2027
2031

DRAFT

Financial & Corporate Business Plan



CITY OF PENTICTON



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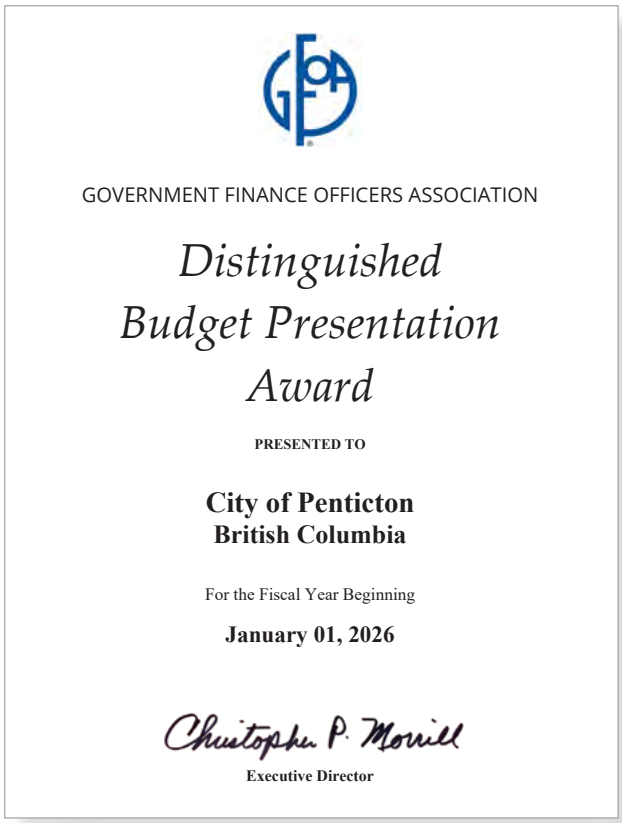
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GFOA – Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

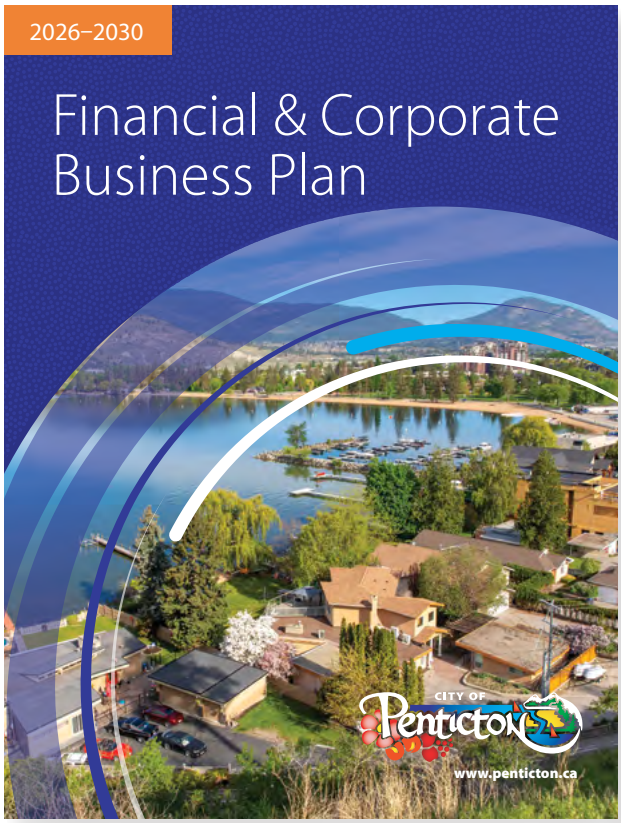
City of Penticton
British Columbia

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrill

Executive Director



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Penticton, for its 2026–2030 Budget for the fiscal year beginning January 1, 2026. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of 2026 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Land Acknowledgement

Wai

We acknowledge that our community is located on the traditional territory of the Syilx Okanagan People. We are thankful for the opportunity to live, work and play in this beautiful environment.

Limləmt



Penticton has an abundance of natural beauty that is complemented by an ethos of being welcoming and inclusive

Our Story

Penticton is the heart of the South Okanagan. Based in the traditional territory of the Syilx people in the Okanagan Nation, Penticton is a thriving and growing community of more than 37,000.

From agricultural roots, Penticton has become a popular destination for tourists and for those looking for a place to call home. One of only two communities in the world situated between two lakes, Penticton has an abundance of natural beauty that is complemented by an ethos of being welcoming and inclusive.

As a bustling city, Penticton offers 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 benefit from being one of five municipalities in the province that operate its own electric utility.

For residents and visitors, Penticton has beaches, award-winning wineries and trails with stellar views. The outdoor market, art galleries, skating at the outdoor rink, skiing or live events at the South Okanagan Events Centre means there's always something to do. That's even truer during the summer, every weekend is full – from the Ignite the Arts Festival to the Elvis Festival to PeachFest.

Underlying all of that is a commitment to sound, fiscal management that allows the City of Penticton to continue to invest in needed infrastructure and continue to ensure we're a safe and resilient community.

The City is committed to informing the public on City projects and progress through a variety of means including the utility newsletter, Annual Report, news releases and service announcements as well as social media. The City's app is a source of information on upcoming events as well as highlights from Council meetings.



Council Priorities

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. As strategic planning with the newly elected Council will take place after the release of the draft 2027–2031 Financial and Corporate Business Plan, this version continues to reflect investment in the following priorities:

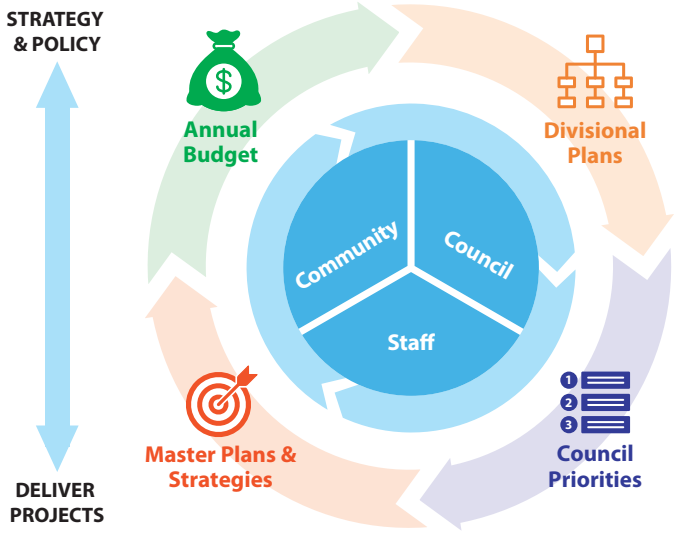
Safe & Resilient reflects Council's commitment to creating a safe, supportive community through a balanced approach that addresses crime, assists vulnerable populations and builds long-term resilience.

Livable & Accessible drives the City's efforts to improve the quality of life for all residents through better housing solutions, accessible public spaces and safe streets, and inclusive community services.

How the City's plans work together to achieve Council's priorities:

The City has many plans that influence the budget, these include such documents as Council Priorities, infrastructure master plans, the Official Community Plan and Urban Forest Management Plan just to name a few. These documents are used to provide a framework for the establishment of service and project initiatives.

The pages that follow infuse action into the City's priorities and initiatives as we build a stronger Penticton. It reaffirms our commitment to community safety and increased partnerships. It puts into action our plans to create attainable and affordable housing. It makes a commitment to creating an accessible and vibrant community for all.





Chief Financial Officer's Budget Message

The *Community Charter* requires the City to adopt a Five-Year Financial Plan each year prior to the adoption of the Property Tax Bylaw. This document reinforces prior year commitments included in previous financial plans while focussing on advancing Council's strategic priorities.

It is my pleasure to submit the 2027–2031 Draft Financial and Corporate Business Plan (the Plan) for the City of Penticton. This Plan outlines the City's responsibility to deliver services that meet the evolving needs of residents, businesses and visitors while maintaining the fundamental principles of fiscal responsibility.

The City is proud to have once again received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the 2026–2030 Plan, recognizing our efforts to meet the highest standards in financial planning, transparency, and public communication. This recognition reflects our ongoing commitment to excellence in budgeting and accountability.

With the recent municipal election, upcoming Council strategic planning will guide the City's priorities over the next four years. In the interim, this Plan continues to focus on community safety and vibrancy with minimal proposed investments until the new Council sets the future direction.

Building on recent milestones, such as groundbreaking for the new firehall headquarters, the City continues to invest in infrastructure and services that support community growth and well-being. The Plan first aims to maintain existing service levels as the baseline, then introduces limited enhancements to address growth, Council direction, legislative requirements, and risk mitigation. Community investments include further enhancements to the Chamber Camera Program as well as advancement of accessibility initiatives and the CommuniTREE plan.

For 2027, the Plan includes the proposed investment into City facilities including City Hall, City Yards and the construction of a new fleet building. These investments were guided by the results of the Civic Places and Spaces work completed in 2021 as well as the 2025 Community Survey with a focus on delivering key community services while contemplating the most cost-effective use of taxpayer funds. The City strives to balance service delivery with fiscal responsibility, ensuring Penticton remains a place where people feel safe, supported, and proud to call home.

Inflationary pressures around construction costs are being felt by municipalities across BC including external factors such as tariffs and climate-related weather events. The City continues to focus on asset management to anticipate and manage these rising costs and infrastructure needs into the future. Strategies to close the infrastructure funding gap for long term resilience continue to be at the forefront and will need to be contemplated in future years to mitigate the financial risks of cost escalations.

Community engagement is a key component during the budget process as the City strives to build and foster a shared and transparent understanding of the City's financial position. The City takes proactive steps to share key budget details through a variety of methods, such as Shape Your City, as well as participating in the Budget Open House to better understand the community's priorities for Penticton. We encourage residents to review the draft Plan and share their feedback as we work together to shape the future of our city.

This Plan continues to focus on investment into the Community, the aging infrastructure as well as safety and livability.



General Manager of Corporate Services
Angela Campbell



Overview

This overview is intended to provide a basic understanding of this document and briefly describe each area that is contained within. The Financial and Corporate Business Plan (the Plan) provides details of funding requirements over the next five years and serves as a communications tool as well as an operational and capital guide.

Summary of Proposed Budget Changes

The draft Plan is presented to Council as a recommendation from City Staff. During deliberations, Council may choose to make changes to the proposed budget resulting in revised revenue needs which may impact taxation demand.

Council Priorities

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. As strategic planning with the newly elected Council will take place after release of the Draft 2027–2031 Financial and Corporate Business Plan, this version continues to reflect investment in the following priorities:

- **Safe & Resilient:** building a secure and supportive environment for all residents, addressing issues like safety, emergency preparedness and infrastructure; and
- **Livable & Accessible:** enhancing the quality of life in Penticton through better housing solutions, vibrant public spaces and accessible services for everyone in our community.

Financial Impacts of Strategic Initiatives

Strategic initiatives brought forward in the proposed budget may have a financial component attached to them. Financial impacts of these initiatives are contained within the Plan and either funded through existing operational budgets, grant programs, reserves, capital funding, or proposed increases.

Process

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 includes meetings with Council and Senior Leadership to review Council's Priorities and strategic initiatives for the City. Capital and Operational budgets are compiled, reviewed, and updated by City managers and staff. Internal reviews involve weighing the needs and requests of the community and ensuring these service levels can met be within the annual budget.

Budget Overview

This section presents the demographics of Penticton residents, details about services received, an overview of this year's Plan, details on available funding sources, capital borrowing, and financial policies.

Divisions & Departments

This section is organized by division, and in a few cases, by standalone departments. 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**
- **Key Performance Indicators (KPIs)**
- **2027 Proposed Initiatives**
- **2027 Proposed Budget Overview & Key Budget Changes**



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. There are five balanced funds included in the Plan each part has at least one operating and one capital budget. The five funds include: General, Electric Utility, Sewer Utility, Storm Water Utility, and Water Utility. For more details on the funds, please see page 39 for a Closer Look at 2027 Utilities and page 38 for a Closer Look at General Operating.

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 segment. Following this are detailed schedules for each area, listing the planned capital projects and information on how the spending will be funded. The Draft 2027–2031 Capital Plan includes project highlights that outline the benefit to taxpayers and support Council's Priorities. Also included are a summary of capital spending by fund and a schedule of select unfunded projects that have been identified but lack a determined funding source.

Citizen Survey

The Penticton Community Survey is conducted biennually to gauge public satisfaction with municipal programs and services and to gain insights into citizen service priorities. The 2025 Community Survey was conducted between May 20 and June 1, 2025, the survey gathered feedback from a random sample of residents and voluntary participants to inform the City's 2026–2030 strategic and financial planning.

Statistical Information

To support strategic planning and community insight, additional statistical information has been included detailing the City of Penticton's corporate tax payers, annual business license data, information on newcomers to our community, and occupational classification. These data points provide a more comprehensive understanding of Penticton's evolving economic landscape and workforce composition.



Glossary and Acronyms

A glossary of terms and acronyms has been included to enhance clarity and accessibility for all readers to support consistent understanding of terminology related to the financial plan and budget process.



Dan Ashton *Mayor*



Isaac Gilbert
Councillor



Andrew Jakubeit
Councillor



Subrina Monteith
Councillor



Jason Reynen
Councillor



Shannon Stewart
Councillor



Riley Thompson
Councillor

Your City 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.

City Council is made up of the Mayor and six Councillors who are elected to serve a set 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

2027–2031 **Council Priorities**

COUNCIL PRIORITIES WILL BE USED BY THE CITY OF PENTICTON IN THE FOLLOWING WAYS:

- Provide direction for department business plans and budgets.
- Align all municipal planning decisions. 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 2027–2031 term.

This page is a placeholder pending final Council adoption of priorities for the 2027–2031 term



Community Safety Investments



Public Safety & Partnerships Highlights

- Completed extensive community engagement involving more than 2,800 residents to help shape the **Community Safety and Well-Being Plan (CSWB)**. The Council endorsed CSWB establishing a long-term roadmap to advance five strategic priorities that support a safer, healthier, and more connected community.
  - Community Safety and Crime Prevention
  - Emergency Management, Response and Resilience
  - Housing Security and Homelessness Response
  - Mental Health, Substance Use and Wellness Supports
- **Strengthened partnerships** with health agencies, Indigenous organizations, community service providers, businesses, the RCMP, Penticton Fire Department, School District 67, and regional governments to **address complex community issues** through coordinated and collaborative responses.
- **Advanced regional leadership on housing and homelessness** through the establishment of a **regional Memorandum of Understanding** with the Regional District of Okanagan-Similkameen and 100 More Homes.
- Developed and implemented an **Extreme Heat Plan for Vulnerable Populations**, strengthening community resilience and emergency preparedness during climate-related emergencies. Advanced planning with provincial and social sector partners to establish a **higher-barrier Extreme Weather Response Plan** to support vulnerable residents during severe winter conditions.
- Continued to **advance innovative housing stability programs**, including the Welcome Home Kit Program and Family Reunification Program.
- **Enhanced accessibility and inclusion** through beach accessibility assessments, accessibility reviews of major City projects and policies, Mobi-Mat installations, free accessible parking initiatives, and hosting the Global Leadership Exchange on accessibility.
- **Supported reconciliation, cultural inclusion, and community connection** through partnerships with Indigenous organizations and participation in Indigenous Peoples Day, Red Dress Day, Moose Hide Campaign, Truth and Reconciliation initiatives, and other community events.
- Continued **investing in youth-focused prevention initiatives**, including Free Youth Transit, Building Safer Communities programming, and community engagement projects designed to strengthen belonging and reduce risk factors.

Community Safety Investments



Public Safety & Partnerships Highlights

- **Positioned Penticton as a provincial leader in collaborative public safety** by presenting at conferences and sharing innovative approaches to community safety, homelessness response, accessibility, and community well-being.
- Partnered with the Penticton & Wine Country Chamber of Commerce, Penticton Industrial Development Association, and the Downtown BIA to **strengthen business engagement**, improve communication between businesses and public safety partners, and support coordinated responses to community safety and livability concerns.
- **Expanded the Chamber Camera Program** beyond the downtown and industrial areas to include Lakeshore Drive, enhancing situational awareness, supporting crime prevention efforts, and improving public safety in one of the city's most active commercial and public spaces.
- **Implemented and expanded overnight security initiatives** in key public spaces and community areas, improving visibility, addressing nuisance concerns, and enhancing public confidence in community safety.

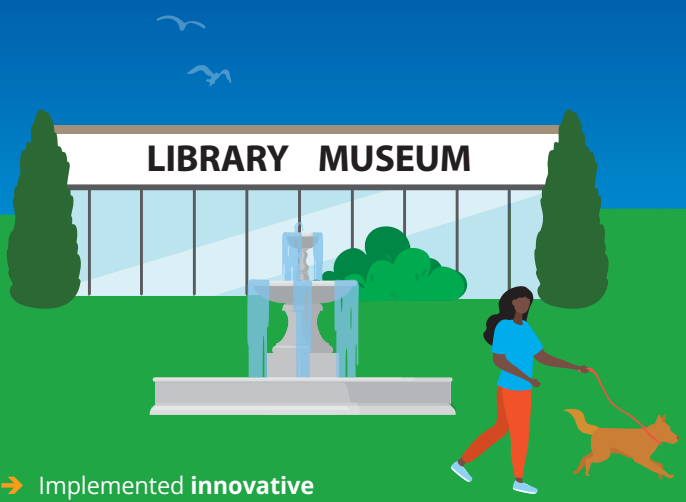
Public Safety & Partnerships Budget Items

- The 2027 budget requests focused on **sustaining and advancing key community safety and accessibility initiatives**, including:
  - Maintaining **overnight security services** in priority locations
  - Continuing operation of the **Chamber Camera Program**
  - Developing the **2027–2030 Accessibility Plan**
  - Enhancing **community resource materials**
  - Undertaking **market research** to measure and track perceptions of safety over time.



Community Safety Investments



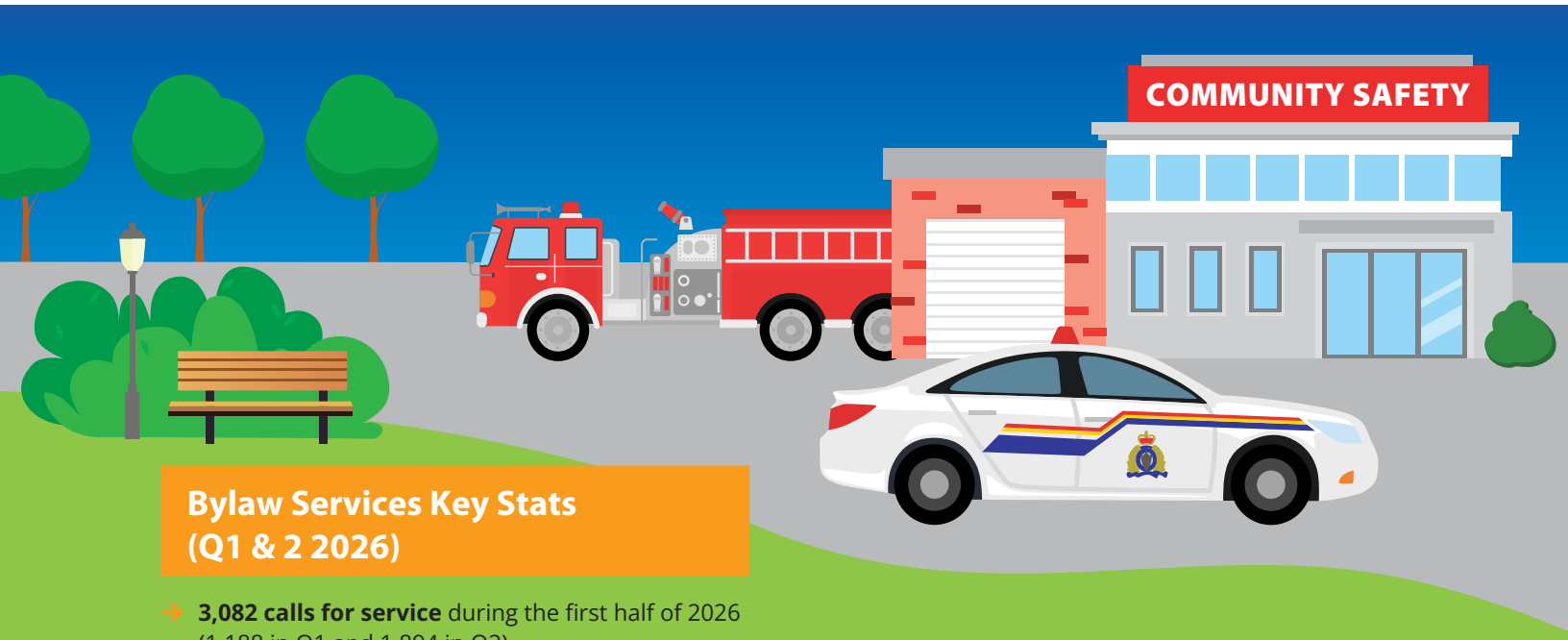


Bylaw Services Highlights

- Delivered **proactive, highly visible enforcement services** focused on community safety, neighbourhood livability, traffic safety, park management, and public space use.
- **Strengthened operational partnerships** with RCMP, Fire Services, Interior Health, social service agencies, and community organizations to support coordinated responses to complex community challenges.
- Conducted **intelligence-led enforcement and proactive patrols** throughout priority locations, increasing visibility and supporting safer public spaces.
- Chaired the **Property Standards and Compliance Team**, bringing together RCMP, Fire Services, Building Inspection, and Development Services to address problem properties through a coordinated community safety approach.
- Advanced **modernization of key municipal regulations**, including the Safe Public Places Bylaw, Parks Regulation Bylaw, and Traffic Bylaw.
- Expanded **Crime Prevention Through Environmental Design (CPTED) initiatives** through site assessments, business engagement, public education tools, and crime prevention strategies.
- Implemented **innovative community safety initiatives**, including graffiti reduction programs, community cleanups, positive ticketing initiatives, school zone enforcement, and enhanced waterfront patrols.
- Increased **positive community engagement** through programs such as Pups of Public Safety, Positive Ticketing Initiative, Project 529, public education campaigns, and community events.
- **Improved operational effectiveness** through enhanced information sharing, deployment of new technology, records management modernization, officer training, and strengthened interagency coordination.
- Continued **balancing enforcement with education, outreach, and support services**, connecting vulnerable individuals with appropriate resources while maintaining safe, welcoming, and well-managed public spaces.
- Administered the **Resident Parking Only** permit renewal process for the 2026-2027 term issuing over 1300 permits.



Community Safety Investments



Bylaw Services Key Stats (Q1 & 2 2026)

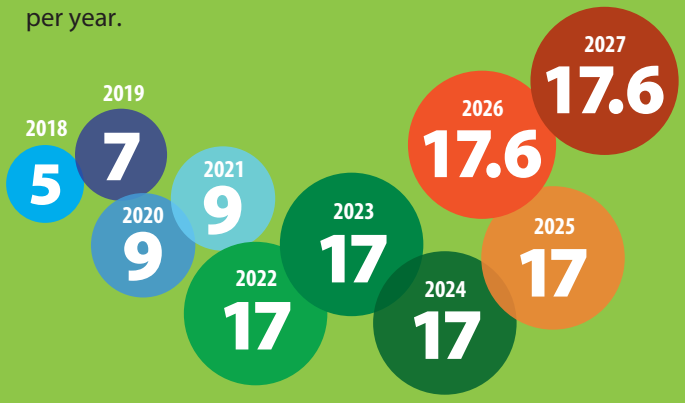
- **3,082 calls for service** during the first half of 2026 (1,188 in Q1 and 1,894 in Q2).
- **14,264 proactive patrols** completed in the first half of 2026.
- **553 officer-generated proactive files** in the first half of 2026.
- Traffic-related enforcement calls **increased 42%** year over year in Q2.
- Property Standards and Compliance Team **monitored high-risk properties** and **resolved multiple non-compliant files** through coordinated enforcement.
- **36 dedicated Lakeshore foot patrols** completed during the summer season.
- Supported **recovery of 30+ abandoned carts and scooters** through partnership with the City's Clean Team.
- Delivered **9 zone patrol operations** to improve traffic safety around schools.
- **Supported Project 529 and CPTED initiatives**, including public outreach initiatives and community events.

Bylaw Services Budget Items

- Refresh, rebrand, and relaunch the **"See Something, Say Something"** public awareness campaign.

Bylaw Services Staffing Levels

Number of bylaw services staff budgeted per year.



Community Safety Investments

Penticton Fire Department Highlights

- Continued development of **Hazard Risk Vulnerability Assessment (HRVA)** to identify local risks and guide future emergency planning
- Amendments to the **Fire and Life Safety bylaw** are in progress
- Development of **8 year Fire Department strategic plan**, based on third party risk assessment completed in 2026.
- Collaboration with Facilities teams on the **Firehalls renewal project**
- Transition to **First Due RMS system**, advancing technology and replacing 4 outdated programs
- **Fire suppression response** for the Bald Range Wildfire and Green Avenue fire
- Activation of **ESS reception centre** for **10,000+** Summerland residents
- Continuation of **Voyent Alert** emergency system engagement with **8000 residents signed up**
- Continued **FireSmart** mitigation and planning activities
  - Over **100** FireSmart property assessments
  - **Plant program** was launched in partnership with local gardening company
  - **Planning is underway** for a 65+ program to help individuals who cannot otherwise complete FireSmart work plus an education program for schools



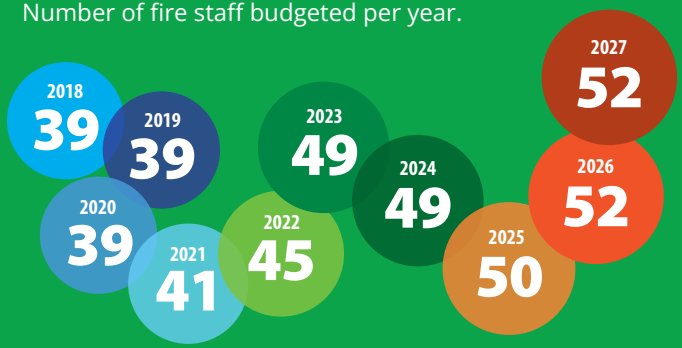


Penticton Fire Department Budget Items

- **Wildfire mitigation strategy**; purchase and implementation of **advanced wildfire detection system**

Penticton Fire Department Staffing Levels

Number of fire staff budgeted per year.



Community Safety Investments



RCMP Highlights

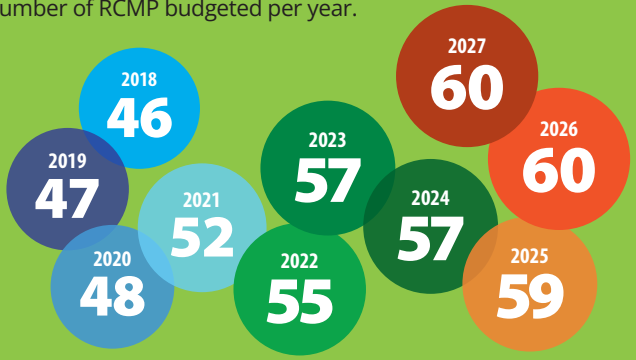
- Launch the **Intimate Partner Violence (IPV) Awareness Campaign**
- Launch of the **Community Safety Hub (CSH)** at the Jubilee Building
- Collaborate with Okanagan College on **new residence and safe schools planning**
- **Back to School media campaign** initiated in collaboration with the Communications team
- Seasonal **Policing review** completed
- **Wise Track modernization** has been completed for the RCMP this addresses the tracking of assets for the detachment



- **Chronic Property Offending Intervention Initiative (C-POII)** announced by the province
- **New uniforms** launched October 2026
- **New firearm issued** for all Frontline Officers - roll out October 2026
- **Intelligence led collaboration** with City of Penticton Bylaw Services - enforcement and crime prevention initiatives

RCMP Staffing Levels

Number of RCMP budgeted per year.



Summary of Council Priorities

The proposed 2027 Business Plan initiatives have been connected to the 2024–2026 Council's priorities as well as the City's overall Vision, Mission and Culture – however these will be determined once Council has been elected and strategic planning sessions have occurred. After that time, the initiatives will be grouped according to those new Council Priorities. Strategic initiatives are designed to enhance the quality of life, ensuring that our city is not only secure and robust but also inclusive and welcoming for all.

The following table outlines the proposed division initiatives:

Safe & Resilient

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

- **Advancement of the Civic Places and Spaces Priority #1: Fire Hall Renewals** – construction of the new fire hall headquarters at the Fire Hall #2 site and a renovation to the existing fire hall headquarters at the Fire Hall #1 site.
- **Business Continuity Program Advancement: Information Technology Resilience and Preparedness** – will focus to strengthen IT-enabled service continuity, recognizing that municipal operations are increasingly dependent on digital systems, data integrity, and secure infrastructure.



SAFE & RESILIENT

- Conduct **Market Research** to establish a baseline for perceptions of safety and community connection.
- Conduct a **Traffic Management Program Review** of existing systems the City utilizes to manage its transportation network, and explore opportunities to improve transportation management.
- **Transportation Safety and Safe Routes to School** supporting a continued commitment to improving safety and accessibility for all road users.
- **Advanced Waste Water Treatment Plant (AWWTP) construction and commissioning** to meet current and projected demands for our growing community.
- **Business Continuity Planning for Critical Water and Wastewater Infrastructure** to ensure the continuity, rapid recovery, and resilience of critical water services in the event of operational disruptions or emergencies.
- Complete a comprehensive review of the City's conservation program and water restrictions to inform future **Water Conservation and Drought Management Strategies**.
- The **Microgrid** project will combine solar generation, battery storage systems, automated switching equipment, and advanced controls to create a local energy system that can reduce peak demand, lower long-term electricity costs, and improve energy resiliency.
- Complete a **Street Lighting Master Plan** to assess roadway lighting levels, review best practices, establish appropriate standards, and develop long term implementation plans to achieve the recommended standard.
- Continue to implement strategies identified for **Urban Deer Management**.
- Focus on **Community Safety and Crime Prevention** though continuation of the Chamber Camera Program, and maintaining overnight security in priority locations.
- Advance implementation of the **Community Safety and Well-Being Plan** Year 1 initiatives.
- Document compliance with **Emergency Disaster Management Act (EDMA)** and development of **emergency response plans (ERP)**.
- Wildfire and FireSmart planning and mitigation strategies for continued leadership in **wildfire risk reduction and community resilience**.
- Continued **advancement of the RCMP 2024–2027 Strategic Plan** focusing on **CONNECTING** vulnerable people with appropriate supports, **IMPACTING** crime trends, **ADVANCING** preparedness for emergencies, and **DRIVING** results together.



Livable & Accessible

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

- **Advancement of the Civic Places and Spaces Priority #2: Multi-Sport Facility** – to continue to advance a new indoor multi-sport facility to address growing community demand and replace aging arena infrastructure.
- **Advancement of the Civic Places and Spaces Priority #4: Municipal Facilities** – advancing planning and renewal initiatives for both City Hall and City Yards.
- Negotiate a long-term operating and management agreement for the **Okanagan Lake Marina**.
- **CommuniTREE Plan advancement**: support for canopy growth and climate resilience.
- Implementation of the **KVR Trail Strategy** based on priority actions identified through the strategy that will enhance the trail experience for residents and visitors.
- Development of a **Lion's Park Master Plan** to guide the future vision, layout, and use of the park.
- Continued advocacy to the Province and BC Transit for implementation of the **Transit Network Restructure Plan**, aimed at enhancing public transit service levels, accessibility, and infrastructure access across Penticton.

LIVABLE & ACCESSIBLE

- Implement the recommendations from the **Development Services Review**.
- **Completion of a Downtown Area Plan** which will include future land use, infrastructure projects, public realm enhancements, community safety, transportation, parking and commercial/ business needs.
- **Penticton Amplified**: strategic communications for resident and employer attraction.
- **Advancing Housing Affordability** through four key projects: affordable housing incentive policies, City-owned land for housing, Transit Oriented Area plans, and implementation of the Social Housing Infrastructure Plan (SHIP).
- Continue to move forward with the next steps in the **North Gateway Plan**, including advancing arena renewal, streetscape upgrades and new commercial and residential investment.
- Complete an **Airport Marketing Plan**, to support the Penticton Airport (YYF) a significant asset contributing to community livability and economic resiliency for the region.
- Create more **Community Connection, Inclusion and Accessibility Initiatives**, including developing the 2027–2030 Accessibility Plan.



Vision, Mission & Culture

Penticton is a resilient and healthy waterfront city focused on safety, livability and vibrancy. The City of Penticton will serve its residents, businesses and visitors through organizational excellence, partnerships and provision of effective and community focused services.

- Following the municipal election, a comprehensive **Council Orientation** program will be delivered to establish a strong foundation for the new Council and support an effective transition into governance.
- Council will undertake **Strategic Planning and Corporate Work Plan** sessions early in the new term to establish a clear and focused set of priorities for the organization.
- Following the development of Council's Strategic Plan and Corporate Work Plan, the organization will undertake an **Organizational Review** to ensure the organization is appropriately aligned to deliver on Council's priorities.



VISION, MISSION & CULTURE

- Expansion of the **Strategic Communications Program** to advance a proactive and strategic framework for the City's communication efforts.
- Enhance and optimize the **City's website** to improve accessibility, user experience, search visibility and AI discoverability, ensuring residents can easily find trusted information and City service.
- Position the City as a trusted regional partner through **strategic advocacy and intergovernmental relations** that secure external funding, advance key initiatives and strengthen the community's long-term resilience.
- **AI Strategy and IT Modernization** to enhance operational efficiency, strengthening cybersecurity, and improving service delivery through automation and data-driven decision-making.
- Updating the **Development Cost Charges (DCC) Bylaw** for eligible projects and costing, which will include extensive stakeholder engagement.
- Refresh both the **Water and Sewer Master Plans** ensure the City's long range planning for these utilities aligns with anticipated growth and demands.
- Complete a **Utility Rate Review**, which will recommend utility rates for electric, water, sanitary sewer, and storm sewer user fees for the next five years.

Climate Action

Council endorsed the Community Climate Action Plan (CCAP) in 2021

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

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

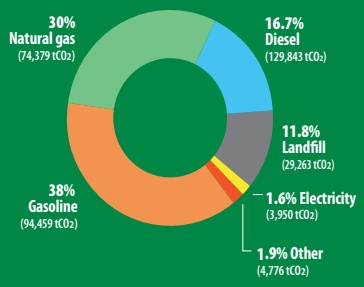
7 BIG MOVES

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

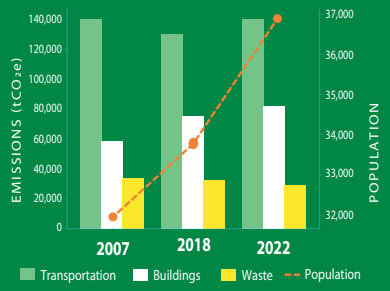
BUDGET ITEMS

- **CommuniTREE Plan Implementation** – increased investment in urban tree planting, canopy expansion, tree replacement, tree watering, community education, and natural area restoration initiatives.
- **KVR Trail Strategy** – implementation is phased over multiple years, with initial priority actions planned for 2027 to enhance trails, and open areas throughout the City.
- **Microgrid** – will combine City-owned solar generation, a battery energy storage system, automated switching equipment, and advanced controls to create a local energy system that can reduce peak demand, lower long-term electricity costs, and improve energy resiliency.
- Continued collaboration with BC Transit to realize the **Network Restructure Plan for Penticton**.

Where Do Community Emissions Come From? *Community Emissions 2022*



Community Emissions by Sector with Population Growth



Council endorsed the Corporate Energy and Emissions Plan (CEEP) in 2022

GOAL 1 25% reduction in Greenhouse Gases emissions by 2025, 40% reduction by 2030 and **zero** by 2050

GOAL 2 15% energy reduction below 2009 levels by 2030

ACHIEVEMENTS

Building on success made in prior years the City is pleased to report the following achievements to advance the CCAP:

- 18 level 2 public electric vehicle charging stations online in 2026, with 2 more level 2 planned for late 2026.
- 4 Level 3 public electric vehicle charging stations online in 2026.
- 89,795 kWh delivered by public charging stations from January–July 2026.
- Launched an e-mobility pilot program to evaluate shared e-scooter and e-bike services as low-carbon transportation options for residents and visitors.
- Continuation of the Free Transit Under 24 program, as part of the Building Safer Communities grant funding.
- Ongoing redesign of the Home Energy Loan Program to better support residential energy retrofits, heat pump adoption, and emissions reductions within existing homes.
- Accelerating the CommuniTREE Plan through expanded urban forestry efforts to increase canopy cover, reduce urban heat, and strengthen climate resilience. In 2025, the City planted approximately 200 trees, surpassing the UFMP annual target of 175. With an estimated 300 trees planted by year-end, the City is on track to exceed annual planting targets for a second consecutive year and advance its goal of 18% canopy cover by 2045.
- Continued expansion of Penticton's active transportation network through construction of protected cycling corridors, multi-use pathways, and transit-supporting infrastructure to shift trips beyond private vehicles.
- Hosted two DIY Air Filter workshops, facilitating 70 participants to improve their indoor air quality by building an air purifier to remove contaminants like fire smoke and allergens in their homes.
- Operation of the Bike Valet program to promote active transportation options for events throughout Penticton.
  - April–August 2026 the program parked over 1300 bikes at 17 events.
- Implementation of multifamily contamination remediation plan to reduce contamination from 9.02% to 6.8%. Current 2026 average is 4.0%.
- Electric vehicles continue to be added to the City's fleet (3 - (BEV) Cars, 7 - (HEV) Cars/ Trucks, 5 - (BEV) E transits, 3 - (BEV) Zambonis).
- Addition of 2 transit shelters in 2026 and 2 planned in 2027 along future Frequent Transit Network.

