expenses									
Annual Indemnity	\$ 254,056	\$ 241,501	\$ 266,000	\$ 259,850	\$ 266,000	\$ 271,320	\$ 276,746	\$ 282,281	\$ 287,927
General Expenses	1,902	2,570	500	2,345	9,500	9,500	9,500	9,500	9,500
Public Engagement/Education	1,958	5,279	9,039	20,547	15,000	15,000	15,000	15,000	15,000
Training, Conferences, & Memberships	27,394	31,687	43,500	61,260	57,030	55,071	55,622	58,684	56,758
Total Expenses	285,310	281,037	319,039	344,002	347,530	350,891	356,868	365,465	369,185
Allocations In									
Information Technology	-	-	-	107	-	-	-	-	-
Public Works - Fleet	11,000	11,000	-	-	-	-	-	-	-
General Government/Utility Overhead Credit	(58,664)	(58,039)	(63,224)	(63,224)	(63,085)	(63,085)	(63,085)	(63,085)	(63,085)
Total Allocations In	(47,664)	(47,039)	(63,224)	(63,117)	(63,085)	(63,085)	(63,085)	(63,085)	(63,085)
Total Expenses and Allocations	237,646	233,998	255,815	280,885	284,445	287,806	293,783	302,380	306,100
Net Expense (Surplus)	\$ 237,646	\$ 233,998	\$ 255,815	\$ 280,885	\$ 284,445	\$ 287,806	\$ 293,783	\$ 302,380	\$ 306,100
% of Property Tax	0.69 %	0.65 %	0.66 %	0.73 %	0.67 %	0.64 %	0.62 %	0.61 %	0.51 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 3,560</u>
% Change	<u>1.27 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

Office of the City Manager - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Expenses									
General Expenses	\$ -	\$ -	\$ -	\$ -	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
Salaries and Wages	-	-	-	18,765	487,440	487,440	487,440	487,440	487,440
Training, Conferences, & Memberships	-	-	-	-	2,000	2,000	2,000	2,000	2,000
Total Expenses	-	-	-	18,765	507,940	507,940	507,940	507,940	507,940
Allocations In									
General Government/Utility Overhead Credit	-	-	-	-	(92,203)	(92,203)	(92,203)	(92,203)	(92,203)
Net Allocations	-	-	-	-	(92,203)	(92,203)	(92,203)	(92,203)	(92,203)
Total Expenses and Allocations	-	-	-	18,765	415,737	415,737	415,737	415,737	415,737
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ 18,765	\$ 415,737	\$ 415,737	\$ 415,737	\$ 415,737	\$ 415,737
% of Property Tax	- %	- %	- %	0.05 %	0.98 %	0.93 %	0.88 %	0.84 %	- %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 396,972</u>
% Change	<u>2,115.49 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

In 2022, costs were part of Legislative Services.

Procurement - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Other Contributions	\$ -	\$ (900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	(900)	-	-	-	-	-	-	-
Expenses									
Consulting Services	1,565	1,709	-	-	9,000	9,000	9,000	9,000	9,000
General Expenses	95,650	65,250	84,800	95,719	93,800	95,020	96,264	97,533	98,829
Salaries and Wages	451,810	380,677	368,000	375,600	380,450	383,570	386,752	389,998	393,309
Training, Conferences, & Memberships	1,312	5,340	8,520	9,580	12,500	12,500	12,500	12,500	12,500
Total Expenses	550,337	452,976	461,320	480,899	495,750	500,090	504,516	509,031	513,638
Allocations In									
General Government/Utility Overhead Credit	(308,167)	(298,020)	(235,301)	(235,301)	(252,977)	(252,977)	(252,977)	(252,977)	(252,977)
Information Technology	20,025	32,843	23,700	19,146	27,500	27,940	28,389	28,847	29,314
Operating Transfers	-	-	3,000	-	-	-	-	-	-
Public Works - Fleet	3,000	3,000	4,000	4,000	6,000	6,000	6,000	6,000	6,000
Total Allocations In	(285,142)	(262,177)	(204,601)	(212,155)	(219,477)	(219,037)	(218,588)	(218,130)	(217,663)
Allocations Out									
Finance	-	(139)	-	(280)	-	-	-	-	-
Total Allocations Out	-	(139)	-	(280)	-	-	-	-	-
Net Allocations	(285,142)	(262,316)	(204,601)	(212,435)	(219,477)	(219,037)	(218,588)	(218,130)	(217,663)
Total Expenses and Allocations	265,195	190,660	256,719	268,464	276,273	281,053	285,928	290,901	295,975
Net Expense	\$ 265,195	\$ 189,760	\$ 256,719	\$ 268,464	\$ 276,273	\$ 281,053	\$ 285,928	\$ 290,901	\$ 295,975

Procurement - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.77 %	0.53 %	0.67 %	0.70 %	0.65 %	0.63 %	0.60 %	0.59 %	0.49 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 7,809</u>
% Change	<u>2.91 %</u>

Revenue and Collections - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (140,444)	\$ (135,920)	\$ (136,000)	\$ (127,704)	\$ (130,000)	\$ (130,000)	\$ (130,000)	\$ (130,000)	\$ (130,000)
Other Contributions	-	-	-	(24)	-	-	-	-	-
Total Revenues	(140,444)	(135,920)	(136,000)	(127,728)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)
Expenses									
General Expenses	265,766	270,035	291,000	303,590	315,500	324,260	333,283	342,576	352,149
Salaries and Wages	661,876	719,419	704,550	664,940	679,700	691,040	702,607	714,405	726,439
Training, Conferences, & Memberships	-	1,021	2,525	3,350	3,576	3,627	3,680	3,733	3,788
Total Expenses	927,642	990,475	998,075	971,880	998,776	1,018,927	1,039,570	1,060,714	1,082,376
Allocations In									
General Government/Utility Overhead Credit	(669,651)	(710,025)	(736,269)	(736,269)	(697,950)	(697,950)	(697,950)	(697,950)	(697,950)
Information Technology	7,186	7,210	7,500	6,550	7,650	7,803	7,959	8,118	8,280
Total Allocations In	(662,465)	(702,815)	(728,769)	(729,719)	(690,300)	(690,147)	(689,991)	(689,832)	(689,670)
Net Allocations	(662,465)	(702,815)	(728,769)	(729,719)	(690,300)	(690,147)	(689,991)	(689,832)	(689,670)
Total Expenses and Allocations	265,177	287,660	269,306	242,161	308,476	328,780	349,579	370,882	392,706
Net Expense (Surplus)	\$ 124,733	\$ 151,740	\$ 133,306	\$ 114,433	\$ 178,476	\$ 198,780	\$ 219,579	\$ 240,882	\$ 262,706

% of Property Tax	0.36 %	0.42 %	0.35 %	0.30 %	0.42 %	0.44 %	0.46 %	0.48 %	0.34 %
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Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 64,043</u>
% Change	<u>55.97 %</u>

Protective Services - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Animal Control	\$ (120,898)	\$ (123,142)	\$ (107,000)	\$ (118,568)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)
Building and License	(1,536,423)	(2,372,142)	(2,027,788)	(2,569,402)	(2,367,500)	(2,367,500)	(2,477,500)	(2,587,500)	(2,697,500)
Bylaw Services	(315,359)	(952,571)	(1,202,893)	(1,190,849)	(947,000)	(1,149,500)	(1,152,050)	(1,154,651)	(1,157,304)
Fire Services	(908,490)	(1,237,188)	(1,200,935)	(1,010,067)	(796,500)	(766,500)	(766,500)	(766,500)	(766,500)
RCMP	(411,206)	(415,499)	(390,000)	(471,020)	(428,040)	(410,121)	(412,243)	(414,408)	(416,616)
Total Revenues	(3,292,376)	(5,100,542)	(4,928,616)	(5,359,906)	(4,656,040)	(4,810,621)	(4,925,293)	(5,040,059)	(5,154,920)
Expenses									
Animal Control	134,511	152,960	198,500	188,933	199,700	202,964	206,293	209,689	213,153
Building and License	1,219,159	1,490,093	1,468,478	1,465,390	1,559,556	1,541,841	1,564,573	1,587,758	1,611,407
Bylaw Services	974,267	1,146,110	1,793,500	1,653,300	2,084,865	2,118,674	2,153,156	2,188,325	2,224,196
Fire Services	6,510,788	7,163,992	8,076,935	7,790,901	8,382,678	8,391,769	8,565,048	8,742,625	8,924,600
RCMP	9,412,825	10,161,255	12,825,000	11,240,439	14,160,107	14,765,864	15,412,471	16,089,831	16,799,452
Total Expenses	18,251,550	20,114,410	24,362,413	22,338,963	26,386,906	27,021,112	27,901,541	28,818,228	29,772,808
Net Operating Expense / (Surplus)	\$ 14,959,174	\$ 15,013,868	\$ 19,433,797	\$ 16,979,057	\$ 21,730,866	\$ 22,210,491	\$ 22,976,248	\$ 23,778,169	\$ 24,617,888

Animal Control - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
License Fees	\$ (95,246)	\$ (100,840)	\$ (85,000)	\$ (98,720)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)
Penalty/Ticket/Fee Revenues	(3,560)	(5,720)	(4,000)	(2,295)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Property Rentals	(22,092)	(16,582)	(18,000)	(17,553)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Total Revenues	(120,898)	(123,142)	(107,000)	(118,568)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)
Expenses									
General Expenses	7,027	9,971	8,500	4,416	8,500	8,500	8,500	8,500	8,500
Service Contracts	102,000	118,000	160,000	160,000	163,200	166,464	169,793	173,189	176,653
Training, Conferences, & Memberships	53	1,085	1,000	330	1,000	1,000	1,000	1,000	1,000
Total Expenses	109,080	129,056	169,500	164,746	172,700	175,964	179,293	182,689	186,153
Allocations In									
Facilities	9,931	8,404	13,500	8,687	11,500	11,500	11,500	11,500	11,500
Land Management	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Total Allocations In	25,431	23,904	29,000	24,187	27,000	27,000	27,000	27,000	27,000
Total Expenses and Allocations	134,511	152,960	198,500	188,933	199,700	202,964	206,293	209,689	213,153
Net Expense (Surplus)	\$ 13,613	\$ 29,818	\$ 91,500	\$ 70,365	\$ 82,700	\$ 85,964	\$ 89,293	\$ 92,689	\$ 96,153

Animal Control - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.04 %	0.08 %	0.24 %	0.18 %	0.20 %	0.19 %	0.19 %	0.19 %	0.18 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 12,335</u>
% Change	<u>17.53 %</u>

Building and License - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
License Fees	\$ (554,767)	\$ (687,496)	\$ (606,500)	\$ (730,628)	\$ (727,500)	\$ (727,500)	\$ (727,500)	\$ (727,500)	\$ (727,500)
Misc Recoveries	-	-	-	(4,400)	-	-	-	-	-
Misc Grants	-	(47,962)	(11,288)	(8,478)	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(23,613)	(41,006)	(30,000)	(26,955)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Permitting Fees	(958,043)	(1,595,678)	(1,380,000)	(1,798,941)	(1,600,000)	(1,600,000)	(1,710,000)	(1,820,000)	(1,930,000)
Total Revenues	(1,536,423)	(2,372,142)	(2,027,788)	(2,569,402)	(2,367,500)	(2,367,500)	(2,477,500)	(2,587,500)	(2,697,500)
Expenses									
Consulting Services	17,266	12	20,000	2,393	20,000	20,000	20,000	20,000	20,000
General Expenses	18,406	15,810	17,500	15,090	17,500	17,500	17,500	17,500	17,500
Operational Reviews & Process Improvements	1,859	49,014	8,478	23,055	40,000	-	-	-	-
Public Engagement/Education	8,787	20,677	15,000	3,100	15,000	15,000	15,000	15,000	15,000
Salaries and Wages	1,029,385	1,288,479	1,280,000	1,296,167	1,264,556	1,286,841	1,309,573	1,332,758	1,356,407
Training, Conferences, & Memberships	21,456	12,501	25,000	21,985	25,000	25,000	25,000	25,000	25,000
Total Expenses	1,097,159	1,386,493	1,365,978	1,361,790	1,382,056	1,364,341	1,387,073	1,410,258	1,433,907
Allocations In									
Fire Services	100,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000
Information Technology	-	-	-	-	50,000	50,000	50,000	50,000	50,000
Public Works - Fleet	22,000	28,600	27,500	28,600	27,500	27,500	27,500	27,500	27,500
Total Allocations In	122,000	103,600	102,500	103,600	177,500	177,500	177,500	177,500	177,500
Net Allocations	122,000	103,600	102,500	103,600	177,500	177,500	177,500	177,500	177,500
Total Expenses and Allocations	1,219,159	1,490,093	1,468,478	1,465,390	1,559,556	1,541,841	1,564,573	1,587,758	1,611,407
Net Expense (Surplus)	\$ (317,264)	\$ (882,049)	\$ (559,310)	\$ (1,104,012)	\$ (807,944)	\$ (825,659)	\$ (912,927)	\$ (999,742)	\$ (1,086,093)

Building and License - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	(0.92)%	(2.47)%	(1.45)%	(2.88)%	(1.91)%	(1.84)%	(1.93)%	(2.01)%	(1.06)%

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 296,068</u>
% Change	<u>26.82 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

Revenues are based on historical multi year averages.

\$40k Increase for Short Term Rental Campaign.

\$50k Increase for Information Technology for software programs implemented in 2022.

\$25k Increase in transfer to Fire Services for support.

Building - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	-	-	-	(4,400)	-	-	-	-	-
Misc Grants	\$ -	\$ (47,962)	\$ (11,288)	\$ (8,478)	\$ -	\$ -	\$ -	\$ -	\$ -
Penalty/Ticket/Fee Revenues	(23,613)	(41,006)	(30,000)	(26,955)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Permitting Fees	(958,043)	(1,595,678)	(1,380,000)	(1,798,941)	(1,600,000)	(1,600,000)	(1,710,000)	(1,820,000)	(1,930,000)
Total Revenues	(981,656)	(1,684,646)	(1,421,288)	(1,838,774)	(1,640,000)	(1,640,000)	(1,750,000)	(1,860,000)	(1,970,000)
Expenses									
Consulting Services	17,266	12	20,000	2,393	20,000	20,000	20,000	20,000	20,000
General Expenses	7,023	5,119	7,500	5,430	7,500	7,500	7,500	7,500	7,500
Operational Reviews & Process Improvements	-	47,962	8,478	8,250	-	-	-	-	-
Salaries and Wages	851,896	1,027,292	1,067,000	1,054,787	1,066,004	1,084,318	1,102,999	1,122,053	1,141,488
Training, Conferences, & Memberships	21,456	12,501	25,000	21,985	25,000	25,000	25,000	25,000	25,000
Total Expenses	897,641	1,092,886	1,127,978	1,092,845	1,118,504	1,136,818	1,155,499	1,174,553	1,193,988
Allocations In									
Fire Services	100,000	75,000	50,000	50,000	25,000	25,000	25,000	25,000	25,000
Information Technology	-	-	-	-	50,000	50,000	50,000	50,000	50,000
Public Works - Fleet	22,000	28,600	27,500	28,600	27,500	27,500	27,500	27,500	27,500
Total Allocations In	122,000	103,600	77,500	78,600	102,500	102,500	102,500	102,500	102,500
Net Allocations	122,000	103,600	77,500	78,600	102,500	102,500	102,500	102,500	102,500
Total Expenses and Allocations	1,019,641	1,196,486	1,205,478	1,171,445	1,221,004	1,239,318	1,257,999	1,277,053	1,296,488
Net Expense (Surplus)	\$ 37,985	\$ (488,160)	\$ (215,810)	\$ (667,329)	\$ (418,996)	\$ (400,682)	\$ (492,001)	\$ (582,947)	\$ (673,512)

Building - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.11 %	(1.37)%	(0.56)%	(1.74)%	(0.99)%	(0.89)%	(1.04)%	(1.17)%	(0.40)%

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 248,333</u>
% Change	<u>(37.21)%</u>

License - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
License Fees	\$ (554,767)	\$ (687,496)	\$ (606,500)	\$ (730,628)	\$ (727,500)	\$ (727,500)	\$ (727,500)	\$ (727,500)	\$ (727,500)
Total Revenues	(554,767)	(687,496)	(606,500)	(730,628)	(727,500)	(727,500)	(727,500)	(727,500)	(727,500)
Expenses									
General Expenses	11,383	10,691	10,000	9,660	10,000	10,000	10,000	10,000	10,000
Operational Reviews & Process Improvements	1,859	1,052	-	14,805	40,000	-	-	-	-
Public Engagement/Education	8,787	20,677	15,000	3,100	15,000	15,000	15,000	15,000	15,000
Salaries and Wages	177,489	261,187	213,000	241,380	198,552	202,523	206,574	210,705	214,919
Total Expenses	199,518	293,607	238,000	268,945	263,552	227,523	231,574	235,705	239,919
Allocations In									
Fire Services	-	-	25,000	25,000	75,000	75,000	75,000	75,000	75,000
Total Allocations In	-	-	25,000	25,000	75,000	75,000	75,000	75,000	75,000
Net Allocations	-	-	25,000	25,000	75,000	75,000	75,000	75,000	75,000
Total Expenses and Allocations	199,518	293,607	263,000	293,945	338,552	302,523	306,574	310,705	314,919
Net Expense (Surplus)	\$ (355,249)	\$ (393,889)	\$ (343,500)	\$ (436,683)	\$ (388,948)	\$ (424,977)	\$ (420,926)	\$ (416,795)	\$ (412,581)

License - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	(1.03)%	(1.10)%	(0.89)%	(1.14)%	(0.92)%	(0.95)%	(0.89)%	(0.84)%	(0.66)%

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 47,735</u>
% Change	<u>(10.93)%</u>

Bylaw Services - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (12,735)	\$ (200)	\$ (2,000)	\$ (15,565)	\$ (9,500)	\$ (9,500)	\$ (9,500)	\$ (9,500)	\$ (9,500)
Penalty/Ticket/Fee Revenues	(55,063)	(178,066)	(180,000)	(184,426)	(153,000)	(205,500)	(208,050)	(210,651)	(213,304)
Parking Revenues	(247,561)	(774,305)	(966,500)	(893,658)	(784,500)	(934,500)	(934,500)	(934,500)	(934,500)
Provincial Grants	-	-	(54,393)	(97,200)	-	-	-	-	-
Total Revenues	(315,359)	(952,571)	(1,202,893)	(1,190,849)	(947,000)	(1,149,500)	(1,152,050)	(1,154,651)	(1,157,304)
Expenses									
General Expenses	35,927	69,137	52,200	88,618	83,000	83,000	83,000	83,000	83,000
Property Taxes/Leases	23,158	23,344	24,000	24,000	24,250	24,493	24,737	24,985	25,235
Public Engagement/Education	2,037	3,196	3,000	3,165	3,000	3,000	3,000	3,000	3,000
Salaries and Wages	814,359	934,411	1,560,900	1,405,155	1,808,865	1,842,391	1,876,588	1,911,468	1,947,046
Security	17,017	33,499	30,000	26,242	30,000	30,000	30,000	30,000	30,000
Training, Conferences, & Memberships	11,386	2,732	13,000	26,250	28,500	28,500	28,500	28,500	28,500
Vandalism Removal	40,438	28,852	42,000	28,800	36,000	36,000	36,000	36,000	36,000
Total Expenses	944,322	1,095,171	1,725,100	1,602,230	2,013,615	2,047,384	2,081,825	2,116,953	2,152,781
Allocations In									
Facilities	-	21,921	14,900	20,760	18,000	18,040	18,081	18,122	18,165
Information Technology	2,445	1,518	15,000	2,810	3,750	3,750	3,750	3,750	3,750
Public Works - Fleet	27,500	27,500	38,500	27,500	49,500	49,500	49,500	49,500	49,500
Total Allocations In	29,945	50,939	68,400	51,070	71,250	71,290	71,331	71,372	71,415
Total Expenses and Allocations	974,267	1,146,110	1,793,500	1,653,300	2,084,865	2,118,674	2,153,156	2,188,325	2,224,196
Net Expense (Surplus)	\$ 658,908	\$ 193,539	\$ 590,607	\$ 462,451	\$ 1,137,865	\$ 969,174	\$ 1,001,106	\$ 1,033,674	\$ 1,066,892

Bylaw Services - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	1.91 %	0.54 %	1.53 %	1.21 %	2.68 %	2.16 %	2.11 %	2.08 %	1.13 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 675,414</u>
% Change	<u>146.05 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$200k Decrease in overall parking revenue for free 2 hour parking from Jan - Mar 2023.

\$97k Decrease in grant revenues.

\$403k increase in salary and wages to reflect full complement of additional officers added in 2022 and required relief coverage.

Fire Services - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Donations	\$ (6,486)	\$ (17,818)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Recoveries	(72,199)	(21,676)	(37,435)	(23,316)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Misc Recoveries	(116,267)	(38,535)	(35,000)	(128,084)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Mutual Aid/Service Contracts	(657,233)	(722,036)	(630,000)	(818,467)	(675,000)	(675,000)	(675,000)	(675,000)	(675,000)
Misc Grants	(53,798)	(434,472)	(492,000)	(38,613)	(80,000)	(50,000)	(50,000)	(50,000)	(50,000)
Permitting Fees	(2,507)	(2,651)	(6,500)	(1,587)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Total Revenues	(908,490)	(1,237,188)	(1,200,935)	(1,010,067)	(796,500)	(766,500)	(766,500)	(766,500)	(766,500)
Expenses									
Emergency Work/Prevention	53,817	82,977	46,000	59,206	24,240	24,485	24,735	24,989	25,249
Fire Events & Mutual Aid Costs	233,570	160,400	129,000	255,140	224,080	229,662	235,383	241,246	247,255
Fire Prevention	7,021	3,197	7,500	12,590	7,500	7,500	7,500	7,500	7,500
General Expenses	68,607	34,125	49,000	34,347	54,565	50,391	51,234	52,097	52,977
Grant Expenses	56,447	360,787	496,652	163,527	80,000	-	-	-	-
Public Engagement/Education	538	49,574	25,000	87,419	-	-	-	-	-
Regulatory, Safety & Wellness	79,602	132,232	184,500	164,060	193,250	196,407	199,634	202,936	206,312
Salaries and Wages	5,471,760	5,584,234	6,405,962	6,229,990	6,931,793	7,084,655	7,241,337	7,401,937	7,566,552
Small Equipment, Supplies, General Repairs & Maintenance	71,325	121,344	110,000	129,216	116,800	119,135	121,519	123,949	126,428
Training, Conferences, & Memberships	61,144	102,498	137,000	147,209	139,200	141,874	144,608	147,406	150,266
Total Expenses	6,103,831	6,631,368	7,590,614	7,282,704	7,771,428	7,854,109	8,025,950	8,202,060	8,382,539

Fire Services - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
Legislative Services	-	-	10,000	-	2,500	2,500	2,500	2,500	2,500
Facilities	123,396	131,057	116,920	105,400	176,100	102,510	103,948	105,415	106,911
Information Technology	11,769	14,022	30,651	24,067	30,650	30,650	30,650	30,650	30,650
Operating Transfers	53,496	90,664	46,250	90,665	92,000	92,000	92,000	92,000	92,000
Public Works - Fleet	310,541	366,755	350,000	350,000	400,000	400,000	400,000	400,000	400,000
Safety	7,755	5,126	7,500	13,065	10,000	10,000	10,000	10,000	10,000
Total Allocations In	506,957	607,624	561,321	583,197	711,250	637,660	639,098	640,565	642,061
Allocations Out									
Building and License	(100,000)	(75,000)	(75,000)	(75,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Allocations Out	(100,000)	(75,000)	(75,000)	(75,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Allocations	406,957	532,624	486,321	508,197	611,250	537,660	539,098	540,565	542,061
Total Expenses and Allocations	6,510,788	7,163,992	8,076,935	7,790,901	8,382,678	8,391,769	8,565,048	8,742,625	8,924,600
Net Expense (Surplus)	\$ 5,602,298	\$ 5,926,804	\$ 6,876,000	\$ 6,780,834	\$ 7,586,178	\$ 7,625,269	\$ 7,798,548	\$ 7,976,125	\$ 8,158,100

Fire Services - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	16.24 %	16.58 %	17.86 %	17.68 %	17.89 %	17.02 %	16.48 %	16.05 %	12.97 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 805,344</u>
% Change	<u>11.88 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$214k Decrease overall revenue offset by decreased expenses for lower grants and recoveries.

\$702k Increase for additional 4 Fire Fighter and inflation.

RCMP - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Donations	\$ (4,000)	\$ (7,500)	\$ (6,500)	\$ -	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)
Misc Recoveries	(287,132)	(302,462)	(271,500)	(352,045)	(310,500)	(290,500)	(290,500)	(290,500)	(290,500)
Other Contributions	(120,074)	(105,537)	(112,000)	(118,975)	(111,040)	(113,121)	(115,243)	(117,408)	(119,616)
Total Revenues	(411,206)	(415,499)	(390,000)	(471,020)	(428,040)	(410,121)	(412,243)	(414,408)	(416,616)
Expenses									
Crime Prevention	10,095	8,238	28,032	15,252	29,532	18,000	18,000	18,000	18,000
General Expenses	42,532	40,567	40,650	43,995	47,150	47,150	47,150	47,150	47,150
Regulatory, Safety & Wellness	5,631	3,313	8,500	8,120	8,500	8,500	8,500	8,500	8,500
Salaries and Wages	1,938,355	2,041,151	2,110,000	2,285,062	2,437,825	2,486,582	2,536,313	2,587,039	2,638,781
Service Contracts	7,175,253	7,867,927	10,418,000	8,662,271	11,345,000	11,910,750	12,504,788	13,128,528	13,783,455
Training, Conferences, & Memberships	-	-	2,518	15,254	12,000	12,000	12,000	12,000	12,000
Total Expenses	9,171,866	9,961,196	12,607,700	11,029,954	13,880,007	14,482,982	15,126,751	15,801,217	16,507,886
Allocations In									
Facilities	183,819	188,942	206,300	199,485	269,100	271,882	274,720	277,614	280,566
Finance	45,925	-	-	-	-	-	-	-	-
Public Works - Fleet	11,215	11,117	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Total Allocations In	240,959	200,059	217,300	210,485	280,100	282,882	285,720	288,614	291,566
Net Allocations	240,959	200,059	217,300	210,485	280,100	282,882	285,720	288,614	291,566
Total Expenses and Allocations	9,412,825	10,161,255	12,825,000	11,240,439	14,160,107	14,765,864	15,412,471	16,089,831	16,799,452
Net Expense (Surplus)	\$ 9,001,619	\$ 9,745,756	\$ 12,435,000	\$ 10,769,419	\$ 13,732,067	\$ 14,355,743	\$ 15,000,228	\$ 15,675,423	\$ 16,382,836

RCMP - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	26.09 %	27.26 %	32.31 %	28.08 %	32.38 %	32.04 %	31.69 %	31.54 %	23.83 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 2,962,648</u>
% Change	<u>27.51 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$408k Increase for 2 additional RCMP Officers for Community Safety Team

\$519k Increase for RCMP contract inflationary increases

\$99k Increase for Serious Crimes Administrator

Transportation Services - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Public Works - Fleet	\$ (2,181,090)	\$ (2,503,290)	\$ (2,442,503)	\$ (2,544,813)	\$ (2,584,500)	\$ (2,616,290)	\$ (2,648,716)	\$ (2,681,790)	\$ (2,715,525)
Public Works - General	(204,443)	(119,693)	-	(23,910)	-	-	-	-	-
Storm Water	(562,948)	(763,377)	(966,000)	(957,385)	(1,197,958)	(1,414,888)	(1,673,481)	(1,976,980)	(2,336,807)
Street Lighting	-	(2,952)	-	-	-	-	-	-	-
Traffic Control	(100,018)	(6,217)	-	(6,218)	-	-	-	-	-
Transit	(752,256)	(854,544)	(625,047)	(793,199)	(609,382)	(609,382)	(609,382)	(609,382)	(609,382)
Total Revenues	(3,800,755)	(4,250,073)	(4,033,550)	(4,325,525)	(4,391,840)	(4,640,560)	(4,931,579)	(5,268,152)	(5,661,714)
Expenses									
Engineering Services	60,465	48,205	-	137,173	-	-	-	-	-
Operations	17,543	(31,730)	-	(17,072)	-	-	-	-	-
Public Works - Fleet	2,156,836	2,437,144	2,368,503	2,882,913	2,809,163	2,821,977	2,835,150	2,848,588	2,862,147
Public Works - General	205,383	272,024	(2,200)	141,754	-	-	-	1	-
Public Works - Roads and maintenance	2,241,197	2,261,913	2,526,284	2,827,222	2,876,192	2,923,504	2,973,071	3,172,938	3,081,142
Storm Water	458,381	445,495	551,173	489,972	618,611	618,597	627,352	781,463	647,936
Street Lighting	214,217	361,457	418,000	267,848	421,000	442,286	429,889	334,472	339,155
Traffic Control	224,348	167,563	151,000	190,350	176,000	179,460	183,001	186,625	190,334
Transit	1,747,806	1,915,669	2,147,500	2,132,419	2,210,782	2,414,730	2,667,158	2,777,313	2,892,770
Total Expenses	7,326,176	7,877,740	8,160,260	9,052,579	9,111,748	9,400,554	9,715,621	10,101,400	10,013,484
Net Operating Expense / (Surplus)	\$ 3,525,421	\$ 3,627,667	\$ 4,126,710	\$ 4,727,054	\$ 4,719,908	\$ 4,759,994	\$ 4,784,042	\$ 4,833,248	\$ 4,351,770

Engineering Services - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Expenses									
Consulting Services	\$ 154,134	\$ 162,711	\$ 110,000	\$ 188,338	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
Emergency Work/Prevention	360,676	18,540	-	-	-	-	-	-	-
General Expenses	6,717	6,898	7,200	11,587	21,200	21,200	21,200	21,200	21,200
Master Plans & Assessments	357,419	61,692	75,000	84,400	-	-	300,000	300,000	150,000
Salaries and Wages	786,300	700,157	1,120,500	852,636	1,290,730	1,301,584	1,314,615	1,327,907	1,341,466
Training, Conferences, & Memberships	6,857	10,034	15,100	14,270	23,000	23,000	23,000	23,000	23,000
Total Expenses	1,672,103	960,032	1,327,800	1,151,231	1,494,930	1,505,784	1,818,815	1,832,107	1,695,666
Allocations In									
Communications	993	-	10,000	-	-	-	-	-	-
Legislative Services	39,732	55,150	40,000	17,255	40,000	40,000	40,000	40,000	40,000
Human Resources	(56)	-	-	-	-	-	-	-	-
Information Technology	9,181	5,313	16,123	22,110	20,000	20,000	20,000	20,000	20,000
Public Works - Roads	-	-	-	-	-	-	-	(150,000)	-
Operations	23,517	25,000	25,000	25,000	26,000	26,000	26,000	26,000	26,000
Public Works - Fleet	19,250	13,750	11,000	16,500	11,000	11,000	11,000	11,000	11,000
Public Works - Roads And Maintenance	(360,620)	(32,815)	-	-	-	-	-	-	-
Sewer	(129,630)	-	-	-	-	-	(150,000)	-	-
Storm Water	(102,740)	-	-	-	-	-	-	(150,000)	-
Water	(125,049)	-	-	-	-	-	(150,000)	-	-
Total Allocations In	(625,422)	66,398	102,123	80,865	97,000	97,000	(203,000)	(203,000)	97,000

Engineering Services - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations Out									
Electric	(43,808)	(49,000)	(58,000)	(58,000)	(64,000)	(64,000)	(65,000)	(65,000)	(72,000)
General Capital	(287,500)	(218,549)	(307,000)	(226,000)	(362,000)	(364,000)	(367,000)	(370,000)	(408,000)
Parks	(12,000)	(14,000)	(35,500)	(35,500)	(16,000)	(16,000)	(16,000)	(17,000)	(18,000)
Public Works - Roads & Maintenance	(66,832)	(47,676)	(75,500)	(75,500)	(64,000)	(64,000)	(65,000)	(65,000)	(72,000)
Sewer Capital	(52,000)	(102,500)	(179,000)	(35,000)	(211,000)	(213,000)	(214,000)	(216,000)	(238,000)
Sewer Collection	(105,672)	(112,000)	(133,300)	(133,300)	(157,000)	(158,000)	(159,000)	(161,000)	(177,000)
Storm - Engineering	(87,300)	(91,000)	(107,623)	(107,623)	(124,930)	(126,784)	(129,815)	(128,107)	(139,666)
Waste Water Treatment Plant	(32,000)	(34,000)	(59,000)	(59,000)	(48,000)	(48,000)	(48,000)	(49,000)	(54,000)
Water Capital	(160,000)	(161,500)	(280,000)	(170,000)	(340,000)	(343,000)	(345,000)	(348,000)	(383,000)
Water Distribution	(108,104)	(115,000)	(137,000)	(137,000)	(157,000)	(158,000)	(159,000)	(161,000)	(177,000)
Water Treatment Plant	(31,000)	(33,000)	(58,000)	(58,000)	(48,000)	(48,000)	(48,000)	(49,000)	(54,000)
Total Allocations Out	(986,216)	(978,225)	(1,429,923)	(1,094,923)	(1,591,930)	(1,602,784)	(1,615,815)	(1,629,107)	(1,792,666)
Total Expenses and Allocations	60,465	48,205	-	137,173	-	-	-	-	-
Net Expense (Surplus)	\$ 60,465	\$ 48,205	\$ -	\$ 137,173	\$ -	\$ -	\$ -	\$ -	\$ -

Engineering Services - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.18 %	0.13 %	- %	0.36 %	- %	- %	- %	- %	- %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (137,173)</u>
% Change	<u>(100.00)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

2022 Forecast projects lower than budgeted transfers to capital.

Operations - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Expenses									
General Expenses	\$ 475	\$ 1,625	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Salaries and Wages	220,427	206,675	225,000	231,428	232,875	232,875	232,875	232,875	232,875
Training, Conferences, & Memberships	-	970	-	-	-	-	-	-	-
Total Expenses	220,902	209,270	228,500	231,428	236,375	236,375	236,375	236,375	236,375
Allocations In									
Information Technology	18,749	-	20,000	-	20,000	20,000	20,000	20,000	20,000
Total Allocations In	18,749	-	20,000	-	20,000	20,000	20,000	20,000	20,000
Allocations Out									
Electric	(67,939)	(71,000)	(72,000)	(72,000)	(75,375)	(75,375)	(75,375)	(75,375)	(75,375)
Engineering Services	(23,517)	(25,000)	(25,000)	(25,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
Storm Water	(13,065)	(15,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Public Works - Roads & Maintenance	(20,904)	(25,000)	(27,500)	(27,500)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)
Public Works - Solid Waste Disposal	(13,065)	(15,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Sewer Utility	(41,809)	(45,000)	(46,000)	(46,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
Water Utility	(41,809)	(45,000)	(46,000)	(46,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
Total Allocations Out	(222,108)	(241,000)	(248,500)	(248,500)	(256,375)	(256,375)	(256,375)	(256,375)	(256,375)
Net Allocations	(203,359)	(241,000)	(228,500)	(248,500)	(236,375)	(236,375)	(236,375)	(236,375)	(236,375)
Total Expenses and Allocations	17,543	(31,730)	-	(17,072)	-	-	-	-	-
Net Expense (Surplus)	\$ 17,543	\$ (31,730)	\$ -	\$ (17,072)	\$ -	\$ -	\$ -	\$ -	\$ -

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.05 %	(0.09)%	- %	(0.04)%	- %	- %	- %	- %	- %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 17,072</u>
% Change	<u>(100.00)%</u>

Public Works - Fleet - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
RDOS Fleet Recoveries	\$ (39,018)	\$ (47,767)	\$ (42,840)	\$ (59,818)	\$ (45,000)	\$ (45,900)	\$ (46,818)	\$ (47,754)	\$ (48,709)
RCMP Fleet Recoveries	(54,924)	(61,754)	(40,800)	(56,436)	(47,000)	(47,940)	(48,899)	(49,877)	(50,874)
Fleet Hourly Charges	(1,221,586)	(1,308,315)	(1,491,113)	(1,500,637)	(1,497,500)	(1,527,450)	(1,557,999)	(1,589,159)	(1,620,942)
Fleet Pool Charges	(747,691)	(870,505)	(817,750)	(885,225)	(930,000)	(930,000)	(930,000)	(930,000)	(930,000)
Other Revenue	(117,871)	(214,949)	(50,000)	(42,697)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Total Revenues	(2,181,090)	(2,503,290)	(2,442,503)	(2,544,813)	(2,584,500)	(2,616,290)	(2,648,716)	(2,681,790)	(2,715,525)
Expenses									
Fleet Insurance	102,368	93,424	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Fuel, Oil, Grease	309,023	378,825	330,500	568,365	507,000	507,000	507,000	507,000	507,000
General Expenses	4	999	-	-	-	-	-	-	-
Internal Fleet Charges	446,169	510,051	488,250	515,400	529,550	529,550	529,550	529,550	529,550
Salaries and Wages	443,770	528,317	723,650	659,298	806,937	818,583	830,461	842,578	854,936
Small Equipment, Supplies, General Repairs & Maintenance	861,034	1,023,464	927,500	1,125,577	1,011,500	1,011,500	1,011,500	1,011,500	1,011,500
Training, Conferences, & Memberships	3,905	17,852	16,025	24,345	29,000	29,000	29,000	29,000	29,000
Total Expenses	2,166,273	2,552,932	2,585,925	2,992,985	2,983,987	2,995,633	3,007,511	3,019,628	3,031,986
Allocations In									
Facilities	39,981	33,770	44,328	45,940	46,709	47,270	47,842	48,426	49,021
Information Technology	6,028	5,542	10,000	10,000	7,000	7,036	7,177	7,320	7,320
Operating Transfers	637,726	657,509	525,000	657,888	659,000	659,000	659,000	659,000	659,000
Public Works - General	23,488	25,000	30,000	30,000	30,517	31,088	31,670	32,264	32,870
Total Allocations In	707,223	721,821	609,328	743,828	743,226	744,394	745,689	747,010	748,211

Public Works - Fleet - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations Out									
Building and License	(22,000)	(28,600)	(27,500)	(28,600)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)
Bylaw Enforcement	(27,500)	(27,500)	(38,500)	(27,500)	(49,500)	(49,500)	(49,500)	(49,500)	(49,500)
Legislative Services	-	-	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Electric	(54,110)	(52,900)	(63,100)	(53,200)	(65,600)	(65,600)	(65,600)	(65,600)	(65,600)
Engineering Services	(19,250)	(13,750)	(11,000)	(16,500)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Facilities	(38,004)	(63,750)	(76,000)	(64,750)	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)
Fire Services	(310,541)	(366,755)	(350,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Human Resources	(5,500)	(5,500)	-	(5,500)	-	-	-	-	-
Information Technology	(6,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
Mayor and Council	(11,000)	(11,000)	-	-	-	-	-	-	-
Public Works - General	(67,855)	(73,250)	(19,766)	(93,325)	(35,666)	(35,666)	(35,666)	(35,666)	(35,666)
Parks	(48,525)	(64,500)	(68,000)	(76,975)	(66,500)	(66,500)	(66,500)	(66,500)	(66,500)
Public Works - Solid Waste									
Disposal	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
Procurement	(3,000)	(3,000)	(4,000)	(4,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
RCMP	(11,215)	(11,117)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Recreation	(8,250)	(8,250)	(12,200)	(8,250)	(12,200)	(12,200)	(12,200)	(12,200)	(12,200)
Sewer Utility	(54,505)	(62,201)	(72,427)	(60,600)	(72,827)	(72,827)	(72,827)	(72,827)	(72,827)
Water Utility	(23,405)	(34,536)	(51,257)	(31,700)	(65,257)	(65,257)	(65,257)	(65,257)	(65,257)
Total Allocations Out	(716,660)	(837,609)	(826,750)	(853,900)	(918,050)	(918,050)	(918,050)	(918,050)	(918,050)
Net Allocations	(9,437)	(115,788)	(217,422)	(110,072)	(174,824)	(173,656)	(172,361)	(171,040)	(169,839)
Total Expenses and Allocations	2,156,836	2,437,144	2,368,503	2,882,913	2,809,163	2,821,977	2,835,150	2,848,588	2,862,147
Net Expense (Surplus)	\$ (24,254)	\$ (66,146)	\$ (74,000)	\$ 338,100	\$ 224,663	\$ 205,687	\$ 186,434	\$ 166,798	\$ 146,622

Public Works - Fleet - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	(0.07)%	(0.19)%	(0.19)%	0.88 %	0.53 %	0.46 %	0.39 %	0.34 %	(0.15)%

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (113,437)</u>
% Change	<u>(33.55)%</u>