Summary of Approved Budget Changes

PLACEHOLDER



Financial Impacts of Strategic Initiatives

In the divisional business plans, there are a total of **ten (10)** 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 Council's priorities and benefit the community and City operations, please see the corresponding department pages.

Priority	General Fund - Department		Proposed Increase	Funding Source
	IT/GIS & Risk Management	Business Continuity Program Advancement: Information Technology Resilience and Preparedness	$25,000	Operating (Reserve funded)
	Economic Development	Airport Marketing Plan	$10,000	Operating (Reserve funded)

Livable and Accessible *Safe and Resilient* *Vision, Mission & Culture*

Priority	General Fund - Department		Proposed Increase	Funding Source
	Parks	CommuniTREE Plan Advancement	$140,000	Operating
	Utilities - WTP	Business Continuity Planning for Critical Water and Wastewater Infrastructure	$40,000	Water
	City Manager	Organizational Review and Alignment	$50,000	Operating (Reserve funded)
	Communications & Engagement	Conduct Market Research	$15,000	Operating (Reserve funded)
	Communications & Engagement	Website Enhancement	$20,000	Operating (Reserve funded)
	Penticton Fire Department	Implement an Early Detection Fire System	$28,000	Operating (Reserve funded)
	Public Safety & Partnerships	Community Safety and Crime Prevention	$208,000	Operating (Partial Reserve funded)
	Social Development	Community Connection, Inclusion and Accessibility Initiatives	$35,000	Operating (Partial Reserve funded)
		Total	**$571,000**	

Livable and Accessible *Safe and Resilient* *Vision, Mission & Culture*

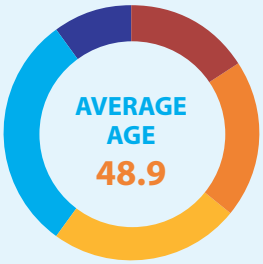
Penticton at a Glance

Our demographics shape the needs of the community and guide our policies and plans. The following is a selection of interesting statistics about the demographics of the Penticton community taken from the 2021 Census.

Population

37,000

POPULATION PERCENTAGE CHANGE FROM 2016 TO 2021
9.3% INCREASE



AGE CATEGORIES

0–19 | 20–39 | 40–59 | 60–79 | 80+

MARITAL STATUS

Married or living common law
54%

Not married or living common law
46%

Persons who identify as **First Nations, Metis and/or Inuit** and/or those who report having membership in a **First Nation or Indian Band**
2,420

Community members identifying as **Racialized Population** (previously visible minority)
9%

Education

Post-secondary	51%
Secondary	34%
No certificate, diploma or degree	15%

Labour Force

Employed	63%
Unemployed or Retired	37%

MEDIAN EMPLOYMENT INCOME

Penticton	$56,400
British Columbia	$65,000
Canada	$63,600

MODES OF COMMUTING FOR EMPLOYED LABOUR FORCE

Passenger Vehicle	80%
Public Transit	2%
Walking	12%
Bicycle	2%





Households



Owned
63%



Rented
37%

HOUSING COSTS

Penticton residents spending **less than 30% of income** on housing costs **74%**

Penticton residents spending **more than 30% of income** on housing costs **26%**

See pages 295–301 for additional statistical information

2027 Budget Process

The City follows a multi-step process to develop the Financial and Corporate Business Plan. It combines community feedback with Council Priorities and department needs to prepare the next 5-year Financial and Business Plan. Below are some of the key steps and dates in the budget cycle.

Capital and Operational budgets are compiled, reviewed and updated by City managers and staff.

June–September 2026

November–December 2026

PUBLIC ENGAGEMENT

The Draft 2027–2031 Financial and Corporate Business Plan is released to the public for review and engagement ahead of budget deliberations. Engagement opportunities for public feedback are gathered through Shape Your City, feedback forms and a Council Open House.

DELIBERATE

Council receives presentations from all City Divisions for the proposed 2027 budgets for consideration.

December 15-16, 2026

January/February 2027

ADOPTION

Council approves the 2027–2031 Financial and Corporate Business Plan with three readings of the Financial Plan Bylaw followed by final adoption at the subsequent Council meeting.

NOTICES

Residents receive notice of the adopted 2027 tax rate as approved by Council.

May - June 2027

2027

BUDGET AMENDMENTS

Council will receive and consider budget amendments throughout the year as required.

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

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:

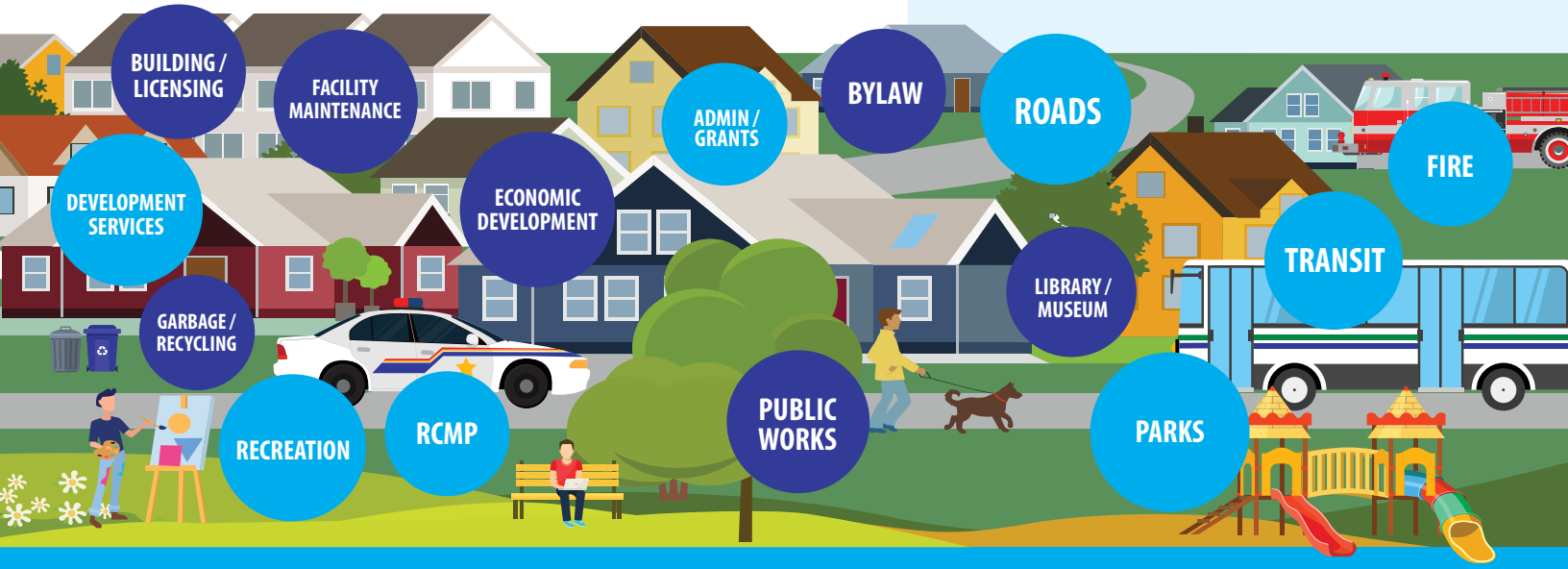
- Maintain current levels of service (base operating budget)
- Incorporate service level enhancements or reductions
- Incorporate new operating initiatives
- Fund capital projects

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

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

Services You Receive

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



Sources of Funding

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

- Taxation
- Provincial/Federal Grants
- Utility User Fees
- Electrical Dividend
- Sale of Services
- 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.

Property Taxes vs. Assessment

BC Assessment determines the **assessed value of Penticton properties** based on a valuation date of July 1st of each year. Assessment notices are mailed by BC Assessment in January and contain assessed value, property classification and tax exemption status. In the spring, the City sets its property tax rates for each of the nine property classes and applies the applicable rate, to property assessed values, less the value of any applicable tax exemptions.



EXPENSES	Our Budget Requirements
− REVENUE	Fees & Charges
= PROPERTY TAXES	Total Property Tax Levy

- **Property assessment values** may go up or down but the city-wide total property taxes collected will always equal the amount budgeted for.
- **Property tax changes** are driven by how much a property value changes relative to the average change in the community. The most important factor is not how much an assessed value has changed, but how the assessed value has changed relative to the average change for that property class in the City.

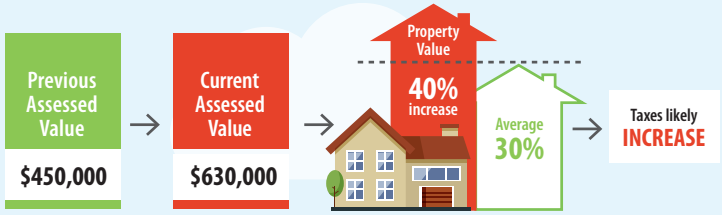
How Assessments work with tax rates

A notice from BC Assessment showing an increase in the value of a property does not equate to what the City of Penticton tax rate will be, as property assessments are only one part of what the City uses to calculate municipal property tax rates each year. When the City sets their budget for the upcoming year, it includes the amount of revenue that will be collected through property taxes. This amount is fixed and does not change because of assessed value changes.

	Your property's value change	Property Tax impact
1.	LOWER THAN AVERAGE Change for Property Class	Taxes likely DECREASE
2.	SIMILAR TO THE AVERAGE Change for Property Class	Taxes likely DO NOT CHANGE
3.	HIGHER THAN AVERAGE Change for Property Class	Taxes likely INCREASE

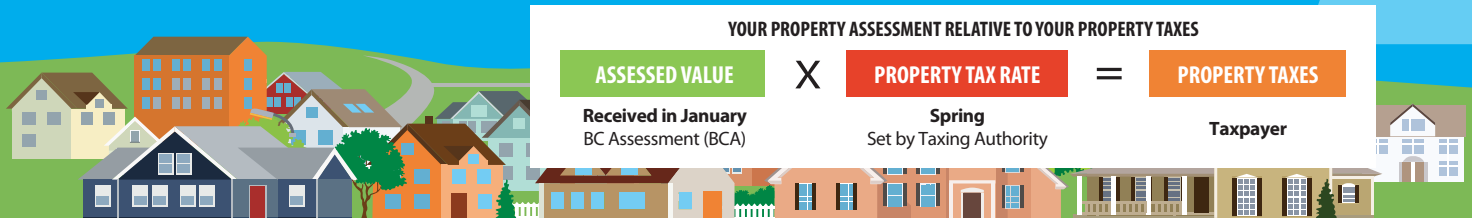
Example

- **A property** is currently assessed at $630,000, based on a valuation date of July 1 last year. The previous assessed value was $450,000. The property increased 40% in value, while the average increase for that property class is 30%.
- **Since the property increased more than the average**, there likely be an increase in property taxes.



Other taxing agencies

The City also collects taxes on behalf of other taxing authorities. These include the Regional District of Okanagan-Similkameen, the Okanagan-Similkameen Regional Hospital District, BC Assessment, the Municipal Finance Authority and School District 67. Changes in overall property tax amounts may be related to increases or decreases in rates for those authorities.



WHAT IS THE
Business Tax Multiplier (BTM)?

Local governments set tax rates each year for each assessment property class. Once the amount of taxation revenues are determined through the budget process, a decision must be made on how to split the tax burden across those property classes. Typically, classes other than the residential class pay taxes at a higher rate; how much more than residential is called the tax multiplier.

The Business Tax Multiplier (BTM) is the rate that businesses are charged in comparison to the residential rate. When setting the BTM, Council is able to shift the distribution of taxes between residential and commercial.

Revenue Neutral Approach

The revenue neutral approach is calculated on a class by class basis, when assessment values change, the tax rate is adjusted so the dollars collected per class remains the same as the previous year. Because assessment values change year over year and the market value movement of each class differs, the result of this approach is that each class pays the same dollar amounts of taxes as in the previous year. The assessed value and ratio will change, but the taxes do not, therefore, the starting point for each class would be equal dollars paid. Council then has the option of adjusting tax rates, multipliers or burden from the base starting point in whatever manner they see fit.

The table below shows an illustration of how the multiplier shifts prior to any taxation increases when assessments shift from one year to the next:

Table 1 - Example of Revenue Neutral Multiplier Shift

		ASSESSMENT	TAX RATE	TAXES	MULTIPLIER
YEAR 1	**Residential**	$600,000	$5.00/$1,000	$3,000	1.00
	Commercial	$1,000,000	$10.00/$1,000	$10,000	2.00
YEAR 2	**Residential**	$700,000	$4.28/$1,000	$3,000	1.00
	Commercial	$1,050,000	$9.52/$1,000	$10,000	2.22

As the residential assessment increased 16% and commercial increased 5%, the multiplier naturally shifted to 2.22 in order to maintain the rates and collect the same amount of revenues from each property class, the change is seen in the tax rate which adjusts to collect the correct revenue with the new assessed values.

Using that same example, if the multiplier was changed in the second year, additional burden would be shifted to residential. Before applying any annual increase, applying a BTM of 2.00 would increase taxes by 8.33% for the residential property and reduce commercial by 2.5%.

Table 2 - Example of Multiplier Shift to 2.00

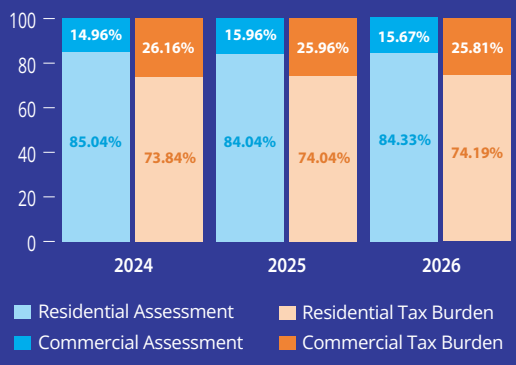
		ASSESSMENT	TAX RATE	TAXES	TAX CHANGE	MULTIPLIER
YEAR 2	**Residential**	$700,000	$4.64/$1,000	$3,250	8.33%	1.0
	Commercial	$1,050,000	$9.29/$1,000	$9,750	(2.5%)	2.0



Assessment Values and Tax Burdens

As the residential assessment distribution increases, so do the relative portion of taxes that the residential taxpayers bare. Since 2021, residential assessments account for more of Penticton's assessed values, and as a result, the residential tax burden, has increased as well. This is displayed comparatively in the graph below.

COMPARISON - Municipal Assessment Versus Tax Burden



The Path to 2027

In compiling the City's Financial Plan, there are many factors that impact operating revenues and expenses and ultimately the taxation rate. For 2027, the key impacts include:

- **Investment in the Community Safety & Well-Being Plan**
- **Investment in the Urban Forest Management Plan**
- **Investment in the Accessibility Plan**
- **Inflationary Costs**

Previously approved Council investments incorporated into 2027 include:

- **Community Safety Investment**
  - Investment in Infrastructure – Fire Hall Renewals (2026 budget)
  - 1 RCMP Public Service Employee (2026 budget)
- **Vibrancy and Culture Investment**
  - Regional Economic Development Coordinator (2026 Council resolution)

2027 Proposed Investments

Overnight security for Industrial and Lakeshore

Investment in the Penticton Chamber Camera Program

CommuniTREE plan advancement

Community Connection, Inclusion, and Accessibility Initiatives

Summary of 2027 Proposed Budget Impacts

2.38% Inflation

\+ **0.66%** 2027 Investments

- 0.36% proposed investments related to Community Safety
- 0.30% proposed investments related to Community Vibrancy & Culture

Total Current Year Investment = 3.04%

Prior Year Investments with 2027 Tax Impact

2.67% 2026 Community Safety Investment

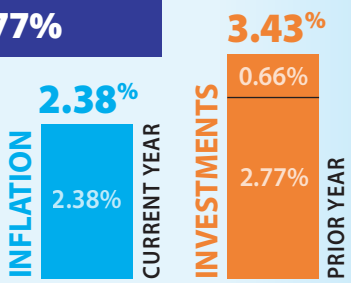
- 2.38% Investment in Infrastructure – Fire Hall Renewals (2026 budget)
- 0.29% 1 RCMP Public Service Employee (2026 budget)

\+ **0.10%** 2026 Community Vibrancy & Culture Investment

- 0.10% Regional Economic Development Coordinator

Total Prior Year Investment = 2.77%

2027 Combined Tax Increase 5.81%



City's Financial Plan

- The **City is required by provincial legislation to release a balanced budget** and not run a deficit
- 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.

2027 Budget and You

The Draft 2027–2031 Financial and Corporate Business Plan includes a proposed tax increase of **5.81%.** The following chart shows the Estimated Monthly Increases for property taxes. The estimates are based on the average residential or commercial property.

ESTIMATED TOTAL MONTHLY INCREASE

Residents

5.81% = $12

Residents average annual increase of **$142** per year, based on an average annual property assessment of **$645,044** (2026)

Businesses

5.81% = $46

Businesses average annual increase of **$556** per year, based on an average annual property assessment of **$1,408,137** (2026)

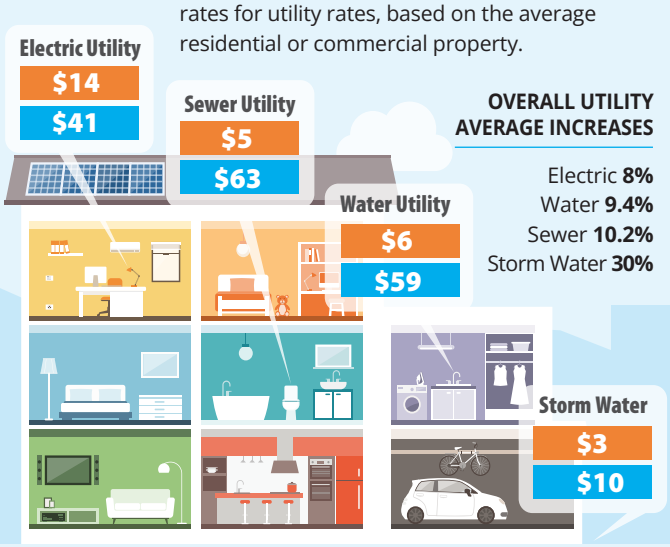
As the City's residential properties cover a wide range of values additional estimates have been provided for properties valued at $500k (38% of properties are valued at <= $500k) and $1M (12% of properties are valued at >= $1M.

Assessed value	$500k	$1M
Monthly	$9	$18
Annually	$110	$220

Estimated Monthly Utility Change

RESIDENTS & BUSINESSES

The below chart demonstrates the proposed increase for utility rates for utility rates, based on the average residential or commercial property.



OVERALL UTILITY AVERAGE INCREASES

Electric **8%**
Water **9.4%**
Sewer **10.2%**
Storm Water **30%**

RESIDENTS

Average Residential Property will pay an estimated additional **$336** annually, approximately **$28** monthly.

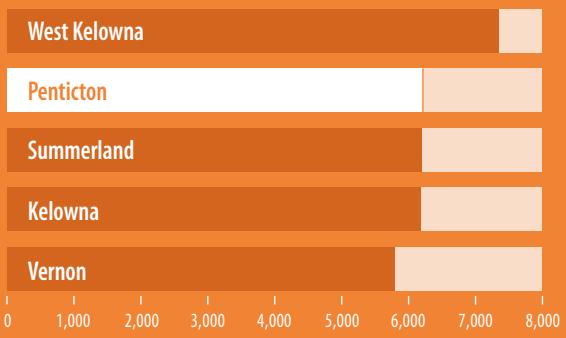
BUSINESSES

Average Business Property will pay an estimated additional **$2,076** annually, approximately **$173** monthly.

Resident Taxes

Residential Tax Competitiveness 2026 Total Residential Taxes & Charges Comparison

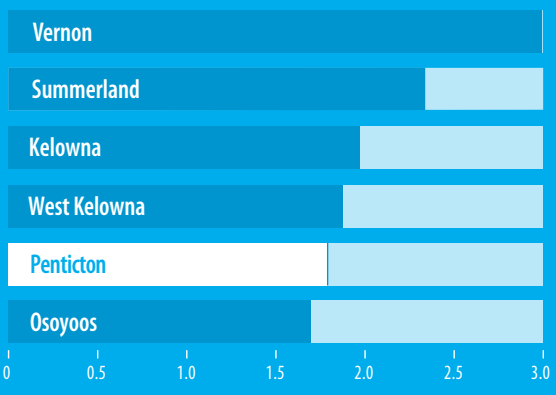
Penticton continues to be competitive for residential taxes and charges (comparable utilities) in the region.



Business Taxes

Business Tax Multiplier Comparisons 2026

The Business Tax Multiplier (BTM) is the rate that businesses are charged in comparison to the residential rate. When setting the BTM, Council is able to shift the distribution of taxes between residential and commercial.



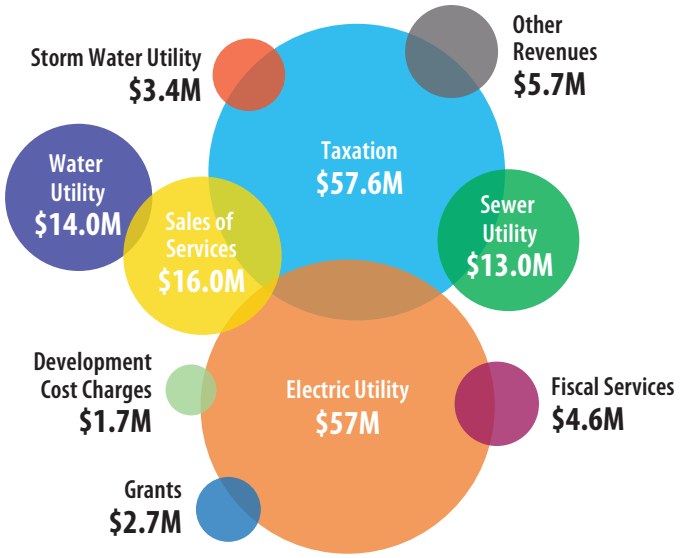
2027 Budget at a Glance

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

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

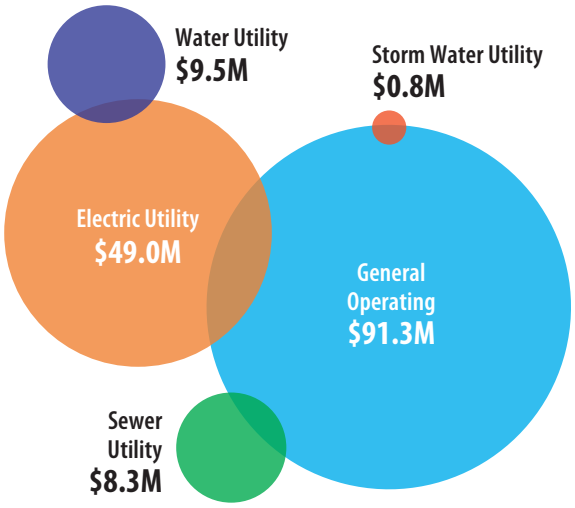
Revenues

$175.7 Million*



Expenses

$158.9 Million*



*Net of $33.1M in taxes collected on behalf of others

Past Tax Increases

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
4.36%	3.44%	3.63%	2.93%	1.95%	5.7%	9.5%	5.31%	7.88%	5.93%	5.81%

5.81% Tax Rate Includes

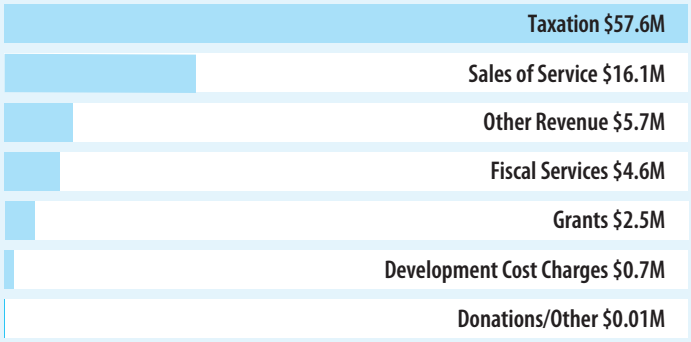
- Inflationary increases including contractual labour and bargaining
- Investment in Community Safety and Vibrancy
- Prior Year Investment in Community Safety & Vibrancy



A CLOSER LOOK AT
General Operating

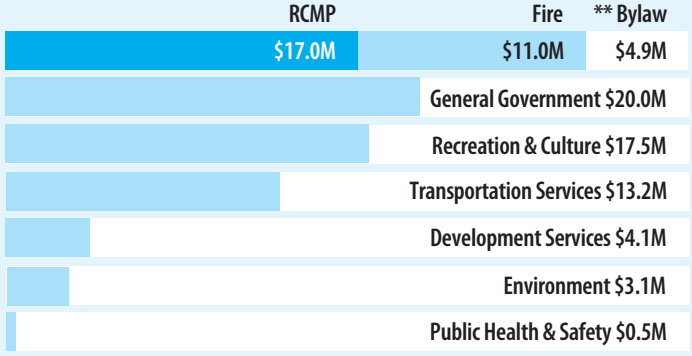
The General Operations includes revenue and expenses for all services, assets and amenities that are not associated with the utilities. The main source of funding for the General Fund is property taxes.

General Revenues $87.2 Million*



*Net of $33.1M in taxes on behalf of others and Storm Utility $3.4M

General Expenses $91.3 Million*



*Net of $33.1M in taxes on behalf of others and Storm Utility $0.8M
**Public Safety and Building & Licensing

REVENUE BASIS

- Taxation is the primary source of general operating funding for the City and represents 66% of the total budgeted operating revenue (net of storm water and taxes collected on behalf of others). The amount budgeted annually is based on the proposed tax increase. For 2027, the proposed tax increase of 5.81%.
- Sales of Goods and Services consists of fee revenue from building, licensing, planning, recreation, land management agreements, transit, ticketing and recoveries of services rendered. Each revenue is reviewed individually and budgeted based on five-year historical revenue and known changes, or contractually agreed amounts.
- Other Revenue consists of gaming proceeds, cemetery fees, library revenue and internal allocations for fleet usage. These revenues are only budgeted if they are confirmed to continue and based on historical averages.
- Grants are grants received from other organizations, including the provincial and federal governments. Budgeted grants are for known annual grants and one-time grants that will continue into that budget year. For 2027, the grants budgeted are Community Works Fund, social development supports, and library and museum operating grants.
- Development Cost Charges are the revenue expected to be received from development permits, which will be transferred to the applicable reserve and are based on historical revenue.
- Donations/Other consist of donations for RCMP programs and Museum donations. As these amounts can fluctuate year to year, a minimal amount is budgeted.



A CLOSER LOOK AT
2027 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. The proposed rate increases for each utility follow the recommended rates from the 2023–2027 Rate Review, with the exception of the proposed Water rate which has incorporated Council approved debt borrowing that was not factored into the original rate review.

Electric

REVENUE	EXPENSES
$56.9M	$49.0M
CAPITAL TRANSFER	**RESERVES**
$9.8M	$(1.9M)

ELECTRIC FUND

An electric fund is established to manage and finance the City's electrical services and infrastructure. This fund ensures the electric system is self-sustaining and can provide reliable, efficient and safe electricity to residents and businesses.

HIGHLIGHTS

- City power purchase from FortisBC accounts for **88%** of expenses.
- FortisBC is anticipated to request a 2027 rate increase of 6.4%
- Proposed increase of **8.0%** for electrical rates
- Total 2027 Capital: **$14.1M**

Water

REVENUE	EXPENSES
$14.3M	$9.5M
CAPITAL TRANSFER	**RESERVES**
$6.6M	$(1.8M)

WATER FUND

A water fund is used to manage and finance the City's water-related services and infrastructure. The purpose of this fund is to ensure the water system is self-sustaining and can provide safe, reliable water to residents.

HIGHLIGHTS

- Proposed increase of **9.4%** for treated water rates
- Proposed increase of **10.06%** for agriculture water rates
- Total 2027 Capital: **$9.4M**

Sewer

REVENUE	EXPENSES
$13.9M	$8.3M
CAPITAL TRANSFER	**RESERVES**
$6.6M	$(1.0M)

SEWER FUND

A sewer fund is established to manage and finance the City's wastewater collection, treatment, and disposal services. This fund ensures the sewer system is self-sustaining and can effectively handle wastewater to protect public health and the environment.

HIGHLIGHTS

- Proposed increase of **10.2%** for sanitary sewer rates
- Total 2027 Capital: **$6.0M**

Storm Water

REVENUE	EXPENSES
$3.4M	$0.8M
CAPITAL TRANSFER	**RESERVES**
$0.3M	$2.3M

STORM WATER FUND

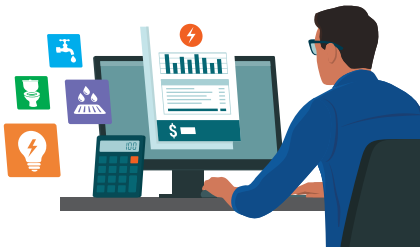
A storm water fund is dedicated to managing and financing the City's storm water drainage system. This fund ensures the proper collection, treatment, and disposal of storm water runoff to prevent flooding, protect water quality and maintain environmental health.

HIGHLIGHTS

- Proposed increase of **30%** for storm water rates
- Total 2027 Capital: **$0.3M**

Sustaining Our Utilities

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. A complete review was undertaken in 2023, and the next review is scheduled for later 2027 to inform future rates. Revenue for each utility is estimated based on actual historical usage, plus Council approved rate increases.



Capital vs. Operating

The City's budget outlines the money that will be raised and spent within the Financial Plan timeframe. This Plan aligns with the City's strategic priorities with the services we deliver to residents every day. It also determines what infrastructure investments will take place.

Capital Budget

The capital budget is used for long term investments like infrastructure and facilities. Infrastructure is the term that refers to the equipment and structures the City owns which help make Penticton a safe, connected and livable community.

The capital budget is the City's plan to purchase, build, maintain, repair and replace assets including infrastructure. Capital assets also directly and indirectly impact the City's operating budget as funds are needed to cover day-to-day operating expenses associated with the asset.

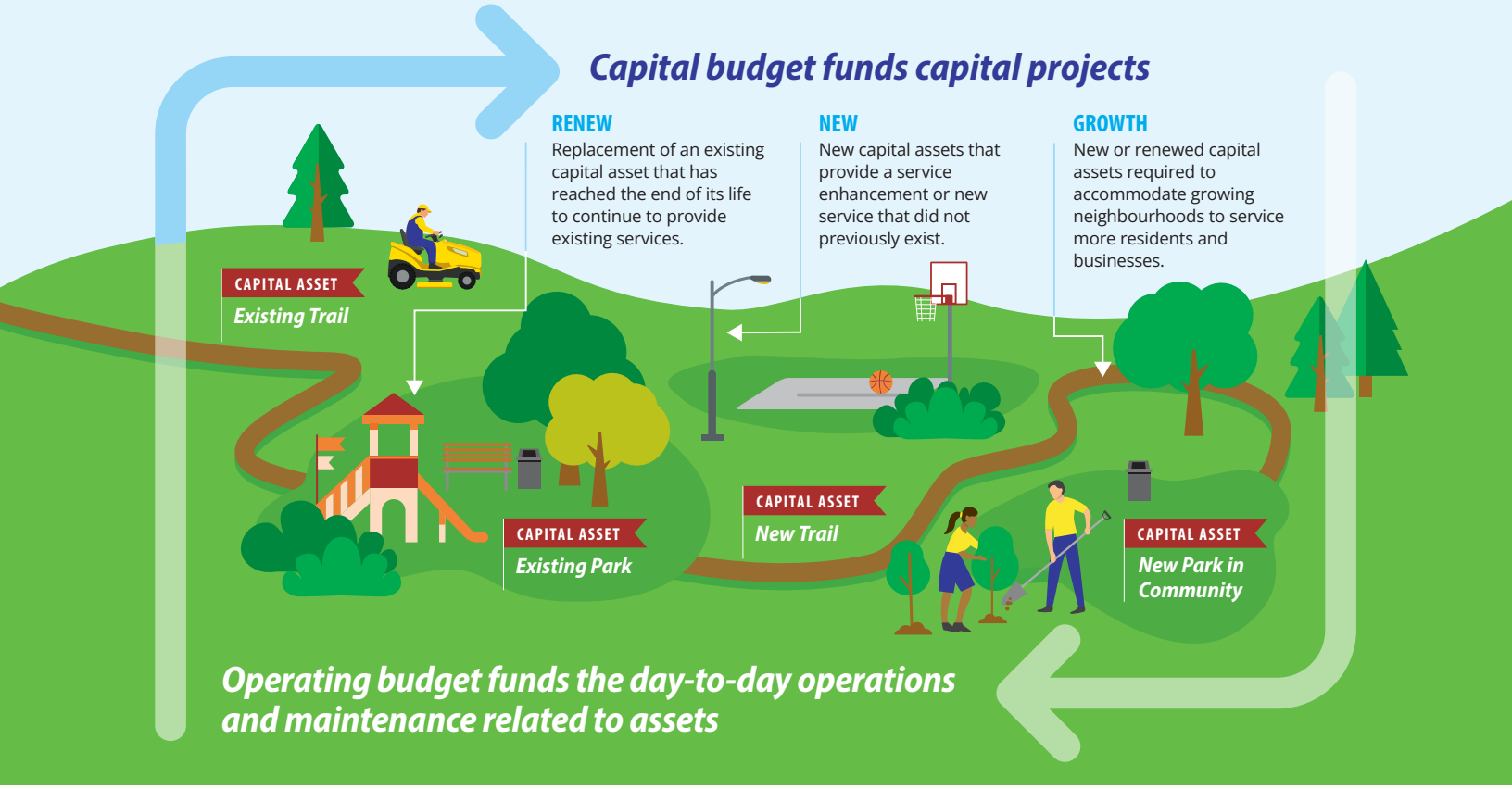
Operating Budget

The operating budget covers the day-to-day expenses required to deliver services to residents. These costs return year-after-year and include items like staff wages, office supplies and utilities.

The operating budget is the City's plan to deliver services to the community and cover day-to-day operating costs to maintain City assets.

Connecting the Capital and Operating Budgets

The following diagram illustrates the relationship between the capital and operating budgets.



ASSET MANAGEMENT & Capital Borrowing

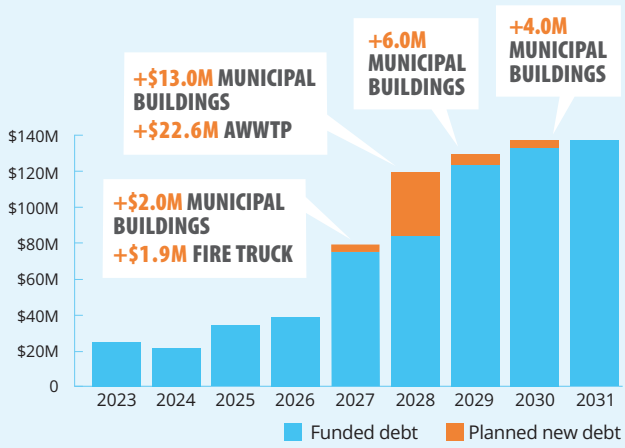
Like many cities, Penticton is challenged to fund the increasing costs to maintain, replace and extend the life of its aging infrastructure with replacement costs continuing to rise.

Planned Borrowing

The City has identified a potential $495M in major projects, of which $269M is projected to be funded over the next 5 years. These projects are funded through a variety of sources such as reserves and grants, and an estimated $85.5M through debt financing. Additional projects may be identified for debt financing as they are prioritized and moved from unfunded to funded projects in the future. 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 Future Borrowing

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



Future Projects To Be Funded With Debt



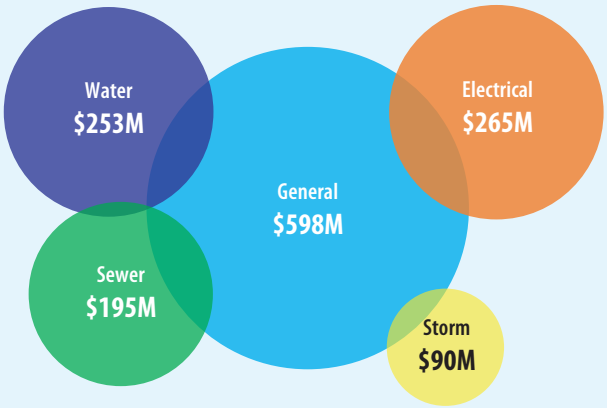
2027 – Fire Truck $1.9M

2027–2030 – Civic Places & Spaces – Municipal Facilities $25.0M ($2M in 2027)

2028 – Advanced Waste Water Treatment Plant (AWWTP) Upgrades $22.6M

Asset Replacement Values

Asset management plays a vital role in ensuring that the City is fully optimizing its assets and amenities. The City owns approximately $1.4 billion (2022 valuation) 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 2025 debt financing ratio was 3.0%, with the additional borrowing on the funded projects, the debt financing ratio will fluctuate over the next five years between 3.5% and 6.7%. In 2027 the City remains in a healthy position to take on additional debt to finance its capital needs.

Asset Management

Asset management planning allows municipalities to stretch capital and operating dollars by helping to make well-informed, evidence-based decisions. It's about making the right infrastructure investments in the right places, at the right time to meet the required levels of service in the most cost-effective manner for the present and future needs

A CLOSER LOOK AT
2027 Capital Projects

The following projects highlight some of the City's funded capital initiatives, including ongoing multi-year projects. For detailed project overviews, refer to the Capital Plan Supplemental Schedules. To review all 2027–2031 capital projects, consult the Capital Plan.