Public Works - General - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Irrigation Revenue	\$ -	\$ (45,446)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Recoveries	(204,443)	(74,247)	-	(23,910)	-	-	-	-	-
Total Revenues	(204,443)	(119,693)	-	(23,910)	-	-	-	-	-
Expenses									
General Expenses	-	480	-	2,675	-	-	-	-	-
Salaries and Wages	749,548	956,601	943,113	979,245	1,036,875	1,057,613	1,078,765	1,100,341	1,122,347
Service Contracts	84,425	57,582	-	43,500	-	-	-	-	-
Training, Conferences, & Memberships	2,731	7,577	8,350	7,265	14,150	14,150	14,150	14,150	14,150
Total Expenses	836,704	1,022,240	951,463	1,032,685	1,051,025	1,071,763	1,092,915	1,114,491	1,136,497
Allocations In									
Accounting	387	521	1,000	680	1,000	1,000	1,000	1,000	1,000
Information Technology	3,071	2,797	8,762	3,440	8,815	8,815	8,815	8,815	8,815
Public Works - Fleet	67,855	73,250	19,766	93,325	35,666	35,666	35,666	35,666	35,666
Safety	4,376	13,189	24,800	19,615	12,000	12,000	12,000	12,000	12,000
Water	129,350	45,446	-	-	-	-	-	-	-
Total Allocations In	205,039	135,203	54,328	117,060	57,481	57,481	57,481	57,481	57,481

Public Works - General - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations Out									
Electric	-	(43,925)	-	-	-	-	-	-	-
Public Works - Cemetery	(8,980)	(10,000)	(12,391)	(12,391)	(11,564)	(11,780)	(12,001)	(12,226)	(12,455)
Public Works - Fleet	(23,488)	(25,000)	(30,000)	(30,000)	(30,517)	(31,088)	(31,670)	(32,264)	(32,870)
Parks	(28,735)	(30,000)	(36,300)	(36,300)	(37,004)	(37,697)	(38,403)	(39,123)	(39,858)
Public Works - Roads & Maintenance	(186,495)	(175,000)	(216,600)	(216,600)	(243,401)	(247,954)	(252,599)	(257,336)	(262,168)
Public Works - Solid Waste Disposal	(32,689)	(33,000)	(39,000)	(39,000)	(42,132)	(42,920)	(43,724)	(44,544)	(45,381)
Public Works - Transit	(29,798)	(30,000)	(34,500)	(34,500)	(37,912)	(38,621)	(39,345)	(40,083)	(40,835)
Sewer Utility	(191,405)	(198,001)	(227,700)	(227,700)	(249,191)	(253,852)	(258,607)	(263,458)	(268,405)
Storm Water	(70,916)	(70,000)	(84,000)	(84,000)	(92,031)	(93,753)	(95,509)	(97,300)	(99,127)
Water Utility	(263,854)	(270,493)	(327,500)	(327,500)	(364,754)	(371,579)	(378,538)	(385,637)	(392,879)
Total Allocations Out	(836,360)	(885,419)	(1,007,991)	(1,007,991)	(1,108,506)	(1,129,244)	(1,150,396)	(1,171,971)	(1,193,978)
Net Allocations	(631,321)	(750,216)	(953,663)	(890,931)	(1,051,025)	(1,071,763)	(1,092,915)	(1,114,490)	(1,136,497)
Total Expenses and Allocations	205,383	272,024	(2,200)	141,754	-	-	-	-	-
Net Expense	\$ 940	\$ 152,331	\$ (2,200)	\$ 117,844	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (117,844)</u>
% Change	<u>(100.00)%</u>

Public Works - Roads and maintenance - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Expenses									
Emergency Work/Prevention	\$ 4,782	\$ 3,450	\$ 5,300	\$ 39,374	\$ 5,300	\$ 5,360	\$ 5,421	\$ 5,484	\$ 5,547
General Expenses	6,438	25,154	61,500	62,741	74,200	74,810	75,431	76,067	76,715
Parking Lots, Sidewalks and Walkways	158,268	192,811	263,200	198,856	273,790	279,568	285,492	291,563	297,794
Public Engagement/Education	28,209	45,701	45,500	47,800	50,450	51,210	51,985	52,776	53,582
Repairs & Maintenance - Roads and Related Infrastructure	907,345	1,052,673	1,211,100	1,149,955	1,489,100	1,515,022	1,541,742	1,569,292	1,597,698
Salaries and Wages	40,284	39,348	40,260	45,959	41,035	41,826	42,632	43,455	44,294
Small Equipment, Supplies, General Repairs & Maintenance	30,094	47,154	37,300	69,433	52,700	53,350	54,013	54,689	55,379
Snow & Ice Removal	403,159	480,289	371,000	741,797	452,900	459,418	466,066	472,848	479,764
Training, Conferences, & Memberships	8,751	15,978	22,001	34,850	37,000	37,000	37,000	37,000	37,000
Vandalism Removal	33,428	81,836	161,100	131,602	70,000	71,000	72,020	73,060	74,122
Total Expenses	1,620,758	1,984,394	2,218,261	2,522,367	2,546,475	2,588,564	2,631,802	2,676,234	2,721,895
Allocations In									
Electric	15,795	29,564	17,000	13,190	23,000	23,460	23,929	24,408	24,896
Engineering Services	427,452	80,491	75,500	75,500	64,000	64,000	65,000	215,000	72,000
Facilities	14,993	12,664	16,623	17,265	17,516	17,726	17,941	18,160	18,383
Operations	20,904	25,000	27,500	27,500	27,000	27,000	27,000	27,000	27,000
Public Works - General	186,495	175,000	216,600	216,600	243,401	247,954	252,599	257,336	262,168
Total Allocations In	665,639	322,719	353,223	350,055	374,917	380,140	386,469	541,904	404,447

Public Works - Roads and maintenance - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations Out									
Electric	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
Sewer Utility	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Water Utility	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Total Allocations Out	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)
Net Allocations	620,439	277,519	308,023	304,855	329,717	334,940	341,269	496,704	359,247
Total Expenses and Allocations	2,241,197	2,261,913	2,526,284	2,827,222	2,876,192	2,923,504	2,973,071	3,172,938	3,081,142
Net Expense	\$ 2,241,197	\$ 2,261,913	\$ 2,526,284	\$ 2,827,222	\$ 2,876,192	\$ 2,923,504	\$ 2,973,071	\$ 3,172,938	\$ 3,081,142

% of Property Tax	6.50 %	6.33 %	6.56 %	7.37 %	6.78 %	6.53 %	6.28 %	6.38 %	4.84 %
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Change 2022 forecast to 2023 budget:

\$ Change	\$ 48,970
% Change	1.73 %

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$109k Increase for enhanced service levels.

Snow removal is budget is based on a multi year historic average.

Storm Water - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Service Recoveries	\$ -	\$ -	\$ -	\$ (1,260)	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water User Fee	(562,948)	(763,377)	(966,000)	(956,125)	(1,197,958)	(1,414,888)	(1,673,481)	(1,976,980)	(2,336,807)
Total Revenues	(562,948)	(763,377)	(966,000)	(957,385)	(1,197,958)	(1,414,888)	(1,673,481)	(1,976,980)	(2,336,807)
Expenses									
Catch Basin Cleaning	16,933	25,955	25,800	30,420	27,500	28,030	28,570	29,122	29,685
Creeks & Dams	-	236	-	-	-	-	-	-	-
Detention Ponds	7,433	18,045	9,600	21,595	20,000	20,000	20,000	20,000	20,000
Main Repairs	20,796	52,489	41,400	34,200	63,900	64,700	65,516	66,349	67,197
Small Equipment, Supplies, General Repairs & Maintenance	46,140	80,653	111,500	67,328	110,500	111,880	113,288	114,723	116,187
Utilities	-	-	46,250	44,710	46,250	46,250	46,250	46,250	46,250
Video Inspection	-	12,689	10,000	5,096	10,000	10,200	10,404	10,612	10,824
Total Expenses	91,302	190,067	244,550	203,349	278,150	281,060	284,028	287,056	290,143
Allocations In									
Electric	-	-	-	-	7,500	-	-	-	-
Engineering Services	190,040	91,000	107,623	107,623	124,930	126,784	129,815	278,107	139,666
General Government/Overhead	77,000	78,000	79,000	79,000	80,000	81,000	82,000	83,000	83,000
Information Technology	16,058	1,428	20,000	-	20,000	20,000	20,000	20,000	20,000
Operations	13,065	15,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Public Works - General	70,916	70,000	84,000	84,000	92,031	93,753	95,509	97,300	99,127
Total Allocations In	367,079	255,428	306,623	286,623	340,461	337,537	343,324	494,407	357,793
Net Allocations	367,079	255,428	306,623	286,623	340,461	337,537	343,324	494,407	357,793
Total Expenses and Allocations	458,381	445,495	551,173	489,972	618,611	618,597	627,352	781,463	647,936
Net Surplus before Debt Servicing and Transfers	(104,567)	(317,882)	(414,827)	(467,413)	(579,347)	(796,291)	(1,046,129)	(1,195,517)	(1,688,871)

Storm Water - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Transfer from Surplus/Reserves									
Transfer From Non-Statutory Reserves									
Storm Capital	-	-	(56,173)	(3,587)	187,300	617,900	1,632,300	1,431,700	1,634,200
Total Transfer From Non-Statutory Reserves	-	-	(56,173)	(3,587)	187,300	617,900	1,632,300	1,431,700	1,634,200
Total Transfers from Surplus/Reserves	-	-	(56,173)	(3,587)	187,300	617,900	1,632,300	1,431,700	1,634,200
Transfers to Reserve									
Transfer To Non-Statutory Reserves									
Transfer to Storm Reserve	104,568	239,981	471,000	471,000	392,047	178,391	(586,171)	(236,183)	54,671
Total Transfers to Reserves	104,568	239,981	471,000	471,000	392,047	178,391	(586,171)	(236,183)	54,671
Total Net Transfers	104,568	239,981	414,827	467,413	579,347	796,291	1,046,129	1,195,517	1,688,871
Net Expense (Surplus)	\$ -	\$ (77,901)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (111,934)</u>
% Change	<u>23.95 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$242k) Revenue increase for a 20.2% rate increase and anticipated growth.

\$9k increase utility rate review.

Street Lighting - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Other Contributions	\$ -	\$ (2,952)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	(2,952)	-	-	-	-	-	-	-
Expenses									
Street Light Projects	18,517	165,944	200,000	50,931	200,000	200,000	200,000	100,000	100,000
Master Plans & Assessments	-	861	-	-	-	16,888	-	-	-
Parking Lots, Sidewalks and Walkways	(32)	2,024	1,000	-	1,000	1,008	1,016	1,024	1,033
Small Equipment, Supplies, General Repairs & Maintenance	31,659	25,206	45,000	46,265	45,000	45,950	46,924	47,921	48,944
Utilities	102	301	-	302	-	-	-	-	-
Vandalism Removal	2,971	7,291	4,000	2,350	5,000	5,040	5,081	5,122	5,165
Total Expenses	53,217	201,627	250,000	99,848	251,000	268,886	253,021	154,067	155,142
Allocations In									
Electric	161,000	159,830	168,000	168,000	170,000	173,400	176,868	180,405	184,013
Total Allocations In	161,000	159,830	168,000	168,000	170,000	173,400	176,868	180,405	184,013
Total Expenses and Allocations	214,217	361,457	418,000	267,848	421,000	442,286	429,889	334,472	339,155
Net Expense (Surplus)	\$ 214,217	\$ 358,505	\$ 418,000	\$ 267,848	\$ 421,000	\$ 442,286	\$ 429,889	\$ 334,472	\$ 339,155

Street Lighting - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.62 %	1.00 %	1.09 %	0.70 %	0.99 %	0.99 %	0.91 %	0.67 %	0.80 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 153,152</u>
% Change	<u>57.18 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$100k Increase for street light projects

Traffic Control - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Other Contributions	\$ (100,018)	\$ (6,217)	\$ -	\$ (6,218)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(100,018)	(6,217)	-	(6,218)	-	-	-	-	-
Expenses									
General Expenses	-	-	-	7,305	9,000	9,020	9,040	9,061	9,082
Small Equipment, Supplies, General Repairs & Maintenance	200,795	96,643	109,000	103,852	95,000	97,100	99,254	101,463	103,729
Utilities	10,032	43,764	39,500	41,435	65,000	66,300	67,626	68,979	70,358
Vandalism Removal	1,913	9,798	2,500	3,650	7,000	7,040	7,081	7,122	7,165
Total Expenses	212,740	150,205	151,000	156,242	176,000	179,460	183,001	186,625	190,334
Allocations In									
Electric	11,608	17,358	-	34,108	-	-	-	-	-
Total Allocations In	11,608	17,358	-	34,108	-	-	-	-	-
Total Expenses and Allocations	224,348	167,563	151,000	190,350	176,000	179,460	183,001	186,625	190,334
Net Expense (Surplus)	\$ 124,330	\$ 161,346	\$ 151,000	\$ 184,132	\$ 176,000	\$ 179,460	\$ 183,001	\$ 186,625	\$ 190,334

Traffic Control - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.36 %	0.45 %	0.39 %	0.48 %	0.42 %	0.40 %	0.39 %	0.38 %	0.29 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (8,132)</u>
% Change	<u>(4.42)%</u>

Transit - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ -	\$ -	\$ -	\$ (2,340)	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Fees	(752,256)	(854,544)	(625,047)	(790,859)	(609,382)	(609,382)	(609,382)	(609,382)	(609,382)
Total Revenues	(752,256)	(854,544)	(625,047)	(793,199)	(609,382)	(609,382)	(609,382)	(609,382)	(609,382)
Expenses									
General Expenses	5,181	56,381	80,300	8,281	79,380	184,531	333,375	334,923	336,502
Service Contracts	1,680,940	1,794,252	1,947,200	2,007,170	2,039,490	2,136,508	2,238,277	2,345,033	2,457,024
Snow & Ice Removal	11,821	4,428	20,500	25,960	20,500	20,900	21,308	21,724	22,148
Transit Infrastructure	20,066	30,608	65,000	56,508	33,500	34,170	34,853	35,550	36,261
Total Expenses	1,718,008	1,885,669	2,113,000	2,097,919	2,172,870	2,376,109	2,627,813	2,737,230	2,851,935
Allocations In									
Public Works - General	29,798	30,000	34,500	34,500	37,912	38,621	39,345	40,083	40,835
Total Allocations In	29,798	30,000	34,500	34,500	37,912	38,621	39,345	40,083	40,835
Net Allocations	29,798	30,000	34,500	34,500	37,912	38,621	39,345	40,083	40,835
Total Expenses and Allocations	1,747,806	1,915,669	2,147,500	2,132,419	2,210,782	2,414,730	2,667,158	2,777,313	2,892,770
Net Expense (Surplus)	\$ 995,550	\$ 1,061,125	\$ 1,522,453	\$ 1,339,220	\$ 1,601,400	\$ 1,805,348	\$ 2,057,776	\$ 2,167,931	\$ 2,283,388

Transit - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	2.89 %	2.97 %	3.96 %	3.49 %	3.78 %	4.03 %	4.35 %	4.36 %	2.92 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 262,180</u>
% Change	<u>19.58 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

Transit revenue and expenses are based on a 3 year budget provided from BC Transit.

Environmental Development Services - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Development Services	\$ (77,646)	\$ (114,109)	\$ (68,900)	\$ (37,201)	\$ (68,400)	\$ (68,400)	\$ (68,400)	\$ (68,400)	\$ (68,400)
Economic Development & Tourism	(126,400)	(81,086)	(150,000)	(51,239)	(20,500)	-	-	-	-
Land Management	(1,182,177)	(1,115,539)	(1,185,780)	(1,077,016)	(1,129,197)	(1,118,503)	(1,133,156)	(1,148,169)	(1,163,474)
Planning	(196,502)	(457,603)	(213,500)	(245,322)	(243,500)	(243,500)	(243,500)	(243,500)	(243,500)
Social Development	(81,638)	(49,961)	(519,701)	(300,865)	(362,900)	(509,150)	(409,150)	(233,800)	-
Total Revenues	(1,664,363)	(1,818,298)	(2,137,881)	(1,711,643)	(1,824,497)	(1,939,553)	(1,854,206)	(1,693,869)	(1,475,374)
Expenses									
Development Services	613,605	828,741	1,204,121	1,176,948	1,020,766	1,031,457	1,042,362	1,053,484	1,061,508
Economic Development	401,708	420,322	712,000	689,576	607,950	207,450	207,450	207,450	207,450
Tourism	300,000	300,000	300,000	300,000	275,000	250,000	250,000	250,000	250,000
Land Management	628,177	716,080	662,343	772,734	671,622	666,660	670,777	674,978	679,262
Planning	517,382	608,451	852,918	629,352	936,465	894,396	822,486	785,737	794,154
Social Development	81,638	49,961	519,701	300,865	362,900	509,150	409,150	233,800	-
Total Expenses	2,542,510	2,923,555	4,251,083	3,869,475	3,874,703	3,559,113	3,402,225	3,205,449	2,992,374
Net Operating Expense / (Surplus)	\$ 878,147	\$ 1,105,257	\$ 2,113,202	\$ 2,157,832	\$ 2,050,206	\$ 1,619,560	\$ 1,548,019	\$ 1,511,580	\$ 1,517,000

Development Services - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Inspection Fees	\$ (57,684)	\$ (96,421)	\$ (52,000)	\$ (18,615)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)
Misc Recoveries	(16,910)	(17,688)	(16,900)	(18,586)	(16,400)	(16,400)	(16,400)	(16,400)	(16,400)
Other Contributions	(3,052)	-	-	-	-	-	-	-	-
Total Revenues	(77,646)	(114,109)	(68,900)	(37,201)	(68,400)	(68,400)	(68,400)	(68,400)	(68,400)
Expenses									
Asset Management Projects	27,919	13,981	30,000	35,620	30,000	30,000	30,000	30,000	30,000
Bylaw & Policy Updates	2,456	-	20,000	24,000	20,000	20,000	20,000	20,000	20,000
General Expenses	13,197	16,923	20,000	12,640	20,000	20,000	20,000	20,000	20,000
Salaries and Wages	509,701	632,773	709,300	734,656	834,945	845,636	856,541	867,663	879,008
Training, Conferences, & Memberships	2,698	2,634	5,500	3,320	6,500	6,500	6,500	6,500	6,500
Total Expenses	555,971	666,311	784,800	810,236	911,445	922,136	933,041	944,163	955,508
Allocations In									
Legislative Services	45,129	147,214	280,000	248,250	90,000	90,000	90,000	90,000	90,000
Communications	2,942	8,117	10,000	-	10,000	10,000	10,000	10,000	10,000
Information Technology	9,563	7,099	129,321	118,462	9,321	9,321	9,321	9,321	6,000
Total Allocations In	57,634	162,430	419,321	366,712	109,321	109,321	109,321	109,321	106,000
Net Allocations	57,634	162,430	419,321	366,712	109,321	109,321	109,321	109,321	106,000
Total Expenses and Allocations	613,605	828,741	1,204,121	1,176,948	1,020,766	1,031,457	1,042,362	1,053,484	1,061,508
Net Expense (Surplus)	\$ 535,959	\$ 714,632	\$ 1,135,221	\$ 1,139,747	\$ 952,366	\$ 963,057	\$ 973,962	\$ 985,084	\$ 993,108

Development Services - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	1.55 %	2.00 %	2.95 %	2.97 %	2.25 %	2.15 %	2.06 %	1.98 %	1.97 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (187,381)</u>
% Change	<u>(16.44)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$60k) Reduction in legal fees

(\$90k) Reduction for record management project

Economic Development - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Grants	\$ (81,638)	\$ (26,497)	\$ (150,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contributions	(44,762)	(54,589)	-	(51,239)	(20,500)	-	-	-	-
Total Revenues	(126,400)	(81,086)	(150,000)	(51,239)	(20,500)	-	-	-	-
Expenses									
Attraction	52,172	30,410	45,000	26,940	50,000	50,000	50,000	50,000	50,000
Collaboration	38,262	67,855	25,000	36,923	25,000	25,000	25,000	25,000	25,000
Consulting Services	-	2,168	30,000	63,480	100,000	-	-	-	-
COVID Restart Initiatives	-	30,758	152,000	108,805	-	-	-	-	-
Event Sport Tourism	-	9,236	115,000	107,211	-	-	-	-	-
General Expenses	15,142	92,801	150,000	94,050	300,500	-	-	-	-
Retention & Expansion	45,077	-	28,000	28,367	25,000	25,000	25,000	25,000	25,000
Salaries and Wages	143,917	125,558	135,000	205,455	73,450	73,450	73,450	73,450	73,450
Strategic Communication	18,694	15,410	25,000	11,360	25,000	25,000	25,000	25,000	25,000
Training, Conferences, & Memberships	2,810	3,135	7,000	6,985	9,000	9,000	9,000	9,000	9,000
Total Expenses	316,074	377,331	712,000	689,576	607,950	207,450	207,450	207,450	207,450
Allocations In									
Communications	1,766	-	-	-	-	-	-	-	-
Social Development	83,868	42,991	-	-	-	-	-	-	-
Total Allocations In	85,634	42,991	-	-	-	-	-	-	-
Net Allocations	85,634	42,991	-	-	-	-	-	-	-
Total Expenses and Allocations	401,708	420,322	712,000	689,576	607,950	207,450	207,450	207,450	207,450
Net Expense (Surplus)	\$ 275,308	\$ 339,236	\$ 562,000	\$ 638,337	\$ 587,450	\$ 207,450	\$ 207,450	\$ 207,450	\$ 207,450

Economic Development - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.80 %	0.95 %	1.46 %	1.66 %	1.39 %	0.46 %	0.44 %	0.42 %	1.37 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (50,887)</u>
% Change	<u>(7.97)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$220k) Move events and sport expenses to Recreation.

\$50k Attainable and Affordable Housing Development

\$100k Remote Guard

\$80k North Gateway implementation

Tourism - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Expenses									
Tourism Contract	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Expenses and Allocations	300,000	300,000	300,000	300,000	275,000	250,000	250,000	250,000	250,000
Net Expense (Surplus)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

% of Property Tax	0.87 %	0.84 %	0.78 %	0.78 %	0.65 %	0.56 %	0.53 %	0.50 %	0.57 %
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Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 25,000</u>
% Change	<u>(8.33)%</u>

Land Management - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (19,950)	\$ (14,600)	\$ (20,000)	\$ (8,200)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Property Rentals	(1,162,227)	(1,100,939)	(1,165,780)	(1,068,816)	(1,119,197)	(1,108,503)	(1,123,156)	(1,138,169)	(1,153,474)
Total Revenues	(1,182,177)	(1,115,539)	(1,185,780)	(1,077,016)	(1,129,197)	(1,118,503)	(1,133,156)	(1,148,169)	(1,163,474)
Expenses									
General Expenses	83,051	113,710	55,000	71,525	47,000	47,000	47,000	47,000	47,000
Master Plans & Assessments	22,350	20,377	-	6,265	-	-	-	-	-
Property Taxes/Leases	183,525	184,407	128,850	195,803	178,800	178,800	178,800	178,800	178,800
Regulatory, Safety & Wellness	25,032	27,925	28,000	22,475	28,000	28,000	28,000	28,000	28,000
Salaries and Wages	231,304	257,103	297,500	284,091	283,640	285,325	287,043	288,796	290,583
Training, Conferences, & Memberships	-	-	4,948	375	4,000	4,000	4,000	4,000	4,000
Total Expenses	545,262	603,522	514,298	580,534	541,440	543,125	544,843	546,596	548,383
Allocations In									
Facilities	164,347	191,995	232,200	276,355	210,784	204,137	206,536	208,984	211,481
General Government/Utility Overhead Credit	(65,932)	(63,937)	(68,655)	(68,655)	(65,102)	(65,102)	(65,102)	(65,102)	(65,102)
Total Allocations In	98,415	128,058	163,545	207,700	145,682	139,035	141,434	143,882	146,379
Allocations Out									
Animal Control	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)
Total Allocations Out	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)
Net Allocations	82,915	112,558	148,045	192,200	130,182	123,535	125,934	128,382	130,879
Total Expenses and Allocations	628,177	716,080	662,343	772,734	671,622	666,660	670,777	674,978	679,262
Net Expense (Surplus)	\$ (554,000)	\$ (399,459)	\$ (523,437)	\$ (304,282)	\$ (457,575)	\$ (451,843)	\$ (462,379)	\$ (473,191)	\$ (484,212)

Land Management - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	(1.61)%	(1.12)%	(1.36)%	(0.79)%	(1.08)%	(1.01)%	(0.98)%	(0.95)%	(1.00)%

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (153,293)</u>
% Change	<u>50.38 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$45k) Decrease for one-time contamination consultant costs.

(\$66k) Decrease Facility allocations in.

Planning - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Application Fees	\$ (174,850)	\$ (273,155)	\$ (190,000)	\$ (214,627)	\$ (220,000)	\$ (220,000)	\$ (220,000)	\$ (220,000)	\$ (220,000)
Misc Recoveries	(21,652)	(184,448)	(23,500)	(30,695)	(23,500)	(23,500)	(23,500)	(23,500)	(23,500)
Total Revenues	(196,502)	(457,603)	(213,500)	(245,322)	(243,500)	(243,500)	(243,500)	(243,500)	(243,500)
Expenses									
General Expenses	2,385	4,335	2,000	2,480	2,000	2,000	2,000	2,000	2,000
Public Engagement/Education	5,737	5,470	10,000	11,125	10,200	10,404	10,612	10,824	11,041
Regulatory, Safety & Wellness	-	-	12,000	11,421	-	-	-	-	-
Salaries and Wages	501,794	558,189	723,000	618,945	516,850	524,577	532,459	540,498	548,698
Training, Conferences, & Memberships	5,158	5,474	7,500	4,647	11,500	11,500	11,500	11,500	11,500
Total Expenses	515,074	573,468	754,500	648,618	540,550	548,481	556,571	564,822	573,239
Allocations In									
Social Development	6,126	9,403	232,500	119,349	395,915	345,915	265,915	220,915	220,915
Sustainability	(3,818)	25,580	(134,082)	(138,615)	-	-	-	-	-
Total Allocations In	2,308	34,983	98,418	(19,266)	395,915	345,915	265,915	220,915	220,915
Total Expenses and Allocations	517,382	608,451	852,918	629,352	936,465	894,396	822,486	785,737	794,154
Net Expense (Surplus)	\$ 320,880	\$ 150,848	\$ 639,418	\$ 384,030	\$ 692,965	\$ 650,896	\$ 578,986	\$ 542,237	\$ 550,654

Planning - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.93 %	0.42 %	1.66 %	1.00 %	1.63 %	1.45 %	1.22 %	1.09 %	1.15 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 308,935</u>
% Change	<u>80.45 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

Sustainability costs split into own department.

Social Development costs separated.

Social Development - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Grants	\$ (81,638)	\$ (49,961)	\$ (504,701)	\$ (285,865)	\$ (362,900)	\$ (509,150)	\$ (409,150)	\$ (233,800)	\$ -
Provincial Grants	-	-	(15,000)	(15,000)	-	-	-	-	-
Total Revenues	(81,638)	(49,961)	(519,701)	(300,865)	(362,900)	(509,150)	(409,150)	(233,800)	-
Expenses									
Collaboration	-	103	95,000	760	135,000	95,000	55,000	10,000	10,000
General Expenses	-	203	25,000	17,715	5,000	-	-	-	-
Grant Expenses	89,994	75,552	632,201	401,739	407,900	549,150	409,150	233,800	-
Salaries and Wages	-	-	-	-	210,915	210,915	210,915	210,915	210,915
Total Expenses	89,994	75,858	752,201	420,214	758,815	855,065	675,065	454,715	220,915
Allocations Out									
Economic Development & Tourism	(2,230)	(16,494)	-	-	-	-	-	-	-
Planning	(6,126)	(9,403)	(232,500)	(119,349)	(395,915)	(345,915)	(265,915)	(220,915)	(220,915)
Total Allocations Out	(8,356)	(25,897)	(232,500)	(119,349)	(395,915)	(345,915)	(265,915)	(220,915)	(220,915)
Net Allocations	(8,356)	(25,897)	(232,500)	(119,349)	(395,915)	(345,915)	(265,915)	(220,915)	(220,915)
Total Expenses and Allocations	81,638	49,961	519,701	300,865	362,900	509,150	409,150	233,800	-
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:
Social Development costs separated from Planning.

Recreation and Cultural Services - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Library	\$ (265,697)	\$ (272,790)	\$ (264,412)	\$ (234,820)	\$ (300,359)	\$ (289,359)	\$ (289,359)	\$ (289,359)	\$ (289,359)
Museum	(94,499)	(13,491)	(58,000)	(89,452)	(85,000)	(36,000)	(36,000)	(36,000)	(36,000)
Parks	(77,305)	(17,688)	-	(94,770)	-	-	-	-	-
Recreation	(897,242)	(1,074,484)	(1,589,150)	(1,954,859)	(2,014,000)	(2,049,480)	(2,085,670)	(2,122,582)	(2,160,236)
SOEC Complex	(196,576)	(166,381)	(206,100)	(206,100)	(209,089)	(212,135)	(215,242)	(218,407)	(221,635)
Total Revenues	(1,531,319)	(1,544,834)	(2,117,662)	(2,580,001)	(2,608,448)	(2,586,974)	(2,626,271)	(2,666,348)	(2,707,230)
Expenses									
Library	1,419,371	1,523,350	1,686,012	1,709,469	1,909,216	1,869,857	1,885,810	1,902,083	1,918,681
Museum	237,755	345,360	408,400	357,947	452,193	411,819	416,538	421,352	426,261
Parks	2,561,393	3,006,797	3,340,011	3,131,197	3,756,223	3,701,237	3,695,796	3,735,755	3,786,350
Recreation	3,061,559	3,463,830	4,120,770	4,444,422	4,886,404	4,959,442	4,958,233	5,026,643	5,063,771
SOEC Complex	2,182,135	2,305,800	2,447,603	2,087,916	2,499,930	2,260,782	2,271,689	2,282,650	2,293,665
Total Expenses	9,462,213	10,645,137	12,002,796	11,730,951	13,503,966	13,203,137	13,228,066	13,368,483	13,488,728
Net Operating Expense / (Surplus)	\$ 7,930,894	\$ 9,100,303	\$ 9,885,134	\$ 9,150,950	\$ 10,895,518	\$ 10,616,163	\$ 10,601,795	\$ 10,702,135	\$ 10,781,498

Library - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Donations	\$ (2,958)	\$ (1,685)	\$ (4,000)	\$ (10,230)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)
Federal Grants	-	(7,981)	-	-	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)
Misc Grants	(31,652)	(41,658)	(35,143)	(34,152)	(44,152)	(34,152)	(34,152)	(34,152)	(34,152)
Other Contributions	(109,956)	(97,741)	(125,400)	(95,672)	(100,400)	(100,400)	(100,400)	(100,400)	(100,400)
Penalty/Ticket/Fee Revenues	(7,262)	(9,579)	(6,500)	(1,397)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Provincial Grants	(113,869)	(114,146)	(93,369)	(93,369)	(136,307)	(136,307)	(136,307)	(136,307)	(136,307)
Service Recoveries	-	-	-	-	(1,000)	-	-	-	-
Total Revenues	(265,697)	(272,790)	(264,412)	(234,820)	(300,359)	(289,359)	(289,359)	(289,359)	(289,359)
Expenses									
Book/Audiobook/Periodical Purchases	162,289	182,873	201,000	199,968	259,938	209,938	209,938	209,938	209,938
General Expenses	51,146	57,885	62,000	59,697	67,500	72,500	72,500	72,500	72,500
Public Engagement/Education	4,480	815	5,000	3,980	5,000	5,000	5,000	5,000	5,000
Salaries and Wages	841,327	901,359	1,024,012	1,059,237	1,141,258	1,155,924	1,170,884	1,186,143	1,201,707
Small Equipment, Supplies, General Repairs & Maintenance	35,597	62,429	41,000	37,140	56,000	46,000	46,000	46,000	46,000
Training, Conferences, & Memberships	13,827	4,402	15,000	9,522	15,000	15,000	15,000	15,000	15,000
Videos & Online Databases	29,013	26,718	40,000	33,845	40,000	40,000	40,000	40,000	40,000
Total Expenses	1,137,679	1,236,481	1,388,012	1,403,389	1,584,696	1,544,362	1,559,322	1,574,581	1,590,145
Allocations In									
Facilities	92,892	98,069	109,200	117,280	135,720	136,695	137,688	138,702	139,736
General Government	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
Total Allocations In	281,692	286,869	298,000	306,080	324,520	325,495	326,488	327,502	328,536
Total Expenses and Allocations	1,419,371	1,523,350	1,686,012	1,709,469	1,909,216	1,869,857	1,885,810	1,902,083	1,918,681
Net Expense	\$ 1,153,674	\$ 1,250,560	\$ 1,421,600	\$ 1,474,649	\$ 1,608,857	\$ 1,580,498	\$ 1,596,451	\$ 1,612,724	\$ 1,629,322

Library - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	3.34 %	3.50 %	3.69 %	3.85 %	3.79 %	3.53 %	3.37 %	3.24 %	2.72 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 134,208</u>
% Change	<u>9.10 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$50k Increase for increased digital collections.

\$10k Increase for additional cataloging.

\$9.5k Increased hours for Library pages.

Museum - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Donations	\$ (3,288)	\$ (9,011)	\$ (9,000)	\$ (9,300)	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (11,000)
Federal Grants	-	-	-	(26,813)	-	-	-	-	-
Misc Recoveries	(1,271)	(4,480)	(4,000)	(4,339)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Misc Grants	(31,940)	-	(5,000)	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Provincial Grants	(58,000)	-	(40,000)	(49,000)	(69,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Revenues	(94,499)	(13,491)	(58,000)	(89,452)	(85,000)	(36,000)	(36,000)	(36,000)	(36,000)
Expenses									
Archives	17,279	37,923	37,500	46,865	46,000	46,920	47,858	48,816	49,792
Collections Management	3,275	5,476	7,000	6,962	8,000	8,160	8,323	8,490	8,659
Exhibits, Programs, & Projects	8,629	14,751	51,000	6,850	61,000	16,200	16,404	16,612	16,824
General Expenses	2,828	6,734	2,300	2,640	2,500	2,500	2,500	2,500	2,500
Public Engagement/Education	1,190	2,069	7,000	3,260	6,000	6,000	6,000	6,000	6,000
Salaries and Wages	142,375	212,404	225,500	211,480	232,913	235,610	238,361	241,166	244,028
Training, Conferences, & Memberships	20	-	4,400	370	4,400	4,400	4,400	4,400	4,400
Total Expenses	175,596	279,357	334,700	278,427	360,813	319,790	323,846	327,984	332,203
Allocations In									
Facilities	61,928	65,379	72,800	78,190	90,480	91,129	91,792	92,468	93,158
Information Technology	231	624	900	1,330	900	900	900	900	900
Total Allocations In	62,159	66,003	73,700	79,520	91,380	92,029	92,692	93,368	94,058
Total Expenses and Allocations	237,755	345,360	408,400	357,947	452,193	411,819	416,538	421,352	426,261
Net Expense	\$ 143,256	\$ 331,869	\$ 350,400	\$ 268,495	\$ 367,193	\$ 375,819	\$ 380,538	\$ 385,352	\$ 390,261

Museum - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	0.42 %	0.93 %	0.91 %	0.70 %	0.87 %	0.84 %	0.80 %	0.78 %	0.67 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 98,698</u>
% Change	<u>36.76 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$50k Increase for Exhibits, Programs, & Projects funded from prior year grant

Parks - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Service Recoveries	\$ (77,305)	\$ (17,688)	\$ -	\$ (94,770)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(77,305)	(17,688)	-	(94,770)	-	-	-	-	-
Expenses									
Beach Maintenance	137,248	181,113	186,550	153,256	188,800	191,206	193,658	196,164	198,718
General Expenses	12,278	42,246	143,200	67,805	164,200	64,888	65,590	66,305	67,036
Park/Beach Horticulture Expenses	431,414	527,499	573,150	493,263	609,500	618,609	627,899	637,375	647,041
Parks, SD, Boulevards, Trails Maintenance	610,868	828,125	865,665	794,988	989,275	1,003,191	1,017,382	1,031,864	1,046,629
Public Engagement/Education	2,068	2,229	12,500	6,946	62,800	63,936	65,095	66,277	67,482
Salaries and Wages	413,478	427,699	418,750	445,575	553,600	560,100	566,730	573,493	580,390
Service Contracts	87,685	24,473	14,000	20,700	14,000	14,280	14,566	14,857	15,154
Signage	34,615	17,445	43,750	15,551	44,250	44,684	45,128	45,579	46,039
Snow & Ice Removal	60,284	67,882	67,350	115,162	81,000	82,040	83,101	84,182	85,287
Solid Waste Program	161,284	263,025	303,000	293,103	280,000	284,550	289,191	293,924	298,753
Training, Conferences, & Memberships	8,050	10,980	23,650	25,497	47,400	47,400	47,400	47,400	47,400
Vandalism Removal	13,291	33,081	28,500	25,043	28,500	28,860	29,227	29,602	29,984
Total Expenses	1,972,563	2,425,797	2,680,065	2,456,889	3,063,325	3,003,744	3,044,967	3,087,022	3,129,913

Parks - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
Engineering Services	12,000	14,000	35,500	35,500	16,000	16,000	16,000	17,000	18,000
Facilities	332,644	297,640	338,976	352,075	394,812	398,552	402,367	406,257	410,226
Finance	100,759	90,593	97,745	89,067	93,277	91,672	38,726	29,020	29,020
Information Technology	-	-	-	966	-	-	-	-	-
Public Works - Fleet	48,525	64,500	68,000	76,975	66,500	66,500	66,500	66,500	66,500
Public Works - General	28,735	30,000	36,300	36,300	37,004	37,697	38,403	39,123	39,858
Safety	2,213	2,507	-	-	-	-	-	-	-
Waste Water Treatment Plant	35,000	53,000	55,000	55,000	57,000	59,000	61,000	63,000	65,000
Water Treatment Plant	39,954	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Allocations In	599,830	592,240	671,521	685,883	704,593	709,421	662,996	660,900	668,604
Allocations Out									
Public Works - Cemetery	(11,000)	(11,240)	(11,575)	(11,575)	(11,695)	(11,928)	(12,167)	(12,167)	(12,167)
Total Allocations Out	(11,000)	(11,240)	(11,575)	(11,575)	(11,695)	(11,928)	(12,167)	(12,167)	(12,167)
Net Allocations	588,830	581,000	659,946	674,308	692,898	697,493	650,829	648,733	656,437
Total Expenses and Allocations	2,561,393	3,006,797	3,340,011	3,131,197	3,756,223	3,701,237	3,695,796	3,735,755	3,786,350
Net Expense	\$ 2,484,088	\$ 2,989,109	\$ 3,340,011	\$ 3,036,427	\$ 3,756,223	\$ 3,701,237	\$ 3,695,796	\$ 3,735,755	\$ 3,786,350

Parks - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	7.20 %	8.36 %	8.68 %	7.92 %	8.86 %	8.26 %	7.81 %	7.52 %	6.40 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 719,796</u>
% Change	<u>23.71 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$175k Increase for maintaining current service levels

\$100k Urban Forestry master plan

2022 Forecast includes \$95k for recovery revenue that is not budgeted.

Increased trail maintenance costs.

Increased costs for supporting events in City outdoor spaces.