Facilities Highlights

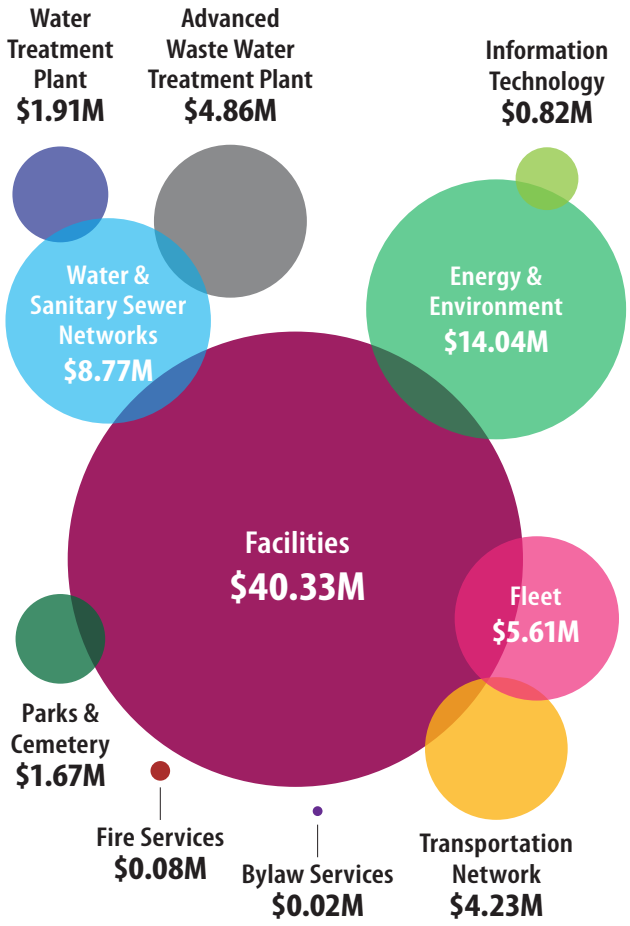
- Civic Places & Spaces – Fire Hall Renewals (Multi-Year Project **$38.5M**)
- Civic Places & Spaces – Municipal Facilities (2027–2030 **$25.7M**)
- Kings Park Sportsplex Facility Renewals/Improvements (2027–2030 **$0.2M**)
- Skaha Park East Boathouse Renewal (2027 **$1.0M**)

Transportation Network Highlights

- Crosswalk Improvements (2027–2031 **$2.9M**)
- Friendly Streets (2027–2031 **$1.0M**)
- Intersection Safety & Signal Improvements (2027–2031 **$1.6M**)
- Pavement Management Rehabilitation Program (2027–2031 **$7.3M**)
- Safe Routes to School (2027–2031 **$0.9M**)

Water & Sanitary Sewer Network Highlights

- Aging & Undersized Water Infrastructure Renewals (2027 **$3.45M**)
- Ellis 4 Dam Dredging (2027 **$1.5M**)



Energy & Environment

- Microgrid (2027–2031 **$8.9M**)

Advanced Waste Water Treatment Plant

- AWWTP Facility Upgrades & Renewals (2027–2028 **$24.8M**)

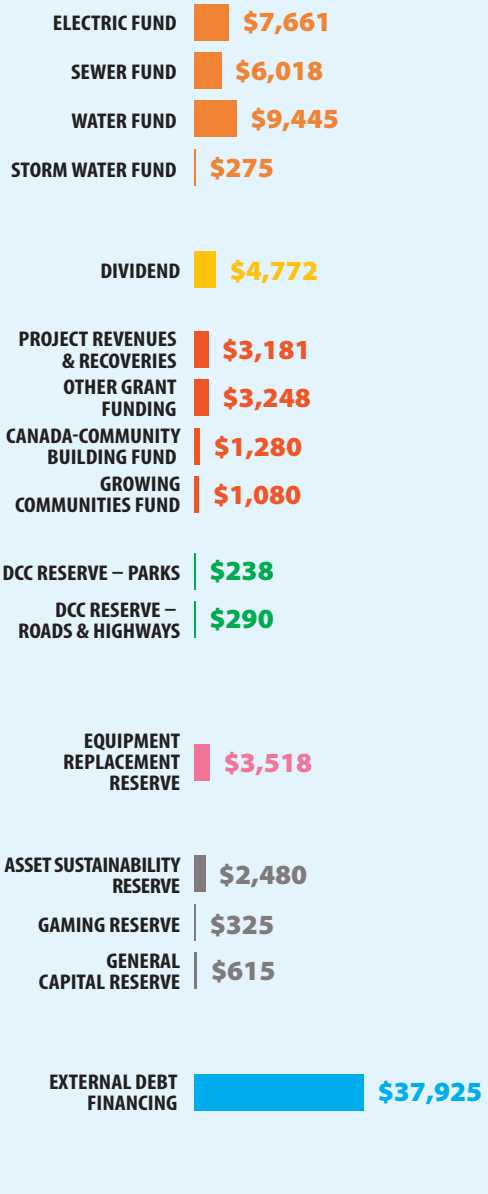
Capital Funding

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.

2027 Capital Funding Sources

Amount in thousands

Total Utilities	Total General	Total Capital Projects
$29,553	$52,798	$82,351



28%

UTILITY RATES & FEES: These funds support projects specific to individual utilities for which amounts are collected on utility bills. Supported projects can include replacement and renewal activities, service expansion due to growth, and even the introduction of new facilities or services. These funds are needed to ensure the City can continue delivering services to existing ratepayers.

6%

ELECTRIC DIVIDEND: These funds are collected as a return on investment from the City's Electrical operations and support a wide variety of general capital projects, such as renewing roads, parks and facilities infrastructure.

9%

GRANT FUNDING & RECOVERIES: Grants come in two forms: upfront funding with follow-up reporting (e.g., Canada-Community Building Fund) or reimbursement of expenses once a project is completed. Recoveries are amounts contributed by third parties toward the total cost of a specific project.

1%

DEVELOPMENT COST CHARGES (DCCS): These are fees levied on projects to fund the expansion of services necessitated by growth. For instance, DCCs finance water mains in new subdivisions. Without the development, these infrastructure expansions would be unnecessary.

4%

EQUIPMENT REPLACEMENT RESERVE: This reserve funds projects to replace existing equipment such as vehicles, machinery, and IT hardware. Annual amounts are transferred into this reserve over the life of each asset, ensuring funds are set aside for when replacement is due.

4%

OTHER RESERVES: The City's Reserve Policy outlines various funds earmarked for specific types of capital projects. These reserves draw from multiple sources, as detailed in the policy appendix.

46%

EXTERNAL DEBT FINANCING: This involves borrowing funds from external sources to finance major capital projects when internal reserves are insufficient. External debt is generally used for large infrastructure projects with long lifespans, ensuring that future residents who benefit from these facilities also contribute to their cost through property taxes or user fees that service the debt.

FUNDING THE FUTURE:

Civic Places & Spaces Priorities

In 2019–2021 the Asset and Amenity Management Program, through the Civic Places and Spaces report, evaluated the City's facilities assets and amenities, identifying buildings that are reaching the end of their service life, and recommended a long-term plan to manage the assets that is fiscally responsible and continues to meet service levels.

The four key recommendations were subsequently prioritised by Council as follows:

CIVIC PLACES AND SPACES
ASSET & AMENITY MANAGEMENT PLAN

1 Fire Hall Renewals

Plan to replace the Fire Hall Headquarters and ensure all Fire Halls are upgraded.

This project is underway with the construction of the new Fire Hall Headquarters at the site of Hall #2 on Dawson Avenue with completion anticipated in 2028. Once the Headquarters is commissioned, Fire Hall #1 on Nanaimo Avenue will undergo upgrades.

2 Twin Arena

Plan for a twin-pad arena facility to replace McLaren and Memorial Arenas.

Planning work is underway with funds set aside in the 2026-2030 capital budget for space programming and preliminary design of a Multi-Sport Facility at the site of the SOEC complex. Additional assessments are being undertaken at both McLaren and Memorial Arenas to determine potential future uses.

3 Arts & Culture Centre

Create a new Arts & Culture Centre in downtown to house the library, museum, art gallery and other arts groups.

Initial site options will be considered as part of the ongoing Downtown Area Plan work underway.

4 City Hall

Retain and continue to modernize and upgrade as required.

Multiple assessments since 2019 have identified the City Hall building envelope is in poor and failing condition, causing heating and cooling loss and leak issues. Envelope renewal and upgrades is required to address lifecycle replacement needs, improve energy performance, prevent water intrusion, and extend the service life of City Hall.

Subsequent to the completion of Civic Spaces and Places report, in 2023 the City Yards building was identified as another priority project for planning, design and construction of main building renovations to address required remedial and safety requirements with the fleet garage, space challenges and aging end of life infrastructure.

As these projects have both evolved, the City Hall and City Yards initiatives are now being advanced together under Priority #4 as Municipal Facilities. Combining the projects recognizes their shared objective of renewing critical municipal facilities, improving operational efficiency, and extending the service life of key civic assets while supporting the long-term goals of the Asset and Amenity Management Program.

CIVIC PLACES AND SPACES PRIORITY #1:

Fire Hall Renewals



This project includes construction of a new Fire Hall Headquarters at the Fire Hall #2 site on Dawson Avenue and upgrades to Fire Hall #1 on Nanaimo Ave West, to improve operational effectiveness and extend the life of facility. Once the new Fire Hall Headquarters are commissioned, Fire Hall #1 will then serve as a satellite station and Emergency Operations Centre. These upgrades will replace outdated and undersized infrastructure with modern, purpose-built facilities that meet today's standards for emergency response, firefighter health and safety, and community resilience.

Project Background

The project responds to priorities identified in the City's Civic Places and Spaces strategy and reflects years of planning, technical analysis, and community input. It will improve emergency response times, provide safer working conditions for firefighters, and ensure the City is prepared for future emergencies.

The project will be delivered using an Integrated Project Delivery (IPD) model, which brings together architects, contractors, and City staff under a single agreement to ensure collaboration, cost certainty, and shared accountability.

Highlights

- The Fire Hall Renewal project aims to replace and modernize aging facilities with safer, more functional spaces that better support emergency response and the people who rely on it.
- The Fire Hall Renewal plan makes efficient use of City-owned land and existing assets by repurposing the existing Fire Hall Headquarters into a satellite hall and locating the new, larger Fire Hall Headquarters on available City-owned land at the Fire Hall #2 site.
- Built today, for tomorrow. The project adds approximately 22,000 sq. ft. of much needed space for Fire Services to ensure that this critical service continues to meet the needs of our community as it grows.





Budget Items

The total investment is $38 million with Council approving the project to be funded by borrowing over the years 2026–2028.

Debt servicing costs are estimated to total $3 million annually, which will be phased into taxes over 2027 and 2028.

For **2027**, **2.38%** has been included in the tax increase with a **further increase of approximately the same value** to be included in **2028**.

CIVIC PLACES AND SPACES PRIORITY #4:

Municipal Facilities







Overview

The Civic Places & Spaces Strategy identified City Hall as a priority facility requiring ongoing renewal to ensure it remains a safe, functional, and efficient administrative facility.

Multiple assessments since 2019 have identified the City Hall building envelope as being in poor condition, resulting in energy loss, water infiltration concerns, and increasing lifecycle maintenance requirements. Renewal of the building envelope and roof is required to improve energy performance, protect the building from further deterioration, and extend its service life.

Subsequent to the completion of Civic Spaces and Places report, in 2023 the City Yards building was identified as another priority project for planning, design and construction of main building renovations to address required remedial and safety requirements with the fleet garage, space challenges and aging end of life infrastructure.

As these projects have evolved, the City Hall and City Yards initiatives are now being advanced together under Priority #4: Municipal Facilities.

Combining these projects recognizes their shared objective of renewing critical municipal infrastructure, addressing operational challenges, improving efficiency, and extending the service life of key civic assets while supporting the long-term goals of the Asset and Amenity Management Program.

CIVIC PLACES AND SPACES PRIORITY #4:

Municipal Facilities

Issues

Over the past several years, the City's municipal operational facilities have been experiencing increasing pressures related to aging infrastructure, facility condition, and space constraints. At City Yards, Public Works operations continue to evolve as the City grows and infrastructure assets expand. The construction of the Electrical Fleet Building, planned microgrid infrastructure, relocation of equipment and materials from the Wastewater Treatment Plant to support ongoing upgrades, and FortisBC clearance requirements have reduced land available for operational storage and staging. In addition to these space constraints, in 2025, a staff work trailer was removed from service and disposed of following the discovery of significant hazardous mold contamination and temporary accommodations have been made to provide adequate workspace for the employees displaced.

Further to these growing operational pressures, the City has identified the future need for a dedicated fleet maintenance and operations facility. The City's fleet division is responsible for maintaining vehicles and equipment that support a broad range of municipal services, including roads, water, wastewater, parks, solid waste, and snow and ice control operations. As the fleet continues to grow and diversify, additional facility space will be required to support these operations and maintain service levels. This also allows for the existing fleet area to be re-purposed to create a more functional procurement/stores space, and to meet other growing space needs.

City Hall is also experiencing growing lifecycle renewal requirements. Rehabilitation of the building envelope, including walls, windows, doors, flashing, and weatherproofing systems, is required to improve energy performance, prevent water intrusion, address deterioration, and extend the useful life of the facility. Roof renewal and replacement of aging components are also needed to protect the building and ensure its continued use as the City's primary administrative facility.





Current Fleet Shop at City Yards – Asbestos containing walls





Sustainability Trailer Office at City Yards – hazardous mold throughout walls

Budget

The total investment is estimated at $25M over four years for building improvements for City Hall, City Yards and a new Fleet building. The proposal is to fund these projects through debt borrowing and fund the payments from the asset sustainability reserve. Debt servicing is estimated to be in the range of $1.5M annually.

City Yards - Fleet Building	City Yards – Main Building Upgrades	Civic Places & Spaces – City Hall Envelope Renewal
2027 ..... $1.5 million **2028** ..... $9.5 million	**2027** ..... $0.5 million **2028** ..... $1.5 million **2029** ..... $4.0 million	**2028** ..... $2.0 million **2029** ..... $2.0 million **2030** ..... $4.0 million
TOTAL: $11.0 million	**TOTAL: $6.0 million**	**TOTAL: $8.0 million**

FUNDING THE FUTURE:

Community Assets

Many of the City's assets were built in the 1960–1970 time period and require ongoing maintenance, renewal, or replacement to remain safe, reliable, and functional. Investing in infrastructure today helps reduce future costs, avoid service disruptions, and protect the quality of life for our residents.

Investment

Well-maintained infrastructure supports recreation programs, public safety, transportation, community events, and access to public spaces. By investing strategically in asset renewal, the City can manage long-term costs while maintaining service levels for residents.

City's Infrastructure is Aging

The City's assets are similar to owning a house that has roofs, furnaces, driveways, and plumbing that eventually wear out and need replacement. Cities face the same challenge, but with thousands of assets including roads, buildings, parks, and equipment. The General Fund covers assets such as facilities, transportation, parks and fleet and is valued at approx. $600 million dollars.

Deferring maintenance may save money in the short term, but it often leads to higher costs later. Planned replacement is generally less expensive than emergency repairs and service disruptions.



Funding Gap

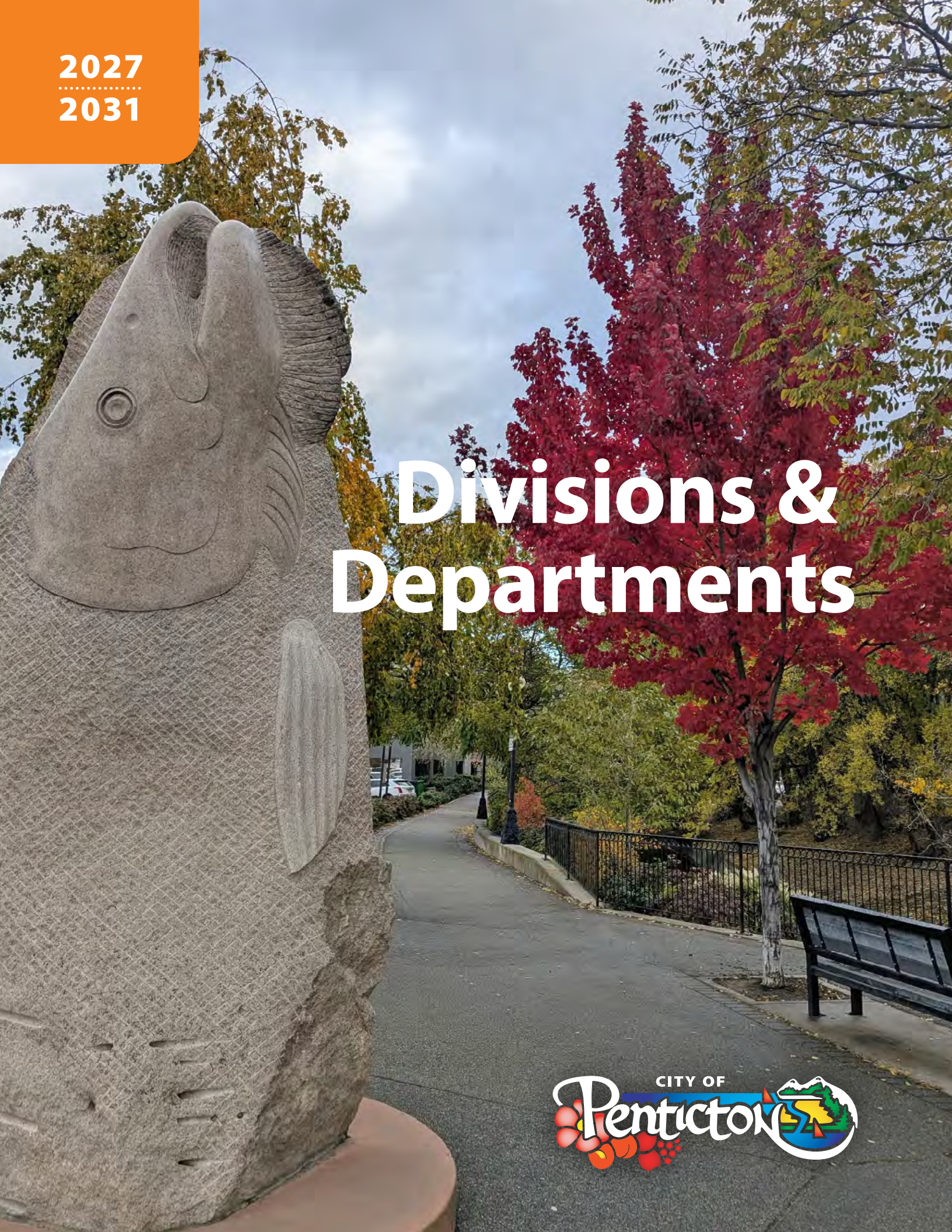
The City is currently contributing $2.4M annually to the Asset Sustainability Reserve with continued added contributions of $300k annually per the City's Financial Management Policy. Although this investment is beneficial, the growing rate of infrastructure costs far outweighs the annual contribution increase increasing the future funding gap.

Inflation & Rising Costs

The price of construction and materials has increased sharply in recent years. For example, a fire truck that cost $600,000 fifteen years ago now costs over $2 million to replace. Delaying investment in capital reserves will increase the future funding gap, leading to higher costs for taxpayers.



2027
2031



Divisions & Departments

CITY OF PENTICTON



Content

Office of the City Manager

- Mayor & Council
- City Manager
- Intergovernmental Relations
- Communications & Engagement

Corporate Services

- General Manager's Office
- Risk Management
- Finance
- Procurement & Inventory
- Legislative Services
- Information Technology & Digital Transformation
- Human Resources & Safety

Community Services

- Facilities
- Recreation, Arts & Culture
- Penticton Museum & Archives
- Land Management

Penticton Public Library

Infrastructure

- Energy & Environment (Electric Utility, Climate Action & Solid Waste)
- Utilities (Sewer, Water & Storm)
- Engineering
- Public Works (Roads, Parks & Fleet)

Development Services

- Planning & Licensing
- Building & Permitting
- Development Engineering
- Housing & Policy Initiatives
- Economic Development

Public Safety & Partnerships

- Social Development
- Bylaw Services

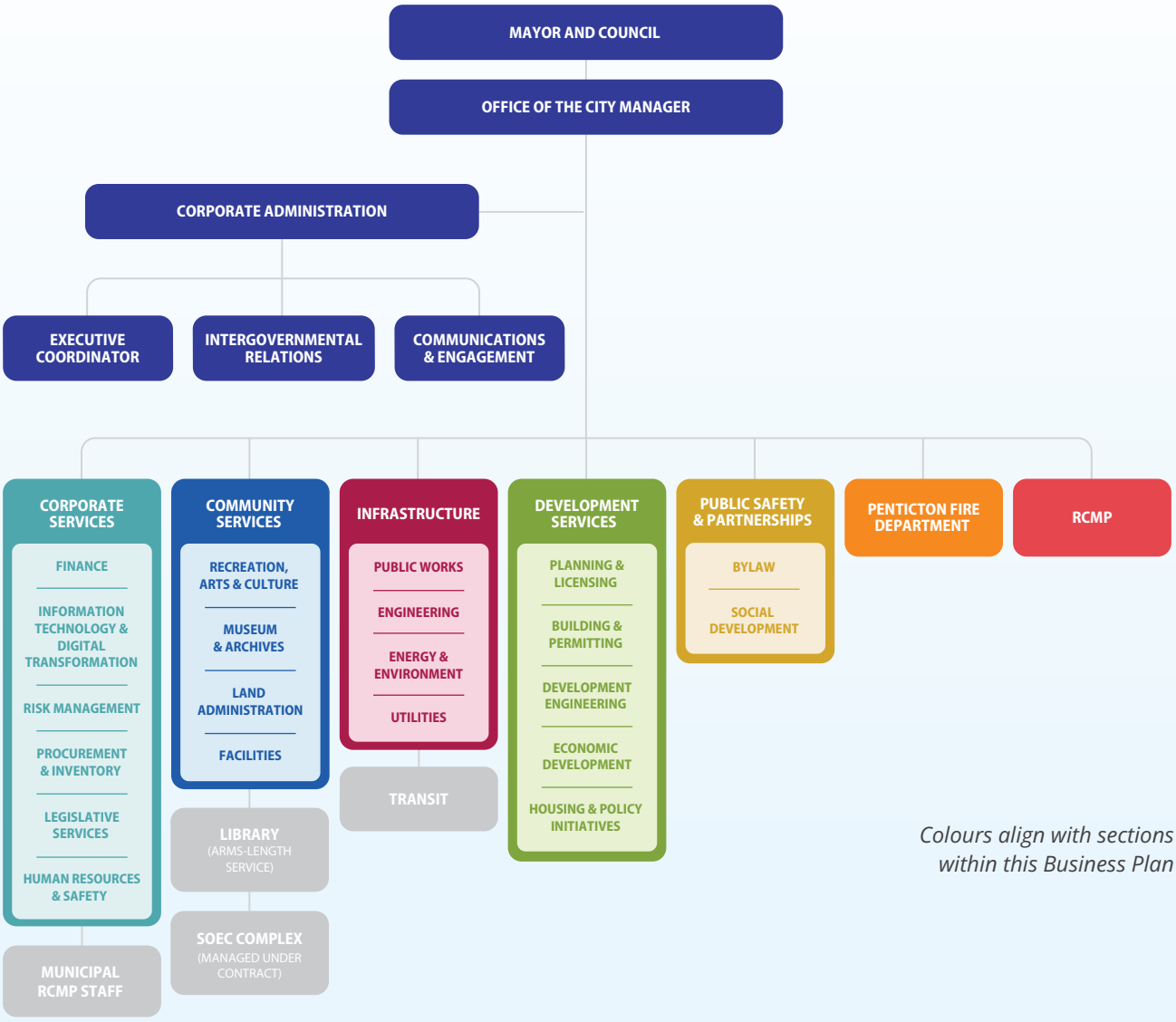
Penticton Fire Department

- Fire Chief's Office
- Suppression
- Prevention
- Training
- Emergency Management

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, supervisors and managers, and union staff. The majority of City services are provided by five major divisions: Corporate Services, Community Services, Infrastructure, Development Services, and Public Safety & Partnerships, 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 provided by OVG 360 (Oak View Group).



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. For the 2027 year, FTE's were held at 2026 levels until the planned Organizational Review is complete and recommendations are received.

The current full-time equivalent staffing levels for 2025 through 2027 are reflected below:

Department	2025 FTE	2026 Final	New	2027 FTE Proposed
Office of the City Manager	3	7**		7
Corporate Services	81	77**		77
Community Services	55	56		56
Infrastructure	126	130		130
Development Services	24.5	24.5		24.5
Fire Department	50	52		52
Public Safety and Partnerships	20	20.6		20.6
Total City FTE	**360**	**367**	**0.0**	**367**
Library*	14.8	14.8		14.8
RCMP Members*	59	60		60

**Positions not included in municipal staffing totals.*
***Communications and Engagement department moved to Office of the City Manager*

All new positions and personnel changes are required to be supported by a business case. The business case includes the problem, purpose and opportunity, deliverables, cost/benefit analysis, risk assessment and alternative solutions. Each request must support either Council's or operational priorities ensuring divisions are making changes in services to address the community needs.

The City of Penticton is responsible for funding 90-percent of the RCMP contract to provide policing services for residents.

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.

Full-time equivalent (FTE) is the industry standard to reflect staffing levels for local government. One FTE is equivalent to one staff working full-time.



Office of the City Manager

Division Overview

The City Manager, under oversight of the Mayor and Council, leads this division. The Office of the City Manager provides a range of services to Penticton residents and oversees the strategic management and growth of the city.



Department Overviews

Mayor and Council

The City of Penticton Mayor and Council comprise the local elected body responsible for governing our city and promoting its economic, social and environmental well-being. Accountable to residents, Council sets strategic direction and provides leadership to ensure the City delivers high-quality services. Working closely with the City Manager, Council ensures that community needs are met while promoting long-term sustainability and growth.

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, as well as for providing 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.



Intergovernmental Relations

Intergovernmental Relations (IGR) is responsible for advancing Penticton's interests, in Indigenous relations and advocacy through strategic engagement with provincial, federal, Indigenous and regional governments. This focus area ensures that municipal priorities related to intergovernmental advocacy, funding negotiations and policy development are effectively represented.

Communications & Engagement

Communications & Engagement delivers four integrated service areas: Engagement, Brand & Reputation, Strategic Marketing & Communications, and External Relations. Together, these services support public trust, strengthen relationships, inform and engage residents, enhance the City's profile, and advance Council and corporate priorities.

Staffing & FTE

The Office of the City Manager division consists of **7 FTE**. At the beginning of 2026, the Communications and Engagement department moved from Corporate Services to the Office of the City Manager.

2027 Initiatives

CITY MANAGER

Council Orientation

Following the municipal election, a comprehensive Council Orientation program will be delivered to establish a strong foundation for the new Council and support an effective transition into governance. The orientation will provide Council with a clear understanding of its governance role, statutory responsibilities, decision-making processes, financial framework, organizational structure, key municipal services, major projects and current strategic issues. The goal is to establish a common understanding of the organization and the environment in which the City operates, allowing Council to move quickly into meaningful priority-setting and decision-making.

→ **Priority:** City Mission, Vision & Values → **Estimated Completion:** Spring 2027



CITY MANAGER

Council Strategic Planning and Corporate Work Plan

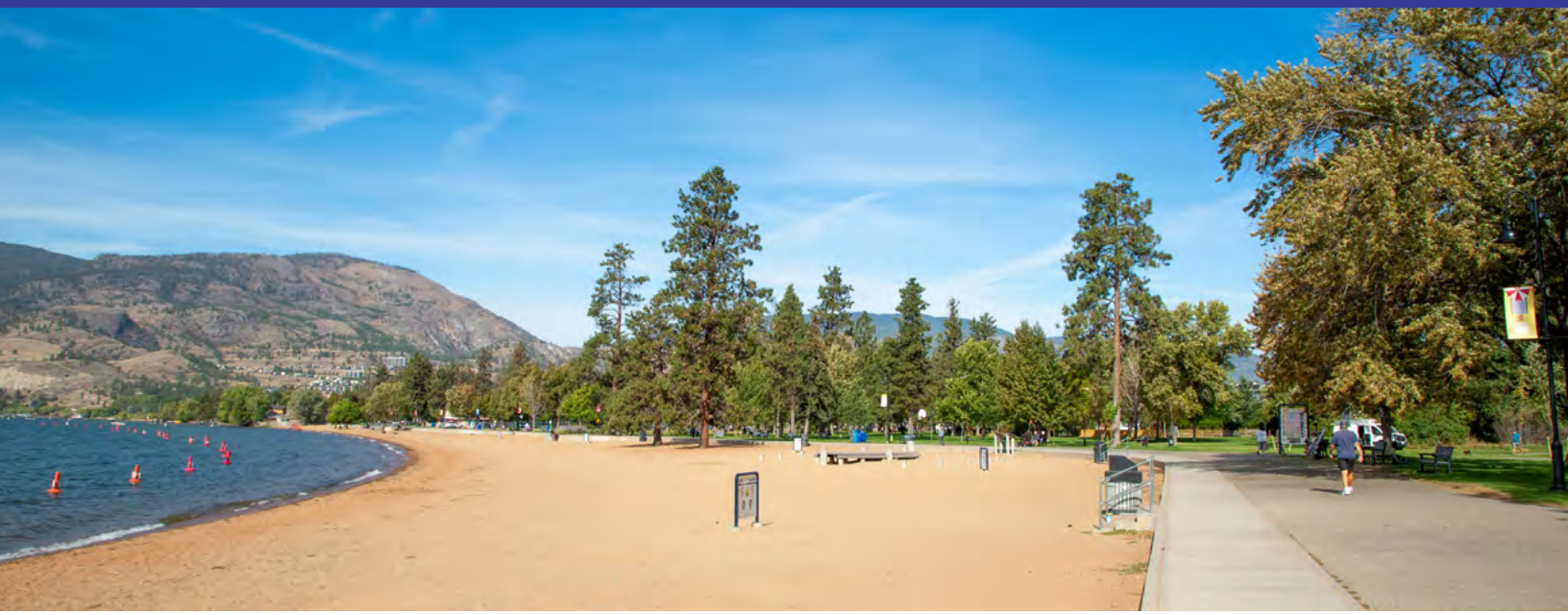
Council will undertake a strategic planning process early in the new term to establish a clear and focused set of priorities for the organization. The process will identify Council's strategic objectives, desired outcomes and key areas of focus, while recognizing the City's financial capacity, operational realities and longer-term community needs. These priorities will then be translated into a Corporate Work Plan that provides a clear line of sight between Council direction and staff implementation. The work plan will identify key initiatives, accountabilities, timelines and measures of success, creating a practical framework for tracking progress and reporting back to Council and the community.

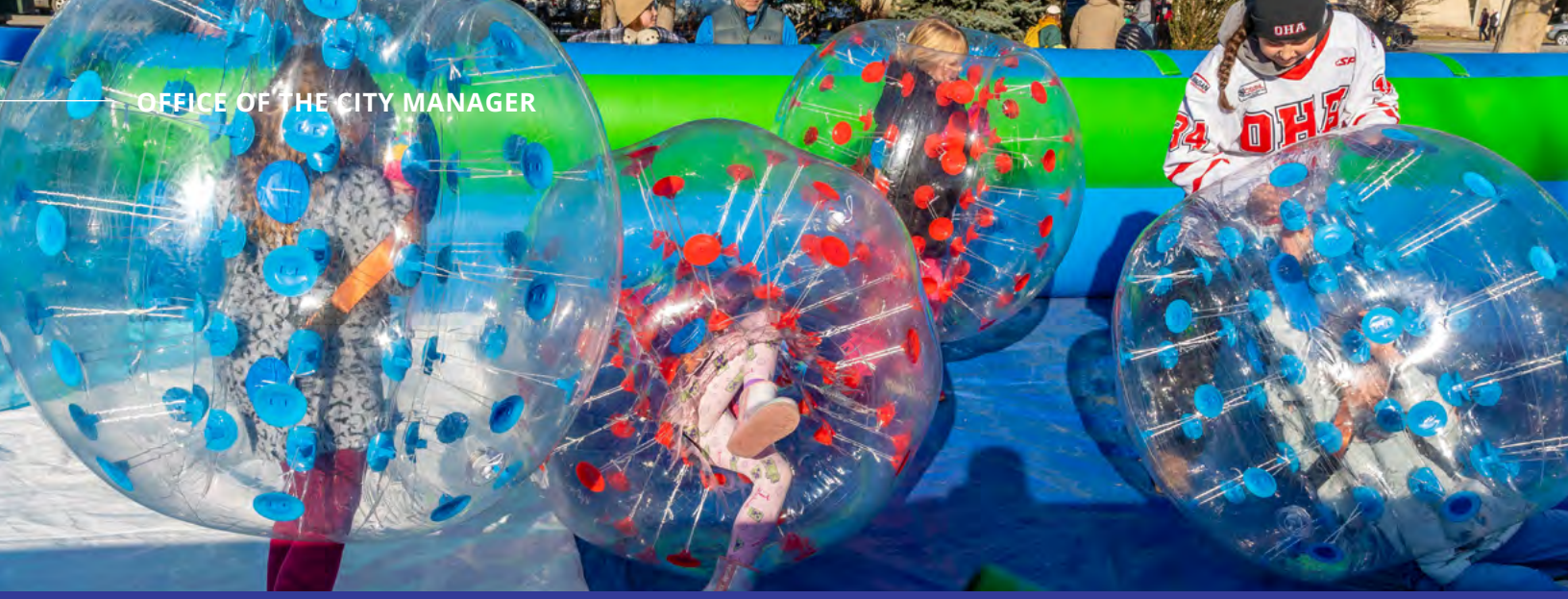
→ **Priority:** City Mission, Vision & Values → **Estimated Completion:** Spring 2027

Organizational Review and Alignment

Following the development of Council's Strategic Plan and Corporate Work Plan, the organization will undertake a comprehensive review of its structure, resources, capacity and ways of working to ensure the organization is appropriately aligned to deliver on Council's priorities. The review will consider organizational structure, roles and responsibilities, service delivery, staffing capacity, processes and opportunities to improve efficiency and effectiveness. The objective is not simply to review the organization, but to ensure that the right people, resources, structures and capabilities are aligned with the priorities Council has established. This will provide a strong foundation for implementation, help identify capacity gaps or opportunities for realignment, and ensure that the organization is positioned to deliver the Corporate Work Plan effectively over the course of the Council term.

→ **Priority:** City Mission, Vision & Values → **Estimated Completion:** Ongoing initiative





COMMUNICATIONS & ENGAGEMENT

Expansion of Strategic Communications Program

Continue advancing a proactive and integrated approach to communications, engagement, marketing and external relations that builds community trust, supports informed decision-making and advances Council priorities. Key focus areas include:

- Strategic communications and marketing
- Public engagement and community insights
- Brand and reputation management
- Digital communications and service excellence
- External relations, advocacy and partnership development

→ **Priority:** City Vision, Mission and Culture → **Estimated Completion:** Ongoing initiative

Market Research

This initiative is for biennial market research with a focus in 2027 that will establish a baseline for perceptions of safety and community connection.

→ **Priority:** Safe & Resilient → **Estimated Completion:** Ongoing initiative

Website Enhancement

Enhance and optimize the City's website to improve accessibility, user experience, search visibility and AI discoverability, ensuring residents can easily find trusted information and City service.

→ **Priority:** City Vision, Mission and Culture → **Estimated Completion:** 2027

INTERGOVERNMENTAL RELATIONS

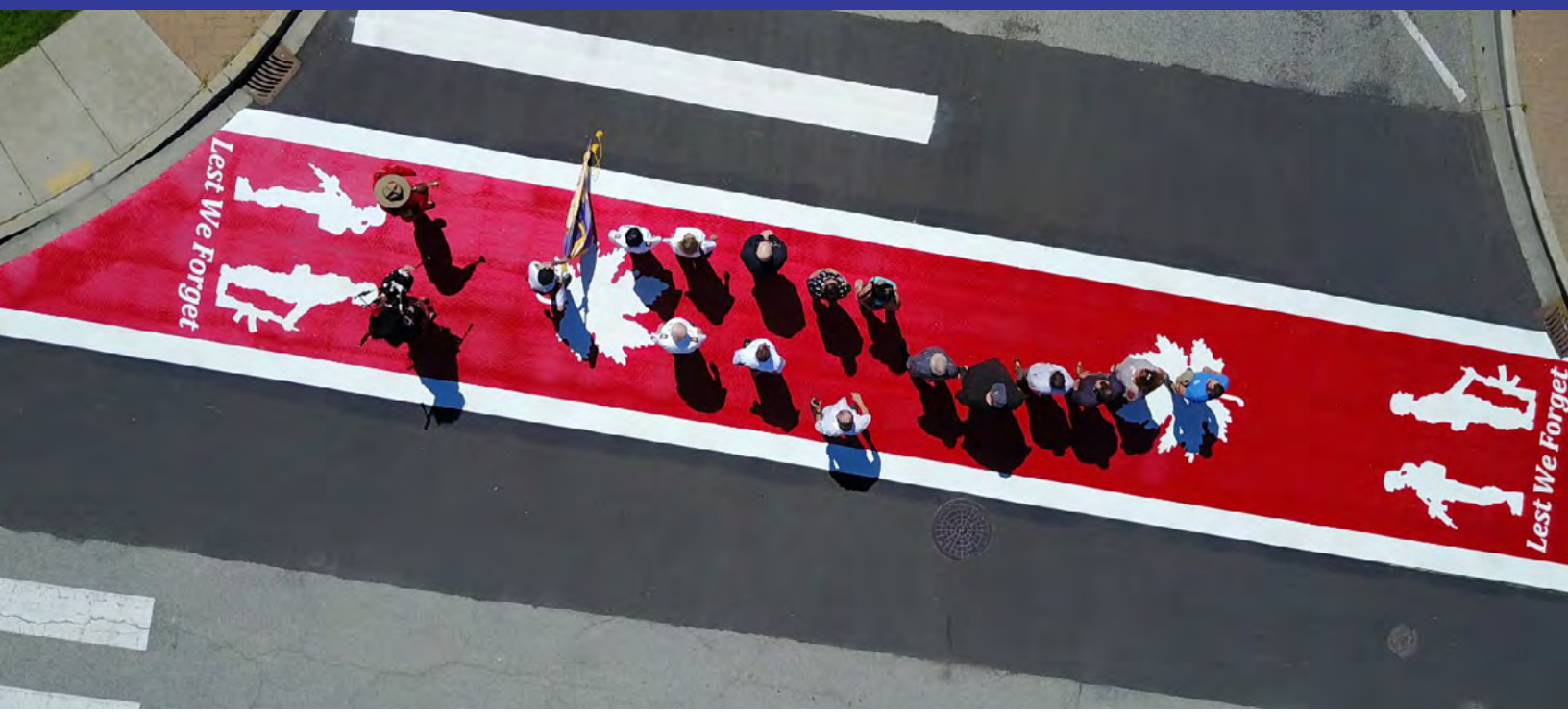
Intergovernmental Liaison Strategy for Priority Advancement

The Intergovernmental Relations (IGR) component of the City Manager's office is responsible for advancing the City of Penticton's interests in Indigenous relations and advocacy through strategic engagement with provincial, federal, regional, and Indigenous governments. This role supports the City Manager and Senior Leadership team to ensure that Council's priorities related to intergovernmental advocacy, funding negotiations, and policy development are effectively represented.