Parks - Project Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Parks - General	\$ 423,275	\$ 512,897	\$ 615,750	\$ 444,653	\$ 823,900	\$ 733,184	\$ 742,654	\$ 752,313	\$ 762,164
A - Standard - Beaches	102,145	145,287	153,400	130,127	155,400	157,342	159,323	161,343	163,406
A - Standard - Parks	331,633	388,333	456,800	413,098	474,450	481,572	488,836	496,246	503,804
B - Standard - Beaches	51,449	38,282	45,000	31,139	45,250	45,763	46,285	46,820	47,364
B - Standard - Parks	97,678	103,492	159,750	106,952	157,950	160,334	162,766	165,244	167,776
Boulevards	236,120	267,022	259,700	233,425	287,525	291,676	295,910	300,229	304,634
C - Standard - Beaches	3,524	6,229	13,750	3,171	13,750	13,877	14,005	14,139	14,273
C - Standard - Parks	5,181	20,083	14,050	9,647	15,750	15,961	16,176	16,396	16,619
Natural Green Belts	6,543	2,699	16,750	10,682	14,250	14,482	14,718	14,961	15,206
Parking Lots	5,226	8,672	13,350	5,780	13,350	13,550	13,754	13,962	14,174
Parks City Owned Buildings	100,828	107,321	102,800	91,553	108,250	109,828	111,438	113,081	114,754
School District	2,825	21,378	18,400	20,193	22,400	22,705	23,015	23,333	23,656
Sports Fields	181,569	234,606	223,865	216,246	279,150	282,378	285,669	289,028	292,454
Trails	82,868	167,791	130,250	133,353	166,250	168,984	171,773	174,617	177,518
Undeveloped Lots	-	1,281	3,100	1,567	3,100	3,148	3,197	3,246	3,298
Parks - Tools and Equipment	3,055	6,179	7,000	11,500	10,000	10,000	10,000	10,000	10,000
Parks - Garbage and Recycling	161,284	263,025	303,000	293,103	280,000	284,550	289,191	293,924	298,753
Parks - Snow and Ice Control	60,284	67,326	67,000	112,130	77,500	78,500	79,520	80,560	81,622
Parks - Wildlife Control	12,607	11,985	20,500	14,948	20,500	20,870	21,248	21,633	22,025
Parks - Mobile Toilets	4,950	6,801	8,000	15,860	18,000	18,360	18,727	19,102	19,483
Parks - Fountains	-	6,834	14,000	6,145	19,000	19,080	19,162	19,245	19,330
Parks - Other Accounts	9,046	8,349	10,000	29,730	10,000	10,000	10,000	10,000	10,000
Public Works - Parks	13,168	12,237	23,850	27,117	47,600	47,600	47,600	47,600	47,600
Total Parks Projects	\$ 1,895,258	\$ 2,408,109	\$ 2,680,065	\$ 2,362,119	\$ 3,063,325	\$ 3,003,744	\$ 3,044,967	\$ 3,087,022	\$ 3,129,913

Recreation - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Aquatics	\$ (345,828)	\$ (429,865)	\$ (636,000)	\$ (719,809)	\$ (727,000)	\$ (741,540)	\$ (756,371)	\$ (771,498)	\$ (786,928)
Facility Rentals	(303,685)	(348,975)	(577,750)	(760,373)	(797,000)	(811,080)	(825,442)	(840,091)	(855,032)
Federal Grants	(9,350)	-	-	-	-	-	-	-	-
Misc Recoveries	(19,478)	(8,758)	(127,000)	(63,748)	(127,000)	(127,000)	(127,000)	(127,000)	(127,000)
Programs	(218,901)	(286,886)	(248,400)	(410,929)	(363,000)	(369,860)	(376,857)	(383,993)	(391,276)
Total Revenues	(897,242)	(1,074,484)	(1,589,150)	(1,954,859)	(2,014,000)	(2,049,480)	(2,085,670)	(2,122,582)	(2,160,236)
Expenses									
Aquatics	422,159	562,682	775,000	638,476	766,000	780,900	796,098	811,600	827,412
Consulting Services	-	-	-	-	15,000	60,000	-	-	-
Event Sport Tourism	126,213	-	-	-	120,000	122,400	124,848	127,346	129,891
Facility Rentals	45,496	79,162	145,000	140,492	144,000	146,740	149,535	152,385	155,294
General Expenses	45,319	69,092	183,700	214,124	242,000	229,200	231,444	233,732	251,068
Program Expenses	342,925	433,202	473,150	539,254	608,500	620,590	632,920	645,499	658,329
Regulatory, Safety & Wellness	35,538	42,464	45,000	42,510	45,000	45,000	45,000	45,000	45,000
Salaries and Wages	633,815	792,724	784,000	867,485	1,007,555	1,016,195	1,025,008	1,033,997	1,043,166
Training, Conferences, & Memberships	7,477	7,372	21,500	15,990	24,500	24,990	25,489	25,999	26,520
Total Expenses	1,658,942	1,986,698	2,427,350	2,458,331	2,972,555	3,046,015	3,030,342	3,075,558	3,136,680
Allocations In									
Facilities	1,041,703	1,234,149	1,434,000	1,746,820	1,664,018	1,665,511	1,681,941	1,705,840	1,730,217
Finance	344,132	223,238	210,920	200,195	197,787	195,317	192,785	191,503	142,543
Information Technology	6,905	7,226	34,300	29,526	34,844	35,399	35,965	36,542	37,131
Public Works - Fleet	8,250	8,250	12,200	8,250	12,200	12,200	12,200	12,200	12,200
Safety	1,627	4,269	2,000	1,300	5,000	5,000	5,000	5,000	5,000
Total Allocations In	1,402,617	1,477,132	1,693,420	1,986,091	1,913,849	1,913,427	1,927,891	1,951,085	1,927,091
Net Allocations	1,402,617	1,477,132	1,693,420	1,986,091	1,913,849	1,913,427	1,927,891	1,951,085	1,927,091
Total Expenses and Allocations	3,061,559	3,463,830	4,120,770	4,444,422	4,886,404	4,959,442	4,958,233	5,026,643	5,063,771
Net Expense (Surplus)	\$ 2,164,317	\$ 2,389,346	\$ 2,531,620	\$ 2,489,563	\$ 2,872,404	\$ 2,909,962	\$ 2,872,563	\$ 2,904,061	\$ 2,903,535

Recreation - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	6.27 %	6.68 %	6.58 %	6.49 %	6.77 %	6.49 %	6.07 %	5.84 %	5.07 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 382,841</u>
% Change	<u>15.38 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$15k Increase arena use analysis.

\$220k Event and Sport expenses moved from Economic Development.

2022 Forecast is lower than budget due to lifeguard shortage.

SOEC Complex - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (32,768)	\$ -	\$ (36,667)	\$ (36,667)	\$ (36,667)	\$ (36,667)	\$ (36,667)	\$ (36,667)	\$ (36,667)
Property Rentals	(163,808)	(166,381)	(169,433)	(169,433)	(172,422)	(175,468)	(178,575)	(181,740)	(184,968)
Total Revenues	(196,576)	(166,381)	(206,100)	(206,100)	(209,089)	(212,135)	(215,242)	(218,407)	(221,635)
Expenses									
COVID Restart Initiatives	-	-	250,000	-	250,000	-	-	-	-
Service Contracts	2,102,195	2,226,300	-	-	-	-	-	-	-
South Okanagan Event Centre (SOEC)	440	-	1,568,575	1,790,362	1,516,057	1,523,637	1,531,256	1,538,912	1,546,606
Penticton Trade & Convention Centre (PTCC)	-	-	600,886	325,197	673,661	677,029	680,414	683,817	687,236
Okanagan Hockey School (OHS)	-	-	(112,944)	(138,145)	(28,859)	(29,003)	(29,148)	(29,294)	(29,441)
Memorial Arena	-	-	61,586	31,002	9,571	9,619	9,667	9,715	9,764
Total Expenses	2,102,635	2,226,300	2,368,103	2,008,416	2,420,430	2,181,282	2,192,189	2,203,150	2,214,165
Allocations In									
Finance	79,500	79,500	79,500	79,500	79,500	79,500	79,500	79,500	79,500
Total Allocations In	79,500	79,500	79,500	79,500	79,500	79,500	79,500	79,500	79,500
Total Expenses and Allocations	2,182,135	2,305,800	2,447,603	2,087,916	2,499,930	2,260,782	2,271,689	2,282,650	2,293,665
Net Expense (Surplus)	\$ 1,985,559	\$ 2,139,419	\$ 2,241,503	\$ 1,881,816	\$ 2,290,841	\$ 2,048,647	\$ 2,056,447	\$ 2,064,243	\$ 2,072,030

SOEC Complex - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	5.76 %	5.98 %	5.82 %	4.91 %	5.40 %	4.57 %	4.34 %	4.15 %	4.30 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 409,025</u>
% Change	<u>21.74 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

\$250k COVID Restart Initiative

Public Health and Safety - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Public Works - Cemetery	\$ (454,181)	\$ (371,484)	\$ (378,500)	\$ (390,608)	\$ (416,350)	\$ (416,350)	\$ (416,350)	\$ (416,350)	\$ (416,350)
Expenses									
Public Works - Cemetery	328,791	381,584	376,500	395,622	383,104	388,888	394,789	400,564	406,456
Net Operating Expense / (Surplus)	\$ (125,390)	\$ 10,100	\$ (2,000)	\$ 5,014	\$ (33,246)	\$ (27,462)	\$ (21,561)	\$ (15,786)	\$ (9,894)

Public Works - Cemetery - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (104,103)	\$ (122,770)	\$ (125,000)	\$ (135,476)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)	\$ (137,500)
Other Contributions	(350,078)	(248,714)	(253,500)	(255,132)	(278,850)	(278,850)	(278,850)	(278,850)	(278,850)
Total Revenues	(454,181)	(371,484)	(378,500)	(390,608)	(416,350)	(416,350)	(416,350)	(416,350)	(416,350)
Expenses									
General Expenses	15,208	14,632	11,000	15,733	13,000	13,120	13,242	13,367	13,495
Grave Liners, Niche Vases, Misc. Inventory	7,511	17,338	12,000	1,960	12,000	12,220	12,444	12,673	12,907
Service Contracts	201,475	230,748	235,534	234,600	240,245	245,050	249,951	254,950	260,049
Small Equipment, Supplies, General Repairs & Maintenance	12,117	24,962	21,500	46,695	21,500	21,690	21,884	22,081	22,283
Training, Conferences, & Memberships	-	164	-	168	600	600	600	600	600
Total Expenses	236,311	287,844	280,034	299,156	287,345	292,680	298,121	303,671	309,334
Allocations In									
Finance	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500
Public Works - General	8,980	10,000	12,391	12,391	11,564	11,780	12,001	12,226	12,455
Parks	11,000	11,240	11,575	11,575	11,695	11,928	12,167	12,167	12,167
Total Allocations In	92,480	93,740	96,466	96,466	95,759	96,208	96,668	96,893	97,122
Net Allocations	92,480	93,740	96,466	96,466	95,759	96,208	96,668	96,893	97,122
Total Expenses and Allocations	328,791	381,584	376,500	395,622	383,104	388,888	394,789	400,564	406,456
Net Expense (Surplus)	\$ (125,390)	\$ 10,100	\$ (2,000)	\$ 5,014	\$ (33,246)	\$ (27,462)	\$ (21,561)	\$ (15,786)	\$ (9,894)

Public Works - Cemetery - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	(0.36)%	0.03 %	(0.01)%	0.01 %	(0.08)%	(0.06)%	(0.05)%	(0.03)%	- %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (38,260)</u>
% Change	<u>(763.06)%</u>

Environment - Segment Summary

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Solid Waste Disposal	\$ (2,647,465)	\$ (2,732,148)	\$ (2,708,600)	\$ (2,873,043)	\$ (2,954,190)	\$ (2,954,190)	\$ (2,954,190)	\$ (2,954,190)	\$ (2,954,190)
Sustainability	(55,553)	(86,984)	(209,082)	(204,082)	(194,082)	(189,082)	(189,082)	(189,082)	(189,082)
Total Revenues	(2,703,018)	(2,819,132)	(2,917,682)	(3,077,125)	(3,148,272)	(3,143,272)	(3,143,272)	(3,143,272)	(3,143,272)
Expenses									
Solid Waste Disposal	1,849,348	1,878,034	2,122,550	2,031,657	2,119,832	2,121,549	2,123,301	2,125,087	2,126,910
Sustainability	55,553	86,984	209,082	204,082	375,785	307,885	310,027	312,212	314,440
Total Expenses	1,904,901	1,965,018	2,331,632	2,235,739	2,495,617	2,429,434	2,433,328	2,437,299	2,441,350
Net Operating Expense / (Surplus)	\$ (798,117)	\$ (854,114)	\$ (586,050)	\$ (841,386)	\$ (652,655)	\$ (713,838)	\$ (709,944)	\$ (705,973)	\$ (701,922)

Solid Waste Disposal - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Recoveries	\$ (11,307)	\$ (13,172)	\$ (9,600)	\$ (13,172)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)
MMBC Recycle Program	(502,319)	(506,277)	(500,000)	(549,225)	(575,000)	(575,000)	(575,000)	(575,000)	(575,000)
Recycling User Fees	(565,536)	(583,271)	(594,000)	(614,802)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)
Solid Waste User Fees	(1,568,303)	(1,629,428)	(1,605,000)	(1,695,844)	(1,727,000)	(1,727,000)	(1,727,000)	(1,727,000)	(1,727,000)
Total Revenues	(2,647,465)	(2,732,148)	(2,708,600)	(2,873,043)	(2,954,190)	(2,954,190)	(2,954,190)	(2,954,190)	(2,954,190)
Expenses									
Cart Maintenance Program	53,524	62,608	110,500	116,260	130,500	130,500	130,500	130,500	130,500
Master Plans & Assessments	-	19,409	-	-	-	-	-	-	-
Public Engagement/Education	25,839	44,941	59,300	56,655	88,050	88,826	89,618	90,425	91,248
Recycling/Yard Waste Program	809,828	792,816	827,500	823,378	855,000	855,000	855,000	855,000	855,000
Solid Waste Program	935,502	934,468	963,500	939,539	982,650	982,803	982,959	983,118	983,281
Total Expenses	1,824,693	1,854,242	1,960,800	1,935,832	2,056,200	2,057,129	2,058,077	2,059,043	2,060,029
Allocations In									
Operations	13,065	15,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Public Works - Fleet	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Public Works - General	32,689	33,000	39,000	39,000	42,132	42,920	43,724	44,544	45,381
Sustainability	(26,599)	(29,708)	101,250	35,325	-	-	-	-	-
Total Allocations In	24,655	23,792	161,750	95,825	63,632	64,420	65,224	66,044	66,881
Net Allocations	24,655	23,792	161,750	95,825	63,632	64,420	65,224	66,044	66,881
Total Expenses and Allocations	1,849,348	1,878,034	2,122,550	2,031,657	2,119,832	2,121,549	2,123,301	2,125,087	2,126,910
Net Expense (Surplus)	\$ (798,117)	\$ (854,114)	\$ (586,050)	\$ (841,386)	\$ (834,358)	\$ (832,641)	\$ (830,889)	\$ (829,103)	\$ (827,280)

Solid Waste Disposal - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	(2.31)%	(2.39)%	(1.52)%	(2.19)%	(1.97)%	(1.86)%	(1.76)%	(1.67)%	(1.29)%

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 7,028</u>
% Change	<u>0.84 %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

Sustainability split into own department.

\$20k Increase cart costs.

Sustainability - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Grants	\$ -	\$ (22,000)	\$ (20,000)	\$ (15,000)	\$ (5,000)	\$ -	\$ -	\$ -	\$ -
Provincial Grants	(55,553)	(64,984)	(189,082)	(189,082)	(189,082)	(189,082)	(189,082)	(189,082)	(189,082)
Total Revenues	(55,553)	(86,984)	(209,082)	(204,082)	(194,082)	(189,082)	(189,082)	(189,082)	(189,082)
Expenses									
General Expenses	51,735	112,564	75,000	65,467	5,000	-	-	-	-
Salaries and Wages	(26,599)	(29,708)	101,250	35,325	370,785	307,885	310,027	312,212	314,440
Total Expenses	25,136	82,856	176,250	100,792	375,785	307,885	310,027	312,212	314,440
Allocations Out									
Planning	3,818	(25,580)	134,082	138,615	-	-	-	-	-
Public Works - Solid Waste Disposal	26,599	29,708	(101,250)	(35,325)	-	-	-	-	-
Total Allocations Out	30,417	4,128	32,832	103,290	-	-	-	-	-
Total Expenses and Allocations	55,553	86,984	209,082	204,082	375,785	307,885	310,027	312,212	314,440
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ 181,703	\$ 118,803	\$ 120,945	\$ 123,130	\$ 125,358

Sustainability - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	- %	- %	- %	- %	0.43 %	0.27 %	0.26 %	0.25 %	- %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 181,703</u>
% Change	<u>- %</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:
Sustainability split into own department from Planning.

Electric - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Billing & Collecting	\$ (256,019)	\$ (221,733)	\$ (98,650)	\$ (202,722)	\$ (61,515)	\$ (62,690)	\$ (63,891)	\$ (65,117)	\$ (66,369)
Electric User Fees	(41,549,581)	(41,458,943)	(42,009,768)	(42,336,798)	(44,824,448)	(47,188,560)	(49,905,513)	(52,596,325)	(55,534,069)
Energy Retrofit Loan Program	(60,730)	(60,742)	(68,000)	(72,797)	(70,040)	(72,141)	(74,305)	(76,535)	(78,831)
Misc Revenue	(16,050)	(26,558)	(18,603)	(21,327)	(20,000)	(20,400)	(20,808)	(21,224)	(21,649)
Other Contributions	-	(868,259)	-	-	-	-	-	-	-
Pole Rental	(205,082)	(209,468)	(214,232)	(217,259)	(220,000)	(224,400)	(228,888)	(233,466)	(238,135)
Service Recoveries	(14,949)	(75,069)	-	(225)	-	-	-	-	-
Total Revenues	(42,102,411)	(42,920,772)	(42,409,253)	(42,851,128)	(45,196,003)	(47,568,191)	(50,293,405)	(52,992,667)	(55,939,053)
Expenses									
Cost of Electrical Energy	28,450,802	31,306,075	32,840,944	33,010,968	35,007,160	36,756,713	38,635,926	40,561,770	42,596,263
Customer Billing and Collection	392,991	372,538	250,500	301,076	216,420	221,338	226,376	231,539	236,827
General Expenses	284,860	200,369	307,951	243,481	390,620	301,003	451,663	266,120	272,292
Property Taxes/Leases	-	-	-	108,713	20,000	20,000	20,000	20,000	20,000
Regulatory, Safety & Wellness	19,045	18,019	33,500	19,450	25,000	25,750	26,523	27,318	28,138
Salaries and Wages	1,009,011	1,129,984	1,177,355	1,313,030	1,250,264	1,275,270	1,300,775	1,326,790	1,353,326
Small Equipment, Supplies, General Repairs & Maintenance	97,327	117,021	113,000	107,672	118,000	121,010	124,100	127,271	130,527
System Operation and Maintenance	1,012,411	1,018,699	1,077,899	863,541	1,017,300	1,060,650	1,577,793	1,044,804	1,113,238
Training, Conferences, & Memberships	141,520	159,453	190,103	73,491	177,577	178,870	181,289	183,757	186,275
Vandalism Removal	6,912	1,909	11,000	814	6,000	6,100	6,202	6,306	6,412
Total Expenses	31,414,879	34,324,067	36,002,252	36,042,236	38,228,341	39,966,704	42,550,647	43,795,675	45,943,298

Electric - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
Engineering Services	43,808	49,000	58,000	58,000	64,000	64,000	65,000	65,000	72,000
Facilities	62,471	52,765	69,263	71,781	72,983	73,859	74,753	75,665	76,596
Accounting	3,118	4,573	3,000	3,763	4,000	4,000	4,000	4,000	4,000
General Government/Utility Overhead Credit	1,401,158	1,384,510	1,471,283	1,471,283	1,485,896	1,485,896	1,485,896	1,485,896	1,485,896
Information Technology	236,565	122,289	196,642	38,159	198,000	198,360	198,727	199,102	199,483
Operations	67,939	71,000	72,000	72,000	75,375	75,375	75,375	75,375	75,375
Public Works - Fleet	54,110	52,900	63,100	53,200	65,600	65,600	65,600	65,600	65,600
Public Works - General	-	43,925	-	-	-	-	-	-	-
Public Works - Roads And Maintenance	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
Safety	5,332	2,653	60,850	60,212	64,000	9,500	9,500	9,500	9,500
Under-threshold capital expense	1,003,073	1,802,593	-	-	-	-	-	-	-
Total Allocations In	2,884,474	3,593,108	2,001,038	1,835,298	2,036,754	1,983,490	1,985,751	1,987,038	1,995,350
Allocations Out									
Storm Water	-	-	-	-	(7,500)	-	-	-	-
Public Works - Roads & Maintenance	(15,795)	(29,564)	(17,000)	(13,190)	(23,000)	(23,460)	(23,929)	(24,408)	(24,896)
Public Works - Street Lighting	(172,608)	(177,188)	(168,000)	(202,108)	(170,000)	(173,400)	(176,868)	(180,405)	(184,013)
Sewer Utility	-	-	-	-	(34,500)	-	-	-	-
Water Utility	-	-	-	-	(34,500)	-	-	-	-
Total Allocations Out	(188,403)	(206,752)	(185,000)	(215,298)	(269,500)	(196,860)	(200,797)	(204,813)	(208,909)
Net Allocations	2,696,071	3,386,356	1,816,038	1,620,000	1,767,254	1,786,630	1,784,954	1,782,225	1,786,441
Total Expenses and Allocations	34,110,950	37,710,423	37,818,290	37,662,236	39,995,595	41,753,334	44,335,601	45,577,900	47,729,739
Net Surplus before Debt Servicing and Transfers	(7,991,461)	(5,210,349)	(4,590,963)	(5,188,892)	(5,200,408)	(5,814,857)	(5,957,804)	(7,414,767)	(8,209,314)

Electric - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Transfer from Surplus/Reserves									
Transfer From Statutory Reserves									
Electric Capital	-	(73,028)	-	-	-	-	-	-	-
Transfer From Non-Statutory Reserves									
Electric Surplus	-	-	(12,326,107)	(10,842,352)	(2,458,778)	(2,993,146)	(2,235,651)	(3,071,665)	(2,504,078)
General Surplus	-	-	-	-	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)
	-	-	(12,326,107)	(10,842,352)	(3,198,778)	(3,733,146)	(2,975,651)	(3,811,665)	(3,244,078)
Total Transfers from Surplus/Reserves	-	(73,028)	(12,326,107)	(10,842,352)	(3,198,778)	(3,733,146)	(2,975,651)	(3,811,665)	(3,244,078)
Transfers to Reserve									
Transfer To Statutory Reserves									
General Capital	3,100,000	3,162,000	10,009,410	10,009,410	3,740,199	4,318,399	4,404,767	4,492,862	4,582,719
Electric Capital	400,932	1,006,931	6,907,660	6,021,835	3,918,987	4,489,606	3,788,689	5,993,572	6,130,671
	3,500,932	4,168,931	16,917,070	16,031,245	7,659,186	8,808,005	8,193,456	10,486,434	10,713,390
Transfer To Non-Statutory Reserves									
Electric Surplus - repayment	-	-	-	-	740,000	740,000	740,000	740,000	740,000
Electric Surplus	4,490,529	1,114,446	-	-	-	-	-	-	-
	4,490,529	1,114,446	-	-	740,000	740,000	740,000	740,000	740,000
Total Transfers to Reserves	7,991,461	5,283,377	16,917,070	16,031,245	8,399,186	9,548,005	8,933,456	11,226,434	11,453,390
Total Net Transfers	7,991,461	5,210,349	4,590,963	5,188,893	5,200,408	5,814,859	5,957,805	7,414,769	8,209,312
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Electric - Operating Budget

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 11,516</u>
% Change	<u>(0.22)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$2.5M) Increase in electric revenue for 2% rate increase and anticipated growth.