Key highlights & focus:

- **Advocacy and Coordination:** conduct a gap analysis of existing processes to identify new opportunities and risks for City projects and strategic priorities
- **Relationship-Building:** exploring ways for other levels of government and Indigenous governments to collaborate with the City of Penticton on partnerships, new program development, infrastructure investments, and emerging initiatives
- **Amplifying Local Priorities:** building policy synergies with other local governments to advocate on key issues facing local and Indigenous governments
- **Support** for Coordinated Encampment Responses
- **Support** Affordable and Attainable Housing projects.

→ **Priority:** City Mission, Vision & Values → **Estimated Completion:** Ongoing initiative



Office of the City Manager Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Mayor and Council	$332,349	$330,659	$(1,690)	0.58%
Office of the City Manager	$525,601	$583,451	$57,850	1.03%
Communications	$593,067	$607,228	$14,161	1.07%
Total Corporate Administration	**$1,451,017**	**$1,521,338**	**$70,321**	

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
City Manager	**Organizational Review and Alignment**	This review will provide a strong foundation for implementation, help identify capacity gaps or opportunities for realignment, and ensure that the organization is positioned to deliver the Corporate Work Plan effectively over the course of the Council term.	$50,000
Communications & Engagement	**Market Research**	This initiative will establish a baseline for perceptions of safety and community connection.	$15,000
	Website Enhancement	Enhance and optimize the City's website to improve accessibility, user experience, search visibility and AI discoverability, ensuring residents can easily find trusted information and City service.	$20,000


The New Blue Card
Discounts Everywhere
Canco
Tim Hortons
PARADISE CITY FENCING
Fountain Tire
SHERWOOD
JOHNSO

Corporate Services

Division Overview

The Corporate Services Division partners with departments across the City to support effective service and program delivery by providing financial, human resources, information technology, legislative, procurement and risk management services



Department Overviews

General Manager's Office

The General Manager also serves as Chief Financial Officer and Chief Risk Officer, providing financial and risk oversight for the City of Penticton.

Risk Management

This office supports City departments in identifying, assessing, and managing risks to daily operations. It administers property and liability insurance programs, manages claims and incident files and supports legal matters to protect City assets and resources. Through risk advice, insurance, and claims management, the office helps reduce overall risk exposure and supports informed decision-making across the organization.

Finance

This department provides accounting, budgeting, financial analysis and revenue and collections services for the City. It delivers transactional services, financial analysis and reporting to internal and external users to support decision-making, while maintaining controls to safeguard the City's financial resources. The Finance department also coordinates with every City department to establish a five-year financial plan and ensures spending aligns with the plan. In addition, it manages the collection of service fees and taxes, including electricity, water and sewer charges and property taxes.

Procurement & Inventory

This department provides centralized support for the purchase of goods, services and construction. Guided by the City's Procurement Policy, applicable legislation and trade agreements, the department ensures that procurement activities are conducted in a fair, transparent and responsible manner. Through open and competitive processes, the department promotes equal access for suppliers, best value for taxpayers, manages procurement risk and supports sound financial decision making. The department also manages the City's inventory and oversees the appropriate disposal of City assets at the end of their useful life.



Legislative Services

This department fulfills key statutory responsibilities that support transparent, accountable and accessible governance. It manages statutory notifications and maintains official City records, including agendas, minutes, bylaws and policies. The department also oversees the City's corporate records management program and ensures compliance with the Freedom of Information and Protection of Privacy Act (FOIPPA), including the protection of personal information and coordination of access-to-information requests. In addition, it administers local government elections, ensuring fair and transparent electoral processes.

Information Technology & Digital Transformation

This department provides technical support to all City departments, maintaining and managing complex computer systems, networks and software essential to daily operations. It also protects City data from security threats and ensures compliance with applicable laws and regulations. The GIS team manages and analyzes spatial data through specialized maps and applications to support municipal functions and plays a critical role in the effectiveness of the Emergency Operations Centre. Together, the IT and GIS teams support innovation by identifying and implementing technologies that improve efficiency and enhance service delivery.

Human Resources & Safety

This 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. The Human Resources & Safety team provides strategies, programs, policies, services and consultation to support the City's workforce and organizational objectives. The department also oversees four collective agreements and manages relationships with three union organizations representing City staff.



Staffing & FTE

The Corporate Services division consists of **77 FTE**. At the beginning of 2026, the Communications and Engagement department was moved to the Office of the City Manager's Division.

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Corporate Services division:

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to July 31, 2026	2027 Plan
FINANCE				
Financial Assets to Liability	1.8	2.0	2.0 Estimate	2.0
Debt Charges to Operating Revenues	2.6%	3.0%	3.0% Estimate	3.0%
INFORMATION TECHNOLOGY				
Information Technology Enterprise Software Planned Improvements	28	25	13	TBD
Projects Completed by Business Analyst/GIS Teams	16	11	7	TBD
PROCUREMENT				
Procurement Contracts Issued	28	20	39	-
Purchase Orders Issued	638	494	382	-
Provincial/Regional Procurement Meetings and Educational Opportunities	0	4	4	8

2027 Initiatives

IT/GIS & RISK MANAGEMENT

Business Continuity Program Advancement: Information Technology Resilience and Preparedness

Business continuity planning is a core requirement under the Emergency and Disaster Management Act (EDMA), which emphasizes mitigation, preparedness, response, and recovery for local governments.

In 2027, increased focus will be directed to strengthening IT-enabled service continuity, recognizing that municipal operations are increasingly dependent on digital systems, data integrity, and secure infrastructure.

This initiative will be jointly led by Information Technology and Risk Management, with cross-departmental coordination to ensure alignment between technical recovery capabilities and operational continuity requirements.

Key benefits include:

- Strengthened resilience of critical municipal services supported by IT systems
- Reduced operational, financial, and reputational risks associated with IT system disruptions
- Alignment with provincial legislative requirements and industry best practices
- Enhanced organizational readiness through training, exercises, and integrated response planning.



→ **Priority:** Safe & Resilient
→ **Estimated Completion:** Ongoing initiative

IT & GIS

AI Strategy and IT Modernization

This initiative continues to advance the City's digital transformation strategy by integrating artificial intelligence (AI) tools and modernizing IT infrastructure. Project goals include enhancing operational efficiency, strengthening cybersecurity, and improving service delivery through automation and data-driven decision-making.

→ **Priority:** Vision, Mission & Culture → **Estimated Completion:** Ongoing initiative

Corporate Services Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Civic Grants	$819,100	$839,600	$20,500	1.48%
Finance & Accounting	$(123,176)	$698,205	$821,381	1.23%
General Government	$(53,390,234)	$(57,707,296)	$(4,317,062)	NA
Human Resources & Safety	$996,295	$1,032,664	$36,369	1.82%
Information Technology	$3,185,956	$3,367,653	$181,697	5.92%
Legislative Services	$665,728	$629,591	$(36,137)	1.11%
Procurement & Inventory	$345,063	$360,100	$15,037	0.63%
Finance - Revenue & Collections	$172,179	$175,209	$3,030	0.31%
Total Corporate Services	**$(47,329,089)**	**$(50,604,274)**	**$(3,275,185)**	

Department Capital *($ in thousands)*	2027	2028	2029	2030	2031
Information Technology	$818	$556	$1,276	$571	$496

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
IT/GIS & Risk Management	Business Continuity Program Advancement: Information Technology Resilience and Preparedness	This initiative strengthens IT-enabled service continuity, recognizing that municipal operations are increasingly dependent on digital systems, data integrity, and secure infrastructure.	$25,000

Community Services

Division Overview

The Community Services division, led by the General Manager, takes a strategic approach to support all facets of community health and safety. Their work is focused on enabling citizens to have a high quality of life. The Facilities department ensures that City owned buildings operate efficiently to support service delivery and programs. The Recreation, Arts & Culture department welcomes residents and visitors to a variety of recreation facilities and parks, offering programs and services for all ages. The Penticton Museum & Archives preserves and shares local history through exhibits, programs, and stewardship of the community's archival collections. 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 Overviews

Facilities

This department is responsible for maintaining approximately 800,000 square feet of City-owned space, including public-use facilities, residential homes and office buildings. As outlined in the Civic Places and Spaces Asset and Amenity Management Plan, many of these assets are aging at an unsustainable rate and will require significant investment or replacement in the coming years. It provides a wide range of services and expertise to ensure buildings and their systems function as intended. This includes carrying out the day-to-day maintenance needed to keep facilities safe, reliable and fully usable for the public.

Recreation, Arts & Culture

This department supports a healthy community and enhances the quality of life in Penticton by planning, managing and delivering recreation, aquatics, events, festivals and active living opportunities. Working in partnership with volunteers, community groups and private sector providers, the department helps expand access to recreation and wellness opportunities throughout the city.

Penticton Museum & Archives

The Penticton Museum & Archives provides exhibits, displays and programs interpreting and showcasing 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 host more than 25,000 historical photos, as well as historical documents and records, including the administrative histories of the community groups and organizations that built and defined our community. It is also a valuable source of engineering and land use maps, as well as for planning documents frequently referenced by local companies, individuals and other City departments.



Land Management

This department oversees more than 500 City-owned properties and manages all land-related transactions. Their work complies with the Community Charter and supports Council priorities through the responsible stewardship of City assets. The department manages a substantial portfolio, including two mobile food vendors in the City's Mobile Vending Program, four concessions, eight residential tenancies, nine beach vendors across 23 sites and 116 leases and licenses to use. These are formalized through leases, license-to-use agreements, and BC Residential Tenancy Agreements. In addition to property management, the department prepares and registers Statutory Right of Way (SRW) agreements in the Land Title Office, coordinates Net Metering agreements to support solar energy initiatives, administers Crown Leases and Licenses of Occupation and conducts legal research, title searches and corporate searches to support all City departments.

Staffing and FTE

The Community Services division consists of **56 FTE**.

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Community Services Division services:

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to July 31, 2026	2027 Plan
RECREATION, ARTS & CULTURE				
Number of Public Skating Admissions	6,906	5,500	3,723	6,500
Number of Swimming Pool Admissions	172,244	155,000	89,537	155,000
Number of Fitness Room Admissions	91,709	60,000	50,216	90,000
L.I.F.E (Leisure Involvement for Everyone) Memberships Issued	395	345	271	345
Swimming Lessons Delivered (group and private lessons)	580	550	281	550
Number of Total Event Applications Processed	201	160	131	190
Number of Cleland Theatre Bookings Processed	105	180	73	180
MUSEUM & ARCHIVES				
Number of Museum Visitors	15,895	12,000	10,215	14,000
Number of School Program Participants at the Museum	1,945	1,500	1,720	1,800
Number of Archival Visits and Requests	204	250	217	250



Key Performance Indicators (KPIs)

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
FACILITIES				
Lost Time Incidents	0	0	1	0
Planned Versus Reactive Maintenance	84% Planned 16% Reactive	80% Planned 20% Reactive	87% Planned 13% Reactive	80% Planned 20% Reactive
Facilities Workorder Completion within 30 Days or Less	99%	90%	99%	90%
Workorder Generation Based on Facility Square Footage	17.11	15	21.72	15
LAND ADMINISTRATION				
Number of City Land Leases and Licenses to Use Agreements	116	115	113	115
Number of Registered Beach Vendors	9	10	12	12

2027 Initiatives

GENERAL MANAGER'S OFFICE

Advancement of the Civic Places and Spaces Priority #1: Fire Hall Renewals

Work continues to realize the new fire hall headquarters at the Fire Hall #2 site on Dawson Avenue and a renovation to the existing fire hall headquarters at the Fire Hall #1 site to serve as a satellite hall with the Emergency Operations Centre. Fire Hall Headquarters construction is set to commence early 2027.

→ **Priority:** Safe & Resilient → **Estimated Completion:** 2029

Advancement of the Civic Places and Spaces Priority #2: Multi-Sport Facility

The 2021 Asset and Amenity Management Plan identified aging infrastructure at McLaren and Memorial Arenas as a long-term risk. In response, the Civic Places and Spaces Strategy prioritized the development of a new indoor multi-sport facility to address growing community demand and replace aging arena infrastructure. Staff will continue to advance program and design plans, community engagement and funding strategies through 2027.

→ **Priority:** Livable & Accessible → **Estimated Completion:** Ongoing Initiative

FACILITIES

Advancement of the Civic Places and Spaces Priority #4: Municipal Facilities

The Civic Places and Spaces Strategy identified City Hall renewal as a long-term priority, recognizing the need to modernize the nearly 60-year-old facility while maintaining a strong downtown civic presence.

Since 2024, staff have been advancing planning and renewal initiatives for both City Hall and City Yards. While City Yards was not included in the original Civic Places and Spaces Strategy, asset reviews identified significant renewal, operational, and space requirements at this critical municipal operations facility.

Staff are proposing targeted investments in City Hall and City Yards to address priority renewal needs, extend facility life, improve functionality, reduce maintenance risks, and strengthen the City's capacity to deliver services to the community.

→ **Priority:** Livable & Accessible
→ **Estimated Completion:** Ongoing Initiative





LAND ADMINISTRATION

Okanagan Lake Marina

Partnership & Renewal

Following direction from Council in 2026, Land Administration is working with the Penticton Yacht Club to negotiate a long-term operating and management agreement for the Okanagan Lake Marina. This initiative will support reinvestment in marina infrastructure, enhance public amenities and waterfront access, and advance the objectives of the Esplanade Renewal Plan through a strategic partnership that supports a vibrant, accessible, and sustainable waterfront destination.

→ **Priority:** Livable & Accessible
→ **Estimated Completion:** 2027

Community Services Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Facilities	$954,503	$948,152	$(6,351)	1.67%
Land Management	$(519,777)	$(535,097)	$(15,320)	(0.94%)
Museum	$361,516	$365,316	$3,800	0.64%
Recreation	$3,774,202	$3,731,368	$(42,834)	6.56%
SOEC Complex	$2,884,224	$3,092,722	$208,498	5.44%
Total Community Services	**$7,454,668**	**$7,602,461**	**$147,793**	

Department Capital *($ in thousands)*	2027	2028	2029	2030	2031
Facilities	$40,327	$16,704	$7,387	$5,230	$1,077



Penticton Public Library

Division Overview

The Penticton Public Library offers free services to residents of the City of Penticton.



Department Overviews

Library

The library offers services that include access to extensive physical and digital collections for borrowing, literacy-based programming for all ages, research and reference support, public computers, welcoming study spaces and a delivery service for homebound residents. Day-to-day operations are managed by the chief librarian, while the library's strategic goals and priorities are guided by a board made up of one City Councillor and 8 to 10 community members. The library's collection includes more than 120,000 items across print and digital formats, giving patrons access to a wide range of reading and learning materials. Its makerspace provides a collaborative environment where community members can learn new technologies, experiment with creative tools and bring their ideas to life. Programs and activities are designed for everyone — from the very young to the young-at-heart. Popular offerings include Baby and Toddler Storytime, LEGO Club, Teen Summer Takeover Challenges, Penticton Reads, the Between the Covers and After Dark Book Club and the annual Ultimate Book Nerd Reading Challenge. In addition to lending materials and hosting programs, the library provides exam proctoring and participates in several province-wide initiatives, including BC OneCard and Interlibrary Loan.

Staffing and FTE

The Penticton Public Library has **14.8 FTE.**

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Penticton Public Library's services:

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
Program Attendance by Children and Teens	5,691	5,000	5,013	6,000
Programs Attended by Adults	1,568	1,500	1,042	1,750
Summer Reading Club Participants	1,534	600	2,216	1,500
School Visits and Class Visits	9	20	15	20
Reading Challenge Participants (UBN, TST, Penticton Reads)	186	350	277	350
Library of Things Circulation (e.g. board games, bird watching, radon detectors, etc.)	1,281	1,000	741	1,500
Digital Circulation	103,804	100,000	50,600	110,000
Physical Circulation	234,221	350,000	158,327	330,000
New Patron Registrations	1,832	2,000	941	2,000
Tech Help Sessions / Makerspace Sessions	40/82	50/100	9/45	50/100
In Person Traffic Counts	151,724	150,000	80,979	150,000

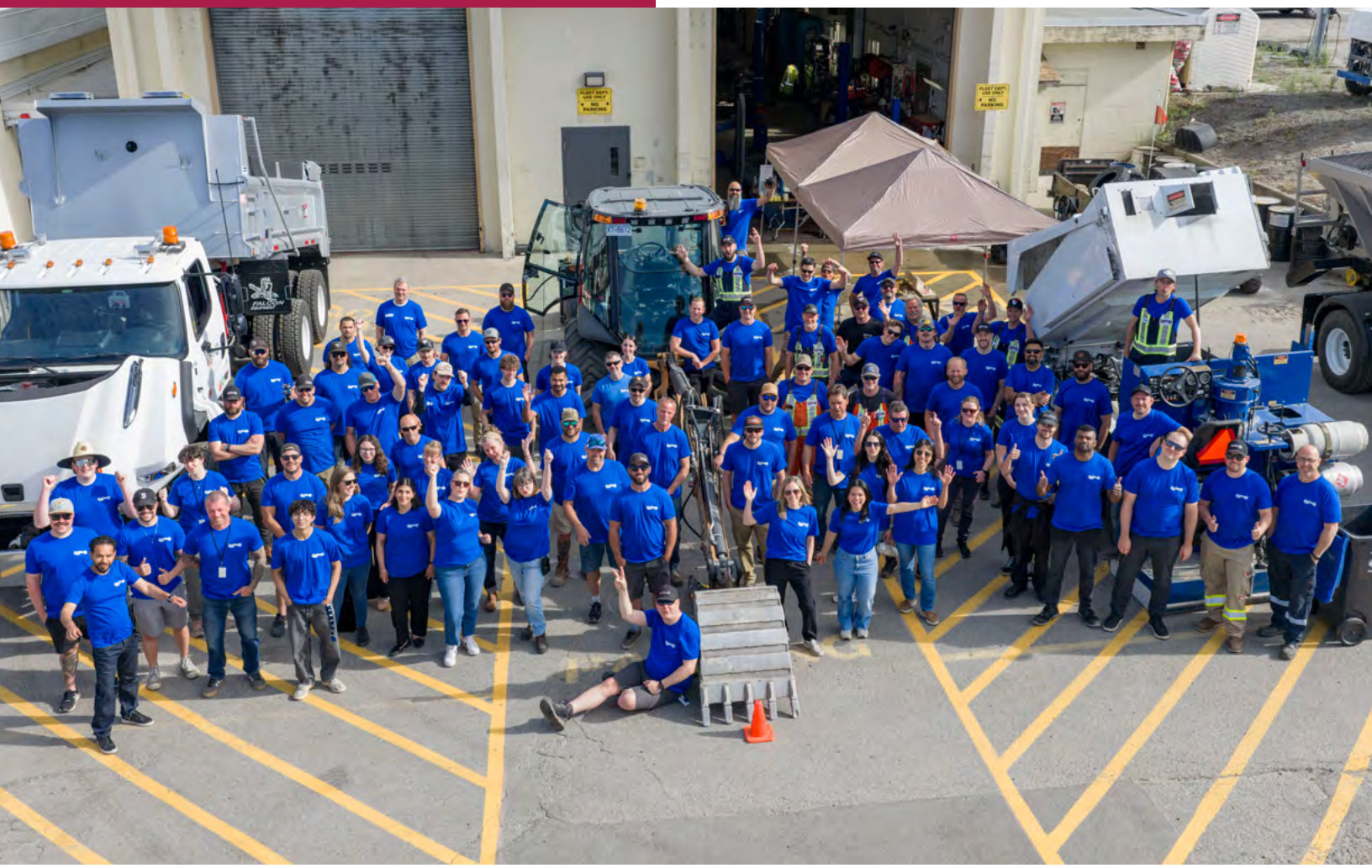
Penticton Public Library Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Library	1,759,624	1,848,231	88,607	3.25%
Total Library	**$1,759,624**	**$1,848,231**	**$88,607**	

Infrastructure

Division Overview

The Infrastructure division, led by the General Manager, is responsible for overseeing many of the City's operations that enable residents to go about their daily lives. The division plans, designs, constructs, operates and maintains City infrastructure assets, including the electrical distribution system, roads, bridges, parks, beaches, water treatment and distribution networks and sewer collection and treatment systems. It also collects garbage and recycling, sets utility rates and manages the City's contract with BC Transit.





Department Overviews

Energy and Environment

This department includes the Electric Utility and the Environmental Health Services Branch. The City of Penticton owns and operates the Electric Utility, providing services to residential, commercial and industrial customers. Electric Utility staff are responsible for overseeing operations, maintenance and ongoing improvements of the electrical distribution system. The department also manages electrical meters, traffic signals and street lighting. The Environmental Health Services Branch leads sustainability initiatives, including the Community Climate Action Plan and Corporate Energy and Emissions Plan, as well as solid waste and recycling collection and outreach.

Engineering

This department is responsible for planning, designing and executing construction contracts for planned upgrades, expansions or changes to the City's transportation network and underground utility systems. The department is also involved in traffic management plans and the issuance of road closure permits for events or construction-related road closures within Penticton.

Public Works

This department includes the Roads Branch, Parks Branch and Fleet Branch. Public Works staff manage roads, sidewalks, lanes, bridges, parks, beaches, cemeteries, transit, as well as the compost site and signage in the community. To support these services, the department also manages the City's fleet of vehicles, including those used by the RCMP and Fire.

Utilities

This department includes the Distribution and Collections Branch, the Water Treatment Plant and the Advanced Waste Water Treatment Plant. Utilities staff help keep the community safe by providing clean drinking water, a reliable sanitary sewer system and stormwater drainage system. This department also provides irrigation water to agricultural areas and operates and maintains City-owned dams.

Staffing and FTE

The Infrastructure Division has **130 FTE**.

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Infrastructure division.

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
PUBLIC WORKS				
Pothole Service Requests	104	70	56	65
Sidewalk Inspection (Lineal Metres)	38,723	34,042	34,042	25,148
Road Side Flail Mowing (KM)	219	279	120	279
Asphalt Crack Sealing (Lineal Metres)	Cold Joint program fixed 675m of cold joint issues	Spray Patch Trial	Spray Patch trial in September	39,000
Asphalt Replaced (Metres Squared)	38,220	30,000	14,300	30,000
Roadway Line Painting (Long Line Work Lineal Metres)	121,875	158,000	135,875	158,000
Vehicles and Equipment Available Per Year	368	377	371	372
Fleet - Operating Costs Per KM Per Vehicle	$.025 per km per vehicle (140 units)	$.025 per km per vehicle (141 units)	$.025 per km per vehicle (144 units)	$.025 per km per vehicle (144 units)
Transportation OCP Target: KMs of Separated Bike Lanes, Trails, and Multi-Use Pathways	43.21 km	45.61 km	45.61 km	45.61 km



Key Performance Indicators (KPIs)

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
Parks – Tree Complaints Received and Addressed	272	240	80	280
Parks – Playground Inspections	100	108	60	108
Parks – New Tree Installations	222	175	120	475
Parks and Recreation OCP Target: Hectares of Active Parkland Per 1,000 Population	2.02	2.5	2.05	2.5
UTILITIES				
Lineal Metres of Deep Underground Utilities Renewed	2,381	950	1,248	2,685

Key Performance Indicators (KPIs)

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
Domestic Water Pipe Failures – Number of System Failures	21	10	5	10
Water Main Uni-Directional Flushing – Metres of Water Main Flushed	26,647	79,000	52,462	54,000
Fire Hydrant Maintenance – A&B Level Services	1,082	1,088	1,058	1,088
Sanitary Sewer Pipe Cleaning – Metres Cleaned	38,029	55,000	57,624	50,259
Storm Sewer Pipe Cleaning – Metres Cleaned	10,138	13,000	5,957	17,122
WATER TREATMENT PLANT (WTP)				
WTP Treated Water Turbidity Measurements. Regulation to always be under 0.3 NTUs	100%	100% of time	100%	100%
WTP Treated Water Turbidity Measurements. Regulation to always be under 0.1 NTUs	100%	100% of time	100%	100%
WTP Water Quality Monitoring and Regulatory Compliance. Percentage of total samples meeting compliance with regulations	99.8%	100%	96.2%	100%
Volume of Raw Irrigation Water (Chemical-Free): Cost Effective Service Deliver to Growers	2066 million litres	-	1553 million litres	-
Percent of WTP Capacity on Peak Day. Maximum Capacity is 60 million litres per day	68.3% (41 million litres/day)	<75%	<75%	<75%

Key Performance Indicators (KPIs)

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
ADVANCED WASTE WATER TREATMENT PLANT (AWWTP)				
Number of Non-Compliances Per Year for AWWTP	0	0	0	0
Tonnes N and % of Nitrogen (N) Removed Through AWWTP Processes	95% removed	95% removal	95% removed	95% removal
Tonnes of P and % Removal of Phosphorus (P) Removed Through AWWTP Processes	99% removed	98% removal	98.6% removed	98% removal
Volume Reclaimed* for Golf Course/ Sports Field Watering **Reduces peak demand for irrigation water customers. Extends life of current distribution and treatment infrastructure*	558 ML	-	357 ML	-



Key Performance Indicators (KPIs)

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
ENERGY & ENVIRONMENT				
Peak Demand (Season)	68.7 MW (Feb) 70.0 MW (Jul)	80 MW (Winter)	61.6 MW (Feb) 72.3 MW (Jul)	80 MW (Winter)
Annual Energy Sales	347 GWh	360 GWh	352 GWh (forecasted from Jun)	353 GWh
No. of City Owned EV Charging Stations	10 Public 7 Fleet	22 Public 10 Fleet	22 Public 13 Fleet	24 Public 13 Fleet
kWH Delivered by Fleet EV Charging Stations	15,756 kWh	20,000 kWh	11,398 kWh - YTD	20,000 kWh
kWH Delivered by Public EV Charging Stations	102,017 kWh	120,000 kWh	92,904 - YTD	175,000 kWh
Number of Charging Sessions Delivered by Public EV Charging Stations	5,986	6,500	5,666 - YTD	8,500
KMs Pedaled by Staff using City Fleet/Bird E-bikes	7,726	8,000	2793	8,000
SAIDI (System Average Interruption Duration Index)	0.4697	0.60	0.5174	0.60
SAIFI (System Average Interruption Frequency Index)	0.1970	0.50	0.4304	0.50

2027 Initiatives

PARKS

CommuniTREE Plan Advancement: Support for Canopy Growth and Climate Resilience

Advance implementation of the City's Urban Forest Management Plan through increased investment in urban tree planting, canopy expansion, tree replacement, tree watering, community education, and natural area restoration initiatives. In 2027, the City will develop a 10-year urban planting strategy, expand annual tree planting and replacement programs, advance riparian restoration projects, enhance tree risk and asset management practices, support community tree planting partnerships, and strengthen urban forest policies to support long-term canopy growth and climate resilience. The CommuniTREE Plan establishes a long-term vision for managing Penticton's urban forest and includes a Council-supported target of 18% city-wide canopy cover by 2045.

→ **Priority:** Livable & Assessable → **Estimated Completion:** Ongoing Initiative

KVR Trail Strategy Implementation

The KVR Trail Strategy is nearing completion and will help guide future improvements to the trail network. Implementation is phased over multiple years, with initial priority actions planned for 2027 to enhance the trail experience for residents and visitors.

→ **Priority:** Livable & Accessible
→ **Estimated Completion:** Ongoing Initiative



Lion's Park Master Plan

Development of a park master plan for Lion's Park to guide the future vision, layout, and use of the park. Lion's Park, which encompasses a ~10-acre site, will undergo planning, detailed design and community engagement processes in 2026 through to 2027, with potential construction of new and/or revitalized assets in future years.

→ **Priority:** Livable & Accessible
→ **Estimated Completion:** Fall 2027

TRANSIT

BC Transit Future Network Restructure Plan

The BC Transit Future Network Restructure Plan is a multi-year strategic initiative aimed at enhancing public transit service levels, accessibility, and infrastructure across Penticton. The City will collaborate with BC Transit to implement the Network Restructure Plan, including service improvements, prepare for expanded routing, and upgrade transit-related infrastructure to support increased ridership and regional connectivity. Project Highlights:

- **Advocate for expansion funding** from the Province and **prioritization** from BC Transit
- **Bus Stop Infrastructure Upgrades:** modernize and expand bus stop amenities including shelters, seating, lighting, and accessibility features to support safe and inclusive transit access
- **Service Expansion Preparation:** coordination with BC Transit on operational planning for expanded service including scheduling, fleet readiness, and staffing
- **Community Engagement and Education:** launch outreach campaigns to inform residents of upcoming changing and encourage transit adoption.

→ **Priority:** Livable & Accessible → **Estimated Completion:** Ongoing Initiative



ENGINEERING

Development Cost Charges (DCC) Bylaw Update

Following best practices, the DCC Bylaw will undergo a major update. This includes updating eligible projects and costing, and extensive stakeholder engagement. This bylaw requires that developers share the cost burden for upgrading major City infrastructure triggered by their development and an update will provide an additional funding source for the City. Due to the fact this bylaw sets charges for development, consultation with the community and the developers will be required.

→ **Priority:** Culture, Vision, Mission **Estimated Completion:** 2027

Water/Sewer Master Plan Updates

Lead by Engineering, both the water and sewer master plans will be updated to ensure the City's long range planning for these utilities aligns with anticipated growth and demands.

→ **Priority:** Culture, Vision, Mission
→ **Estimated Completion:** 2028

Utility Rate Review

Starting in late 2027, the City will complete its next Utility Rate Review, which will recommend utility rates for electric, water, sanitary sewer, and storm sewer user fees for the next five years. This work will include extensive engagement with all stakeholders, and will be completed late 2028.

→ **Priority:** Culture, Vision, Mission
→ **Estimated Completion:** 2028

Traffic Management Program Review

Conduct a review of the existing systems the City utilizes to manage it's transportation network, and explore opportunities to improve transportation management through the use of Traffic Management Systems and new technologies and software aimed at reducing congestion and improving signal coordination.

→ **Priority:** Safe & Resilient
→ **Estimated Completion:** Late 2027



ENGINEERING

Transportation Safety and Safe Routes to School

This initiative supports the City's continued commitment to improving transportation safety and accessibility for all road users. Building on foundational work completed in 2024, the 2027 program will expand the Safe Routes to School network and enhance corridor safety. Key Projects Include:

- **Assess High Collision Locations:** using data from ICBC with support from RCMP, assess high collision locations to determine possible safety interventions.
- **School District No. 67 (SD67) Collaboration:** continued partnership with SD67 to ensure infrastructure upgrades align with school operations and student safety needs. Continue implementation of actions recommended in the safe routes plan, and regular reviews/updates for plans each year. This includes coordination on pedestrian routes, signage, and traffic flow adjustments near school zones.
- **Neighbourhood Friendly Streets Initiatives:** Engineering will use community-supported measures such as speed limit reductions, road narrowing, and mini roundabouts to address outstanding traffic safety concerns as well as current best practices for the safety of all road users.
- Following completion of Eckhardt Avenue, **review signalization warrant** for Forestbrook/Nelson, and **consider signal coordination** along both Eckhardt and Government corridors.

→ **Priority:** Safe & Resilient **Estimated Completion:** Ongoing initiative

UTILITIES

AWWTP Construction and Commissioning

The City of Penticton continues its multi-year investment in the AWWTP to ensure long-term reliability, safety, and environmental performance of this critical infrastructure.

In 2027, the project will be under construction phase with several major components being installed or restored to enhance treatment capacity and operational resilience.

The AWWTP is essential to protecting public health and supporting community growth. These upgrades will:

- **Extend** the life of aging infrastructure
- **Improve** treatment performance and regulatory compliance
- **Reduce** the risk of service disruptions and environmental impacts

→ **Priority:** Safe & Resilient **Estimated Completion:** Fall 2027

UTILITIES

Business Continuity Planning for Critical Water and Wastewater Infrastructure

To implement and operationalize comprehensive Business Continuity Plans (BCPs) for the Advanced Wastewater Treatment Plant and Water Treatment Plant to ensure the continuity, rapid recovery, and resilience of critical water services in the event of operational disruptions or emergencies.

Business continuity planning is a core requirement under the Emergency and Disaster Management Act (EDMA), which emphasizes mitigation, preparedness, response, and recovery for local governments.

→ **Priority:** Safe & Resilient → **Estimated Completion:** December 2027

Water Conservation and Drought Management

In anticipation of continued drought conditions for 2027, a comprehensive review of the City's conservation program and water restrictions will be conducted. In addition, the City will be actively planning to upgrade Ellis 2 to allow for resumed storage, and to increase storage in Ellis 4 by dredging the storage basin.

→ **Priority:** Safe & Resilient → **Estimated Completion:** June 2027

ENERGY & ENVIRONMENT

Microgrid

The Microgrid project will combine City-owned solar generation, a battery energy storage system, automated switching equipment, and advanced controls to create a local energy system that can reduce peak demand, lower long-term electricity costs, and improve energy resiliency. In normal operation, the system will use solar generation and stored energy to offset purchased electricity and reduce demand charges. During major disruptions, the microgrid will be able to isolate from upstream supply and support key municipal and community infrastructure, improving continuity of service and emergency readiness. The project also establishes foundational technology to better manage future distributed energy resources, including additional solar, storage, electric vehicles, and other grid-interactive assets.

→ **Priority:** Safe & Resilient **Estimated Completion:** 2030

Street Lighting Master Plan

This initiative will assess roadway lighting levels, review best practices, establish appropriate standards, and develop long term implementation plans to achieve the recommended standard.

→ **Priority:** Safe & Resilient **Estimated Completion:** 2027

Infrastructure Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Engineering Services	-	-	-	-
Operations	-	-	-	-
Public Works - Cemetery	$(30,806)	$(73,996)	$(43,190)	(0.13%)
Public Works - Fleet	$297,759	$259,678	$(38,081)	0.46%
Public Works - General	-	-	-	-
Public Works - Parks	$4,589,910	$4,963,320	$373,410	8.73%
Public Works - Roads	$3,546,506	$3,816,078	$269,572	6.71%
Storm Water	$(1,818,348)	$(2,587,845)	$(769,497)	NA
Public Works - Transit	$2,013,109	$1,757,453	$(255,656)	3.09%
Solid Waste Disposal	$(788,530)	$(700,394)	$88,136	(1.23%)
Sustainability	$334,192	$302,537	$(31,655)	0.53%
Street Lighting	$368,415	$385,100	$16,685	0.68%
Traffic Control	$205,500	$256,500	$51,000	0.45%
Electric	$(7,165,467)	$(7,906,563)	$(741,096)	NA
Water Utility	$(3,859,909)	$(4,795,035)	$(935,126)	NA
Sewer Utility	$(4,641,721)	$(5,602,476)	$(960,755)	NA
Total Infrastructure	**$(6,949,390)**	**$(9,925,643)**	**$(2,976,253)**	

Department Capital *($ in thousands)*	2027	2028	2029	2030	2031
Fleet	$5,611	$4,023	$1,380	$2,252	$2,449
Transportation Network	$4,233	$3,325	$3,446	$3,448	$3,890
Neighbourhood Reconstruction	-	$5,890	$6,480	-	-
Storm Water Management	-	$4,260	$2,800	-	-
Water & Sanitary Sewer Networks	$8,770	$13,405	$11,910	$3,120	$3,070
Parks & Cemetery	$1,672	$1,420	$135	$825	$1,030
Energy & Environment	$14,044	$8,442	$6,382	$6,501	$6,332
Advanced Waste Water Treatment Plant	$4,858	$24,246	$3,349	$1,957	$4,818
Water Treatment Plant	$1,910	$2,285	$5,865	$975	$2,875

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Parks	**CommuniTREE Plan Advancement**	Additional operating budget is proposed to meet the green canopy goals of the CommuniTREE Plan.	$140,000
Utilities - WTP	**Business Continuity Planning for Critical Water and Wastewater Infrastructure**	Ensures the continuity, rapid recovery, and resilience of critical water services in the event of operational disruptions or emergencies.	$40,000

Development Services

Division Overview

Development Services guides and supports Penticton's growth, shaping a resilient, vibrant and inclusive community in alignment with the Official Community Plan. The department works collaboratively with residents, businesses, developers and partner organizations to manage land use, facilitate construction, expand housing options and strengthen the local economy.