\$2.0M Increase in electrical purchase costs (3.98% Fortis BC Interim rate increase) and anticipated growth.

\$72k Increase for Utility Rate review.

Water Utility - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
DCC - Water	\$ (208,298)	\$ (825,891)	\$ (200,000)	\$ (199,866)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Irrigation Revenue	(320,135)	(352,256)	(376,000)	(353,868)	(387,280)	(398,898)	(410,865)	(423,191)	(435,887)
Misc Revenue	-	-	(10,970)	-	(34,830)	(34,830)	(34,830)	(34,830)	(34,830)
Sale of Water	(8,841,885)	(9,605,544)	(9,816,600)	(9,220,963)	(9,892,245)	(9,969,853)	(10,048,147)	(10,127,136)	(10,206,828)
Service Recoveries	(20,033)	(49,544)	(15,000)	(36,345)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Total Revenues	(9,390,351)	(10,833,235)	(10,418,570)	(9,811,042)	(10,536,355)	(10,625,581)	(10,715,842)	(10,807,157)	(10,899,545)
Expenses									
Consulting Services	89,317	109,288	97,500	77,802	116,850	118,786	120,762	122,777	124,833
Creeks & Dams	59,319	53,399	61,400	59,248	127,450	267,988	123,536	124,096	122,667
Fuel, Oil, Grease	-	-	500	-	500	-	-	-	-
General Expenses	33,259	45,828	67,970	80,063	115,520	116,292	117,080	117,882	118,700
Irrigation	51,018	59,561	72,000	60,010	74,500	75,840	77,206	78,601	80,024
Main Repairs	36,596	22,693	100,000	634,600	200,000	203,500	207,070	210,712	214,425
Master Plans & Assessments	78,438	-	20,000	16,760	-	-	-	-	-
Metering & Billing	213,254	314,128	214,000	208,450	271,900	274,506	277,163	279,875	282,641
Regulatory, Safety & Wellness	62,962	86,803	73,500	88,692	88,330	89,927	91,555	93,216	94,910
Repairs & Maintenance - Hydrants	111,871	155,118	188,250	180,550	226,000	228,510	231,070	233,682	236,346
Repairs & Maintenance - PRV/Water Valves	57,444	74,386	104,500	77,740	119,500	121,020	122,570	124,151	125,764
Salaries and Wages	858,416	964,338	918,500	886,551	933,435	949,274	965,429	981,909	998,717
Small Equipment, Supplies, General Repairs & Maintenance	601,989	660,710	564,200	1,007,456	873,424	876,361	879,362	882,415	885,535
Training, Conferences, & Memberships	16,991	24,633	39,950	42,335	51,920	52,348	52,786	53,230	53,686
Transmission & Distribution	63,355	98,605	100,950	75,980	116,000	117,280	118,586	119,917	121,275
Utilities	389,296	392,032	417,300	369,760	432,722	440,804	449,050	457,458	466,034
Vandalism Removal	1,156	1,681	2,000	-	2,000	2,036	2,073	2,110	2,148
Total Expenses	2,724,681	3,063,203	3,042,520	3,865,997	3,750,051	3,934,472	3,835,298	3,882,031	3,927,705

Water Utility - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
Electric	-	-	-	-	34,500	-	-	-	-
Engineering Services	264,153	148,000	195,000	195,000	205,000	206,000	357,000	210,000	231,000
Facilities	52,475	44,323	58,181	60,295	61,305	62,042	62,793	63,559	64,340
Finance	707,598	707,598	697,324	697,324	803,074	1,070,796	1,070,796	1,379,844	1,151,566
General Government/Utility Overhead Credit	883,093	861,940	927,502	927,502	993,512	993,512	993,512	993,512	993,512
Information Technology	25,316	14,461	20,700	525	20,714	20,728	20,743	20,758	20,773
Operations	41,809	45,000	46,000	46,000	48,000	48,000	48,000	48,000	48,000
Public Works - Fleet	23,405	34,536	51,257	31,700	65,257	65,257	65,257	65,257	65,257
Public Works - General	263,854	270,493	327,500	327,500	364,754	371,579	378,538	385,637	392,879
Public Works - Roads And Maintenance	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
Safety	1,008	1,521	5,000	3,650	5,000	5,000	5,000	5,000	5,000
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Under-threshold capital expense	668,870	(125,473)	-	-	-	-	-	-	-
Water	39,954	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Allocations In	3,010,685	2,081,549	2,407,614	2,368,646	2,680,266	2,922,064	3,080,789	3,250,717	3,051,477
Allocations Out									
Principal Payments	-	-	(422,123)	(422,123)	(422,123)	(584,095)	(584,095)	(721,943)	(565,116)
Public Works - General	(129,350)	(45,446)	-	-	-	-	-	-	-
Parks	(87,175)	(98,590)	(95,000)	(95,000)	(97,000)	(99,000)	(101,000)	(103,000)	(105,000)
Total Allocations Out	(216,525)	(144,036)	(517,123)	(517,123)	(519,123)	(683,095)	(685,095)	(824,943)	(670,116)
Net Allocations	2,794,160	1,937,513	1,890,491	1,851,523	2,161,143	2,238,969	2,395,694	2,425,774	2,381,361
Total Expenses and Allocations	5,518,841	5,000,716	4,933,011	5,717,520	5,911,194	6,173,441	6,230,992	6,307,805	6,309,066
Net Surplus before Debt Servicing and Transfers	(3,871,510)	(5,832,519)	(5,485,559)	(4,093,522)	(4,625,161)	(4,452,140)	(4,484,850)	(4,499,352)	(4,590,479)

Water Utility - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Water	(100,000)	(1,744,780)	(488,379)	(488,379)	(488,379)	(568,555)	(568,555)	(568,555)	(568,555)
Total Transfer from DCC	(100,000)	(1,744,780)	(488,379)	(488,379)	(488,379)	(568,555)	(568,555)	(568,555)	(568,555)
Transfer From Non-Statutory Reserves									
Water Surplus	-	-	-	(328,290)	-	(3,309,220)	-	-	-
West Bench Water	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
	(78,336)	(78,336)	(78,336)	(406,626)	(78,336)	(3,387,556)	(78,336)	(78,336)	(78,336)
Total Transfers from Surplus/Reserves	(178,336)	(1,823,116)	(566,715)	(895,005)	(566,715)	(3,956,111)	(646,891)	(646,891)	(646,891)
Transfers to Reserve									
Transfer To DCC									
Water	224,104	1,122,700	200,000	199,866	200,000	200,000	200,000	200,000	200,000
	224,104	1,122,700	200,000	199,866	200,000	200,000	200,000	200,000	200,000
Transfer To Statutory Reserves									
Water Capital	1,906,606	4,644,013	4,375,000	4,788,661	4,209,025	8,208,250	4,547,775	4,151,775	3,999,150
	1,906,606	4,644,013	4,375,000	4,788,661	4,209,025	8,208,250	4,547,775	4,151,775	3,999,150
Transfer To Non-Statutory Reserves									
Water Surplus	1,919,136	1,888,922	1,477,275	-	782,851	-	383,969	794,466	1,038,218
Total Transfer To Non-Statutory Reserve	1,919,136	1,888,922	1,477,275	-	782,851	-	383,969	794,466	1,038,218
Total Transfers to Reserves	4,049,846	7,655,635	6,052,275	4,988,527	5,191,876	8,408,250	5,131,744	5,146,241	5,237,368
Total Net Transfers	3,871,510	5,832,519	5,485,560	4,093,522	4,625,161	4,452,139	4,484,853	4,499,350	4,590,477
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Utility - Operating Budget

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (531,639)</u>
% Change	<u>(12.99)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$76k) Increased revenues for 0.60% water user fee increase and anticipated growth.

2022 forecasted water revenues reflect the lower revenue received due to lower usage.

\$35k Increase for Utility Rate Review.

Water distribution - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Revenue	-	-	(10,970)	-	(34,830)	(34,830)	(34,830)	(34,830)	(34,830)
Service Recoveries	(19,253)	(37,544)	(15,000)	(29,265)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Total Revenues	(19,253)	(37,544)	(25,970)	(29,265)	(49,830)	(49,830)	(49,830)	(49,830)	(49,830)
Expenses									
Creeks & Dams	59,260	53,298	61,400	55,298	127,450	267,988	123,536	124,096	122,667
General Expenses	13,326	17,083	34,970	62,800	71,430	71,450	71,470	71,491	71,512
Irrigation	51,018	59,561	72,000	60,010	74,500	75,840	77,206	78,601	80,024
Main Repairs	36,596	22,693	100,000	634,600	200,000	203,500	207,070	210,712	214,425
Metering & Billing	213,254	314,128	214,000	208,450	271,900	274,506	277,163	279,875	282,641
Repairs & Maintenance - Hydrants	111,871	155,118	188,250	180,550	226,000	228,510	231,070	233,682	236,346
Repairs & Maintenance - PRV/Water Valves	57,444	74,386	104,500	77,740	119,500	121,020	122,570	124,151	125,764
Salaries and Wages	3,256	4,862	3,500	7,940	4,000	4,000	4,000	4,000	4,000
Small Equipment, Supplies, General Repairs & Maintenance	252,230	255,311	240,000	277,296	260,000	260,680	261,374	262,081	262,803
Training, Conferences, & Memberships	6,235	9,349	18,950	21,710	30,500	30,500	30,500	30,500	30,500
Transmission & Distribution	63,355	98,605	100,950	75,980	116,000	117,280	118,586	119,917	121,275
Vandalism Removal	1,156	1,681	2,000	-	2,000	2,036	2,073	2,110	2,148
Total Expenses	869,001	1,066,075	1,140,520	1,662,374	1,503,280	1,657,310	1,526,618	1,541,216	1,554,105
Total Expenses and Allocations	869,001	1,066,075	1,140,520	1,662,374	1,503,280	1,657,310	1,526,618	1,541,216	1,554,105
Net Expense	\$ 849,748	\$ 1,028,531	\$ 1,114,550	\$ 1,633,109	\$ 1,453,450	\$ 1,607,480	\$ 1,476,788	\$ 1,491,386	\$ 1,504,275

Water distribution - Operating Budget

Outputs and Outcomes	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
% of Property Tax	2.46 %	2.88 %	2.90 %	4.26 %	3.43 %	3.59 %	3.12 %	3.00 %	2.14 %

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ (179,659)</u>
% Change	<u>(11.00)%</u>

Water Treatment Plant - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Irrigation Revenue	\$ (320,135)	\$ (352,256)	\$ (376,000)	\$ (353,868)	\$ (387,280)	\$ (398,898)	\$ (410,865)	\$ (423,191)	\$ (435,887)
Sale of Water	(8,841,885)	(9,605,544)	(9,816,600)	(9,220,963)	(9,892,245)	(9,969,853)	(10,048,147)	(10,127,136)	(10,206,828)
Service Recoveries	(780)	(12,000)	-	(7,080)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Total Revenues	(9,162,800)	(9,969,800)	(10,192,600)	(9,581,911)	(10,286,525)	(10,375,751)	(10,466,012)	(10,557,327)	(10,649,715)
Expenses									
Consulting Services	89,317	109,288	97,500	77,802	116,850	118,786	120,762	122,777	124,833
Fuel, Oil, Grease	-	-	500	-	500	-	-	-	-
General Expenses	24,243	35,684	33,000	22,343	44,090	44,842	45,610	46,391	47,188
Master Plans & Assessments	78,438	-	20,000	16,760	-	-	-	-	-
Regulatory, Safety & Wellness	62,962	86,803	73,500	88,692	88,330	89,927	91,555	93,216	94,910
Salaries and Wages	855,160	959,476	915,000	878,611	929,435	945,274	961,429	977,909	994,717
Small Equipment, Supplies, General Repairs & Maintenance	349,759	405,399	324,200	730,160	613,424	615,681	617,988	620,334	622,732
Training, Conferences, & Memberships	10,756	15,284	21,000	20,625	21,420	21,848	22,286	22,730	23,186
Utilities	389,296	392,032	417,300	369,760	432,722	440,804	449,050	457,458	466,034
Total Expenses	1,859,931	2,003,966	1,902,000	2,204,753	2,246,771	2,277,162	2,308,680	2,340,815	2,373,600

Water Treatment Plant - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations In									
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Water	39,954	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Allocations In	59,954	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Allocations Out									
Parks	(87,175)	(98,590)	(95,000)	(95,000)	(97,000)	(99,000)	(101,000)	(103,000)	(105,000)
Total Allocations Out	(87,175)	(98,590)	(95,000)	(95,000)	(97,000)	(99,000)	(101,000)	(103,000)	(105,000)
Net Allocations	(27,221)	(38,590)	(35,000)	(35,000)	(37,000)	(39,000)	(41,000)	(43,000)	(45,000)
Total Expenses and Allocations	1,832,710	1,965,376	1,867,000	2,169,753	2,209,771	2,238,162	2,267,680	2,297,815	2,328,600
Net Surplus	\$ (7,330,090)	\$ (8,004,424)	\$ (8,325,600)	\$ (7,412,158)	\$ (8,076,754)	\$ (8,137,589)	\$ (8,198,332)	\$ (8,259,512)	\$ (8,321,115)

% of Property Tax	(21.25)%	(22.39)%	(21.63)%	(19.33)%	(19.05)%	(18.16)%	(17.32)%	(16.62)%	(15.95)%
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Change 2022 forecast to 2023 budget:

\$ Change	\$ (664,596)
% Change	(8.97)%

Sewer Utility - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Compost Recoveries	\$ -	\$ -	\$ (5,000)	\$ (16,281)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
DCC - Waste Water	(825,344)	(1,540,972)	(500,000)	(781,899)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Misc Grants	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)
Misc Sewer Recoveries	(529,802)	(863,808)	(557,800)	(564,367)	(592,361)	(601,902)	(611,634)	(621,561)	(631,686)
Other Contributions	-	(48,754)	-	-	-	-	-	-	-
Sewer User Fees	(6,425,407)	(7,713,957)	(7,944,780)	(8,032,108)	(8,356,196)	(8,526,512)	(8,730,191)	(8,918,618)	(9,080,671)
Total Revenues	(7,932,891)	(10,319,829)	(9,159,918)	(9,546,993)	(9,851,395)	(10,031,252)	(10,244,663)	(10,443,017)	(10,615,195)
Expenses									
AWWTP - Liquids	1,024,691	1,036,779	1,075,000	1,047,451	1,264,333	1,199,000	1,218,960	1,239,219	1,074,783
AWWTP - Reclaimed Water	80,954	89,066	111,500	87,382	120,000	115,800	116,616	117,448	88,297
AWWTP - Septage	27,583	36,996	52,000	30,100	55,060	48,571	50,197	51,947	47,834
AWWTP - Solids	472,208	463,828	490,000	416,044	536,900	458,538	465,308	472,214	479,260
Emergency Work/Prevention	266,800	47,382	-	-	-	-	-	-	-
General Expenses	61,321	106,733	93,000	172,777	117,000	117,440	117,889	118,347	118,814
Main Repairs	129,311	167,717	156,000	127,103	186,500	188,400	190,338	192,315	194,331
Pumps, Stations, Sewers	90,517	123,739	128,800	109,398	171,965	173,232	174,525	175,843	177,186
Regulatory, Safety & Wellness	25,523	19,594	27,000	24,780	37,000	37,000	37,000	37,000	37,000
Repairs & Maintenance - Sewer Collection Operation	210,364	178,404	217,450	118,720	220,400	223,562	226,788	230,077	233,431
Repairs & Maintenance - Sewer Compost Operations	281,120	293,415	325,700	320,467	335,200	341,904	348,742	355,718	362,832
Repairs & Maintenance - Water General	3,222	-	-	-	-	-	-	-	-
Salaries and Wages	400,910	470,611	547,500	474,493	542,915	551,236	559,724	568,382	577,213
Small Equipment, Supplies, General Repairs & Maintenance	69,322	66,159	122,000	105,702	185,700	114,276	115,890	117,543	109,234

Sewer Utility - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Training, Conferences, & Memberships	17,255	14,776	25,367	17,778	27,040	27,581	28,132	28,695	29,268
Utilities	32,291	40,520	42,500	63,540	57,500	57,500	57,500	57,500	57,500
Vandalism Removal	-	-	1,000	-	1,000	1,015	1,030	1,046	1,062
Video Inspection	10,981	57,427	107,000	81,622	114,500	114,740	114,985	115,235	115,489
Total Expenses	3,204,373	3,213,146	3,521,817	3,197,357	3,973,013	3,769,795	3,823,624	3,878,529	3,703,534
Allocations In									
Electric	-	-	-	-	34,500	-	-	-	-
Engineering Services	267,302	146,000	192,300	192,300	205,000	206,000	357,000	210,000	231,000
Facilities	52,475	44,323	58,181	63,210	61,305	62,042	62,793	63,559	64,340
Finance	952,112	1,110,032	952,112	952,112	1,043,355	1,219,938	1,219,938	1,219,938	1,426,086
General Government/Utility Overhead Credit	833,782	823,334	884,437	884,437	955,292	955,292	955,292	955,292	955,292
Information Technology	21,449	3,987	26,500	3,956	26,630	26,763	26,898	27,036	27,176
Operating Transfers	-	230,507	-	-	-	-	-	-	-
Operations	41,809	45,000	46,000	46,000	48,000	48,000	48,000	48,000	48,000
Public Works - Fleet	54,505	62,201	72,427	60,600	72,827	72,827	72,827	72,827	72,827
Public Works - General	191,405	198,001	227,700	227,700	249,191	253,852	258,607	263,458	268,405
Public Works - Roads And Maintenance	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
Safety	932	5,529	5,000	5,628	5,000	5,000	5,000	5,000	5,000
Sewer	35,000	53,000	55,000	55,000	57,000	59,000	61,000	63,000	65,000
Total Allocations In	2,469,921	2,741,064	2,538,807	2,510,093	2,777,250	2,927,864	3,086,505	2,947,260	3,182,276

Sewer Utility - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Allocations Out									
Principal Payments	-	-	(538,987)	(538,987)	(543,155)	(649,988)	(649,988)	(649,988)	(741,938)
Parks	(62,733)	(87,410)	(95,000)	(95,000)	(97,000)	(99,000)	(101,000)	(103,000)	(105,000)
Water Utility	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Allocations Out	(82,733)	(107,410)	(653,987)	(653,987)	(660,155)	(768,988)	(770,988)	(772,988)	(866,938)
Net Allocations	2,387,188	2,633,654	1,884,820	1,856,106	2,117,095	2,158,876	2,315,517	2,174,272	2,315,338
Total Expenses and Allocations	5,591,561	5,846,800	5,406,637	5,053,463	6,090,108	5,928,671	6,139,141	6,052,801	6,018,872
Net Surplus before Debt Servicing and Transfers	(2,341,330)	(4,473,029)	(3,753,281)	(4,493,530)	(3,761,287)	(4,102,581)	(4,105,522)	(4,390,216)	(4,596,323)
Transfer from Surplus/Reserves									
Transfer from DCC									
Waste Water	(125,000)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)
	(125,000)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)
Transfer From Statutory Reserves									
Sewer Capital	(2,611,369)	(707,624)	-	-	-	-	-	-	-
Total Transfers from Surplus/Reserves	(2,736,369)	(1,965,756)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)
Transfers to Reserve									
Transfer To DCC									
Waste Water	825,345	1,555,786	500,000	781,899	750,000	750,000	750,000	750,000	750,000
Total Transfer to DCC	825,345	1,555,786	500,000	781,899	750,000	750,000	750,000	750,000	750,000

Sewer Utility - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Transfer To Statutory Reserves									
Sewer Capital	2,611,369	2,053,923	2,658,150	2,228,500	3,075,800	4,578,136	3,092,300	3,094,240	3,170,000
Total Transfer to Statutory Reserves	2,611,369	2,053,923	2,658,150	2,228,500	3,075,800	4,578,136	3,092,300	3,094,240	3,170,000
Transfer To Non-Statutory Reserves									
Sewer Surplus	1,640,985	2,829,076	1,853,264	2,741,263	1,193,619	32,578	1,521,355	1,804,110	1,934,452
Total Transfer to Non-Statutory Reserves	1,640,985	2,829,076	1,853,264	2,741,263	1,193,619	32,578	1,521,355	1,804,110	1,934,452
Total Transfers to Reserves	5,077,699	6,438,785	5,011,414	5,751,662	5,019,419	5,360,714	5,363,655	5,648,350	5,854,452
Total Net Transfers	2,341,330	4,473,029	3,753,282	4,493,530	3,761,287	4,102,582	4,105,523	4,390,218	4,596,320
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 732,243</u>
% Change	<u>(16.30)%</u>

Changes in net operating budget from 2022 forecast to 2023 budget are primarily due to:

(\$323k) Increase in sewer user fees for 4% rate increase and anticipated growth.