Department Overviews

Planning & Licensing

This department manages land use policy and regulations to support a livable city and a high quality of life for all residents. The department is often the first point of contact for development in Penticton and ensures all developments comply with City bylaws and policies, including the Official Community Plan and Zoning Bylaw. It also oversees the City's business, liquor and cannabis licensing programs.

Building & Permitting

This department issues permits to ensure construction complies with local zoning regulations and the BC Building Code and manages the inspection process. It regularly interacts with residents, local businesses and other key partners, providing information and guidance on meeting City and provincial regulations and enforcing requirements through inspection and monitoring.

Development Engineering

Working closely with the Planning, Building, and Engineering departments, Development Engineering ensures that infrastructure in new development meets established standards and complies with City bylaws. The department also serves as a liaison between Public Works and Penticton's development and design community.

Housing and Policy Initiatives

This function supports Council priorities on housing development and affordability by implementing local tools and initiatives. The department works closely with other City departments to oversee the Official Community Plan and neighbourhood planning initiatives, like the downtown plan, and pursues grant opportunities, aligns with policy direction from higher levels of government and collaborates with the local housing industry, including non-profit organizations.

Economic Development

This department strengthens Penticton's economy by collaborating with local businesses, investors, agencies and community leaders to identify opportunities for sustainable growth. It maintains partnerships with organizations such as the Downtown Penticton Business Improvement Association, the Penticton & Wine Country Chamber of Commerce, Visit Penticton, the Penticton Indian Band, the Canadian Home Builders' Association, the Urban Development Institute and YYF Penticton Airport. Economic Development also continues to promote Penticton's high quality of life through resident recruitment and supports the community's entrepreneurial spirit by fostering an environment where innovation can thrive.



Staffing and FTE

The Development Services division includes **24.5 FTE**.

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Development Services division:

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
Total Number of Building Permits Issued	678	700	347	700
Total Number of Residential Units Issued for Construction	265	194	328	281
Of the total residential units created, number of units created supporting housing targets in the City's Official Community Plan				
Single Detached Units Created	14	-	11	30–40
Duplex and Infill Units Created	55	-	22	40–50
Apartment Units Created	168	95–110	391	195–225
Total Construction Value per Year	$162 million	$150 million	$142 million	$150 million
Of the Total Construction Value per Year, Specific Investment for Commercial and Industrial	$13 million	$20 million	$12 million	$20 million
Rental Vacancy Rate (CMHC)	2.6% (Oct 2025)	3–5%	Data to be released Dec 2026	3–5%
Number of Business Licenses Total	3,575	3,700	3,671	3,700
Number of Solar Energy Permits Issued	54	25	23	25

2027 Initiatives

BUILDING & PERMITTING

Development Services Review Implementation

Implementing the development task force and third-party review recommendations, aimed at stream-lining development processes to improve the economic climate in the City.

→ **Priority:** Livable & Accessible → **Estimated Completion:** December 2027

ECONOMIC DEVELOPMENT

Completion of a Downtown Area Plan

A comprehensive plan for the downtown area including future land use, infrastructure projects, public realm enhancements, community safety, transportation, parking and commercial/business needs. The plan would incorporate actions on multiple initiatives underway in the downtown; including housing development, parking needs, Nanaimo Square upgrades, public safety initiatives, active transportation and upgrades to Main Street and other key corridors.

→ **Priority:** Livable & Accessible → **Estimated Completion:** December 2027



ECONOMIC DEVELOPMENT

Penticton Amplified: Strategic Communications for Resident and Employer Attraction

This initiative will explore marketing options focused on resident and business attraction campaigns and programs for the City of Penticton. The goal is a cohesive and strategic communications program that unifies and amplifies the City's key economic and community-building efforts, including: Start Here, Welcome Home, and Love Local.

Through a shared narrative and targeted outreach, the initiative will strengthen Penticton's regional and national identity, support resident recruitment, and showcase the city as a vibrant, inclusive, and opportunity-rich place to live, work, and invest.

→ **Priority:** Livable & Accessible → **Estimated Completion:** Ongoing initiative

HOUSING & POLICY INITIATIVES

Advancing Housing Affordability

This initiative supports the City's commitment to increasing housing affordability and availability across the housing continuum by advancing four key projects:

- **Affordable Housing Incentive Policies:** development of a policy framework to encourage the creation of affordable housing through targeted incentives, regulatory tools, and partnerships with non-profit and private sector housing providers
- **City-Owned Land for Housing:** continued identification of City-owned lands suitable for residential development, with a focus on maximizing public benefit and delivering diverse housing options
- **Transit-Oriented Area Plans:** creation of area plans for key transit corridors to support higher-density, mixed-use development that aligns with sustainable transportation goals and enhances livability
- **Implementation of the Social Housing and Infrastructure Plan (SHIP):** operationalizing the recommendations of SHIP to guide investment, partnerships, and service delivery in support of vulnerable populations

Together these projects form a coordinated strategy to address housing needs, reduce barriers to development, and ensure Penticton remains a livable and inclusive community.

→ **Priority:** Livable & Accessible → **Estimated Completion:** Ongoing initiative

ECONOMIC DEVELOPMENT

North Gateway – Next Steps

This initiative will continue to move forward with the North Gateway Plan that was completed in 2022 and envisions significant growth in this area of Penticton. The plan contains targets for a variety of housing types, new hotel rooms, new commercial space, the addition of two new ice surfaces, and an expansion of convention space over the next few decades.

→ **Priority:** Livable & Accessible → **Estimated Completion:** Ongoing initiative

Airport Marketing Plan

The Penticton Regional Airport (YYF) is a critical economic asset that supports business investment, tourism, and community connectivity. Prior to COVID, the airport saw approximately 160k travellers and since then less than half that number are utilizing the airport, with reductions in air passenger service. The goal of this initiative is to increase that number and continue to build the business case for WestJet and Air Canada to improve the service to YYF. This initiative includes a marketing campaign to highlight to residents and the travelling public about benefits of flying YYF.



→ **Priority:** Livable & Accessible
→ **Estimated Completion:** December 2027

DEVELOPMENT SERVICES

Urban Deer Management Implementation

In 2026, the City developed an Urban Deer Management Strategy that recommended the establishment of an ongoing Deer Management Working Group, supported by biennial deer population inventories and reporting. This initiative provides funding to implement those recommendations and supports an evidence-based approach to urban deer management by ensuring that decision-making is informed by regular monitoring, data collection, and stakeholder engage.

→ **Priority:** Safe & Resilient → **Estimated Completion:** Ongoing initiative

Development Services Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Building and License	$(799,717)	$(811,466)	$(11,749)	(1.43%)
Economic Development & Tourism	$456,500	$404,500	$(52,000)	0.71%
Development Services	$1,270,908	$1,346,845	$75,937	2.37%
Planning	$470,400	$523,008	$52,608	0.92%
Total Development Services	**$1,398,091**	**$1,462,887**	**$64,796**	

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Economic Development	Airport Marketing Plan	This initiative will highlight to residents and the travelling public about benefits of flying to and from the Penticton airport.	$10,000




WAGE AVE
MARTIN ST
WAYSTAR
372 MARTIN ST
ATRIA
APARTMENTS
1, 2, & 3 Bedroom Units
COMING FALL 2026
WAYSTAR
SIDEWALK CLOSED
CROSS HERE

Public Safety & Partnerships

Division Overview

The Public Safety and Partnerships Division oversees Social Development and Bylaw Services and works closely with the RCMP and Fire Department on joint initiatives. The General Manager (GM) is responsible for leading multi-sector initiatives that promote community well-being and public safety, in partnership with the social sector, business community and provincial and federal partners.



Department Overviews

Social Development

This department supports Penticton's safety and well-being by working with partners on housing, mental health and wellness supports, homelessness, supports for people who use substances, child care and food security. This work is guided by Community Safety and Well-Being Plan, which provides structure to coordinating the activities, communications, community alignment, relationships and assets that drive social change through meaningful, proactive leadership in the social services sector.

Bylaw Services

This department supports and upholds City bylaws to promote public safety, maintain community standards and enhance livability. The department delivers timely, effective bylaw education and enforcement, investigates complaints, enforces compliance and engages with the public on issues including animal control, noise, parking, property maintenance, graffiti and vandalism, park use, traffic bylaws, temporary overnight sheltering and the safe use of public spaces. Where matters overlap with the Criminal Code or the Fire, Life and Safety Bylaw, the department works closely with the RCMP and Penticton Fire Department, who take the lead.

Staffing and FTE

The Public Safety and Partnerships division includes **20.6 FTE**.

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Public Safety and Partnerships division:

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
BYLAW SERVICES				
Number of Calls for Service	5,323	5,200	3,729	5,400
Total Number of On View Calls for Service	1,132	1,500	723	1,500
Number of Assist Other Internal Agency Files (primarily RCMP and PFD)	51	60	26	n/a
Number of Proactive Patrols	29,233	13,000	16,295	19,000
Number of Foot Patrols	342	300	292	350
Number of Bike Patrols	12	20	1	10
Number of Referrals to Other Agencies	114	50	177	n/a

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
BYLAW SERVICES				
Total Tickets Issued	7,077	6,000	2,174	5,000
Number of Bylaws Modernized	n/a	2	0	2
SOCIAL DEVELOPMENT				
Number of City Programs, Processes, Policies, and Projects Reviewed for Accessibility and Inclusion	-	10	10	12
Number of Accessibility Initiatives Implemented	2	3	6	7
CSWB initiatives implemented	-	-	-	10
Number of Provincial/Federal Funding Applications Submitted	-	3	3	6
Total Number of Community Inquiries Resolved by Social Development	-	-	-	10
Total Number of Community Events and Tables Supported by Social Development	-	-	-	100

2027 Initiatives

GENERAL MANAGER'S OFFICE

Community Safety and Crime Prevention

This initiative is to enhance both the actual and perceived safety of residents, businesses, and visitors by implementing proactive prevention, intervention, education, and enforcement measures in business districts, parks, public spaces, and other identified community hotspots. The Community Safety Well Being Plan priorities supported are Community Safety & Crime Prevention, Housing Security & Homelessness Response and Mental Health, Substance Use & Wellness Supports.

Key Actions

- Expand and enhance the **Overnight Security Program** in priority locations
- Continue and broaden the **Remote Guard Camera Program** to support crime prevention and rapid response
- Refresh, rebrand, and relaunch the **"See Something, Say Something"** public awareness campaign.
- Conduct community safety assessments and public perception surveys to inform planning and resource allocation.
- Develop and distribute community safety education materials, resources, and prevention tools.
- Advance **Crime Prevention Through Environmental Design (CPTED)** initiatives to improve safety through thoughtful design and placemaking.

→ **Priority:** Safe & Resilient → **Estimated Completion:** Ongoing



GENERAL MANAGER'S OFFICE

Advance Implementation of the Community Safety and Well-Being Plan

Advance implementation of the Community Safety and Well-Being Plan by establishing the partnerships, governance, performance measurement, and accountability mechanisms required for successful delivery.

Successful implementation requires coordination across more than 10 City departments and a range of external organizations and partners, including the health authority, Indigenous partners, school district representatives, community organizations, business associations, and other levels of government.

Through this collaborative approach, the City will address shared community priorities related to: Community Safety & Crime Prevention, Emergency Management, Response & Community Resilience, Housing Security & Homelessness Response, Mental Health, Substance Use & Wellness Supports, Community Belonging & Inclusion creating a more coordinated, proactive, and sustainable response to complex community challenges while improving quality of life for residents.

→ **Priority:** Safe & Resilient → **Estimated Completion:** Ongoing

SOCIAL DEVELOPMENT

Community Connection, Inclusion and Accessibility Initiatives



Create a more connected, inclusive, and accessible community by reducing barriers to participation, improving access to information and services, and advancing accessibility planning. This initiative supports the Community Belonging & Inclusion priority in the Community Safety Well Being Plan.

Key Actions

- Update the Accessibility Plan (2027–2030)
- Improve community resource navigation and awareness
- Support inclusion, accessibility, and belonging initiatives
- Strengthen access to services and community participation opportunities
- Establish baseline measures for community connectedness and belonging

→ **Priority:** Livable & Accessible → **Estimated Completion:** Winter 2027

Public Safety and Partnerships Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Animal Control	$107,818	$111,080	$3,262	0.20%
Bylaw Services	$1,351,915	$1,336,205	$(15,710)	2.35%
Public Safety & Partnerships	$357,800	$300,625	$(57,175)	0.53%
Social Development	$549,640	$541,544	$(8,096)	0.95%
Total Public Safety & Partnerships	**$2,367,173**	**$2,289,454**	**$(77,719)**	

Department Capital *($ in thousands)*	2027	2028	2029	2030	2031
Bylaw	$21	$22	$11	-	-

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Public Safety & Partnerships	Community Safety and Crime Prevention	This initiative is to enhance both the actual and perceived safety of residents, businesses, and visitors.	$208,000
Social Development	Community Connection, Inclusion and Accessibility Initiatives	This initiative supports the Community Belonging & Inclusion priority in the Community Safety Well Being Plan.	$35,000

Penticton Fire Department

Division Overview

The Penticton Fire Department (PFD) has served the community of Penticton and the Regional District since 1911. PFD is a composite department with both career (full-time) and auxiliary (paid on-call) members operating from two stations located at 250 Nanaimo Ave. (Fire Station #1) and 285 Dawson Ave. (Fire Station #2).



Department Overviews

Fire Chief's Office

Penticton's Fire Chief, supported by a Deputy Fire Chief, two Assistant Fire Chiefs and an Administrative Coordinator, oversees the overall operations of the fire department including suppression, prevention, training, and emergency management.

Suppression

The Suppression department 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 rescues, including motor vehicle incident, industrial accidents, and technical rescue.

Prevention

The Prevention department, led by the Assistant Fire Chief of Prevention, is responsible for building inspections, investigating fires, fire and life safety education, and the FireSmart program.

Training

The Training department, led by Assistant Fire Chief of Training, is responsible for developing, implementing, and overseeing training programs to ensure firefighters are proficient in emergency response, safety protocols, and firefighting techniques.

Emergency Management

The Emergency Management department, led by the Emergency Program Manager, is responsible for identifying and reducing risk, emergency preparedness, response and recovery for major emergency events including fires, floods, landslides, pandemics, and extreme weather. The department collaborates with various departments throughout the City as well as outside organizations to build relationships and capacity to comprehensively prepare for and respond to large-scale emergencies.

Staffing and FTE

The Penticton Fire Department (PFD) is approved for **52 FTE**.

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Public Safety and Partnerships division:

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
Number of Fire Inspections Completed	857	-	747	-

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
PFD Overall Response Calls	3,322	-	1,764	-
PFD Overall Medical Calls (included in overall response calls)	1,769	-	952	-
PFD Overdose Response Calls (included in overall response calls)	217	-	290	-
PFD Training Hours	6,244	-	8,715	-

2027 Initiatives

EMERGENCY MANAGEMENT

Document compliance with Emergency Disaster Management Act (EDMA) and development of emergency response plans (ERP)

Update emergency response plans (ERP) and documentation to ensure documentation is compliant with the Emergency Disaster Management Act (EDMA).

→ **Priority:** Safe & Resilient → **Estimated Completion:** Ongoing

PREVENTION DIVISION

Wildfire and FireSmart Planning and Mitigation Strategies

This initiative will continue leadership in wildfire risk reduction and community resilience through the advancement of FireSmart principles and targeted mitigation strategies.

Key focus areas for 2027:

- Implement an early detection fire system
- Continued FireSmart education and outreach

→ **Priority:** Safe & Resilient → **Estimated Completion:** Ongoing



Penticton Fire Department Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
Fire Services	$9,611,173	$9,767,038	$155,865	17.18%
Total Fire Services	**$9,611,173**	**$9,767,038**	**$155,865**	

Department Capital *($ in thousands)*	2027	2028	2029	2030	2031
Penticton Fire Department	$85	$66	$68	$70	$72

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Penticton Fire Department	Implement an early detection fire system	This initiative will provide technology that will help with early wildfire detection	$28,000

Penticton RCMP

Division Overview

The core values of integrity, compassion, respect and accountability are at the heart of our operations at the Penticton RCMP. Our mission is clear: to safeguard the public, uphold the rule of law and maintain order in our community. Through vigilant investigations, proactive crime prevention measures and empathetic assistance, we are dedicated to ensuring the security and welfare of all individuals.



Department Overviews

RCMP

By fostering collaborative partnerships within the community, the RCMP works to build trust and strengthen relationships across the community. Whether conducting patrols, carrying out investigations, engaging and supporting youth and diverse communities or providing aid during crises, we remain committed to upholding these values and ensuring that each action reflects our dedication to serving with integrity and professionalism.

Staffing and FTE

The City of Penticton funds two categories of employees for the Penticton RCMP Detachment which includes **60** RCMP employees with **59** Members and **1** Public Service Employee funded by the City, and **29** Municipal Staff.

Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the RCMP's services:

Performance Metrics	2025 Actual	2026 Plan	2026 Actual* *Current to June 30, 2026	2027 Plan
Penticton RCMP Overall Calls for Service	20,564	-	8302	-
Of Total Calls: Property Crime Calls	3019	-	1651	-
Of Total Calls: Violent Crime Calls	1418	-	723	-
Number of Mental Health Calls for Service	809	-	344 MH File - 942 MH Associated	-
Number of Mental Health Calls Responded to by ICRT	882	-	465	-
Number of Designated Repeat Violent/Repeat Property Offenders Arrested	36	-	20	-
Number of Joint Patrols and Collaboration Initiatives with Bylaw/ PFD or Other Community Groups	-	-	-	-
Number of Proactive Public Safety Communications and Updates Initiated	212 social media posts - 20 news releases	-	-	-
Criminal Code and Controlled Drugs and Substances Act (CDSA) - Total Files	6649	-	3706	-

2027 Initiatives

RCMP

Continued Advancement of the RCMP 2024–2027 Strategic Plan

In 2024, the Penticton RCMP finalized the 2024–2027 Strategic Plan "Connected for a Safer City" with four key areas of focus. The Penticton RCMP continues to advance its commitment to community safety and resilience through these focus areas. These initiatives reflect a collaborative, intelligence-led, and preparedness-focused approach to policing in our community.

1. Connect Vulnerable People with Appropriate Supports



- **Youth Engagement**
- **Domestic Violence Awareness:** in response to identified community needs, the RCMP will partner with local agencies to raise awareness and educate residents on services available to those experiencing intimate partner violence
- **Community Safety Unit Modernization:** ongoing work continues to advance the modernization of the Community Policing Victim Services branch, enhancing support for victims and vulnerable populations

2. Impact Crime Trends Through Intelligence-Led Strategies

- **Repeat Offender Management:** targeted strategies are in place to monitor and manage repeat offenders, reducing recidivism and improving community safety
- **IMPACT Unit – Auto Theft Focus**
- **Property Standards Compliance Team:** partnership with Police, Fire, Bylaws and the City of Penticton to address problem properties.
- **Chronic Property Offending Intervention Initiative Pilot Project:** Penticton selected as one of the newly formed hubs in the province to address chronic repeat property offenders, shoplifters and individuals responsible for public disorder that harms small businesses and local communities.

3. Advance Preparedness for Natural And Human Caused Disasters

- **Emergency Preparedness Partnerships:** continued collaboration with Penticton Fire department, Regional District of Okanagan-Similkameen (RDOS), and School District 67 focused on joint-training, modernization efforts, and readiness for emergency response
- **Training**

4. **Drive results together**

- **Regional and Provincial Partnerships:** the RCMP is actively leveraging enforcement options through existing partnerships, such as IMPACT Unit, Uniform Gang Enforcement, CFSEU (Combined Forces Special Enforcement Unit of BC), Integrated Child Exploitation Unit to enhance operational effectiveness
- **Community Collaboration:** a strong commitment remains to both existing and new partnerships with community groups and agencies, fostering a safe and resilient environment for all residents and visitors
- **Shared Mission Across Detachment Teams:** project-based policing continues across all business lines, supporting proactive and coordinated responses to emerging crime trends

→ **Priority:** Safe & Resilient → **Estimated Completion:** Winter 2027

Penticton RCMP Budget Overview

Department	2026 Budget	2027 Budget	Variance	% of Property Tax
RCMP Services	$15,726,744	$16,291,223	$564,479	28.65%
Total RCMP Services	**$15,726,744**	**$16,291,223**	**$564,479**	




Okanagan Beach
POLICE

2027
2031

DRAFT

Financial Plan



CITY OF PENTICTON

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Financial Plan Basis

Introduction

The City's Five-Year Financial Plan (the Plan), is compiled based on the following financial basis, along with Council financial policies (summarized on pages 130–132), and legislative requirements. These are used as a framework to ensure proper fiscal accountability, long-term sustainability, and stewardship over the City's funds.

Balanced Five Year Plan

In compliance with Section 165 of the Community Charter, within the City's Five-Year Financial Plan, the total of proposed expenditures and transfers to other funds for a year must not exceed the total of proposed funding sources and transfers from other funds for the year and be balanced. Plan comparisons to previous years are required to be presented in conjunction with the City's financial statements. The Plan aligns spending with Council and community priorities to provide valued services and programs; the authority to spend is provided exclusively through the Plan adopted by Council.

Basis of Budgeting

The budget is prepared on the modified accrual basis which combines aspects of the accrual basis and cash basis of accounting. The basis of budgeting differs from the City's audited Financial Statements that is prepared on the full accrual basis of accounting under Public Sector Accounting Board (PSAB) guidelines. Revenues from transactions with performance obligations are recognized when (at a point in time) or as (over a period of time) the City satisfies the performance obligations. Expenses are recorded in the period in which the goods or services are acquired and the liability is incurred.



Basis of Accounting

The City's audited financial statements are prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. Revenues from transactions with performance obligations are recognized when (at a point in time) or as (over a period of time) the City satisfies the performance obligations. Expenses are recorded in the period in which the goods or services are acquired and the liability is incurred.

Differences Between the Basis of Budgeting and Basis of Accounting

- The City includes a budget for amortization expense, however does not collect a tax for this expense and therefore the Financial Plan Bylaw includes a transfer item for "Amortization offset". The City's financial statements include the amortization expense for actuals and budget but excludes the "amortization offset" as this is considered a transfer.
- Debt revenue and expenses and principal repayments are included in the Financial Plan expenses and are listed separately on the Schedule A Summary, however for the City's financial statements these are excluded from the Statement of Operations and instead are an increase or reduction to the Statement of Financial Position debt liabilities.
- Capital expenses for capital projects are included in the Financial Plan, however, they are excluded from the City's Statement of Operations and instead result in an increase to the City's tangible capital assets on the Statement of Financial Position.
- Any transfers to or from reserves and unappropriated surplus accounts as revenues or expenses to balance the Financial Plan are not included in the Statement of Operations in the City's financial statements.

Long-term Financial Planning

Overview

The City of Penticton is committed to long term sustainable financial planning, which involves identifying future challenges and opportunities through financial forecasting, analysis, and developing strategies to achieve financial stability. The City's long term goal is to ensure there are consistently sufficient resources to deliver services that achieve Council Priorities. The Divisions & Departments narrative sections in this document describe the department, goals, work plan, and performance measures used to support City priorities.

This overview summarizes the City's long term financial plan that projects revenues, expenditures/ expenses, and the financial position for the General and Utilities funds.

The City budgets for its funds and programs in five-year increments with the tables in this Plan including five years of projections for each major fund and department.





General Fund – Financial Forecast

Revenues

General fund revenues include property taxes, sales of services, other revenue, interest revenue, grants, development cost charges, and donations. Revenues are projected for future years based on several factors including the current year budget and current actual revenue received to date, in consideration of a five-year historical trend, as well as known changes. Tax base and other revenue drivers are adjusted based on factors identified through internal reviews, construction and population changes, economic climate and trends, and operational shifts.

Key revenue assumptions used to develop the 2027 budget and long term budget include:

- A proposed annual property tax increase of 5.81% in 2027, and for 2028–2031 it is currently forecasted to balance each year's budget. This rate increase for 2027, is further broken down 3.04% for the current year's investment, along with 2.77% from previous Council approved investments, further detailed on page 35;
- Annual property tax levy growth of $600,000 per year based on anticipated non-market change;
- Solid Waste fees for 2027 have increased 2.9% overall based on the Council approved inflationary rate increase, with 2028-2031 rate increases budgeted at 3% increase annually.
- Cemetery fees have increased 6.9% for inflation and increased usage, with 2028–2031 rate increase budgeted at a 3% increase annually;
- Other fees and charges are reviewed annually and increased incrementally for inflation.

- Storm utility revenues for 2027 overall are an overall increase of 30%, based on the proposed 30% rate increase. For 2028–2031, a 30% increase annually has been added, and will be reviewed in the Utility Rate review in 2027 (further explained in the Utility Fund section below);
- Casino revenue is budgeted at $1.6M annual for years 2027–2031.

Expenditures

Expenditures include labour, operating and maintenance, and debt servicing costs, which are presented at the fund and department level in the five year budget. Labour expenditures are projected for future years starting with the current approved budget as the base, and then applying cost drivers for salaries, wages and benefits, step increases, and contractual commitments from collective bargaining. Operating and maintenance expenditures are projected for future years starting from the current approved budget, considering inflation, historical five-year actuals, known changes, and adjustments identified through internal reviews.

The overall annual increase in operating expenses for 2027 is 2.4 percent, for the General Fund departments the following expenditure assumptions were included:

- Wages have increased based on the following assumptions:
  - CUPE employees' contract ends December 31, 2026, and negotiations will begin shortly, until a new contract is ratified, the budget has included a nominal annual increase for 2027–2031.
  - IAFF employees' contract ended in 2025, nominal annual increases have been included for 2027–2031 until the new contract is negotiated.
  - Previously approved Council decisions impacting the 2027–2031 budget include:
    - In 2027 – one RCMP Public Service Employee was approved through the 2026 Budget, funding for a RDOS Regional Economic Development position and half of the expected debt borrowing costs related to the Firehall replacement and upgrades project.
    - In 2028–2031, transit expansion plans and potential debt borrowing for Municipal Facilities have been incorporated based on best known estimates.
- Strategic Initiatives included in the 2027 budget total $571 thousand dollars and are detailed on pages 28–29 of this plan.

Utility Fund – Financial Forecast

Revenues

Utility revenues received are used to fund all aspects of each utility, including day-to-day operations, current capital needs, as well as investment into reserves for funding long-term infrastructure renewal. Rate reviews are completed, in conjunction with external consultants, approximately every 4 years to assess and recommend the future rate increases required for the long-term sustainability of each utility. The current rate review was completed in 2023 and provided recommended rates for 2024–2027, these rates have been used as a baseline for the 2027 rate increases. The 2028–2031 rates will

be updated upon completion of the next rate review. The assumptions in this year's budget for each utility rate are:

- Electric revenue for 2027 is proposing an average rate increase of 8%, however revenue is increasing 6.6% based on the proposed rate increase and anticipated reduced consumption. Consumption varies year over year depending on weather extremes. For 2028–2031, the budgeted increase in revenue continues at 8% annually, however this will be adjusted based on the Utility Rate Review recommendations;
- Sewer revenue for 2027 is budgeted to increase 9.9%, based on the proposed rate increase of 10.2%, offset by anticipated reduced usage. The 2028–2031 budgeted rate increase is 10.2% annually, however this will be adjusted based on the Utility Rate Review recommendations;
- Water revenues for 2027 are budgeted for an increase of 12.2%, based on the proposed rate increase of 9.4% and historical amounts. This rate is higher than the recommended rate review rate, as debt borrowing for a major capital upgrade was required that was unknown at the time of the 2023 rate review. For 2028–2031, a 3.0% increase annually has been budgeted, however this will be adjusted based on the Utility Rate Review recommendations.

Expenditures

Utility expenses include labour, operating and maintenance, and capital transfers for each utility fund which are presented at the fund level in the five-year budget.

- Wages have increased based on the following assumptions:
  - CUPE employees' contract ends December 31, 2026, and negotiations will begin shortly, until a contract is ratified, the budget has included a nominal annual increase for 2027–2031.
  - IBEW employees' contract was ratified in 2026, and 2027 was budgeted per the contract, then nominal annual increases for 2028–2031 have been forecasted.
- Electric purchases for 2027 are forecasting a 6.1% increase over 2026, based on the FortisBC submitted rate of 6.4% and anticipated usage. For 2028–2031, a 5% increase has been included.

The 2027 Financial Plan reflects continued infrastructure investment into the community through the Firehall renewals and continued annual contributions to the Asset Sustainability Reserve. The current budget has been prepared conservatively and has incorporated known impacts along with anticipated future opportunities. The City strives to maintain consistent and stable tax increases where possible while incorporating needs for large infrastructure projects and maintaining long-term financial stability.



Financial Planning Process

The financial plan process phases are detailed below:

Define	The City seeks public input on a cyclical basis through a Citizen's survey. That data is provided back to Council for their information prior to the process of setting strategic goals for the organization.
Compile	Departments compile the Plan at a detailed level. Updates are made for inflationary items such as labour contracts, as well as operating expenditures, revenue and rates.
Review	Senior leadership conducts a review of each department plan submissions. During this phase, Senior Leadership assesses other potential sources of funding in order to stabilize the tax rate. The Plan at this point of the process will be formalized in draft to present to Council.
Engagement	In accordance with the Community Charter, the Financial Plan is available for public comment with the City providing various opportunities for public input.
Deliberate	Once the public engagement period comes to an end, Council will be presented with a summary of the feedback received. Through the deliberation process Council reviews, amends, and approves in principle each divisional budget.
Adoption	Council receives and approves the Five-Year Financial Plan Bylaw. The final reading of the Financial Plan Bylaw and the Tax Rates Bylaws must be adopted by Council prior to May 15 as required by the Community Charter.
Monitor	Reports are provided quarterly to Council with updates on the City's financial position compared to the Plan as well as forecasted results to the end of each quarter. This regular monitoring gives Council oversight of the City's financial situation ensuring transparency of City spending.

The City's key steps and the approximate timing of the process are provided in a timeline on page 31.



Budget Amendments

Amendments to the Plan can occur throughout the year due to economic impacts, unforeseen circumstances or emerging opportunities. These amendments are approved by Council through specific reports brought to a Council Meeting or as part of the quarterly financial updates.

Budget Monitoring

The City monitors its financial performance against its budget through a quarterly financial update that compares the original approved budget to amended budget and provides an annual forecast. Each budget area is reviewed to compare actual expenditures to the amended budget, and a forecast is projected for the year. This process provides Council and the public with an update on the forecasted spending in comparison with the Plan.

Measuring, Evaluating and Reporting

The Business Plan priorities are incorporated into the annual financial plan and linked to Council's strategic priorities. The associated work items are reported to Council along with the financial plan update on a quarterly basis and are also posted to the City's website. This review provides Council with a holistic view of the City's activities and progress.

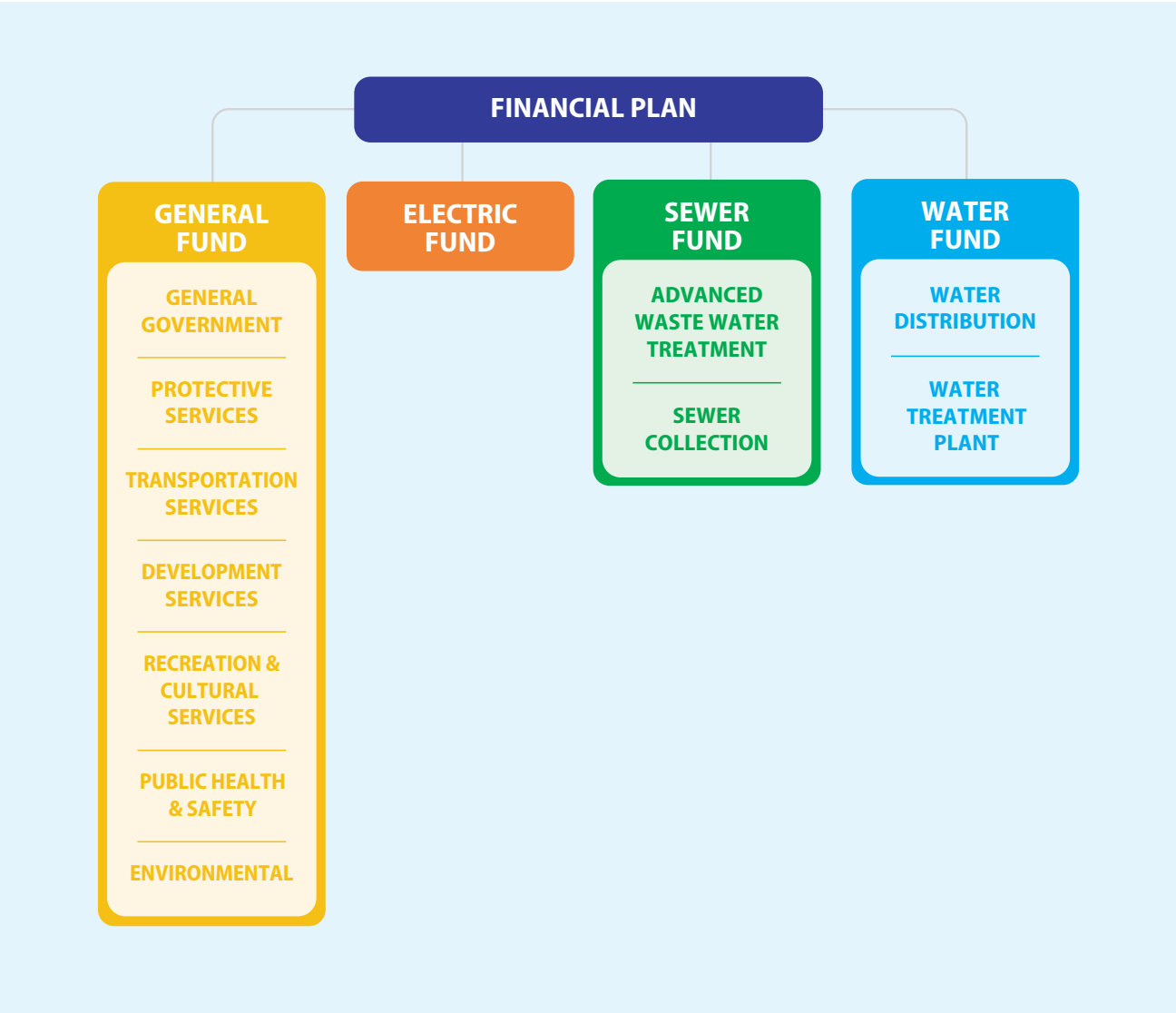
Public Consultation

In compliance with Section 166 of the Community Charter, the City's Five-Year Financial Plan must be available for public consultation prior to the plan being adopted. The City provides a public consultation period between the release of the Financial Plan and Council Deliberations, which is normally approximately 2–4 weeks with multiple options offered for gathering feedback.

Financial Plan Funds

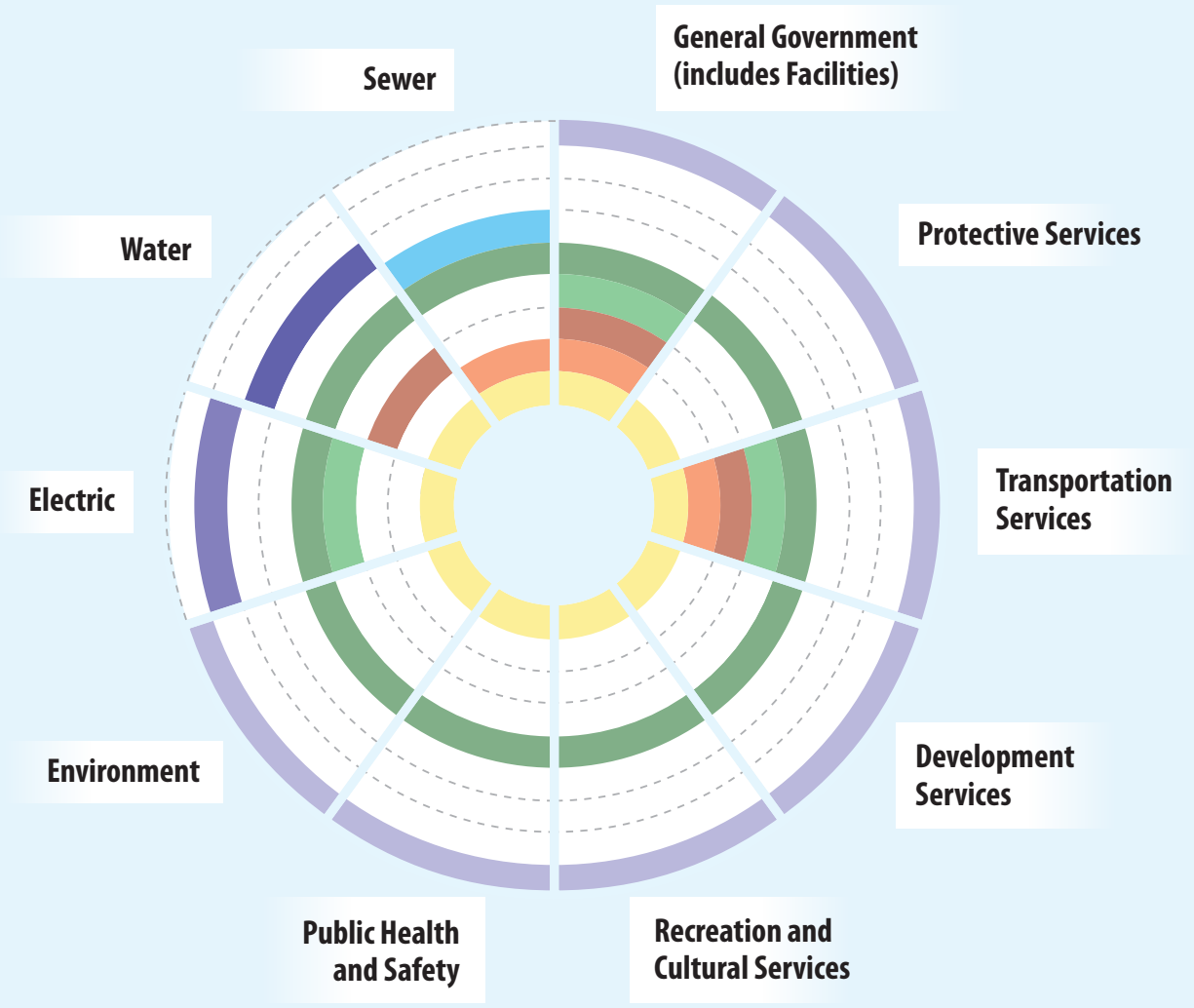
Fund Structure

The City operates under four major funds: General Fund, Electric Fund, Sewer Fund, and Water Fund, with the Storm Water utility being part of the General Fund in the Transportation Services section. All funds are included in both the budget and the audited financial statements.



Fund Usage

Use of funds by department:



The City uses specific funds to account for its revenues and expenditures. The revenue in each fund may be spent only for the purpose specified in the fund. Each fund consists of three categories: operating, capital or reserves:

- Operating funds are used for day-to-day operations.
- Capital funds pay for physical assets with a life of more than two years.
- Reserve funds accumulate revenue and interest, if applicable, that will be used in future years for capital, unexpected expenditures or specific projects.

All funds are appropriated for specific purposes as follows:

General Operating Fund – used to account for all general operating revenues and expenses of the municipality other than electric, water, and sewer operations.

Electric Operating Fund – provides for all revenues and expenses related to the operation of the electric distribution system. Revenues are collected through monthly electric billings based on volume utilized.

Water Operating Fund – provides for all revenues and expenses related to the operation of the municipal water system. Revenues are collected through water billing based on volume of water consumed.

Sewer Operating Fund – community sewage disposal system . Revenues are collected based on volume of water utilized, except from summer months where it moves to a set volume, to recognize irrigation usage.

General, Electric, Water and Sewer Capital Fund (Capital Programs) – used to account for all capital expenditures for each respective fund.

Reserves – specific purpose and accumulated surpluses available for future expenditures.



Reserves

The City's reserve funds assist with long term financial stability and financial planning. Adequate reserve funds provide financial flexibility, mitigate risks, weather uncertainties, and help ensure the ongoing viability and financial sustainability of the City. Reserve funds are also leveraged to enhance and sustain City infrastructure and assist in supporting programs and community services.

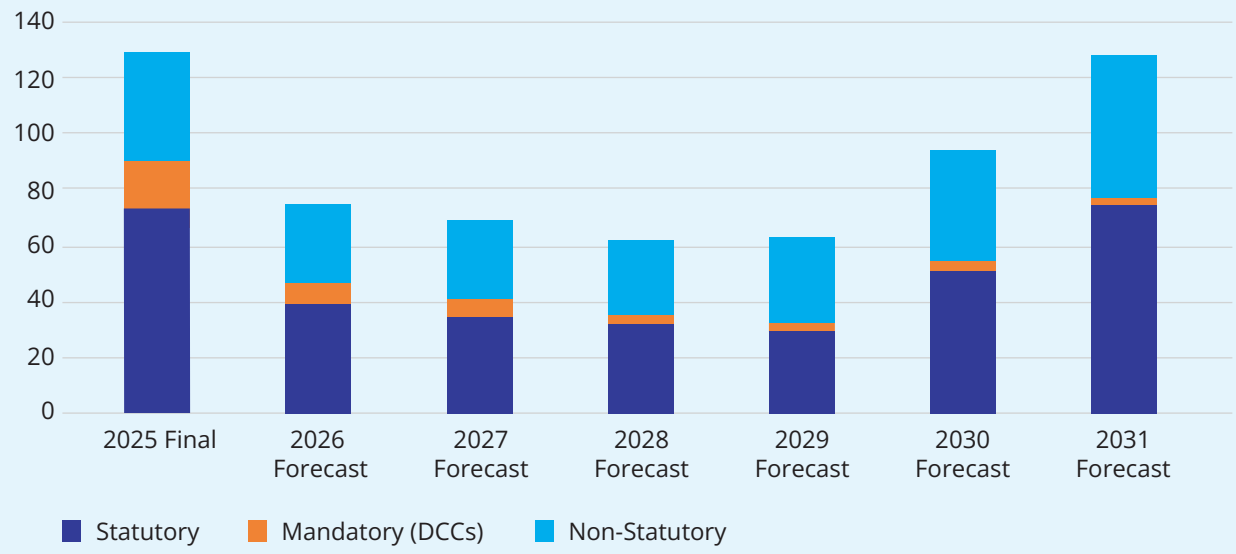
Statutory Reserves are established by Council and are restricted for a specific purpose. They represent monies set aside in accordance with either Council bylaws or by the requirement of provincial legislation. Interest earned on Statutory Reserves must be allocated to the specific Statutory Reserves that earned it.

Non-statutory Reserves are allocated based on the Reserve policy, which is approved by Council, often as part of an overall strategy for funding programs and services.

Mandatory Development Cost Charges (DCC's) are mandated per subsection 188 (2) (a) of the Community Charter, separate reserves need to be established for DCC collections and use, under section 566 of the Local Government Act.

The City's reserves fund balances and forecast are shown as follows:

Reserves ($ millions)



Fund Balances

The level of fund balances is an indicator of the long-term sustainability and financial strength of the City. Strong fund balances afford Council the ongoing ability to maintain taxation stability, mitigate challenging economic times and to provide capital funding for typical City projects without incurring debt on the external markets. The change in the Reserve Funds and Reserves is mainly due to operating activities, external contributions, and capital expenditures. As part of the financial planning process, utilization of reserves is reviewed to maintain optimal balances in each reserve per the Reserve Policy. The City is currently implementing strategies to build capital reserves for long term sustainability of assets in the future.

Fund Balances (in millions)	2025 Final ($)	2026 Projected ($)	2027 Projected ($)	2027–2026 Variance
General				
Opening	60.98	61.73	44.24	
Net Change	0.75	(17.49)	(1.84)	
Closing Balance	**61.73**	**44.24**	**42.40**	
Storm				
Opening	1.22	2.01	1.34	In 2027, Reserves are increasing for larger projects planned in 2028.
Net Change	0.79	(0.67)	2.31	
Closing Balance	**2.01**	**1.34**	**3.66**	
Electric				The Electric Operating Fund continues to draw significantly from reserves to meet operating needs, which will be reviewed as part of the Utility Rate Review in 2027.
Opening	18.98	16.89	7.64	
Net Change	(2.10)	(9.25)	(1.63)	
Closing Balance	**16.89**	**7.64**	**6.01**	
Sewer				
Opening	25.65	27.19	12.34	
Net Change	1.54	(14.85)	(0.41)	
Closing Balance	**27.19**	**12.34**	**11.93**	
Water				In 2027, the Water Capital Fund has significant capital projects which are drawing down the reserves.
Opening	21.81	21.46	9.29	
Net Change	(0.35)	(12.17)	(4.04)	
Closing Balance	**21.46**	**9.29**	**5.25**	
Consolidated				
Opening	128.64	127.26	73.51	
Net Change	(0.16)	(53.75)	(7.92)	
Closing Balance	**129.27**	**74.85**	**69.25**	

Financial Plan Schedules

The following financial plan schedules detail the City's 5 year plan, with comparisons to historical years, and include:

- Schedule A - consolidated summary of operating and capital budgets for all funds
- Segment Summary - revenue and expenses by segment
- General, Electric, Sewer and Water fund schedules
- Separate segment summaries and individual department schedules



Financial Policies

The City continues to focus on the short and long-term financial sustainability, which is governed by the following Council approved financial policies, as well as ensuring the City's five-year financial plan, is balanced in accordance with Section 165 of the Community Charter. The total of proposed expenditures and transfers to other funds for a year must not exceed the total of proposed funding sources and transfers from other funds for the year.

Debt Management Policy

Date Approved: May 2, 2023

Purpose, Overview and Scope of this Policy

The purpose of this policy is to ensure that debt is used strategically to maintain the City's financial strength and stability by providing appropriate guidance for the use of debt financing. The use of debt can support the goal of providing adequate infrastructure, services, and resources to meet the community's ongoing and emergent requirements.

Electrical Dividend Policy

Date Approved: December 13, 2023

Purpose, Overview and Scope of this Policy

The Electrical Dividend Policy governs the City's calculation and utilization of the Electrical Dividend to improve clarity and transparency for both electric rate payers and property owners. The Electrical Dividend will contribute solely to the City's General Capital Program.

Financial Plan Process Policy

Date Approved: June 24, 2025

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 balanced five-year financial plan for operating, capital and carry forward budgets. The City's financial and corporate business plan will support Council's Strategic Priorities with a long-term perspective for fiscal sustainability.

Financial Management Policy

Date Approved: July 3, 2018

Purpose, Overview and Scope of this Policy

The City strives to provide 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.

Investment Policy

Date Approved: May 2, 2023

Purpose, Overview and Scope of this Policy

The Investment Policy governs the City's investment program, which seeks to optimize risk-adjusted returns for the City's investment portfolio. The City will invest its funds in a manner that will provide for the optimal blend of security and risk-adjusted returns, while meeting current and future cash flow demands and conforming to all statutory requirements.

Reserve Policy

Date Approved: December 12, 2023

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.

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.

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.



City of Penticton - Schedule A

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Municipal Taxation	$ (46,098,118)	$ (50,371,851)	$ (53,949,605)	$ (53,949,605)	$ (57,638,024)	$ (62,147,904)	$ (66,058,312)	$ (68,317,065)	$ (71,008,541)
Sale of Services	(15,390,220)	(17,289,716)	(15,214,373)	(15,367,587)	(16,056,822)	(16,225,388)	(16,428,598)	(16,605,033)	(16,786,338)
Electric Utility Revenue	(45,762,319)	(48,766,606)	(53,378,295)	(53,378,295)	(56,910,003)	(61,442,435)	(66,337,405)	(71,623,914)	(77,333,282)
Sewer Utility Revenue	(9,648,487)	(10,821,502)	(11,711,739)	(11,711,739)	(12,957,928)	(14,219,700)	(14,636,788)	(15,344,491)	(16,087,216)
Water Utility Revenue	(10,970,653)	(11,794,736)	(12,521,730)	(12,521,730)	(14,067,730)	(14,491,747)	(14,928,935)	(15,379,710)	(15,844,505)
Storm Water Utility Revenue	(1,511,321)	(1,998,147)	(2,597,590)	(2,640,908)	(3,433,000)	(4,462,900)	(5,801,771)	(7,542,303)	(9,804,997)
Fiscal Services	(8,622,989)	(7,698,267)	(4,231,000)	(4,231,000)	(4,585,000)	(4,585,000)	(4,585,000)	(4,585,000)	(4,585,000)
Grants	(3,639,709)	(3,110,752)	(3,603,321)	(3,583,321)	(2,704,371)	(2,424,371)	(2,424,371)	(2,190,571)	(2,190,571)
Other Contributions	(9,227,898)	(10,625,933)	(5,446,690)	(5,461,690)	(5,652,340)	(5,696,830)	(5,742,311)	(5,788,804)	(5,836,333)
Development Cost Charges	(2,848,236)	(3,525,821)	(1,662,000)	(1,662,000)	(1,662,000)	(1,662,000)	(1,662,000)	(1,662,000)	(1,662,000)
Donations	(10,779)	(102,592)	(10,000)	(10,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Total Revenues	(153,730,729)	(166,105,923)	(164,326,343)	(164,517,875)	(175,679,218)	(187,370,275)	(198,617,491)	(209,050,891)	(221,150,783)
Operating Expenses									
General Operating	84,320,068	92,528,962	89,194,445	87,668,247	91,328,191	95,085,229	98,633,465	100,331,788	102,420,839
Storm Water	550,556	691,149	779,242	779,242	845,155	1,088,524	849,940	868,495	914,731
Electric Utility	44,704,420	47,573,530	46,212,828	46,212,828	49,003,440	51,303,777	53,500,025	55,888,435	58,437,390
Sewer System	8,439,307	9,884,634	7,995,018	8,007,518	8,290,452	8,153,524	8,944,775	8,741,627	8,819,360
Water Utility	8,637,993	10,152,848	8,861,821	8,824,171	9,472,695	9,190,897	9,065,698	9,018,843	9,116,309
Total Operating Expenses	146,652,344	160,831,123	153,043,354	151,492,006	158,939,933	164,821,951	170,993,903	174,849,188	179,708,629
Net Operating Surplus	(7,078,385)	(5,274,800)	(11,282,989)	(13,025,869)	(16,739,285)	(22,548,324)	(27,623,588)	(34,201,703)	(41,442,154)

City of Penticton - Schedule A

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Capital Expenses									
General Capital	15,453,465	18,000,675	18,694,206	18,694,206	52,797,736	34,288,173	20,811,222	12,396,285	9,014,961
Electric Capital	4,419,072	5,432,868	6,063,400	6,063,400	14,089,500	8,441,800	6,382,100	6,501,500	6,331,900
Sewer Capital	1,070,710	2,254,439	4,193,000	4,193,000	6,018,500	33,109,500	9,872,500	3,647,000	6,948,000
Water Capital	12,136,895	17,654,115	5,450,000	5,450,000	9,445,000	8,805,000	13,425,000	2,405,000	3,815,000
Total Capital Expenses	33,080,142	43,342,097	34,400,606	34,400,606	82,350,736	84,644,473	50,490,822	24,949,785	26,109,861
Debt Proceeds	(1,226,803)	(16,100,000)	(2,000,000)	(2,000,000)	(37,925,000)	(37,555,000)	(6,000,000)	(4,000,000)	-
Debt Servicing - Principal Repayments	2,187,650	2,100,118	2,543,824	2,543,824	2,225,972	2,903,474	3,862,245	3,482,268	3,188,689
Capital Grant Funding	(8,595,547)	(630,917)	-	-	(3,247,500)	(1,094,000)	(55,000)	(37,500)	(10,000)
Transfer To (From) Surplus/Reserve	(981,490)	(6,152,839)	(6,266,441)	(4,523,561)	(9,371,923)	(9,057,623)	(3,381,479)	27,100,150	29,446,604
Amortization Offset	(17,385,567)	(17,283,659)	(17,395,000)	(17,395,000)	(17,293,000)	(17,293,000)	(17,293,000)	(17,293,000)	(17,293,000)
Financial Plan Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Penticton - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
General Government	$ (63,335,984)	$ (67,769,421)	$ (64,231,886)	$ (64,231,326)	$ (68,184,784)	$ (72,694,664)	$ (76,605,072)	$ (78,863,825)	$ (81,555,301)
Protective Services	(5,727,262)	(5,956,693)	(5,979,050)	(6,187,700)	(5,858,700)	(5,850,900)	(5,904,666)	(5,960,045)	(6,017,085)
Transportation Services	(4,562,861)	(5,142,102)	(5,806,361)	(5,849,679)	(7,198,191)	(8,264,196)	(9,669,912)	(11,446,486)	(13,745,951)
Development Services	(1,922,354)	(2,091,792)	(1,879,657)	(1,829,091)	(1,784,239)	(1,783,331)	(1,802,876)	(1,589,087)	(1,609,577)
Recreation and Cultural Services	(3,424,044)	(3,742,408)	(3,768,975)	(3,729,975)	(3,515,303)	(3,344,492)	(3,374,263)	(3,404,631)	(3,435,605)
Public Health and Safety	(562,254)	(630,181)	(524,800)	(539,800)	(561,000)	(576,030)	(591,511)	(607,457)	(623,879)
Environment	(3,836,808)	(3,324,371)	(3,398,850)	(3,413,540)	(3,506,340)	(3,567,780)	(3,631,063)	(3,696,245)	(3,763,382)
General Fund Revenue	(83,371,567)	(88,656,968)	(85,589,579)	(85,781,111)	(90,608,557)	(96,081,393)	(101,579,363)	(105,567,776)	(110,750,780)
Electrical Utility	(47,159,151)	(49,765,244)	(53,378,295)	(53,378,295)	(56,910,003)	(61,442,435)	(66,337,405)	(71,623,914)	(77,333,282)
Sewer Utility	(10,875,535)	(12,365,539)	(12,636,739)	(12,636,739)	(13,892,928)	(15,154,700)	(15,571,788)	(16,279,491)	(17,022,216)
Water Utility	(12,324,476)	(15,318,172)	(12,721,730)	(12,721,730)	(14,267,730)	(14,691,747)	(15,128,935)	(15,579,710)	(16,044,505)
Total Revenues	(153,730,729)	(166,105,923)	(164,326,343)	(164,517,875)	(175,679,218)	(187,370,275)	(198,617,491)	(209,050,891)	(221,150,783)

City of Penticton - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
General Government Services	22,577,113	27,074,020	19,308,317	19,688,450	20,050,000	21,797,985	22,578,104	22,855,207	22,965,566
Protective Services	28,920,437	29,396,605	32,334,783	30,760,283	32,853,405	33,950,184	35,176,455	36,456,558	37,792,935
Transportation Services	13,060,246	13,333,641	13,646,302	13,503,013	14,093,155	15,400,085	16,363,793	16,369,936	16,688,431
Development Services	3,555,713	4,061,735	4,107,328	3,957,878	4,065,039	3,691,232	3,704,444	3,498,910	3,511,261
Recreation and Cultural Services	14,543,413	16,986,601	17,138,451	17,063,359	17,516,260	17,671,155	18,034,331	18,313,951	18,594,487
Public Health and Safety	461,107	436,323	493,994	499,994	487,004	487,813	381,144	387,593	388,463
Environment	2,698,399	2,786,828	2,944,512	2,974,512	3,108,483	3,175,299	3,245,134	3,318,128	3,394,427
General Fund Expenses	85,816,428	94,075,753	89,973,687	88,447,489	92,173,346	96,173,753	99,483,405	101,200,283	103,335,570
Electrical Utility	44,704,420	47,573,530	46,212,828	46,212,828	49,003,440	51,303,777	53,500,025	55,888,435	58,437,390
Sewer Utility	8,439,307	9,884,634	7,995,018	8,007,518	8,290,452	8,153,524	8,944,775	8,741,627	8,819,360
Water Utility	8,637,993	10,152,848	8,861,821	8,824,171	9,472,695	9,190,897	9,065,698	9,018,843	9,116,309
Total Expenses	147,598,148	161,686,765	153,043,354	151,492,006	158,939,933	164,821,951	170,993,903	174,849,188	179,708,629
Debt Payments									
Debt Principal Payments	949,378	861,846	739,157	739,157	578,132	1,295,063	2,081,578	2,067,642	1,774,063
Debt Principal Payments - Sewer	651,653	651,653	651,653	651,653	651,653	612,224	918,807	683,735	683,735
Debt Principal Payments - Water	586,619	586,619	1,153,014	1,153,014	996,187	996,187	861,860	730,891	730,891
Total Debt Payments	2,187,650	2,100,118	2,543,824	2,543,824	2,225,972	2,903,474	3,862,245	3,482,268	3,188,689
Total Operating Expenses	149,785,798	163,786,883	155,587,178	154,035,830	161,165,905	167,725,425	174,856,148	178,331,456	182,897,318
Net Operating Surplus	$ (3,944,931)	$ (2,319,040)	$ (8,739,165)	$ (10,482,045)	$ (14,513,313)	$ (19,644,850)	$ (23,761,343)	$ (30,719,435)	$ (38,253,465)

General Operating Fund - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	$ (45,387,691)	$ (49,613,255)	$ (53,172,375)	$ (53,172,375)	$ (56,860,794)	$ (61,370,674)	$ (65,281,082)	$ (67,539,835)	$ (70,231,311)
Local Improvement Levy	(87,228)	(87,228)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)
PILT - Federal	(230,394)	(243,787)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)
PILT - Provincial	(392,805)	(427,581)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
	(46,098,118)	(50,371,851)	(53,949,605)	(53,949,605)	(57,638,024)	(62,147,904)	(66,058,312)	(68,317,065)	(71,008,541)
Other Revenue									
Donations	(10,779)	(102,592)	(10,000)	(10,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Sale of Services	(15,265,095)	(17,215,472)	(15,214,373)	(15,367,587)	(16,056,822)	(16,225,388)	(16,428,598)	(16,605,033)	(16,786,338)
Utility Revenues	(1,511,321)	(1,998,147)	(2,597,590)	(2,640,908)	(3,433,000)	(4,462,900)	(5,801,771)	(7,542,303)	(9,804,997)
Fiscal Services	(8,622,989)	(7,698,267)	(4,231,000)	(4,231,000)	(4,585,000)	(4,585,000)	(4,585,000)	(4,585,000)	(4,585,000)
Grants	(3,466,012)	(2,892,033)	(3,428,321)	(3,408,321)	(2,519,371)	(2,239,371)	(2,239,371)	(2,005,571)	(2,005,571)
Development Cost Charges	(1,427,892)	(1,462,512)	(712,000)	(712,000)	(712,000)	(712,000)	(712,000)	(712,000)	(712,000)
Other Contributions	(6,969,361)	(6,916,094)	(5,446,690)	(5,461,690)	(5,652,340)	(5,696,830)	(5,742,311)	(5,788,804)	(5,836,333)
Total Revenues	(83,371,567)	(88,656,968)	(85,589,579)	(85,781,111)	(90,608,557)	(96,081,393)	(101,579,363)	(105,567,776)	(110,750,780)
Expenses									
Other Jurisdictions taxes	(28,752,112)	(30,596,007)	(30,258,172)	(32,811,210)	(33,096,240)	(33,096,240)	(33,096,240)	(33,096,240)	(33,096,240)
Other Flow Throughs	536,044	568,400	538,000	548,000	548,000	548,000	548,000	548,000	548,000
Taxes Collected for Other Entities	28,424,523	30,236,895	29,913,172	32,464,693	32,741,240	32,741,240	32,741,240	32,741,240	32,741,240
Municipal Grants	764,463	826,952	818,500	818,500	839,000	938,200	828,200	828,200	828,200
General Expenses	85,423,592	92,677,703	93,731,553	91,908,872	96,013,595	98,517,880	101,451,266	103,584,436	105,921,601
Civic Partnerships	187,925	157,929	600	600	600	-	-	-	-
Fleet Charges	651,874	691,677	867,850	867,850	925,840	925,840	925,840	925,840	925,840
Debt Servicing	1,739,956	2,120,223	2,801,632	2,801,632	3,454,491	4,708,115	5,802,859	5,192,431	5,036,053
Debt Principal Payments	2,187,650	2,100,118	2,543,824	2,543,824	2,225,972	2,903,474	3,862,245	3,482,268	3,188,689
Grant Expenses	598,273	728,807	1,249,886	1,229,886	513,800	233,800	233,800	-	-
Total Expenses	91,762,188	99,512,697	102,206,845	100,372,647	104,166,298	108,420,309	113,297,210	114,206,175	116,093,383

General Operating Fund - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Allocations									
Allocations In	17,440,209	20,931,728	13,458,758	13,510,258	13,723,536	13,983,259	13,741,873	13,384,931	13,409,169
Allocations Out	(23,385,969)	(26,368,672)	(25,691,916)	(25,435,416)	(25,716,488)	(26,229,815)	(27,555,678)	(26,390,823)	(26,166,982)
Total Allocations	(5,945,760)	(5,436,944)	(12,233,158)	(11,925,158)	(11,992,952)	(12,246,556)	(13,813,805)	(13,005,892)	(12,757,813)
Total Expenses and Allocations	85,816,428	94,075,753	89,973,687	88,447,489	92,173,346	96,173,753	99,483,405	101,200,283	103,335,570
Net Surplus before Debt Servicing and Transfers	2,444,861	5,418,785	4,384,108	2,666,378	1,564,789	92,360	(2,095,958)	(4,367,493)	(7,415,210)
Transfer from Surplus/Reserves									
Transfer from DCC									
Roads	(58,099)	(53,563)	(53,563)	(53,563)	-	(99,000)	(198,000)	-	-
Parks	(368,613)	(214,924)	(214,924)	(214,924)	-	-	-	-	-
Drainage	-	-	-	-	-	(247,500)	-	-	-
	(426,712)	(268,487)	(268,487)	(268,487)	-	(346,500)	(198,000)	-	-
Transfer from Statutory Reserves									
Affordable Housing	(11,222)	(69,397)	(70,000)	(50,000)	(20,000)	-	-	-	-
Asset Sustainability	(151,588)	(220,000)	(220,000)	(220,000)	(1,118,700)	(3,382,474)	(4,655,068)	(4,655,068)	(4,655,068)
Capital	(3,962,132)	(4,105,070)	-	-	-	-	-	-	-
Electric Capital	(1,190,030)	(2,105,630)	-	-	-	-	-	-	-
Federal Funding	(29,860)	(30,200)	-	-	-	-	-	-	-
	(5,344,832)	(6,530,297)	(290,000)	(270,000)	(1,138,700)	(3,382,474)	(4,655,068)	(4,655,068)	(4,655,068)
Transfer from Non-Statutory Reserves									
Asset Emergency	(60,000)	-	-	-	-	-	-	-	-
Carefund	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Climate Action	(257,803)	(192,055)	(209,083)	(209,083)	(103,000)	-	-	-	-
Election	-	-	(100,000)	(100,000)	-	-	-	(112,500)	-
Financial Stabilization	-	(94,162)	(439,500)	(389,500)	(328,000)	-	-	-	-
Gaming	(1,792,088)	(1,476,077)	(1,408,960)	(1,408,960)	(1,045,000)	(745,000)	(445,000)	(445,000)	(445,000)

General Operating Fund - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
General Surplus	-	-	(131,500)	-	-	-	-	-	-
Multi-Material BC	(287,500)	(429,000)	(472,000)	(472,000)	(490,760)	(494,533)	(365,000)	(365,000)	(365,000)
RCMP	-	-	(1,125,000)	-	(1,170,000)	(1,228,500)	(1,289,925)	(1,354,421)	(1,422,142)
OAP Reserve	-	-	(100,000)	-	(100,000)	-	-	-	-
Amortization Offset - Finance	(9,871,276)	(9,927,547)	(9,875,000)	(9,875,000)	(9,928,000)	(9,928,000)	(9,928,000)	(9,928,000)	(9,928,000)
Amortization Offset - General Fleet	(3,226,439)	(3,007,990)	(3,227,000)	(3,227,000)	(3,008,000)	(3,008,000)	(3,008,000)	(3,008,000)	(3,008,000)
Amortization Offset - Accretion	(457,816)	(140,743)	(460,000)	(460,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
	(15,982,922)	(15,297,574)	(17,578,043)	(16,171,543)	(16,352,760)	(15,584,033)	(15,215,925)	(15,392,921)	(15,348,142)
Total Transfers from Surplus/Reserves	(21,754,466)	(22,096,358)	(18,136,530)	(16,710,030)	(17,491,460)	(19,313,007)	(20,068,993)	(20,047,989)	(20,003,210)
Transfers to Reserve									
Transfer to DCC									
Roads	959,103	742,452	387,000	387,000	387,000	387,000	387,000	387,000	387,000
Parks	445,876	701,260	230,000	230,000	230,000	230,000	230,000	230,000	230,000
Drainage	22,916	18,800	95,000	95,000	95,000	95,000	95,000	95,000	95,000
	1,427,895	1,462,512	712,000	712,000	712,000	712,000	712,000	712,000	712,000
Transfer to Statutory Reserves									
Equipment Replacement	1,805,558	1,550,013	1,400,000	1,400,000	1,600,000	1,800,000	1,557,250	1,768,800	1,980,350
General Capital	4,049,961	4,114,149	-	-	-	-	-	-	-
Land Acquisition	47,415	16,061	-	-	-	-	-	-	-
Local Improvement	117,166	99,330	53,000	53,000	53,000	53,000	53,000	53,000	53,000
Off-Street Parking	(41,679)	4,175	-	-	-	-	-	-	-
Community Works	1,878,294	1,826,924	1,742,928	1,742,928	1,812,645	1,812,645	1,812,645	1,812,645	1,812,645
Federal Funding	316,964	182,117	-	-	-	-	-	-	-
Affordable Housing	12,573	7,697	-	-	-	-	-	-	-
Alternative Transportation	11,160	7,980	-	-	-	-	-	-	-
Asset Sustainability	2,732,618	2,791,542	2,460,048	2,460,048	3,714,594	5,305,124	6,128,194	6,459,145	7,322,651
Water Capital	662,683	384,365	-	-	-	-	-	-	-

General Operating Fund - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Sewer Capital	624,043	232,577	-	-	-	-	-	-	-
Electric Capital	484,003	277,177	-	-	-	-	-	-	-
Parkland Reserve	12,726	81,747	-	-	-	-	-	-	-
	12,713,485	11,575,854	5,655,976	5,655,976	7,180,239	8,970,769	9,551,089	10,093,590	11,168,646
Transfer to Non-Statutory Reserves									
Amenity Bonusing	7,678	3,590	-	-	-	-	-	-	-
Asset Emergency	80,437	-	-	-	-	-	-	-	-
Cemetery Care Fund Remittance	58,103	60,101	45,000	45,000	60,000	60,000	60,000	60,000	60,000
Climate Action	664,828	-	-	-	-	-	-	-	-
Election	37,500	37,500	-	-	25,000	25,000	25,000	25,000	30,000
Electric Surplus - repayment	542,320	665,000	665,000	665,000	665,000	665,000	665,000	665,000	665,000
Financial Stabilization	350,936	-	-	-	-	-	-	-	-
Gaming	1,527,523	1,445,800	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
General Surplus	561,498	(100,739)	-	247,912	-	-	-	-	-
Investment Income	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Marinas	76,074	63,759	86,940	86,940	88,455	88,455	88,455	88,455	88,455
Multi-Material BC	585,944	641,539	640,000	640,000	640,000	640,000	640,000	640,000	640,000
OAP Reserve	239,598	258,007	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Principal Payment Offset	-	-	739,158	739,158	578,132	1,295,063	2,081,578	2,067,642	1,774,063
RCMP	250,000	-	-	-	-	-	-	-	-
Storm Capital	-	-	1,907,000	1,907,000	275,000	5,013,000	3,598,000	6,673,809	8,890,265
Storm Reserve	627,352	1,049,492	(88,652)	(45,334)	2,312,845	(1,638,623)	1,353,831	-	-
Year end adjustments	(441,566)	(484,842)	-	-	-	-	-	-	-
	5,168,225	3,639,207	7,384,446	7,675,676	8,034,432	9,537,895	11,901,864	13,609,906	15,537,783
Total Transfers to Reserves	19,309,605	16,677,573	13,752,422	14,043,652	15,926,671	19,220,664	22,164,953	24,415,496	27,418,429
Total Net Transfers	(2,444,861)	(5,418,785)	(4,384,108)	(2,666,378)	(1,564,789)	(92,343)	2,095,960	4,367,507	7,415,219
Net Expense (Surplus)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

General Government Services - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Civic Grants	$ (9,205)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facilities	(24,190)	-	-	-	-	-	-	-	-
Finance and Accounting	(2,274,049)	(2,118,809)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)
General Government	(60,849,964)	(65,492,561)	(62,064,386)	(62,063,826)	(66,026,184)	(70,536,064)	(74,446,472)	(76,705,225)	(79,396,701)
Human Resources & Safety	(3,826)	(3,669)	-	-	-	-	-	-	-
Information Technology	(31,420)	(25,032)	(6,000)	(6,000)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)
Legislative Services	(19,339)	(19,769)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Office of the City Manager	-	-	(10,000)	(10,000)	-	-	-	-	-
Finance - Revenue and Collections	(123,991)	(109,581)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Total Revenues	(63,335,984)	(67,769,421)	(64,231,886)	(64,231,326)	(68,184,784)	(72,694,664)	(76,605,072)	(78,863,825)	(81,555,301)
Expenses									
Civic Grants	952,388	984,881	819,100	819,100	839,600	938,200	828,200	828,200	828,200
Communications	527,021	584,779	593,067	593,067	607,228	558,228	573,228	558,228	574,228
Facilities	1,047,056	1,162,546	954,503	1,104,503	948,152	960,835	967,838	980,177	991,187
Finance and Accounting	2,959,318	4,567,508	1,902,824	1,946,824	2,724,205	4,381,170	5,134,083	5,185,059	5,230,919
General Government	10,950,609	13,459,285	8,674,152	8,682,635	8,318,888	8,317,674	8,316,436	8,315,173	8,313,885
Human Resources & Safety	1,247,922	1,124,534	996,295	1,021,695	1,032,664	1,032,664	1,032,664	1,032,664	1,032,664
Information Technology	2,849,984	3,049,809	3,191,956	3,276,706	3,374,753	3,415,301	3,482,854	3,562,479	3,644,245
Legislative Services	596,147	815,221	666,228	751,228	630,091	630,091	630,091	730,091	630,091
Mayor and Council	318,710	325,035	332,349	332,349	330,659	334,466	343,536	352,879	367,502
Office of the City Manager	541,469	564,993	535,601	535,601	583,451	533,451	533,451	533,451	533,451
Finance - Procurement and Inventory Services	286,567	174,563	345,063	344,563	360,100	368,970	381,262	393,992	407,178
Finance - Revenue and Collections	299,922	260,866	297,179	280,179	300,209	326,935	354,461	382,814	412,016
Total Expenses	22,577,113	27,074,020	19,308,317	19,688,450	20,050,000	21,797,985	22,578,104	22,855,207	22,965,566
Net Operating Expense / (Surplus)	$ (40,758,871)	$ (40,695,401)	$ (44,923,569)	$ (44,542,876)	$ (48,134,784)	$ (50,896,679)	$ (54,026,968)	$ (56,008,618)	$ (58,589,735)

Civic Grants - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Other Contributions	$ (9,205)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(9,205)	-	-	-	-	-	-	-	-
Expenses									
Civic Partnerships	187,925	157,929	600	600	600	-	-	-	-
Municipal Grants	764,463	826,952	818,500	818,500	839,000	938,200	828,200	828,200	828,200
Total Expenses	952,388	984,881	819,100	819,100	839,600	938,200	828,200	828,200	828,200
Net Expense (Surplus)	$ 943,183	$ 984,881	$ 819,100	$ 819,100	$ 839,600	$ 938,200	$ 828,200	$ 828,200	$ 828,200
% of Property Tax	2.08 %	1.99 %	1.54 %	1.54 %	1.48 %	1.53 %	1.27 %	1.23 %	1.18 %

Change 2026 budget to 2027 budget:	
$ Change	$ 20,500
% Change	2.50 %

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Municipal Grants									
Annual Municipal Grants									
2028 BC Summer Games Society	-	-	-	-	-	110,000	-	-	-
British Columbia Hockey League (BCHL)	50,000	-	-	-	-	-	-	-	-
Canadian Mental Health Association	400	-	-	-	-	-	-	-	-
Cat´s Paw Productions Society	2,000	-	-	-	-	-	-	-	-
Community Foundation of the S.O.S. (Neighbourhood Small Grants)	5,000	-	-	-	-	-	-	-	-
DPBIA (Light Up Festival)	2,000	-	-	-	-	-	-	-	-
DPBIA (Slack Alley)	9,000	-	-	-	-	-	-	-	-
Dragonfly Pond Family Society	698	-	-	-	-	-	-	-	-
Four Seasons Cultural Society	-	20,000	-	-	-	-	-	-	-
HA HA HA Kidzfest Society	8,085	-	-	-	-	-	-	-	-
Jean Minguy Memorial Police Youth Academy	3,000	-	-	-	-	-	-	-	-
Okanagan Fruit Tree Project Society	3,600	-	-	-	-	-	-	-	-
Okanagan School of the Arts	10,000	-	-	-	-	-	-	-	-
Okanagan Similkameen Conservation Alliance (Meadowlark Festival)	3,600	-	-	-	-	-	-	-	-
Okanagan Valley Music Festival Society	5,000	-	-	-	-	-	-	-	-
Other	-	-	15,000	15,000	10,000	10,000	10,000	10,000	10,000
Penticton & Area Access Society	7,910	-	-	-	-	-	-	-	-
Penticton Art Gallery (Ignite the Arts Festival)	18,691	21,000	-	-	-	-	-	-	-
Penticton Concert Band	600	-	-	-	-	-	-	-	-
Penticton Curling Club (Curling Classic)	15,927	-	-	-	-	-	-	-	-
Penticton Paddle Sports Association	8,966	-	-	-	-	-	-	-	-
Penticton Lawn Bowling Club	1,550	-	-	-	-	-	-	-	-
Penticton Peach Festival (Operating)	5,000	-	-	-	-	-	-	-	-
Penticton Recovery Resource Society (Discovery House)	12,650	-	-	-	-	-	-	-	-
Penticton Regional Bridge Tournament (Dino District)	5,150	-	-	-	-	-	-	-	-
Wine Country Writers' Festival Society	2,000	-	-	-	-	-	-	-	-
Good Samaritan Canada	2,472	-	-	-	-	-	-	-	-
Penticton Triathlon Club	4,600	-	-	-	-	-	-	-	-
Ukraine Nightingale Project (Event)	1,171	-	-	-	-	-	-	-	-
Royal Cdn Legion - Facility Rent	4,339	4,791	-	-	-	-	-	-	-
Skaha Bluffs Park Watch Society	15,465	-	-	-	-	-	-	-	-
Penticton Paddle Sports Association (CORA)	6,100	-	-	-	-	-	-	-	-
Penticton Peach Festival Society (Royalty)	4,156	-	-	-	-	-	-	-	-
Community Recreational Initiatives Society (Event)	602	-	-	-	-	-	-	-	-
Conseil Jeunesse Francophone de la C.-B. (BC Franc	1,000	-	-	-	-	-	-	-	-
SOS Health Care Society	1,175	14,418	-	-	-	-	-	-	-

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
South Okanagan Seniors Wellness Society	13,000	-	-	-	-	-	-	-	-
South Okanagan Seniors Wellness Society - Senior's Week	2,575	-	-	-	-	-	-	-	-
Penticton Firefighters Charitable Society	978	-	-	-	-	-	-	-	-
The Penti-Con Association	7,150	-	-	-	-	-	-	-	-
The Penticton Centre for Exceptional Learning	1,673	-	-	-	-	-	-	-	-
United Way Emergency Transportation Assistance	9,855	10,643	10,800	10,800	10,800	-	-	-	-
Annual Municipal Grants Total	257,138	70,852	25,800	25,800	20,800	120,000	10,000	10,000	10,000
Multi-year Municipal Grants									
Activate Penticton (Rink)	15,000	15,500	-	-	-	-	-	-	-
Canadian Sport School Hockey League (CSSHL)	100,000	100,000	100,000	100,000	100,000	100,000	-	-	-
DPBIA (Community Market)	4,300	4,300	4,400	4,400	4,600	4,600	-	-	-
Ha Ha Ha Kidzfest	-	-	10,300	10,300	10,700	10,700	-	-	-
Pentastic Jazz Festival Society	10,200	10,200	-	-	-	-	-	-	-
Penticton & Area Cycling Association (3BM Crew)	49,000	50,500	51,000	51,000	52,900	52,900	-	-	-
Penticton & District Community Arts Council	30,000	30,900	51,000	51,000	52,900	52,900	-	-	-
Penticton Art Gallery Society	110,000	113,400	115,000	115,000	119,200	119,200	-	-	-
Penticton Elvis Festival	6,300	6,300	6,500	6,500	6,700	6,700	-	-	-
Penticton Farmers´ Market	6,000	6,000	6,200	6,200	6,400	6,400	-	-	-
Penticton Historic Automobile Society (Peach City)	10,500	10,500	10,800	10,800	11,200	11,200	-	-	-
Penticton Paddle Sports Association (Event)	12,000	12,000	22,700	22,700	23,500	23,500	-	-	-
Penticton Peach Festival Society	60,000	60,000	61,600	61,600	63,900	63,900	-	-	-
Penticton Scottish Festival Society	8,400	8,400	8,600	8,600	8,900	8,900	-	-	-
Penticton Triathlon Club (Peach Classic)	-	-	5,100	5,100	5,300	5,300	-	-	-
Royal Canadian Legion Branch 40, Penticton	-	-	4,900	4,900	5,100	5,100	-	-	-
S.S. Sicamous Restoration Society	85,000	87,600	90,000	90,000	93,300	93,300	-	-	-
City Grants Program	-	240,500	244,600	244,600	253,600	253,600	818,200	818,200	818,200
Multi-year Municipal Grants Total	506,700	756,100	792,700	792,700	818,200	818,200	818,200	818,200	818,200
Total Municipal Grants	763,838	826,952	818,500	818,500	839,000	938,200	828,200	828,200	828,200
Civic Partnerships									
Annual Civic Partnerships									
Civic Partnerships - Hoodoo Adventures Company Ltd	392	305	-	-	-	-	-	-	-
Civic partnerships - Library	8,680	8,680	-	-	-	-	-	-	-
Civic Partnerships - Okanagan Trestles Tour	2,724	396	600	600	600	-	-	-	-
Civic Partnerships - Throwdown Series	5,000	820	-	-	-	-	-	-	-
Civic Partnerships - Tri 1 Events Ltd	2,600	-	-	-	-	-	-	-	-
Civic Partnerships - Hoodoo Adventures Company Ltd	-	47,728	-	-	-	-	-	-	-
Annual Civic Partnerships Total	19,396	57,929	600	600	600	-	-	-	-

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Multi-year Civic Partnerships									
Civic Partnerships - Granfondo	100,000	100,000	-	-	-	-	-	-	-
Civic Partnerships - Triathlon	59,949	-	-	-	-	-	-	-	-
Multi-year Civic Partnerships Total	-	100,000	-	-	-	-	-	-	-
Total Civic Partnerships	179,345	157,929	600	600	600	-	-	-	-
Total Civic Grants and Partnerships	943,183	984,881	819,100	819,100	839,600	938,200	828,200	828,200	828,200

This schedule is total expenses net of total revenue.