\$35k Increase for Utility Rate Review.

\$50k Increased chemical costs.

Sewer collection - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Compost Recoveries	\$ -	\$ -	\$ (5,000)	\$ (16,281)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
Total Revenues	-	-	(5,000)	(16,281)	(500)	(500)	(500)	(500)	(500)
Expenses									
General Expenses	47	444	4,000	-	4,000	4,080	4,162	4,245	4,330
Main Repairs	129,311	167,717	156,000	127,103	186,500	188,400	190,338	192,315	194,331
Repairs & Maintenance - Sewer Collection Operation	210,364	178,404	217,450	118,720	220,400	223,562	226,788	230,077	233,431
Repairs & Maintenance - Sewer Compost Operations	274,282	293,415	325,700	318,840	335,200	341,904	348,742	355,718	362,832
Salaries and Wages	79	1,568	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maintenance	36,065	32,644	47,000	39,391	74,700	56,276	57,890	59,543	51,234
Vandalism Removal	-	-	1,000	-	1,000	1,015	1,030	1,046	1,062
Video Inspection	10,981	57,427	107,000	81,622	114,500	114,740	114,985	115,235	115,489
Total Expenses	661,129	731,619	858,150	685,676	936,300	929,977	943,935	958,179	962,709
Total Expenses and Allocations	661,129	731,619	858,150	685,676	936,300	929,977	943,935	958,179	962,709
Net Expense (Surplus)	\$ 661,129	\$ 731,619	\$ 853,150	\$ 669,395	\$ 935,800	\$ 929,477	\$ 943,435	\$ 957,679	\$ 962,209

% of Property Tax	1.92 %	2.05 %	2.22 %	1.75 %	2.21 %	2.07 %	1.99 %	1.93 %	1.63 %
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Change 2022 forecast to 2023 budget:

\$ Change	\$ 266,405
% Change	39.80 %

Advanced Waste Water Treatment Plant - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Revenue									
Misc Sewer Recoveries	\$ (529,802)	\$ (863,808)	\$ (557,800)	\$ (564,367)	\$ (592,361)	\$ (601,902)	\$ (611,634)	\$ (621,561)	\$ (631,686)
Misc Grants	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)
Sewer User Fees	(6,425,407)	(7,704,759)	(7,944,780)	(8,019,130)	(8,356,196)	(8,526,512)	(8,730,191)	(8,918,618)	(9,080,671)
Total Revenues	(7,107,547)	(8,720,905)	(8,654,918)	(8,735,835)	(9,100,895)	(9,280,752)	(9,494,163)	(9,692,517)	(9,864,695)
Expenses									
AWWTP - Liquids	1,024,691	1,036,779	1,075,000	1,047,451	1,264,333	1,199,000	1,218,960	1,239,219	1,074,783
AWWTP - Reclaimed Water	80,954	89,066	111,500	87,382	120,000	115,800	116,616	117,448	88,297
AWWTP - Septage	27,583	36,996	52,000	30,100	55,060	48,571	50,197	51,947	47,834
AWWTP - Solids	472,208	463,828	490,000	416,044	536,900	458,538	465,308	472,214	479,260
Emergency Work/Prevention	266,800	47,382	-	-	-	-	-	-	-
General Expenses	66,446	67,175	89,000	60,213	113,000	113,360	113,727	114,102	114,484
Pumps, Stations, Sewers	90,517	123,739	128,800	109,398	171,965	173,232	174,525	175,843	177,186
Regulatory, Safety & Wellness	25,523	19,594	27,000	24,780	37,000	37,000	37,000	37,000	37,000
Salaries and Wages	400,831	469,043	547,500	474,493	542,915	551,236	559,724	568,382	577,213
Small Equipment, Supplies, General Repairs & Maintenance	33,257	33,515	75,000	66,311	111,000	58,000	58,000	58,000	58,000
Training, Conferences, & Memberships	17,255	14,776	25,367	17,778	27,040	27,581	28,132	28,695	29,268
Utilities	32,291	40,520	42,500	63,540	57,500	57,500	57,500	57,500	57,500
Total Expenses	2,538,356	2,442,413	2,663,667	2,397,490	3,036,713	2,839,818	2,879,689	2,920,350	2,740,825
Allocations In									
Sewer	35,000	53,000	55,000	55,000	57,000	59,000	61,000	63,000	65,000
Total Allocations In	35,000	53,000	55,000	55,000	57,000	59,000	61,000	63,000	65,000
Allocations Out									
Parks	(62,733)	(87,410)	(95,000)	(95,000)	(97,000)	(99,000)	(101,000)	(103,000)	(105,000)
Water Utility	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Allocations Out	(82,733)	(107,410)	(115,000)	(115,000)	(117,000)	(119,000)	(121,000)	(123,000)	(125,000)
Net Allocations	(47,733)	(54,410)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)

Advanced Waste Water Treatment Plant - Operating Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Forecast	2023 Budget	2024 Projection	2025 Projection	2026 Projection	2027 Projection
Total Expenses and Allocations	2,490,623	2,388,003	2,603,667	2,337,490	2,976,713	2,779,818	2,819,689	2,860,350	2,680,825
Net Expense (Surplus)	\$ (4,616,924)	\$ (6,332,902)	\$ (6,051,251)	\$ (6,398,345)	\$ (6,124,182)	\$ (6,500,934)	\$ (6,674,474)	\$ (6,832,167)	\$ (7,183,870)

% of Property Tax	(13.38)%	(17.71)%	(15.72)%	(16.69)%	(14.44)%	(14.51)%	(14.10)%	(13.75)%	(11.60)%
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Change 2022 forecast to 2023 budget:

\$ Change	<u>\$ 274,163</u>
% Change	<u>4.28 %</u>

City of Penticton

Financial Plan 2023-2027

Appendix A – Capital plan

Capital Budget Summary

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
General Capital Fund					
Engineering	3,986,600	3,303,700	3,348,100	3,455,400	4,116,300
Facilities	4,405,600	2,871,000	2,155,000	1,675,000	1,675,000
Fire Services	58,000	59,300	60,600	61,300	62,600
Information Technology	1,291,000	1,136,000	711,000	586,000	536,000
Planning	150,000	-	-	-	-
Public Works - Cemetery	149,000	60,000	60,000	70,000	70,000
Public Works - Fleet	4,315,250	1,421,100	851,050	2,054,750	1,645,450
Public Works - General	75,000	-	-	-	-
Public Works - Parks	441,000	1,708,000	1,774,000	3,171,460	3,315,900
Public Works - Traffic Control	127,000	131,425	135,886	141,383	62,917
Sustainability	197,000	-	-	-	-
Total General Capital Fund	15,195,450	10,690,525	9,095,636	11,215,293	11,484,167
Sewer Capital	3,155,800	6,398,000	3,092,300	8,406,000	3,170,000
Water Capital	4,209,025	14,808,250	8,547,775	4,268,328	3,999,150
Electric Capital	5,294,740	5,904,201	5,243,319	7,489,472	7,669,117
Total Funded Capital Projects	\$ 27,855,015	\$ 37,800,976	\$ 25,979,030	\$ 31,379,093	\$ 26,322,434
UNFUNDED Capital					
Engineering	-	3,612,000	4,705,600	4,008,000	12,779,680
Facilities	900,000	26,205,000	4,842,000	35,000,000	-
Public Works - General	-	1,225,000	-	-	-
Public Works - Parks	-	-	898,000	-	-
Engineering	-	2,001,700	-	-	-
Total Unfunded Capital Projects	\$ 900,000	\$ 33,043,700	\$ 10,445,600	\$ 39,008,000	\$ 12,779,680

General Capital Fund – Summary

	2021 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Engineering	3,986,600	3,303,700	3,348,100	3,455,400	4,116,300
Facilities	4,405,600	2,871,000	2,155,000	1,675,000	1,675,000
Fire Services	58,000	59,300	60,600	61,300	62,600
Information Technology	1,291,000	1,136,000	711,000	586,000	536,000
Planning	150,000	-	-	-	-
Public Works - Cemetery	149,000	60,000	60,000	70,000	70,000
Public Works - Fleet	4,315,250	1,421,100	851,050	2,054,750	1,645,450
Public Works - General	75,000	-	-	-	-
Public Works - Parks	441,000	1,708,000	1,774,000	3,171,460	3,315,900
Public Works - Traffic Control	127,000	131,425	135,886	141,383	62,917
Sustainability	197,000	-	-	-	-
Total Funded General Capital Projects	15,195,450	10,690,525	9,095,636	11,215,293	11,484,167
Funding Sources & Transfers					
Electrical Dividend	(3,744,000)	(4,288,025)	(4,329,226)	(4,201,083)	(4,096,557)
Provincial Grant Funding	(2,218,600)	-	-	-	-
Federal Grant Funding	(840,000)	-	-	-	-
Donations	(50,000)	-	-	-	-
Transfer to/(from) Canada-Community Building Fund	(2,684,518)	(1,549,292)	(1,504,002)	(1,747,317)	(1,962,099)
Transfer to/(from) Climate Action Reserve	(167,000)	-	-	-	-
Transfer to/(from) DCC Reserve - Roads & Highways	(494,782)	(262,508)	(236,798)	(282,883)	(247,401)
Transfer to/(from) DCC Reserve - Parks	-	(346,500)	(310,860)	(1,290,960)	(1,716,660)
Transfer to/(from) Equipment Replacement Reserve	(4,266,250)	(2,677,300)	(1,082,450)	(2,261,350)	(1,827,250)
Transfer to/(from) Asset Sustainability Reserve	(403,000)	(874,000)	-	-	-
Transfer to/(from) Marina Reserve	(25,000)	-	-	-	-
Transfer to/(from) RCMP Reserve	(115,000)	(75,000)	-	-	-
Transfer to/(from) Storm Operating	(187,300)	(617,900)	(1,632,300)	(1,431,700)	(1,634,200)
Total Funding Sources	(15,195,450)	(10,690,525)	(9,095,636)	(11,215,293)	(11,484,167)
General Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -
UNFUNDED Capital					
Engineering	-	3,612,000	4,705,600	4,008,000	12,779,680
Facilities	900,000	26,205,000	4,842,000	35,000,000	-
Public Works - General	-	1,225,000	-	-	-
Public Works - Parks	-	-	898,000	-	-
Total Unfunded General Capital Projects	\$ 900,000	\$ 31,042,000	\$ 10,445,600	\$ 39,008,000	\$ 12,779,680

Facilities

	2023 Budget	2024 Budget	2024 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Art Gallery - Structural Repairs	50,000	-	150,000	-	-
City Hall - Building Renovation	-	400,000	-	-	-
City Hall - Electrical Upgrades	40,000	-	-	-	-
City Hall - Minor Renovations	20,000	20,000	20,000	20,000	20,000
City Hall - Server Room Renovations	100,000	-	-	-	-
City Yards - Building Upgrades	100,000	-	500,000	-	-
City Yards - Fleet Shop Ventilation	75,000	-	-	-	-
City Yards - Minor Renovations	20,000	-	-	20,000	20,000
City Yards - Overhead & Man doors	15,000	15,000	-	-	-
City Yards - Renovate Washrooms	-	20,000	-	-	-
City Yards - Rooftop Units	30,000	-	-	-	-
City Yards - Salt Shed Extension & Enclosure	100,000	-	-	-	-
Community Center - Cleland Dressing Room Renovations	50,000	50,000	-	-	-
Community Center - Cleland Smoke Evacuation Hatches (CCBF)	75,000	-	-	-	-
Community Centre - BugabooU Renovation (Grant Expense)	2,218,600	-	-	-	-
Community Centre - Electrical	-	80,000	60,000	-	-
Community Centre - Front Counter Redesign (CCBF)	150,000	-	-	-	-
Community Centre - Mechanical	-	50,000	-	-	-
Community Centre - Minor Renovations	10,000	10,000	10,000	10,000	10,000
Community Centre - Office Renovation (CCBF)	40,000	-	-	-	-
Community Centre - Replace Boiler & Chiller	-	600,000	-	-	-
Community Safety Building - Site Analysis & Program Development	300,000	-	-	-	-
Curling Rink - Install Hybrid Elevator (CCBF)	125,000	-	-	-	-
Dog Kennel Building Improvements	35,000	-	-	-	-
Future Facilities Capital Projects	-	-	435,000	1,068,500	1,150,000
Jubilee Pavilion - Mechanical	-	20,000	-	-	-
Leir House - Miscellaneous Capital	-	125,000	125,000	100,000	-
Memorial Arena - Miscellaneous Capital	-	10,000	-	-	-
OHTC - Miscellaneous Capital	-	-	25,000	6,500	-
Property Acquisition Structure Demolitions	120,000	-	-	-	-
PTCC - Accessibility & Code Requirements	-	-	65,000	-	-
PTCC - Air Wall	-	200,000	-	-	-
PTCC - Carving Station	-	14,000	-	-	-
PTCC - Expo Lounge Renovation	-	-	-	65,000	-
PTCC - Lutron Controller	50,000	-	-	-	-
PTCC - Resurface Ballroom Floor	-	35,000	-	-	-
PTCC - Small Wares	-	35,000	-	-	-
PTCC - Walkway & Rear Entrance	-	600,000	200,000	-	-
PTCC - Wallpaper	-	250,000	-	-	-
Public Washrooms - Install New Gates & Locks	40,000	-	-	-	-
RCMP - Generator	125,000	-	-	-	-
RCMP - Internal Upgrades	-	-	75,000	75,000	75,000
RCMP - Internal Upgrades (RCMP Reserve)	115,000	75,000	-	-	-
RCMP - Main Distribution Panel	-	-	250,000	-	-
RCMP - Roof	-	-	-	-	400,000
Re-key City Buildings	-	60,000	-	-	-
Soccer Facility - Recover Roof Bubble (CCBF)	300,000	-	-	-	-
Soccer Facility - Turf Maintenance Equipment	12,000	-	-	-	-
Soccer Facility - Washroom	-	-	200,000	-	-
SOEC - Box Office HVAC	-	50,000	-	-	-
SOEC - Gate 1 Remodel	-	-	-	150,000	-
SOEC - Hallway Flooring	-	25,000	25,000	25,000	-
SOEC - Heat Pumps	50,000	50,000	-	-	-

Facilities cont'd

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
SOEC - LED Lighting	-	65,000	-	-	-
SOEC - Men's Room Facilities Replacement	-	-	-	35,000	-
SOEC - Miscellaneous Minor Capital	-	12,000	-	-	-
SOEC - Rooftop Units	20,000	-	-	-	-
SOEC - Suite Drapes	-	-	15,000	-	-
SOEC - Vault Remodel	-	-	-	100,000	-
Westminister Center - Mechanical	20,000	-	-	-	-
Total Funded Facilities Capital	\$ 4,405,600	\$ 2,871,000	\$ 2,155,000	\$ 1,675,000	\$ 1,675,000
UNFUNDED Capital					
City Hall - Building Renovation (UNFUNDED)	-	-	4,000,000	-	-
Community Safety Building (UNFUNDED)	-	25,000,000	-	-	-
Skaha Park East - Boathouse Building (UNFUNDED)	-	455,000	-	-	-
SOEC - Jumbotron (UNFUNDED)	-	750,000	-	-	-
SS Sicamous - Repairs & Abatement (UNFUNDED)	900,000	-	-	-	-
Twin Arenas (UNFUNDED)	-	-	842,000	35,000,000	-
Total Unfunded Facilities Capital	\$ 900,000	\$ 26,205,000	\$ 4,842,000	\$ 35,000,000	\$ -
Total Facilities Capital	\$ 5,305,600	\$ 29,076,000	\$ 6,997,000	\$ 36,675,000	\$ 1,675,000

Engineering – General Capital Budget

	2021 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Storm Drainage					
Churchill Avenue Storm Improvements (Storm)	-	617,900	-	-	-
Power Street North Storm Improvements (Storm)	-	-	-	-	1,634,200
Power Street South Storm Improvements (Storm)	-	-	-	1,431,700	-
Riverside Drive Storm Diversion (Storm)	-	-	1,632,300	-	-
Storm Drainage Projects - Budget (Storm)	112,300	-	-	-	-
Total Storm Drainage	112,300	617,900	1,632,300	1,431,700	1,634,200
Roads & Maintenance					
AAA Bike Network Plan (CCBF)	351,615	725,000	-	-	-
AAA Bike Network Plan (DCC)	308,385	-	-	-	-
AAA Bike Network Plan (Grant Expense)	840,000	-	-	-	-
Intersection & Road Marking Improvements (CCBF)	163,000	329,055	47,808	334,223	498,000
Intersection & Road Marking Improvements (DCC)	-	52,945	7,692	53,777	-
Lanes - Pavement Reconstruction	67,000	-	-	-	272,600
Lanes - Pavement Reconstruction (Storm)	75,000	-	-	-	-
Pavement Management: Rehabilitation (Asset Sustainability)	-	874,000	-	-	-
Pavement Management: Rehabilitation (CCBF)	902,500	-	922,600	898,000	943,000
Safe Routes to School	150,000	-	-	-	-
Sidewalks, Curbs & Gutter Projects (CCBF)	427,403	143,237	156,594	156,594	169,099
Sidewalks, Curbs & Gutter Projects (DCC)	186,397	209,563	229,106	229,106	247,401
Traffic Calming Program (Asset Sustainability)	403,000	-	-	-	-
Traffic Calming Program (CCBF)	-	352,000	352,000	352,000	352,000
Total Roads & Maintenance	3,874,300	2,685,800	1,715,800	2,023,700	2,482,100
Total Funded Engineering General Fund Capital	\$ 3,986,600	\$ 3,303,700	\$ 3,348,100	\$ 3,455,400	\$ 4,116,300
UNFUNDED Capital					
AAA Bike Network Plan (UNFUNDED)	-	3,612,000	195,000	1,663,000	1,662,000
Ellis Creek Reach 7 (UNFUNDED)	-	-	200,000	35,000	3,841,000
Ellis Creek Reach 8 (UNFUNDED)	-	-	-	200,000	35,000
Ellis Creek Reach 9 (UNFUNDED)	-	-	-	-	200,000
Main Street 400 Block Infrastructure (UNFUNDED)	-	-	2,010,600	-	-
North Gateway Transportation (UNFUNDED)	-	-	-	-	3,790,080
Penticton Creek Revitalization Reach 2 (UNFUNDED)	-	-	2,300,000	1,985,000	-
Reservoir Road Reconstruction (UNFUNDED)	-	-	-	125,000	3,251,600
Total Unfunded Engineering Capital	\$ -	\$ 3,612,000	\$ 4,705,600	\$ 4,008,000	\$ 12,779,680

Fire Services

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Emergency Training Center Upgrades	12,000	12,500	13,000	13,500	14,000
Fire Hose Replacement	15,000	15,600	16,200	16,200	16,800
Fire Services - Equipment Replacement	31,000	31,200	31,400	31,600	31,800
Total Funded Fire Services Capital	\$ 58,000	\$ 59,300	\$ 60,600	\$ 61,300	\$ 62,600