Communications - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
Advertising	$ 34,548	$ 35,783	$ 29,500	$ 29,500	$ 29,500	$ 29,500	$ 29,500	$ 29,500	$ 29,500
Consulting Services	18,471	23,651	9,500	9,500	54,000	19,000	19,000	19,000	19,000
General Expenses	17,428	3,436	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Public Relations	55,196	109,527	75,000	75,000	79,000	65,000	80,000	65,000	81,000
Salaries and Wages	485,189	465,368	530,110	530,110	512,135	512,135	512,135	512,135	512,135
Social Media/Website/Radio	-	182	-	-	-	-	-	-	-
Training, Conferences, & Memberships	9,067	14,505	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Total Expenses	619,899	652,452	659,610	659,610	690,135	641,135	656,135	641,135	657,135
Net Allocations									
Information Technology	21,847	48,743	55,000	55,000	40,000	40,000	40,000	40,000	40,000
Total Allocations In	21,847	48,743	55,000	55,000	40,000	40,000	40,000	40,000	40,000
Allocations Out									
General Government/Utility Overhead Credit	(114,725)	(116,416)	(121,543)	(121,543)	(122,907)	(122,907)	(122,907)	(122,907)	(122,907)
Total Allocations Out	(114,725)	(116,416)	(121,543)	(121,543)	(122,907)	(122,907)	(122,907)	(122,907)	(122,907)
Net Allocations	(92,878)	(67,673)	(66,543)	(66,543)	(82,907)	(82,907)	(82,907)	(82,907)	(82,907)
Total Expenses and Allocations	527,021	584,779	593,067	593,067	607,228	558,228	573,228	558,228	574,228
Net Expense (Surplus)	$ 527,021	$ 584,779	$ 593,067	$ 593,067	$ 607,228	$ 558,228	$ 573,228	$ 558,228	$ 574,228

Communications - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	1.16 %	1.18 %	1.12 %	1.12 %	1.07 %	0.91 %	0.88 %	0.83 %	0.82 %

Change 2026 budget to 2027 budget:

$ Change	$ 14,161
% Change	2.39 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$15k Increase to conduct market research survey.

$20k Increase to enhance the City's website.

Facilities - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Other Contributions	$ (24,190)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(24,190)	-	-	-	-	-	-	-	-
Expenses									
Depreciation Offset	-	32,194	-	-	-	-	-	-	-
General Expenses	35,803	105,362	49,500	49,500	27,500	27,500	27,500	27,500	27,500
Property Taxes/Leases	76,976	112,293	175,928	175,928	178,925	215,405	215,900	216,408	216,933
Safety and Wellness	57	195	-	-	-	-	-	-	-
Repairs & Maintenance - Electrical	158,506	155,730	188,797	188,797	158,111	159,531	160,992	162,496	164,046
Repairs & Maintenance - Envelope	26,439	31,228	135,600	135,600	34,000	34,105	34,213	34,325	34,439
Repairs & Maintenance - HVAC	263,927	92,812	113,117	113,117	119,280	119,528	119,785	120,048	120,319
Repairs & Maintenance - Plumbing	162,634	159,537	140,350	140,350	158,823	160,438	162,101	163,814	161,078
Salaries and Wages	411,144	423,363	702,402	702,402	697,617	704,592	711,776	719,176	726,798
Security	164,867	76,370	108,000	108,000	90,000	73,000	100,000	73,000	73,000
Service Contracts	776,306	996,406	790,100	790,100	827,400	815,358	813,371	816,443	819,908
Small Equipment, Supplies, General Repairs & Maintenance	1,702,501	1,752,836	1,564,115	1,564,115	1,555,216	1,486,048	1,520,893	1,556,787	1,589,254
Training, Conferences, & Memberships	25,734	17,188	26,500	26,500	24,000	24,000	24,000	24,000	24,000
Utilities	904,401	1,103,976	913,068	913,068	1,065,596	1,080,499	1,095,700	1,111,205	1,127,019
Vandalism	52,816	134,496	74,975	74,975	73,995	74,789	75,608	76,451	77,320
Total Expenses	4,762,111	5,193,986	4,982,452	4,982,452	5,010,463	4,974,793	5,061,839	5,101,653	5,161,614

Facilities - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Information Technology	40,187	42,133	40,000	40,000	47,000	47,000	47,000	47,000	47,000
Public Works - Fleet	80,000	68,500	73,500	73,500	83,000	83,000	83,000	83,000	83,000
General Gov - RCMP	57,222	58,365	59,500	59,500	60,690	61,904	63,142	64,405	65,693
Recreation	95,478	78,200	85,000	85,000	89,000	89,000	89,000	89,000	89,000
Human Resources & Safety	2,957	3,846	2,500	2,500	3,000	3,000	3,000	3,000	3,000
Total Allocations In	275,844	251,044	260,500	260,500	282,690	283,904	285,142	286,405	287,693
Allocations Out									
Animal Control	(16,312)	(11,623)	(9,500)	(9,500)	(15,000)	(12,000)	(12,000)	(12,000)	(12,000)
Bylaw Enforcement	(28,680)	(16,874)	-	-	-	-	-	-	-
Electric	(83,479)	(102,274)	(85,575)	(85,575)	(85,067)	(86,425)	(87,814)	(89,234)	(89,561)
Fire Services	(142,719)	(135,550)	(130,000)	(130,000)	(132,000)	(132,300)	(132,606)	(132,918)	(133,236)
General Capital	-	-	(150,000)	-	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
General Government/Utility Overhead Credit	(147,455)	(183,725)	(274,275)	(274,275)	(231,701)	(231,701)	(231,701)	(231,701)	(231,701)
Land Management	(339,498)	(294,401)	(222,295)	(222,295)	(251,730)	(162,600)	(163,491)	(164,406)	(165,345)
Library	(145,187)	(102,114)	(94,884)	(94,884)	(98,400)	(99,120)	(99,855)	(100,605)	(101,370)
Museum	(96,791)	(68,076)	(63,256)	(63,256)	(65,600)	(66,080)	(66,569)	(67,067)	(67,576)
Public Works - Cemetery	(1,439)	(744)	(22,500)	(22,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Public Works - Fleet	(53,427)	(65,455)	(54,768)	(54,768)	(54,443)	(55,312)	(56,201)	(57,110)	(57,319)
Parks	(414,316)	(543,394)	(440,996)	(440,996)	(513,386)	(518,898)	(524,562)	(530,382)	(535,868)
Public Works - Roads & Maintenance	(20,035)	(24,545)	(20,538)	(20,538)	(20,417)	(20,744)	(21,076)	(21,415)	(21,493)
RCMP	(263,243)	(259,426)	(236,340)	(236,340)	(239,378)	(241,900)	(244,478)	(247,111)	(249,801)
Recreation	(2,098,072)	(2,302,463)	(2,339,756)	(2,339,756)	(2,352,467)	(2,383,088)	(2,448,762)	(2,461,518)	(2,499,888)
Sewer Utility	(70,123)	(85,910)	(71,883)	(71,883)	(71,456)	(72,597)	(73,764)	(74,957)	(75,231)
Water Utility	(70,123)	(85,910)	(71,883)	(71,883)	(71,456)	(72,597)	(73,764)	(74,957)	(75,231)
Total Allocations Out	(3,990,899)	(4,282,484)	(4,288,449)	(4,138,449)	(4,345,001)	(4,297,862)	(4,379,143)	(4,407,881)	(4,458,120)
Net Allocations	(3,715,055)	(4,031,440)	(4,027,949)	(3,877,949)	(4,062,311)	(4,013,958)	(4,094,001)	(4,121,476)	(4,170,427)
Total Expenses and Allocations	1,047,056	1,162,546	954,503	1,104,503	948,152	960,835	967,838	980,177	991,187

Facilities - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Expense (Surplus)	$ 1,022,866	$ 1,162,546	$ 954,503	$ 1,104,503	$ 948,152	$ 960,835	$ 967,838	$ 980,177	$ 991,187
% of Property Tax	2.25 %	2.34 %	1.80 %	2.08 %	1.67 %	1.57 %	1.48 %	1.45 %	1.41 %

Change 2026 budget to 2027 budget:	
$ Change	$ (6,351)
% Change	(0.67)%

Supplemental Schedule - Facilities - Budget by Location

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Facilities - General	$ 442,801	$ 496,293	$ 615,402	$ 615,402	$ 627,850	$ 624,825	$ 632,009	$ 639,409	$ 647,031
Non-Recreational Facilities - 100 Front St	-	301,004	188,500	188,500	171,500	207,500	207,500	207,500	207,500
Non-Recreational Facilities - Animal Control	16,313	11,623	9,500	9,500	15,000	12,000	12,000	12,000	12,000
Bylaw Office	28,680	16,874	-	-	-	-	-	-	-
Non-Recreational Facilities - Cemetery Buildings	1,440	744	22,500	22,500	2,500	2,500	2,500	2,500	2,500
Non-Recreational Facilities - City Hall	373,707	233,941	269,145	269,145	228,000	206,896	205,880	209,957	212,460
Non-Recreational Facilities - City Houses & Leases	282,595	329,578	179,706	179,706	214,695	125,285	125,892	126,516	127,159
Non-Recreational Facilities - Fire Hall # 1	75,130	54,817	58,100	58,100	60,000	60,300	60,606	60,918	61,236
Non-Recreational Facilities - Fire Hall # 2	67,588	80,733	71,900	71,900	72,000	72,000	72,000	72,000	72,000
Non-Recreational Facilities - Misc Sites	51,845	23,253	112,920	112,920	49,388	50,140	50,913	51,710	52,531
Non-Recreational Facilities - Pavilions	-	4,850	-	-	-	-	-	-	-
Non-Recreational Facilities - RCMP Building	206,019	201,060	176,840	176,840	178,688	179,997	181,335	182,706	184,108
Non-Recreational Facilities - Yards & Warehouse	425,478	463,136	342,300	342,300	340,268	345,701	351,257	356,936	358,242
Recreational Facilities - 675 Marina Way Bldg	-	2,250	-	-	-	-	-	-	-
Recreational Facilities - Washroom	326,960	442,643	398,743	398,743	471,835	476,715	481,734	486,893	492,198
Recreational Facilities - Community Centre	1,487,214	1,734,665	1,682,600	1,682,600	1,705,217	1,732,421	1,760,377	1,789,106	1,818,630
Recreational Facilities - Curling Club Building	1,838	4,595	-	-	-	-	-	-	-
Recreational Facilities - Edmonton Ave Centre	469	1,163	-	-	-	-	-	-	-
Recreational Facilities - Gyro Bandshell	18,634	1,881	4,600	4,600	4,122	4,156	4,190	4,226	4,263
Recreational Facilities - Ice Rink (Martin St)	11,575	33,571	77,000	77,000	53,000	53,000	53,000	53,000	53,000
Recreational Facilities - Indoor Soccer Facility	166,843	108,183	121,000	121,000	123,570	123,677	123,787	123,901	124,018
Recreational Facilities - Jubilee Pavilion	11,783	14,519	13,500	13,500	15,500	15,500	15,500	15,500	15,500
Recreational Facilities - Library/Museum	262,204	170,191	158,140	158,140	164,000	165,200	166,424	167,672	168,946
Recreational Facilities - McLaren Arena	430,802	421,708	439,156	439,156	470,680	473,990	511,598	495,512	504,241
Recreational Facilities - Mobile Washrooms	900	-	500	500	500	500	500	500	500
Recreational Facilities - Sicamous Boathouse	16,073	8,111	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Recreational Facilities - Westminster Centre	30,407	31,276	30,000	30,000	31,500	31,840	32,187	32,541	32,901
Recreational Facilities - 199 Ellis St	623	1,324	900	900	1,150	1,150	1,150	1,150	1,150
Net Operating Expense	$ 4,737,921	$ 5,193,986	$ 4,982,452	$ 4,982,452	$ 5,010,463	$ 4,974,793	$ 5,061,839	$ 5,101,653	$ 5,161,614

This schedule is total expenses net of total revenue.

Finance and Accounting - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	(97,688)	(21,267)	-	-	-	-	-	-	-
Gaming Revenue	(1,697,248)	(1,606,444)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)
Traffic Fines - Municipal Portion	(377,000)	(394,000)	(394,000)	(394,000)	(394,000)	(394,000)	(394,000)	(394,000)	(394,000)
Other Revenue	(102,113)	(97,098)	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)
Total Revenues	(2,274,049)	(2,118,809)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)
Expenses									
Debt Principal Payments	949,378	861,846	739,157	739,157	578,132	1,295,063	2,081,578	2,067,642	1,774,063
Debt Principal Payments - Sewer	651,653	651,653	651,653	651,653	651,653	612,224	918,807	683,735	683,735
Debt Principal Payments - Water	586,619	586,619	1,153,014	1,153,014	996,187	996,187	861,860	730,891	730,891
General Expenses	529,526	362,784	413,400	413,400	395,400	395,400	395,400	395,400	395,400
Insurance Claims/Settlements	334,384	8,549	210,000	210,000	210,000	210,000	210,000	210,000	210,000
Debt Interest	573,155	596,635	669,501	669,501	1,506,011	2,800,585	3,263,195	3,099,667	2,943,289
Debt Interest - Sewer	671,100	800,600	800,600	800,600	800,600	759,650	1,563,784	1,276,784	1,276,784
Debt Interest - Water	526,251	703,716	1,331,531	1,331,531	1,147,880	1,147,880	975,880	815,980	815,980
Labour Load Stabilization	(260,323)	1,862,285	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Liability Insurance	192,096	211,202	220,000	220,000	215,000	225,750	237,038	248,889	261,334
Operating Provision	-	-	(2,000)	48,000	(34,000)	200,000	200,000	200,000	200,000
Property Insurance	839,930	811,712	832,000	832,000	800,000	832,000	865,280	899,891	935,887
Salaries and Wages	1,400,159	1,490,810	1,484,210	1,484,210	1,544,317	1,559,458	1,575,053	1,591,117	1,607,662
Training, Conferences, & Memberships	18,246	20,961	28,150	28,150	30,250	30,250	30,250	30,250	30,250
Transfers to Other Governments - PIB	244,725	235,644	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Total Expenses	7,256,899	9,205,016	8,701,216	8,751,216	9,011,430	11,234,447	13,348,125	12,420,246	12,035,275

Finance and Accounting - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Procurement	1,826	498	-	-	-	-	-	-	-
Information Technology	15,817	8,436	16,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Allocations In	17,643	8,934	16,000	10,000	10,000	10,000	10,000	10,000	10,000
Allocations Out									
Electric	(1,877)	(1,067)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
SOEC Complex	(113,700)	(113,700)	(113,700)	(113,700)	(113,700)	(56,850)	-	-	-
General Government/Utility Overhead Credit	(1,347,003)	(1,336,418)	(1,496,911)	(1,496,911)	(1,527,615)	(1,527,615)	(1,527,615)	(1,527,615)	(1,527,615)
Principal Payments	-	-	(739,157)	(739,157)	(578,132)	(1,295,063)	(2,081,578)	(2,067,642)	(1,774,063)
Public Works - Cemetery	(107,500)	(107,500)	(107,500)	(107,500)	(107,500)	(107,500)	-	-	-
Public Works - General	(1,112)	(708)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Parks	(99,092)	(46,146)	(36,440)	(36,440)	(36,440)	(22,790)	-	-	-
Recreation	(209,317)	(298,315)	(380,886)	(380,886)	(334,518)	(334,518)	(291,518)	(139,540)	(2,288)
Sewer Utility	(1,322,753)	(1,452,253)	(1,452,253)	(1,452,253)	(1,452,253)	(1,371,874)	(2,482,591)	(1,960,519)	(1,960,519)
Water Utility	(1,112,870)	(1,290,335)	(2,484,545)	(2,484,545)	(2,144,067)	(2,144,067)	(1,837,740)	(1,546,871)	(1,546,871)
Total Allocations Out	(4,315,224)	(4,646,442)	(6,814,392)	(6,814,392)	(6,297,225)	(6,863,277)	(8,224,042)	(7,245,187)	(6,814,356)
Net Allocations	(4,297,581)	(4,637,508)	(6,798,392)	(6,804,392)	(6,287,225)	(6,853,277)	(8,214,042)	(7,235,187)	(6,804,356)
Total Expenses and Allocations	2,959,318	4,567,508	1,902,824	1,946,824	2,724,205	4,381,170	5,134,083	5,185,059	5,230,919
Net Expense (Surplus)	$ 685,269	$ 2,448,699	$ (123,176)	$ (79,176)	$ 698,205	$ 2,355,170	$ 3,108,083	$ 3,159,059	$ 3,204,919

Finance and Accounting - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	1.51 %	4.94 %	(0.23)%	(0.15)%	1.23 %	3.84 %	4.76 %	4.68 %	4.56 %

Change 2026 budget to 2027 budget:

$ Change	$ 821,381
% Change	666.84 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$900k Increase for Firehall debt interest.

($32k) Reduction in property insurance.

General Government - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	$ (45,387,691)	$ (49,613,255)	$ (53,172,375)	$ (53,172,375)	$ (56,860,794)	$ (61,370,674)	$ (65,281,082)	$ (67,539,835)	$ (70,231,311)
Local Improvement Levy	(87,228)	(87,228)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)
PILT - Federal	(230,394)	(243,787)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)
PILT - Provincial	(392,805)	(427,581)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
Total Municipal Taxation	(46,098,118)	(50,371,851)	(53,949,605)	(53,949,605)	(57,638,024)	(62,147,904)	(66,058,312)	(68,317,065)	(71,008,541)
Other Revenues									
DCC - Parks	(445,876)	(701,260)	(230,000)	(230,000)	(230,000)	(230,000)	(230,000)	(230,000)	(230,000)
DCC - Roads	(959,103)	(742,452)	(387,000)	(387,000)	(387,000)	(387,000)	(387,000)	(387,000)	(387,000)
DCC - Waste Water	(22,913)	(18,800)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Equipment Sales Proceeds	(13,798)	(13,813)	(40,000)	(40,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Franchise Fees	(754,181)	(640,059)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
CCBF Revenue	(1,742,928)	(1,742,928)	(1,742,928)	(1,742,928)	(1,812,645)	(1,812,645)	(1,812,645)	(1,812,645)	(1,812,645)
Interest and Penalties	(506,794)	(567,363)	(331,000)	(331,000)	(440,000)	(440,000)	(440,000)	(440,000)	(440,000)
Investment Income	(8,102,397)	(7,117,091)	(3,860,000)	(3,860,000)	(4,100,000)	(4,100,000)	(4,100,000)	(4,100,000)	(4,100,000)
Misc Grants	(18,400)	(18,400)	(20,000)	(20,000)	(18,400)	(18,400)	(18,400)	(18,400)	(18,400)
Misc Recoveries	(474,995)	(2,207,653)	(398,853)	(398,293)	(248,115)	(248,115)	(248,115)	(248,115)	(248,115)
OAP Revenue	(239,598)	(258,007)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Other Contributions	(1,442,298)	(1,058,782)	-	-	-	-	-	-	-
Other Revenue	(17,605)	(12,412)	(10,000)	(10,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Provincial Grants	(10,960)	(21,690)	-	-	-	-	-	-	-
Total Other Revenues	(14,751,846)	(15,120,710)	(8,114,781)	(8,114,221)	(8,388,160)	(8,388,160)	(8,388,160)	(8,388,160)	(8,388,160)
Total Revenues	(60,849,964)	(65,492,561)	(62,064,386)	(62,063,826)	(66,026,184)	(70,536,064)	(74,446,472)	(76,705,225)	(79,396,701)
Expenses									
Amortization - General Finance	9,871,276	9,927,547	9,875,000	9,875,000	9,928,000	9,928,000	9,928,000	9,928,000	9,928,000
Accretion Expense	457,816	140,743	460,000	460,000	150,000	150,000	150,000	150,000	150,000
Debt Interest Accrual	(30,550)	19,272	-	-	-	-	-	-	-
Liability Insurance	13	2,220	-	-	-	-	-	-	-
Misc Adjustments	16,895	1,666,994	-	-	-	-	-	-	-

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
PILT - Federal	96,095	104,163	96,000	96,000	96,000	96,000	96,000	96,000	96,000
PILT - Provincial	111,659	118,524	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Total Expenses	10,523,204	11,979,463	10,528,000	10,528,000	10,271,000	10,271,000	10,271,000	10,271,000	10,271,000
Other Jurisdictions taxes									
Funds Collected									
B.I.A. Levy	(326,442)	(345,713)	(345,000)	(355,000)	(355,000)	(355,000)	(355,000)	(355,000)	(355,000)
School Tax Levy - Res	(13,992,312)	(14,274,291)	(14,275,000)	(15,316,579)	(15,316,580)	(15,316,580)	(15,316,580)	(15,316,580)	(15,316,580)
School Tax Levy - Non Res	(6,902,722)	(7,690,854)	(7,693,000)	(8,563,180)	(8,563,180)	(8,563,180)	(8,563,180)	(8,563,180)	(8,563,180)
Hospital Levy	(2,815,785)	(3,198,562)	(3,198,200)	(3,495,980)	(3,495,980)	(3,495,980)	(3,495,980)	(3,495,980)	(3,495,980)
BCAA Levy	(564,378)	(590,187)	(590,235)	(639,764)	(639,765)	(639,765)	(639,765)	(639,765)	(639,765)
MFA Levy	(3,088)	(3,119)	(3,120)	(3,126)	(3,125)	(3,125)	(3,125)	(3,125)	(3,125)
Regional District Levy	(2,152,003)	(2,339,468)	(2,360,082)	(2,545,833)	(2,530,375)	(2,530,375)	(2,530,375)	(2,530,375)	(2,530,375)
SIR Parcel Tax Levy	(18,385)	(17,902)	(17,900)	(20,167)	(20,170)	(20,170)	(20,170)	(20,170)	(20,170)
SIR Levy	(249,325)	(269,258)	(269,000)	(280,622)	(281,105)	(281,105)	(281,105)	(281,105)	(281,105)
911 Levy	(513,337)	(510,361)	(506,635)	(590,959)	(590,960)	(590,960)	(590,960)	(590,960)	(590,960)
Hotel Room Tax (MRDT)	(1,214,335)	(1,356,292)	(1,000,000)	(1,000,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)
Total Funds Collected	(28,752,112)	(30,596,007)	(30,258,172)	(32,811,210)	(33,096,240)	(33,096,240)	(33,096,240)	(33,096,240)	(33,096,240)
Funds Disbursed									
B.I.A. Levy	328,290	345,713	345,000	355,000	355,000	355,000	355,000	355,000	355,000
School Tax Levy - Res	13,885,140	14,270,034	14,275,000	15,315,447	15,316,580	15,316,580	15,316,580	15,316,580	15,316,580
School Tax Levy - Non Res	7,009,893	7,695,111	7,693,000	8,570,603	8,563,180	8,563,180	8,563,180	8,563,180	8,563,180
Hospital Levy	2,830,522	3,183,177	3,198,200	3,513,115	3,495,980	3,495,980	3,495,980	3,495,980	3,495,980
BCAA Levy	565,731	587,148	590,235	639,820	639,765	639,765	639,765	639,765	639,765
MFA Levy	3,097	3,103	3,120	3,127	3,125	3,125	3,125	3,125	3,125
RDOS	2,204,905	2,440,788	2,440,767	2,606,536	2,606,555	2,606,555	2,606,555	2,606,555	2,606,555
SIR Levy	267,951	286,767	286,900	301,269	301,275	301,275	301,275	301,275	301,275
911 Levy	442,949	425,950	425,950	514,776	514,780	514,780	514,780	514,780	514,780
Hotel Room Tax (MRDT) - remittances	1,214,335	1,344,817	1,000,000	1,000,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Total Funds Disbursed	28,752,813	30,582,608	30,258,172	32,819,693	33,096,240	33,096,240	33,096,240	33,096,240	33,096,240
Net Other Jurisdictions Taxes	701	(13,399)	-	8,483	-	-	-	-	-

General Government - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Legislative Services	119,537	114,689	129,292	129,292	117,884	117,884	117,884	117,884	117,884
Communications	114,725	116,416	121,543	121,543	122,907	122,907	122,907	122,907	122,907
Facilities	147,455	183,725	274,275	274,275	231,701	231,701	231,701	231,701	231,701
Finance	1,347,003	1,336,418	1,496,911	1,496,911	1,527,615	1,527,615	1,527,615	1,527,615	1,527,615
Procurement	263,337	352,260	321,157	321,157	328,634	328,634	328,634	328,634	328,634
Revenue And Collections	710,060	797,481	766,164	766,164	798,449	798,449	798,449	798,449	798,449
Land Management	67,379	63,456	72,621	72,621	94,233	94,233	94,233	94,233	94,233
Human Resources & Safety	186,986	187,730	196,909	196,909	202,158	202,158	202,158	202,158	202,158
Information Technology	586,700	602,867	638,639	638,639	664,144	664,144	664,144	664,144	664,144
Mayor and Council	66,851	71,131	65,151	65,151	64,891	64,891	64,891	64,891	64,891
General Government	2,284,931	3,449,875	-	-	-	-	-	-	-
Office of the City Manager	97,906	103,242	103,184	103,184	114,329	114,329	114,329	114,329	114,329
Total Allocations In	5,992,870	7,379,290	4,185,846	4,185,846	4,266,945	4,266,945	4,266,945	4,266,945	4,266,945
Allocations Out									
Electric	(1,593,393)	(1,628,259)	(1,783,305)	(1,783,305)	(1,800,886)	(1,800,886)	(1,800,886)	(1,800,886)	(1,800,886)
Library	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
Operating Transfers	(1,531,205)	(1,627,490)	(1,522,548)	(1,522,548)	(1,619,623)	(1,619,623)	(1,619,623)	(1,619,623)	(1,619,623)
Facilities - RCMP	(57,222)	(58,365)	(59,500)	(59,500)	(60,690)	(61,904)	(63,142)	(64,405)	(65,693)
Sewer Utility	(1,016,824)	(1,151,685)	(1,150,659)	(1,150,659)	(1,180,142)	(1,180,142)	(1,180,142)	(1,180,142)	(1,180,142)
Storm Water	(81,000)	(82,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)
Water Utility	(1,097,722)	(1,149,470)	(1,251,882)	(1,251,882)	(1,285,916)	(1,285,916)	(1,285,916)	(1,285,916)	(1,285,916)
Total Allocations Out	(5,566,166)	(5,886,069)	(6,039,694)	(6,039,694)	(6,219,057)	(6,220,271)	(6,221,509)	(6,222,772)	(6,224,060)
Net Allocations	426,704	1,493,221	(1,853,848)	(1,853,848)	(1,952,112)	(1,953,326)	(1,954,564)	(1,955,827)	(1,957,115)
Total Expenses and Allocations	10,950,609	13,459,285	8,674,152	8,682,635	8,318,888	8,317,674	8,316,436	8,315,173	8,313,885
Net Expense / (Surplus) before Debt Servicing and Transfers	(49,899,355)	(52,033,276)	(53,390,234)	(53,381,191)	(57,707,296)	(62,218,390)	(66,130,036)	(68,390,052)	(71,082,816)

General Government - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Roads	(58,099)	(53,563)	(53,563)	(53,563)	-	(99,000)	(198,000)	-	-
Parks	(368,613)	(214,924)	(214,924)	(214,924)	-	-	-	-	-
Drainage	-	-	-	-	-	(247,500)	-	-	-
Waste Water	(1,056,151)	-	-	-	-	-	-	-	-
Total Transfer from DCC	(1,482,863)	(268,487)	(268,487)	(268,487)	-	(346,500)	(198,000)	-	-
Transfer from Statutory Reserves									
Affordable Housing	(11,222)	(69,397)	(70,000)	(50,000)	(20,000)	-	-	-	-
Asset Sustainability	(151,588)	(220,000)	(220,000)	(220,000)	(1,118,700)	(3,382,474)	(4,655,068)	(4,655,068)	(4,655,068)
Capital	(3,962,132)	(4,105,070)	-	-	-	-	-	-	-
Electric Capital	(1,190,030)	(2,105,630)	-	-	-	-	-	-	-
Federal Funding	(29,860)	(30,200)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(5,344,832)	(6,530,297)	(290,000)	(270,000)	(1,138,700)	(3,382,474)	(4,655,068)	(4,655,068)	(4,655,068)
Transfer from Non-Statutory Reserves									
Asset Emergency	(60,000)	-	-	-	-	-	-	-	-
Carefund	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Climate Action	(257,803)	(192,055)	(209,083)	(209,083)	(103,000)	-	-	-	-
Election	-	-	(100,000)	(100,000)	-	-	-	(112,500)	-
Financial Stabilization	-	(94,162)	(439,500)	(389,500)	(328,000)	-	-	-	-
Gaming	(1,792,088)	(1,476,077)	(1,408,960)	(1,408,960)	(1,045,000)	(745,000)	(445,000)	(445,000)	(445,000)
General Surplus	-	-	(131,500)	-	-	-	-	-	-
Multi-Material BC	(287,500)	(429,000)	(472,000)	(472,000)	(490,760)	(494,533)	(365,000)	(365,000)	(365,000)
OAP Reserve	-	-	(100,000)	-	(100,000)	-	-	-	-
RCMP	-	-	(1,125,000)	-	(1,170,000)	(1,228,500)	(1,289,925)	(1,354,421)	(1,422,142)
Amortization Offset	(9,871,276)	(9,927,547)	(9,875,000)	(9,875,000)	(9,928,000)	(9,928,000)	(9,928,000)	(9,928,000)	(9,928,000)
Accretion Offset	(457,816)	(140,743)	(460,000)	(460,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)

General Government - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Total Transfer from Non-Statutory Reserves	(12,756,483)	(12,289,584)	(14,351,043)	(12,944,543)	(13,344,760)	(12,576,033)	(12,207,925)	(12,384,921)	(12,340,142)
Total Transfers from Surplus/Reserves	(19,584,178)	(19,088,368)	(14,909,530)	(13,483,030)	(14,483,460)	(16,305,007)	(17,060,993)	(17,039,989)	(16,995,210)
Transfers to Reserve									
Transfer to DCC									
Parks	445,876	701,260	230,000	230,000	230,000	230,000	230,000	230,000	230,000
Roads	959,103	742,452	387,000	387,000	387,000	387,000	387,000	387,000	387,000
Drainage	22,916	18,800	95,000	95,000	95,000	95,000	95,000	95,000	95,000
Total Transfer to DCC	1,427,895	1,462,512	712,000	712,000	712,000	712,000	712,000	712,000	712,000
Transfer to Statutory Reserves									
Affordable Housing	12,573	7,697	-	-	-	-	-	-	-
Alternative Transportation	11,160	7,980	-	-	-	-	-	-	-
Asset Sustainability	2,732,618	2,791,542	2,460,048	2,460,048	3,714,594	5,305,124	6,128,194	6,459,145	7,322,651
Community Works	1,878,294	1,826,924	1,742,928	1,742,928	1,812,645	1,812,645	1,812,645	1,812,645	1,812,645
Electric Capital	484,003	277,177	-	-	-	-	-	-	-
Equipment Replacement	1,805,558	1,550,013	1,400,000	1,400,000	1,600,000	1,800,000	1,557,250	1,768,800	1,980,350
Federal Funding	316,964	182,117	-	-	-	-	-	-	-
General Capital	4,049,961	4,114,149	-	-	-	-	-	-	-
Land Acquisition	47,415	16,061	-	-	-	-	-	-	-
Local Improvement	117,166	99,330	53,000	53,000	53,000	53,000	53,000	53,000	53,000
Off-Street Parking	(41,679)	4,175	-	-	-	-	-	-	-
Parkland Reserve	12,726	81,747	-	-	-	-	-	-	-
Sewer Capital	624,043	232,577	-	-	-	-	-	-	-
Water Capital	662,683	384,365	-	-	-	-	-	-	-
Total Transfer to Statutory Reserves	12,713,485	11,575,854	5,655,976	5,655,976	7,180,239	8,970,769	9,551,089	10,093,590	11,168,646

General Government - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Transfer to Non-Statutory Reserves									
Amenity Bonusing	7,678	3,590	-	-	-	-	-	-	-
Asset Emergency	80,437	-	-	-	-	-	-	-	-
Cemetery Care Fund Remittance	58,103	60,101	45,000	45,000	60,000	60,000	60,000	60,000	60,000
Climate Action	664,828	-	-	-	-	-	-	-	-
Election	37,500	37,500	-	-	25,000	25,000	25,000	25,000	30,000
Electric Surplus - repayment	542,320	665,000	665,000	665,000	665,000	665,000	665,000	665,000	665,000
Financial Stabilization	350,936	-	-	-	-	-	-	-	-
Gaming	1,527,523	1,445,800	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
General Surplus	-	-	-	247,912	-	-	-	-	-
Investment Income	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Marinas	76,074	63,759	86,940	86,940	88,455	88,455	88,455	88,455	88,455
Multi-Material BC	585,944	641,539	640,000	640,000	640,000	640,000	640,000	640,000	640,000
OAP Reserve	239,598	258,007	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Principal Payment Offset	-	-	739,158	739,158	578,132	1,295,063	2,081,578	2,067,642	1,774,063
RCMP	250,000	-	-	-	-	-	-	-	-
Total Transfer to Non-Stat. Res.	4,420,941	3,175,296	5,566,098	5,814,010	5,446,587	6,163,518	6,950,033	6,936,097	6,647,518
Total Transfers to Reserves	18,562,321	16,213,662	11,934,074	12,181,986	13,338,826	15,846,287	17,213,122	17,741,687	18,528,164
Total Net Transfers	(1,021,857)	(2,874,706)	(2,975,456)	(1,301,044)	(1,144,634)	(458,720)	152,129	701,698	1,532,954
Net Expense (Surplus)	$ (50,921,212)	$ (54,907,982)	$ (56,365,690)	$ (54,682,235)	$ (58,851,930)	$ (62,677,110)	$ (65,977,907)	$ (67,688,354)	$ (69,549,862)

Change 2026 budget to 2027 budget:	
$ Change	$ (4,317,062)
% Change	(8.09)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($3.1M) Increased revenue for 5.81% proposed property tax increase.