Fleet

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
1 Ton Pickup (Replace Unit 104)	-	85,000	-	-	-
1/2 Ton 4x4 Pickup (Replace Unit 29)	-	50,000	-	-	-
1/2 Ton Pickup (Replace Unit 138)	-	90,000	-	-	-
1/2 Ton Pickup (Replace Unit 17)	-	42,000	-	-	-
100' Platform Fire Truck (Replace Unit #L-202)	2,300,000	-	-	-	-
Aerator (Replace Unit 9429)	-	11,000	-	-	-
Auto Hoist (Replace Unit 151)	33,000	-	-	-	-
Brake Lathe	-	3,500	-	-	-
Car (Replace Unit 108)	42,000	-	-	-	-
Compressor (Replace Unit 80)	-	45,000	-	-	-
Concrete Crew Support Trailer	15,000	-	-	-	-
Digger Derrick Aerial (Replace Unit 50)	450,000	-	-	-	-
Double Cab Truck with Dump Box	180,000	-	-	-	-
Fertilizer Spreader (Replace Unit 9424)	-	6,000	-	-	-
Fire Investigation Trailer	20,000	-	-	-	-
Fleet Future Capital Purchases	-	-	851,050	2,054,750	1,645,450
Fume Extractor	10,000	-	-	-	-
Information Technology Van	45,000	-	-	-	-
Mini Pickup (Replace Unit 1)	-	42,000	-	-	-
Mini Van (Replace Unit 5)	-	42,000	-	-	-
Minivan (Replace Unit 107)	42,000	-	-	-	-
Overseeder (Replace Unit 9460)	-	11,000	-	-	-
Parks Equipment	14,750	20,600	-	-	-
Parks Tilt Trailer (Replace Unit 9210)	-	10,000	-	-	-
Pickup Truck (Replace Unit 129)	110,000	-	-	-	-
Pickup Truck (Replace Unit 2)	42,000	-	-	-	-
Pickup Truck (Replace Unit 23)	-	42,000	-	-	-
Pickup Truck (Replace Unit 33)	42,000	-	-	-	-
Pickup Truck (Replace Unit 4)	42,000	-	-	-	-
Pickup Truck (Replace Unit 83)	-	40,000	-	-	-
Pickup Truck (Replace Unit 96)	42,000	-	-	-	-
Puller Tensioner (Replace Unit 76)	-	230,000	-	-	-
Quad Trailer (Replace Unit 9205)	5,000	-	-	-	-
Rotary Mower (Replace Unit 773)	-	75,000	-	-	-
Rototiller (Replace Unit 9470)	5,000	-	-	-	-
Shop Equipment	7,500	7,500	-	-	-
Sign Maintenance Van (Replace Unit 4)	95,000	-	-	-	-
Single Dump (Replace Unit 54)	250,000	-	-	-	-
Small Sander (Replace Unit 90)	-	25,000	-	-	-
Snow Plows/Sanders/Blades (Replace Unit 86)	180,000	75,000	-	-	-
SPU Towing/Training Pickup	75,000	-	-	-	-
Steam Cleaner	-	10,000	-	-	-
Tractor (Replace Unit 69)	90,000	-	-	-	-
Truck (Replace Unit I-202)	-	42,000	-	-	-
Truck (Replace Unit I-203)	-	42,000	-	-	-
Tycrop Top Dresser (Replace Unit 403)	75,000	-	-	-	-

Fleet cont'd

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Utility Technician Van	95,000	-	-	-	-
Van (Replace Unit 137)	-	65,000	-	-	-
Van (Replace Unit 6)	-	42,000	-	-	-
Van (Replace Unit I-201)	-	45,000	-	-	-
Water Tank (Replace Unit 9465)	-	7,500	-	-	-
Welder	8,000	-	-	-	-
Wheel Balancer	-	15,000	-	-	-
Zamboni (Replace Unit 331)	-	200,000	-	-	-
Total Funded Fleet Capital	\$ 4,315,250	\$ 1,421,100	\$ 851,050	\$ 2,054,750	\$ 1,645,450

Information Technology

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
GIS - Software Upgrade	\$ 500,000	\$ -	\$ -	\$ -	\$ -
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	10,000	10,000	10,000	10,000
Information Technology - Hardware - Desktop/Cellular Telephone Hardware	100,000	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	500,000	75,000	50,000	25,000
Information Technology - Infrastructure - Local Area Network	100,000	50,000	50,000	50,000	50,000
Information Technology - Smart City Infrastructure	-	-	100,000	50,000	50,000
Information Technology - Software - Records Management	100,000	200,000	100,000	50,000	25,000
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	\$ 1,291,000	\$ 1,136,000	\$ 711,000	\$ 586,000	\$ 536,000
Allocation out to Utility					
IT - Billing Software Upgrade/Replacement - Electrical Portion	175,000	-	-	-	-
IT - Billing Software Upgrade/Replacement - Sewer Portion	87,500	-	-	-	-
IT - Billing Software Upgrade/Replacement - Water Portion	87,500	-	-	-	-
Total IT Allocation out to Utility Capital	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Total Information Technology Capital	\$ 1,641,000	\$ 1,136,000	\$ 711,000	\$ 586,000	\$ 536,000

Parks

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Beach Slides	\$ -	\$ 8,000	\$ -	\$ -	\$ -
Campbell Mountain Trail Network - Design & Construction	80,000	-	93,000	-	-
Campbell Mountain Trail Network - Long Term Management Plan	-	80,000	-	-	-
Cinderblock Dugout Improvements - McLaren Park & Bambino Field	-	39,000	-	-	-
Community Parkland Acquisition	-	-	-	-	13,500
Community Parkland Acquisition (DCC)	-	-	-	-	1,336,500
Dog Park Improvements	-	-	-	146,000	-
Esplanade - Upgrades from Master Plan	-	-	16,640	72,800	-
Esplanade - Upgrades from Master Plan (DCC)	-	-	63,360	277,200	-
Gyro Park - Improvements	-	-	-	16,640	99,840
Gyro Park - Improvements (DCC)	-	-	-	63,360	380,160
Gyro Park - Revitalization	-	-	-	-	97,000
Irrigation Upgrades & System Replacement	86,000	86,000	178,000	258,960	192,000
KVR Trail Network - Master Plan & Improvements	-	26,000	26,000	-	-
KVR Trail Network - Master Plan & Improvements (DCC)	-	99,000	99,000	-	-
Lakawanna Park - Splash Pad Replacement	-	-	302,000	-	-
Lakawanna Park - Upgrades from Master Plan	-	-	500	2,040	-
Lakawanna Park - Upgrades from Master Plan (DCC)	-	-	49,500	201,960	-
Lions Park - Improvements	-	89,500	1,000	6,400	-
Lions Park - Improvements (DCC)	-	-	99,000	633,600	-
Miscellaneous Trails Improvements	-	50,000	-	-	-
Okanagan Fitness Equipment	-	89,500	-	-	-
Parks Recycling Infrastructure	-	-	-	69,000	-
Playground Equipment	50,000	660,000	146,000	545,500	88,500
Riverside Park - Site & Entry Improvements	-	-	133,000	-	-
Robinson Park - Improvements	-	2,500	-	-	-
Robinson Park - Improvements (DCC)	-	247,500	-	-	-
Robinson Park - Pickleball Courts	50,000	156,000	-	-	-
Rotary Point Site Improvements	-	-	113,000	-	-
Skaha Park - Upgrades from Skaha East Master Plan	-	75,000	-	-	-
Sportsfield Fencing Improvements	-	-	454,000	345,000	345,000
Tennis Court Upgrades	175,000	-	-	303,000	333,000
Three Blind Mice Trail Network - Management Plan	-	-	-	30,160	-
Three Blind Mice Trail Network - Management Plan (DCC)	-	-	-	114,840	-
Three Mile Beach - Upgrades to Parking, Site & Entry	-	-	-	85,000	430,400
Total Funded Parks Capital	\$ 441,000	\$ 1,708,000	\$ 1,774,000	\$ 3,171,460	\$ 3,315,900
Allocation out to Utility					
Portable Water Supply Station (Water)	66,000	-	-	-	-
Total Parks Allocation out to Utility Capital	\$ 66,000	\$ -	\$ -	\$ -	\$ -
Total Parks Capital	\$ 507,000	\$ 1,708,000	\$ 1,774,000	\$ 3,171,460	\$ 3,315,900
UNFUNDED Capital					
Skaha Park - Upgrades from Skaha East Master Plan (UNFUNDED)	-	-	898,000	-	-
Total Unfunded Parks Capital	\$ -	\$ -	\$ 898,000	\$ -	\$ -

Cemetery

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Lakeview Cemetery Upgrades	\$ 149,000	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000
Total Funded Cemetery Capital	\$ 149,000	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000

Planning

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Official Community Plan Review (CCBF)	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Total Funded Planning Capital	\$ 150,000	\$ -	\$ -	\$ -	\$ -

Public Works General

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Kiwanis Walking Pier - Design & Specifications	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Skaha Marina Repairs (Marina Reserve)	25,000	-	-	-	-
Total Funded Public Works General Capital	\$ 75,000	\$ -	\$ -	\$ -	\$ -
UNFUNDED Capital					
Kiwanis Walking Pier (UNFUNDED)	-	1,225,000	-	-	-
Total Unfunded Public Works General Capital	\$ -	\$ 1,225,000	\$ -	\$ -	\$ -

Sustainability

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
EV - Electric Vehicle Charging Stations	30,000	-	-	-	-
EV - Electric Vehicle Charging Stations (Climate Action Reserve)	167,000	-	-	-	-
Total Funded Sustainability Capital	\$ 197,000	\$ -	\$ -	\$ -	\$ -

Traffic Control

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
New Traffic Detection Devices	\$ 127,000	\$ 131,425	\$ 135,886	\$ 141,383	\$ 62,917
Total Funded Traffic Control Capital	\$ 127,000	\$ 131,425	\$ 135,886	\$ 141,383	\$ 62,917

Sewer Fund

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Engineering - Sewer Capital					
Aging Sanitary Sewer Infrastructure Replacements and Upgrades	864,300	944,200	1,943,300	2,336,000	2,295,000
SOEC Force Main Upsizing	-	345,800	-	-	-
SOEC Lift Station Wet Well Expansion	125,000	502,968	-	-	-
SOEC Lift Station Wet Well Expansion (DCC)	-	338,032	-	-	-
South Interceptor - AWWTP to Fairview Rd	-	-	-	-	125,000
Total Engineering Sewer Capital Projects	989,300	2,131,000	1,943,300	2,336,000	2,420,000
Advanced Waste Water Treatment Plant					
Asset Management Renewal Assessment Waste Water Lift Stations	30,000	200,000	30,000	-	-
AWWTP - Asset Management Renewal	910,000	980,000	850,000	750,000	750,000
AWWTP - Bioreactor Gate Replacement	300,000	-	-	-	-
AWWTP - Expansion & Upgrades	134,000	1,105,168	269,000	8,240	-
AWWTP - Expansion & Upgrades (DCC)	-	1,481,832	-	2,643,597	-
AWWTP - Expansion & Upgrades (Financed)	-	-	-	2,668,163	-
AWWTP - Headworks Concrete Replacement	625,000	-	-	-	-
Septage Screening Unit Replacement	80,000	-	-	-	-
Total Advanced Waste Water Treatment Plant Capital Projects	2,079,000	3,767,000	1,149,000	6,070,000	750,000
City Yards - Building Upgrades (Sewer)	-	500,000	-	-	-
IT - Billing Software Upgrade/Replacement - Sewer Portion	87,500	-	-	-	-
Total Funded Sewer Capital Expense	\$ 3,155,800	\$ 6,398,000	\$ 3,092,300	\$ 8,406,000	\$ 3,170,000
UNFUNDED Capital					
North Interceptor - AWWTP to SOEC Lift Station (UNFUNDED)	-	2,001,700	-	-	-
Total Unfunded Sewer Capital	\$ -	\$ 2,001,700	\$ -	\$ -	\$ -
Funding Sources & Transfers					
Debt Financing	-	-	-	(2,668,163)	-
Development Cost Charges	-	(1,819,864)	-	(2,643,597)	-
Sewer Equipment Replacement Reserve	(80,000)	-	-	-	-
Net Transfers from Sewer Operating Fund	(3,075,800)	(4,578,136)	(3,092,300)	(3,094,240)	(3,170,000)
Total Funding Sources	(3,155,800)	(6,398,000)	(3,092,300)	(8,406,000)	(3,170,000)
Sewer Utility Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -

Water Fund

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
Engineering - Water Capital					
Aging Water Main Replacement Program	1,858,225	622,025	-	-	-
Hydrant Installation Program	113,000	123,000	126,000	130,000	132,000
Industrial Area Fire Flow Upgrades	135,000	1,715,225	1,223,275	729,027	-
Industrial Area Fire Flow Upgrades (DCC)	-	-	-	117,301	-
Irrigation System - Infrastructure Renewals	638,000	638,000	638,000	638,000	638,000
MacCleave PRV Upgrade	-	-	-	-	272,150
Raw Water Main Condition Assessment	78,000	-	-	-	-
Riddle Road Improvements - Water Service & Fire Protection	10,000	100,000	892,750	-	-
Riddle Road Improvements - Water Service & Fire Protection (LIA)	-	-	892,750	-	-
Valleyview Road Improvements	-	-	-	1,454,000	2,757,000
Woodstock Road - Water Main Replacement	135,300	-	-	-	-
Total Engineering Water Capital Projects	2,967,525	3,198,250	3,772,775	3,068,328	3,799,150
Water Treatment Plant Capital Projects					
Warren Avenue Well Decommissioning	75,000	-	300,000	-	-
WTP - Building Code Improvements	231,000	-	-	-	-
WTP - DAF Pump Retrofit	-	50,000	-	300,000	-
WTP - Electrical Main Switch Replacement	-	35,000	-	300,000	-
WTP - Equipment Replacement	60,000	60,000	60,000	60,000	60,000
WTP - Makeup Air Unit Replacement	200,000	200,000	-	-	-
WTP - Programmable Logic Controllers & Communications Equipment Replacement	120,000	200,000	-	-	-
WTP - Rotork Valve Replacement	199,000	-	-	-	-
Total Water Treatment Plant Capital Projects	885,000	545,000	360,000	660,000	60,000
Water Distribution System Capital Projects					
Agricultural Irrigation Meter Program	140,000	140,000	140,000	140,000	140,000
Ellis 2 Dam - Consulting & Upgrades	-	100,000	-	-	-
Ellis 2 Dam (Financed)	-	-	4,000,000	-	-
Ellis 4 Dam Upgrades	-	3,400,000	-	-	-
Ellis 4 Dam Upgrades (Grant Expense)	-	6,600,000	-	-	-
Ellis Creek Diversion Dam - Bridge Replacement	-	125,000	100,000	400,000	-
Miscellaneous Dam Projects	63,000	200,000	175,000	-	-
Total Water Distribution System Capital Projects	203,000	10,565,000	4,415,000	540,000	140,000
City Yards - Building Upgrades (Water)	-	500,000	-	-	-
Portable Water Supply Station (Water)	66,000	-	-	-	-
IT - Billing Software Upgrade/Replacement - Water Portion	87,500	-	-	-	-
Total Funded Water Capital Expense	\$ 4,209,025	\$ 14,808,250	\$ 8,547,775	\$ 4,268,328	\$ 3,999,150
Funding Sources & Transfers					
Debt Financing	-	-	(4,000,000)	-	-
Grant Revenues	-	(6,600,000)	-	-	-
Development Cost Charges	-	-	-	(117,301)	-
Net Transfers from Water Operating Fund	(4,209,025)	(8,208,250)	(4,547,775)	(4,151,027)	(3,999,150)
Total Funding Sources	(4,209,025)	(14,808,250)	(8,547,775)	(4,268,328)	(3,999,150)
Water Utility Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -

Electric Fund

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
FUNDED Capital					
25KV Conversion Study	-	50,000	-	-	-
Enhancement - System Reliability Improvements	792,327	1,155,030	499,565	524,543	550,770
Expansion - Carmi Substation Feeders	150,000	-	-	1,900,000	2,000,000
Fiber Optic System Redundancy	-	131,250	-	137,813	-
Huth Refurbishment	-	-	-	324,730	331,224
Main Street Underground Conversion	200,000	1,171,659	1,230,242	1,291,754	1,356,342
Non Discretionary - Estimated New/Upgrade Services	1,230,701	1,261,469	1,293,005	1,325,330	1,358,464
Non Discretionary - Flat Rate New/Upgrade Services	410,000	420,250	430,756	441,525	452,563
Non Discretionary - New UG Subdivision	177,922	186,818	196,159	205,967	216,265
Power Line Technician & Engineering Tools	45,020	46,146	47,299	48,482	49,694
SCADA Improvements & System Automation	59,876	62,870	66,013	69,314	72,780
South Main Underground Conversion - Kinney to Galt	1,000,000	-	-	-	-
Sustainment - Distribution System Rebuild	723,421	759,592	797,572	837,450	879,323
Sustainment - Distribution System Rebuild- UG Residential Subdivision	330,473	346,997	364,346	382,564	401,692
Waterford Refurbishment	-	312,120	318,362	-	-
Total Electric Capital Projects	5,119,740	5,904,201	5,243,319	7,489,472	7,669,117
IT - Billing Software Upgrade/Replacement - Electrical Portion	175,000	-	-	-	-
Total Funded Electric Capital Expense	\$ 5,294,740	\$ 5,904,201	\$ 5,243,319	\$ 7,489,472	\$ 7,669,117
Funding Sources & Transfers					
Recoveries	(1,375,753)	(1,414,595)	(1,454,630)	(1,495,900)	(1,538,446)
Transfer from Electric Operating Fund	(3,918,987)	(4,489,606)	(3,788,689)	(5,993,572)	(6,130,671)
Total Funding Sources	(5,294,740)	(5,904,201)	(5,243,319)	(7,489,472)	(7,669,117)
Electric Utility Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -

External Debt Projects - Capital

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
External Borrowing					
AWWTP - Expansion & Upgrades (Financed)	\$ -	\$ -	\$ -	\$ 2,668,163	\$ -
Ellis 2 Dam (Financed)	-	-	4,000,000	-	-
Total External Borrowing	-	-	4,000,000	2,668,163	-
Total External Debt Projects - Capital	\$ -	\$ -	\$ 4,000,000	\$ 2,668,163	\$ -

Development Cost Charges Funded Projects

	2023 Budget	2024 Budget	2025 Projection	2026 Projection	2027 Projection
Roads Development Cost Charges					
AAA Bike Network Plan (DCC)	308,385	-	-	-	-
Intersection & Road Marking Improvements (DCC)	-	52,945	7,692	53,777	-
Sidewalks, Curbs & Gutter Projects (DCC)	186,397	209,563	229,106	229,106	247,401
Engineering Services - Master Plans - Transportation (DCC)	-	-	-	148,500	-
Total Roads Development Cost Charges	494,782	262,508	236,798	431,383	247,401
Sewer Development Cost Charges					
AWWTP - Expansion & Upgrades (DCC)	-	1,481,832	-	2,643,597	-
SOEC Lift Station Wet Well Expansion (DCC)	-	338,032	-	-	-
Engineering Services - Master Plans - Sanitary Sewer (DCC)	-	-	148,500	-	-
Total Sewer Development Cost Charges	-	1,819,864	148,500	2,643,597	-
Water Development Cost Charges					
Industrial Area Fire Flow Upgrades (DCC)	-	-	-	117,301	-
Engineering Services - Master Plans - Domestic Water (DCC)	-	-	148,500	-	-
Total Water Development Cost Charges	-	-	148,500	117,301	-
Parks Development Cost Charges					
Community Parkland Acquisition (DCC)	-	-	-	-	1,336,500
Esplanade - Upgrades from Master Plan (DCC)	-	-	63,360	277,200	-
Gyro Park - Improvements (DCC)	-	-	-	63,360	380,160
KVR Trail Network - Master Plan & Improvements (DCC)	-	99,000	99,000	-	-
Lakawanna Park - Upgrades from Master Plan (DCC)	-	-	49,500	201,960	-
Lions Park - Improvements (DCC)	-	-	99,000	633,600	-
Robinson Park - Improvements (DCC)	-	247,500	-	-	-
Three Blind Mice Trail Network - Management Plan (DCC)	-	-	-	114,840	-
Total Parks Development Cost Charges	-	346,500	310,860	1,290,960	1,716,660
Storm Development Cost Charges					
Engineering Services - Master Plans - Storm Sewer (DCC)	-	-	-	148,500	-
Total Storm Development Cost Charges	-	-	-	148,500	-
Total Development Cost Charges Funded Capital	\$ 494,782	\$ 2,428,872	\$ 844,658	\$ 4,631,741	\$ 1,964,061



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