($600k) Non-Market Change estimate for 2027.

($240k) Increase in investment income based on current investment returns.

($90k) Increase in interest and penalty revenue to match current actuals.

($70k) Increase in Canada - Community Building Fund annual payment.

Human Resources & Safety - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Other Contributions	$ (3,826)	$ (3,669)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(3,826)	(3,669)	-	-	-	-	-	-	-
Expenses									
Emergency Work/Prevention	144,215	11,860	8,000	8,000	8,000	8,000	8,000	8,000	8,000
General Expenses	44,049	38,230	42,882	43,282	38,100	38,100	38,100	38,100	38,100
Recruitment and Labour Relations	99,393	90,848	88,500	78,500	94,500	94,500	94,500	94,500	94,500
Legal	153,098	108,360	40,000	50,000	40,000	40,000	40,000	40,000	40,000
Safety and Wellness	339,047	330,370	261,500	286,500	263,500	263,500	263,500	263,500	263,500
Salaries and Wages	769,635	803,857	803,322	803,322	845,722	845,722	845,722	845,722	845,722
Training, Conferences, & Memberships	33,023	29,571	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Total Expenses	1,582,460	1,413,096	1,293,204	1,318,604	1,338,822	1,338,822	1,338,822	1,338,822	1,338,822
Net Allocations									
Information Technology	16,380	9,098	17,000	17,000	7,500	7,500	7,500	7,500	7,500
Total Allocations In	16,380	9,098	17,000	17,000	7,500	7,500	7,500	7,500	7,500
Allocations Out									
Electric	(37,264)	(26,688)	(30,500)	(30,500)	(30,500)	(30,500)	(30,500)	(30,500)	(30,500)
Facilities	(2,957)	(3,846)	(2,500)	(2,500)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Fire Services	(21,670)	(7,497)	(15,000)	(15,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Public Works - General	(59,869)	(19,434)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Parks	-	(940)	-	-	-	-	-	-	-
RCMP	-	(940)	-	-	-	-	-	-	-
Recreation	(1,180)	(1,832)	(5,000)	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Sewer Utility	(21,149)	(27,628)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
Water Utility	(19,843)	(21,125)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
General Government/Utility Overhead Credit	(186,986)	(187,730)	(196,909)	(196,909)	(202,158)	(202,158)	(202,158)	(202,158)	(202,158)
Total Allocations Out	(350,918)	(297,660)	(313,909)	(313,909)	(313,658)	(313,658)	(313,658)	(313,658)	(313,658)

Human Resources & Safety - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations	(334,538)	(288,562)	(296,909)	(296,909)	(306,158)	(306,158)	(306,158)	(306,158)	(306,158)
Total Expenses and Allocations	1,247,922	1,124,534	996,295	1,021,695	1,032,664	1,032,664	1,032,664	1,032,664	1,032,664
Net Expense (Surplus)	$ 1,244,096	$ 1,120,865	$ 996,295	$ 1,021,695	$ 1,032,664	$ 1,032,664	$ 1,032,664	$ 1,032,664	$ 1,032,664
% of Property Tax	2.74 %	2.26 %	1.87 %	1.92 %	1.82 %	1.68 %	1.58 %	1.53 %	1.47 %

Change 2026 budget to 2027 budget:

$ Change	$ 36,369
% Change	3.65 %

Information Technology - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (31,420)	$ (25,032)	$ (6,000)	$ (6,000)	$ (7,100)	$ (7,100)	$ (7,100)	$ (7,100)	$ (7,100)
Total Revenues	(31,420)	(25,032)	(6,000)	(6,000)	(7,100)	(7,100)	(7,100)	(7,100)	(7,100)
Expenses									
General Expenses	89,002	75,333	75,763	65,263	78,050	53,106	53,163	53,221	53,281
GIS Operations	419,434	412,864	461,825	457,825	460,455	475,349	490,765	506,721	523,239
Operational Reviews & Process Improvements	255,876	271,195	327,000	275,000	305,000	309,300	313,686	318,160	322,723
Salaries and Wages	1,172,007	1,311,465	1,368,870	1,368,870	1,416,342	1,444,486	1,473,474	1,503,331	1,534,084
Service Contracts	68,650	84,646	50,000	85,000	85,000	86,700	88,434	90,203	92,007
Small Equipment, Supplies, General Repairs & Maintenance	240,092	261,271	160,000	275,000	245,000	245,000	245,000	245,000	245,000
Software Licenses & Maintenance	938,966	1,063,113	1,284,525	1,348,525	1,285,050	1,297,150	1,312,751	1,338,873	1,365,536
Telephone/Internet/Fax	224,829	175,782	202,400	194,400	195,000	198,000	201,060	204,181	207,365
Training, Conferences, & Memberships	24,473	18,991	31,000	19,750	19,600	19,600	19,600	19,600	19,600
Total Expenses	3,433,329	3,674,660	3,961,383	4,089,633	4,089,497	4,128,691	4,197,933	4,279,290	4,362,835
Net Allocations									
Operating Transfers	365,693	419,260	366,000	366,000	420,000	420,000	420,000	420,000	420,000
Public Works - Fleet	6,500	8,400	6,500	6,500	10,000	10,000	10,000	10,000	10,000
Total Allocations In	372,193	427,660	372,500	372,500	430,000	430,000	430,000	430,000	430,000

Information Technology - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Allocations Out									
Accounting	(15,817)	(8,436)	(16,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Building and License	(49,220)	(50,340)	(55,000)	(55,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Bylaw Enforcement	(6,971)	(8,206)	(63,950)	(63,950)	(18,250)	(18,250)	(18,250)	(18,250)	(18,250)
Communications	(21,847)	(48,743)	(55,000)	(55,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Development Services	(10,602)	(15,781)	(12,300)	(12,300)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)
Electric	(16,516)	(30,220)	(26,500)	(26,500)	(33,500)	(34,490)	(35,510)	(36,560)	(37,642)
Engineering Services	(46,880)	(80,366)	(50,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Facilities	(40,187)	(42,133)	(40,000)	(40,000)	(47,000)	(47,000)	(47,000)	(47,000)	(47,000)
Fire Services	(8,636)	(37,882)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)
General Government/Utility Overhead Credit	(586,700)	(602,867)	(638,639)	(638,639)	(664,144)	(664,144)	(664,144)	(664,144)	(664,144)
Human Resources & Safety	(16,380)	(9,098)	(17,000)	(17,000)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
Land Management	(414)	(365)	-	-	-	-	-	-	-
Legislative Services	(41,115)	(37,638)	(30,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Museum	(2,282)	(536)	(2,500)	(500)	(500)	(500)	(500)	(500)	(500)
Parks	(669)	(3,292)	-	-	-	-	-	-	-
Planning	(2)	-	-	-	-	-	-	-	-
Procurement	(27,143)	(23,427)	(30,500)	(30,000)	(25,000)	(22,000)	(22,000)	(22,000)	(22,000)
Public Works - Fleet	(12,699)	(7,922)	(7,175)	(7,175)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Public Works - General	(3,875)	(7,545)	(7,300)	(7,300)	(7,800)	(7,800)	(7,800)	(7,800)	(7,800)
Public Works - Roads & Maintenance	(370)	-	-	-	-	-	-	-	-
Public Works - Solid Waste Disposal	(150)	-	-	-	-	-	-	-	-
Recreation	(33,970)	(31,905)	(37,100)	(37,100)	(36,500)	(37,100)	(37,712)	(38,336)	(38,973)
Revenue and Collections	(3,363)	(2,881)	(2,703)	(2,703)	(2,800)	(2,856)	(2,913)	(2,971)	(3,031)
Sewer Utility	(1,459)	(2,470)	(3,560)	(3,560)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Water Utility	(8,271)	(458)	(8,700)	(700)	(250)	(250)	(250)	(250)	(250)
Total Allocations Out	(955,538)	(1,052,511)	(1,141,927)	(1,185,427)	(1,144,744)	(1,143,390)	(1,145,079)	(1,146,811)	(1,148,590)
Net Allocations	(583,345)	(624,851)	(769,427)	(812,927)	(714,744)	(713,390)	(715,079)	(716,811)	(718,590)

Information Technology - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Total Expenses and Allocations	2,849,984	3,049,809	3,191,956	3,276,706	3,374,753	3,415,301	3,482,854	3,562,479	3,644,245
Net Expense (Surplus)	$ 2,818,564	$ 3,024,777	$ 3,185,956	$ 3,270,706	$ 3,367,653	$ 3,408,201	$ 3,475,754	$ 3,555,379	$ 3,637,145
% of Property Tax	6.21 %	6.10 %	5.99 %	6.15 %	5.92 %	5.55 %	5.32 %	5.26 %	5.18 %

Change 2026 budget to 2027 budget:	
$ Change	$ 181,697
% Change	5.70 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$85k Increase for equipment maintenance agreements for server maintenance.

$25k Increase for Business Continuity program advancement.

$35k Increase for internet and domain names.

Legislative Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (360)	$ (510)	$ (500)	$ (500)	$ (500)	$ (500)	$ (500)	$ (500)	$ (500)
Other Contributions	(18,979)	(19,259)	-	-	-	-	-	-	-
Total Revenues	(19,339)	(19,769)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Expenses									
Election Expenses	-	111,361	100,000	100,000	-	-	-	100,000	-
General Expenses	41,776	49,731	20,000	20,000	21,500	21,500	21,500	21,500	21,500
Legal	199,025	272,587	200,000	275,000	220,000	220,000	220,000	220,000	220,000
Salaries and Wages	445,778	467,418	465,520	465,520	478,475	478,475	478,475	478,475	478,475
Training, Conferences, & Memberships	15,205	15,193	17,000	17,000	15,000	15,000	15,000	15,000	15,000
Total Expenses	701,784	916,290	802,520	877,520	734,975	734,975	734,975	834,975	734,975
Net Allocations									
Information Technology	41,115	37,638	30,000	40,000	40,000	40,000	40,000	40,000	40,000
Public Works - Fleet	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	54,115	50,638	43,000	53,000	53,000	53,000	53,000	53,000	53,000
Allocations Out									
Engineering Services	(878)	-	-	-	-	-	-	-	-
Development Services	(39,337)	(37,018)	(50,000)	(50,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
General Government/Utility Overhead Credit	(119,537)	(114,689)	(129,292)	(129,292)	(117,884)	(117,884)	(117,884)	(117,884)	(117,884)
Total Allocations Out	(159,752)	(151,707)	(179,292)	(179,292)	(157,884)	(157,884)	(157,884)	(157,884)	(157,884)
Net Allocations	(105,637)	(101,069)	(136,292)	(126,292)	(104,884)	(104,884)	(104,884)	(104,884)	(104,884)
Total Expenses and Allocations	596,147	815,221	666,228	751,228	630,091	630,091	630,091	730,091	630,091
Net Expense (Surplus)	$ 576,808	$ 795,452	$ 665,728	$ 750,728	$ 629,591	$ 629,591	$ 629,591	$ 729,591	$ 629,591

Legislative Services - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	1.27 %	1.60 %	1.25 %	1.41 %	1.11 %	1.03 %	0.96 %	1.08 %	0.90 %

Change 2026 budget to 2027 budget:

$ Change	$ (36,137)
% Change	(5.43)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$20k Increase for legal fees based on trended spending.

$10k Increase for Council Meeting documentation software.

($100k) Decrease for General Election held in 2026.

Mayor and Council - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
Annual Indemnity	$ 264,822	$ 256,041	$ 285,000	$ 285,000	$ 293,550	$ 302,357	$ 311,427	$ 320,770	$ 330,393
General Expenses	13,080	15,346	12,500	12,500	12,000	12,000	12,000	12,000	12,000
Public Relations	21,194	19,627	20,000	20,000	10,000	10,000	10,000	10,000	10,000
Training, Conferences, & Memberships	86,465	105,152	80,000	80,000	80,000	75,000	75,000	75,000	80,000
Total Expenses	385,561	396,166	397,500	397,500	395,550	399,357	408,427	417,770	432,393
Allocations Out									
General Government/Utility Overhead Credit	(66,851)	(71,131)	(65,151)	(65,151)	(64,891)	(64,891)	(64,891)	(64,891)	(64,891)
Total Allocations Out	(66,851)	(71,131)	(65,151)	(65,151)	(64,891)	(64,891)	(64,891)	(64,891)	(64,891)
Net Allocations	(66,851)	(71,131)	(65,151)	(65,151)	(64,891)	(64,891)	(64,891)	(64,891)	(64,891)
Total Expenses and Allocations	318,710	325,035	332,349	332,349	330,659	334,466	343,536	352,879	367,502
Net Expense (Surplus)	$ 318,710	$ 325,035	$ 332,349	$ 332,349	$ 330,659	$ 334,466	$ 343,536	$ 352,879	$ 367,502
% of Property Tax	0.70 %	0.66 %	0.63 %	0.63 %	0.58 %	0.54 %	0.53 %	0.52 %	0.52 %

Change 2026 budget to 2027 budget:

$ Change	$ (1,690)
% Change	(0.51)%

Office of the City Manager - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Provincial Grants	$ -	$ -	$ (10,000)	$ (10,000)	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	-	(10,000)	(10,000)	-	-	-	-	-
Expenses									
General Expenses	59,624	63,728	37,500	37,500	87,500	37,500	37,500	37,500	37,500
Grant Expenses	-	-	10,000	10,000	-	-	-	-	-
Salaries and Wages	571,765	597,469	583,285	583,285	602,280	602,280	602,280	602,280	602,280
Training, Conferences, & Memberships	7,986	7,038	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Total Expenses	639,375	668,235	638,785	638,785	697,780	647,780	647,780	647,780	647,780
Allocations Out									
General Government/Utility Overhead Credit	(97,906)	(103,242)	(103,184)	(103,184)	(114,329)	(114,329)	(114,329)	(114,329)	(114,329)
Total Allocations Out	(97,906)	(103,242)	(103,184)	(103,184)	(114,329)	(114,329)	(114,329)	(114,329)	(114,329)
Total Expenses and Allocations	541,469	564,993	535,601	535,601	583,451	533,451	533,451	533,451	533,451
Net Expense (Surplus)	$ 541,469	$ 564,993	$ 525,601	$ 525,601	$ 583,451	$ 533,451	$ 533,451	$ 533,451	$ 533,451
% of Property Tax	1.19 %	1.14 %	0.99 %	0.99 %	1.03 %	0.87 %	0.82 %	0.79 %	0.76 %

Change 2026 budget to 2027 budget:	
$ Change	$ 57,850
% Change	11.01 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$50k Increase for organizational review.

Finance - Procurement and Inventory Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
General Expenses	97,174	122,082	95,300	95,300	96,750	100,058	103,530	107,177	111,006
Legal	2,433	959	-	-	-	-	-	-	-
Salaries and Wages	417,696	368,354	515,020	515,020	537,584	546,146	554,966	564,049	573,406
Training, Conferences, & Memberships	1,610	4,769	12,400	12,400	12,400	12,400	12,400	12,400	12,400
Total Expenses	518,913	496,164	622,720	622,720	646,734	658,604	670,896	683,626	696,812
Net Allocations									
Information Technology	27,143	23,427	30,500	30,000	25,000	22,000	22,000	22,000	22,000
Public Works - Fleet	6,000	7,730	13,000	13,000	17,000	17,000	17,000	17,000	17,000
Total Allocations In	33,143	31,157	43,500	43,000	42,000	39,000	39,000	39,000	39,000
Allocations Out									
SOEC Complex	(326)	-	-	-	-	-	-	-	-
Finance	(1,826)	(498)	-	-	-	-	-	-	-
General Government/Utility Overhead Credit	(263,337)	(352,260)	(321,157)	(321,157)	(328,634)	(328,634)	(328,634)	(328,634)	(328,634)
Total Allocations Out	(265,489)	(352,758)	(321,157)	(321,157)	(328,634)	(328,634)	(328,634)	(328,634)	(328,634)
Net Allocations	(232,346)	(321,601)	(277,657)	(278,157)	(286,634)	(289,634)	(289,634)	(289,634)	(289,634)
Total Expenses and Allocations	286,567	174,563	345,063	344,563	360,100	368,970	381,262	393,992	407,178
Net Expense	$ 286,567	$ 174,563	$ 345,063	$ 344,563	$ 360,100	$ 368,970	$ 381,262	$ 393,992	$ 407,178
% of Property Tax	0.63 %	0.35 %	0.65 %	0.65 %	0.63 %	0.60 %	0.58 %	0.58 %	0.58 %

Change 2026 budget to 2027 budget:

$ Change	$ 15,037
% Change	4.36 %

Finance - Revenue and Collections - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (123,941)	$ (109,581)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)
Other Contributions	(50)	-	-	-	-	-	-	-	-
Total Revenues	(123,991)	(109,581)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Expenses									
General Expenses	237,594	277,310	280,000	263,000	278,500	284,680	291,045	297,602	304,355
Salaries and Wages	765,296	777,581	776,740	776,740	814,258	834,748	855,852	877,590	899,979
Training, Conferences, & Memberships	3,729	575	3,900	3,900	3,100	3,100	3,100	3,100	3,100
Total Expenses	1,006,619	1,055,466	1,060,640	1,043,640	1,095,858	1,122,528	1,149,997	1,178,292	1,207,434
Net Allocations									
Information Technology	3,363	2,881	2,703	2,703	2,800	2,856	2,913	2,971	3,031
Total Allocations In	3,363	2,881	2,703	2,703	2,800	2,856	2,913	2,971	3,031
Allocations Out									
General Government/Utility Overhead Credit	(710,060)	(797,481)	(766,164)	(766,164)	(798,449)	(798,449)	(798,449)	(798,449)	(798,449)
Total Allocations Out	(710,060)	(797,481)	(766,164)	(766,164)	(798,449)	(798,449)	(798,449)	(798,449)	(798,449)
Net Allocations	(706,697)	(794,600)	(763,461)	(763,461)	(795,649)	(795,593)	(795,536)	(795,478)	(795,418)
Total Expenses and Allocations	299,922	260,866	297,179	280,179	300,209	326,935	354,461	382,814	412,016
Net Expense (Surplus)	$ 175,931	$ 151,285	$ 172,179	$ 155,179	$ 175,209	$ 201,935	$ 229,461	$ 257,814	$ 287,016
% of Property Tax	0.39 %	0.30 %	0.32 %	0.29 %	0.31 %	0.33 %	0.35 %	0.38 %	0.41 %

Change 2026 budget to 2027 budget:

$ Change	$ 3,030
% Change	1.76 %

Protective Services - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Animal Control	$ (107,470)	$ (134,658)	$ (117,000)	$ (117,000)	$ (122,000)	$ (122,000)	$ (122,000)	$ (122,000)	$ (122,000)
Building and License	(2,671,332)	(2,439,202)	(2,543,350)	(2,752,000)	(2,602,000)	(2,654,200)	(2,707,966)	(2,763,345)	(2,820,385)
Bylaw Services	(1,111,308)	(1,255,810)	(1,180,700)	(1,180,700)	(1,221,700)	(1,221,700)	(1,221,700)	(1,221,700)	(1,221,700)
Fire Services	(1,109,320)	(1,323,056)	(1,478,320)	(1,478,320)	(1,230,500)	(1,170,500)	(1,170,500)	(1,170,500)	(1,170,500)
Public Safety	-	(18,000)	(12,000)	(12,000)	-	-	-	-	-
RCMP	(727,832)	(785,967)	(647,680)	(647,680)	(682,500)	(682,500)	(682,500)	(682,500)	(682,500)
Total Revenues	(5,727,262)	(5,956,693)	(5,979,050)	(6,187,700)	(5,858,700)	(5,850,900)	(5,904,666)	(5,960,045)	(6,017,085)
Expenses									
Animal Control	216,427	216,343	224,818	224,818	233,080	237,941	246,117	254,620	263,462
Building and License	1,713,131	1,579,250	1,743,633	1,743,633	1,790,534	1,832,642	1,876,012	1,920,684	1,966,696
Bylaw Services	2,465,499	2,488,012	2,532,615	2,532,615	2,557,905	2,584,376	2,626,739	2,670,014	2,714,219
Fire Services	10,211,329	10,439,382	11,089,493	11,089,993	10,997,538	11,283,770	11,643,668	12,017,777	12,406,663
Public Safety	184,679	366,636	369,800	369,800	300,625	300,625	300,625	300,625	300,625
RCMP	14,129,372	14,306,982	16,374,424	14,799,424	16,973,723	17,710,830	18,483,294	19,292,838	20,141,270
Total Expenses	28,920,437	29,396,605	32,334,783	30,760,283	32,853,405	33,950,184	35,176,455	36,456,558	37,792,935
Net Operating Expense / (Surplus)	$ 23,193,175	$ 23,439,912	$ 26,355,733	$ 24,572,583	$ 26,994,705	$ 28,099,284	$ 29,271,789	$ 30,496,513	$ 31,775,850

Animal Control - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
License Fees	$ (88,075)	$ (113,994)	$ (95,000)	$ (95,000)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)
Penalty/Ticket/Fee Revenues	-	(2,380)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Dog Kennel	(19,395)	(18,284)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Total Revenues	(107,470)	(134,658)	(117,000)	(117,000)	(122,000)	(122,000)	(122,000)	(122,000)	(122,000)
Expenses									
General Expenses	8,148	5,695	9,650	9,650	6,050	6,050	6,050	6,050	6,050
Service Contracts	176,467	183,525	188,968	188,968	196,530	204,391	212,567	221,070	229,912
Training, Conferences, & Memberships	-	-	1,200	1,200	-	-	-	-	-
Total Expenses	184,615	189,220	199,818	199,818	202,580	210,441	218,617	227,120	235,962
Net Allocations									
Facilities	16,312	11,623	9,500	9,500	15,000	12,000	12,000	12,000	12,000
Land Management	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Total Allocations In	31,812	27,123	25,000	25,000	30,500	27,500	27,500	27,500	27,500
Total Expenses and Allocations	216,427	216,343	224,818	224,818	233,080	237,941	246,117	254,620	263,462
Net Expense (Surplus)	$ 108,957	$ 81,685	$ 107,818	$ 107,818	$ 111,080	$ 115,941	$ 124,117	$ 132,620	$ 141,462
% of Property Tax	0.24 %	0.16 %	0.20 %	0.20 %	0.20 %	0.19 %	0.19 %	0.20 %	0.20 %

Change 2026 budget to 2027 budget:	
$ Change	$ 3,262
% Change	3.03 %

Building and License - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
License Fees	$ (794,303)	$ (832,242)	$ (807,000)	$ (807,000)	$ (827,000)	$ (827,000)	$ (827,000)	$ (827,000)	$ (827,000)
Penalty/Ticket/Fee Revenues	(74,394)	(31,554)	(45,000)	(45,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Permitting Fees	(1,802,635)	(1,575,406)	(1,691,350)	(1,900,000)	(1,740,000)	(1,792,200)	(1,845,966)	(1,901,345)	(1,958,385)
Total Revenues	(2,671,332)	(2,439,202)	(2,543,350)	(2,752,000)	(2,602,000)	(2,654,200)	(2,707,966)	(2,763,345)	(2,820,385)
Expenses									
Consulting Services	-	-	2,500	2,500	-	-	-	-	-
General Expenses	9,613	9,633	8,200	8,200	6,400	6,400	6,400	6,400	6,400
Operational Reviews & Process Improvements	1,383	-	-	-	-	-	-	-	-
Public Relations	5,569	12,028	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Salaries and Wages	1,493,243	1,354,276	1,499,933	1,499,933	1,566,134	1,608,242	1,651,612	1,696,284	1,742,296
Training, Conferences, & Memberships	21,603	20,473	27,000	27,000	23,500	23,500	23,500	23,500	23,500
Total Expenses	1,531,411	1,396,410	1,549,633	1,549,633	1,608,034	1,650,142	1,693,512	1,738,184	1,784,196
Net Allocations									
Fire Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Information Technology	49,220	50,340	55,000	55,000	50,000	50,000	50,000	50,000	50,000
Public Works - Fleet	32,500	32,500	39,000	39,000	32,500	32,500	32,500	32,500	32,500
Total Allocations In	181,720	182,840	194,000	194,000	182,500	182,500	182,500	182,500	182,500
Net Allocations	181,720	182,840	194,000	194,000	182,500	182,500	182,500	182,500	182,500
Total Expenses and Allocations	1,713,131	1,579,250	1,743,633	1,743,633	1,790,534	1,832,642	1,876,012	1,920,684	1,966,696
Net Expense (Surplus)	$ (958,201)	$ (859,952)	$ (799,717)	$ (1,008,367)	$ (811,466)	$ (821,558)	$ (831,954)	$ (842,661)	$ (853,689)

Building and License - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	(2.11)%	(1.73)%	(1.50)%	(1.90)%	(1.43)%	(1.34)%	(1.27)%	(1.25)%	(1.22)%

Change 2026 budget to 2027 budget:

$ Change	$ (11,749)
% Change	(1.47)%

Bylaw Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (6,065)	$ (12,797)	$ (5,500)	$ (5,500)	$ (10,500)	$ (10,500)	$ (10,500)	$ (10,500)	$ (10,500)
Other Contributions	(2,156)	(212)	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(130,669)	(179,790)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Parking Revenues	(972,418)	(1,063,011)	(1,000,200)	(1,000,200)	(1,036,200)	(1,036,200)	(1,036,200)	(1,036,200)	(1,036,200)
Total Revenues	(1,111,308)	(1,255,810)	(1,180,700)	(1,180,700)	(1,221,700)	(1,221,700)	(1,221,700)	(1,221,700)	(1,221,700)
Expenses									
General Expenses	167,082	149,505	114,750	114,750	119,800	119,800	119,800	119,800	119,800
Operational Reviews & Process Improvements	-	-	-	-	15,000	-	-	-	-
Property Taxes/Leases	36,224	42,026	21,000	21,000	-	-	-	-	-
Public Relations	2,603	2,695	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Salaries and Wages	2,117,182	2,139,865	2,190,315	2,190,315	2,261,855	2,303,326	2,345,689	2,388,964	2,433,169
Security	20,363	13,864	22,100	22,100	22,000	22,000	22,000	22,000	22,000
Training, Conferences, & Memberships	34,133	42,245	25,500	25,500	25,100	25,100	25,100	25,100	25,100
Vandalism	29,038	42,932	31,000	31,000	30,500	30,500	30,500	30,500	30,500
Total Expenses	2,406,625	2,433,132	2,407,665	2,407,665	2,477,255	2,503,726	2,546,089	2,589,364	2,633,569
Net Allocations									
Facilities	28,680	16,874	-	-	-	-	-	-	-
Information Technology	6,971	8,206	63,950	63,950	18,250	18,250	18,250	18,250	18,250
Public Works - Fleet	62,423	69,000	61,000	61,000	62,400	62,400	62,400	62,400	62,400
Total Allocations In	98,074	94,080	124,950	124,950	80,650	80,650	80,650	80,650	80,650
Allocations Out									
Social Development	(39,200)	(39,200)	-	-	-	-	-	-	-
Total Allocations Out	(39,200)	(39,200)	-	-	-	-	-	-	-
Net Allocations	58,874	54,880	124,950	124,950	80,650	80,650	80,650	80,650	80,650
Total Expenses and Allocations	2,465,499	2,488,012	2,532,615	2,532,615	2,557,905	2,584,376	2,626,739	2,670,014	2,714,219

Bylaw Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Expense (Surplus)	$ 1,354,191	$ 1,232,202	$ 1,351,915	$ 1,351,915	$ 1,336,205	$ 1,362,676	$ 1,405,039	$ 1,448,314	$ 1,492,519
% of Property Tax	2.98 %	2.48 %	2.54 %	2.54 %	2.35 %	2.22 %	2.15 %	2.14 %	2.13 %

Change 2026 budget to 2027 budget:	
$ Change	$ (15,710)
% Change	(1.16)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($60k) Decrease for call tracking system purchased in 2026.

$15k Increase for safety program rebranding.

Fire Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Emergency Recoveries	$ (21,625)	$ (5,141)	$ (25,000)	$ (25,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)
Misc Recoveries	(40,402)	(79,796)	(10,000)	(10,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Mutual Aid/Service Contracts	(869,938)	(1,006,932)	(910,000)	(910,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)
Misc Grants	(7,000)	-	-	-	-	-	-	-	-
Permitting Fees	(3,769)	(2,716)	(4,500)	(4,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)
Provincial Grants	(166,586)	(228,471)	(528,820)	(528,820)	(60,000)	-	-	-	-
Total Revenues	(1,109,320)	(1,323,056)	(1,478,320)	(1,478,320)	(1,230,500)	(1,170,500)	(1,170,500)	(1,170,500)	(1,170,500)
Expenses									
Emergency Work/Prevention	56,778	37,876	23,000	23,000	24,400	24,808	25,224	25,649	26,082
Fire Events & Mutual Aid Costs	173,710	89,955	175,500	175,500	165,100	170,402	175,914	181,644	187,602
Fire Prevention	5,463	6,704	7,500	7,500	6,500	6,500	6,500	6,500	6,500
General Expenses	52,606	98,289	59,250	59,750	65,500	66,100	66,712	67,336	67,973
Grant Expenses	174,089	234,274	528,820	528,820	60,000	-	-	-	-
Public Relations	14	-	-	-	-	-	-	-	-
Safety and Wellness	293,540	236,037	245,200	245,200	253,220	259,936	266,853	273,979	281,320
Salaries and Wages	8,570,767	8,790,511	9,147,873	9,147,873	9,487,863	9,816,453	10,158,186	10,513,589	10,883,208
Small Equipment, Supplies, General Repairs & Maintenance	131,880	115,187	123,800	123,800	125,780	128,296	130,862	133,478	136,148
Training, Conferences, & Memberships	144,641	138,119	139,450	139,450	171,000	172,800	174,636	176,509	178,419
Total Expenses	9,603,488	9,746,952	10,450,393	10,450,893	10,359,363	10,645,295	11,004,887	11,378,684	11,767,252

Fire Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Facilities	142,719	135,550	130,000	130,000	132,000	132,300	132,606	132,918	133,236
Information Technology	8,636	37,882	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Operating Transfers	81,061	82,175	81,100	81,100	82,175	82,175	82,175	82,175	82,175
Public Works - Fleet	453,755	529,326	475,000	475,000	475,000	475,000	475,000	475,000	475,000
Human Resources & Safety	21,670	7,497	15,000	15,000	11,000	11,000	11,000	11,000	11,000
Total Allocations In	707,841	792,430	739,100	739,100	738,175	738,475	738,781	739,093	739,411
Allocations Out									
Building and License	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Allocations Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Allocations	607,841	692,430	639,100	639,100	638,175	638,475	638,781	639,093	639,411
Total Expenses and Allocations	10,211,329	10,439,382	11,089,493	11,089,993	10,997,538	11,283,770	11,643,668	12,017,777	12,406,663
Net Expense (Surplus)	$ 9,102,009	$ 9,116,326	$ 9,611,173	$ 9,611,673	$ 9,767,038	$ 10,113,270	$ 10,473,168	$ 10,847,277	$ 11,236,163

Fire Services - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	20.05 %	18.37 %	18.08 %	18.08 %	17.18 %	16.48 %	16.04 %	16.06 %	16.00 %

Change 2026 budget to 2027 budget:

$ Change	$ 155,865
% Change	1.62 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($180k) Increase in revenue for fire agreements

$28k Increase for early detection fire system.

$340k Increase for an estimated inflationary increase for the IAFF contract.

Public Safety - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Provincial Grants	$ -	$ (18,000)	$ (12,000)	$ (12,000)	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	(18,000)	(12,000)	(12,000)	-	-	-	-	-
Expenses									
General Expenses	-	127,915	140,800	140,800	73,000	73,000	73,000	73,000	73,000
Grant Expenses	-	18,000	12,000	12,000	-	-	-	-	-
Salaries and Wages	184,679	213,734	212,500	212,500	223,125	223,125	223,125	223,125	223,125
Training, Conferences, & Memberships	-	6,987	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Total Expenses and Allocations	184,679	366,636	369,800	369,800	300,625	300,625	300,625	300,625	300,625
Net Expense (Surplus)	$ 184,679	$ 348,636	$ 357,800	$ 357,800	$ 300,625	$ 300,625	$ 300,625	$ 300,625	$ 300,625
% of Property Tax	0.41 %	0.70 %	0.67 %	0.67 %	0.53 %	0.49 %	0.46 %	0.45 %	0.43 %

Change 2026 forecast to 2027 budget:

$ Change	$ (57,175)
% Change	(15.98)%

Changes in net operating budget from 2026 forecast to 2027 budget are primarily due to:

($75k) Reduction for Community Safety and Wellbeing Plan completion.

$73k For continuation of the Chamber Camera program.

RCMP - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Donations	$ (200)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Misc Recoveries	(545,274)	(528,000)	(480,000)	(480,000)	(540,000)	(540,000)	(540,000)	(540,000)	(540,000)
Other Contributions	(177,301)	(246,061)	(112,500)	(112,500)	(142,500)	(142,500)	(142,500)	(142,500)	(142,500)
Provincial Grants	(5,057)	(11,906)	(55,180)	(55,180)	-	-	-	-	-
Total Revenues	(727,832)	(785,967)	(647,680)	(647,680)	(682,500)	(682,500)	(682,500)	(682,500)	(682,500)
Expenses									
Crime Prevention	3,318	30,194	69,180	69,180	14,000	14,000	14,000	14,000	14,000
General Expenses	61,051	106,729	47,500	47,500	19,000	19,000	19,000	19,000	19,000
Safety and Wellness	9,670	7,033	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Salaries and Wages	2,795,863	3,050,117	3,205,904	3,205,904	3,373,845	3,445,230	3,518,756	3,594,488	3,672,493
Service Contracts	10,957,856	10,816,859	12,782,000	11,207,000	13,294,000	13,957,200	14,653,560	15,384,739	16,152,476
Training, Conferences, & Memberships	25,371	22,684	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total Expenses	13,853,129	14,033,616	16,125,084	14,550,084	16,721,345	17,455,930	18,225,816	19,032,727	19,878,469
Net Allocations									
Facilities	263,243	259,426	236,340	236,340	239,378	241,900	244,478	247,111	249,801
Public Works - Fleet	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Human Resources & Safety	-	940	-	-	-	-	-	-	-
Total Allocations In	276,243	273,366	249,340	249,340	252,378	254,900	257,478	260,111	262,801
Net Allocations	276,243	273,366	249,340	249,340	252,378	254,900	257,478	260,111	262,801
Total Expenses and Allocations	14,129,372	14,306,982	16,374,424	14,799,424	16,973,723	17,710,830	18,483,294	19,292,838	20,141,270
Net Expense (Surplus)	$ 13,401,540	$ 13,521,015	$ 15,726,744	$ 14,151,744	$ 16,291,223	$ 17,028,330	$ 17,800,794	$ 18,610,338	$ 19,458,770

RCMP - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	29.53 %	27.25 %	29.58 %	26.61 %	28.65 %	27.75 %	27.27 %	27.55 %	27.71 %

Change 2026 budget to 2027 budget:

$ Change	$ 564,479
% Change	3.59 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$512k Increase for policing contract.

Transportation Services - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Public Works - Fleet	$ (2,316,945)	$ (2,397,049)	$ (2,536,990)	$ (2,536,990)	$ (2,682,840)	$ (2,717,280)	$ (2,752,409)	$ (2,788,240)	$ (2,824,788)
Public Works - General	(21,563)	(22,145)	-	-	-	-	-	-	-
Public Works - Roads and maintenance	-	(3,161)	-	-	-	-	-	-	-
Storm Water	(1,511,321)	(1,998,147)	(2,597,590)	(2,640,908)	(3,433,000)	(4,462,900)	(5,801,771)	(7,542,303)	(9,804,997)
Traffic Control	(6,099)	(5,687)	-	-	-	-	-	-	-
Transit	(706,933)	(715,913)	(671,781)	(671,781)	(1,082,351)	(1,084,016)	(1,115,732)	(1,115,943)	(1,116,166)
Total Revenues	(4,562,861)	(5,142,102)	(5,806,361)	(5,849,679)	(7,198,191)	(8,264,196)	(9,669,912)	(11,446,486)	(13,745,951)
Expenses									
Engineering Services	111,651	(1,716)	-	25,000	-	-	-	-	-
Operations	34,671	15,588	-	-	-	-	-	-	-
Public Works - Fleet	6,034,635	5,756,055	6,061,749	6,057,749	5,950,518	5,975,360	6,000,940	6,027,283	6,053,688
Public Works - General	124,011	164,035	-	-	-	-	-	-	-
Public Works - Roads and maintenance	3,194,258	3,435,215	3,546,506	3,506,506	3,816,078	3,916,451	4,103,824	3,892,762	3,987,398
Storm Water	550,556	691,149	779,242	779,242	845,155	1,088,524	849,940	868,495	914,731
Street Lighting	451,380	449,355	368,415	337,100	385,100	401,890	409,828	428,993	419,470
Traffic Control	183,003	418,618	205,500	205,500	256,500	256,500	256,500	256,500	256,500
Transit	2,376,081	2,405,342	2,684,890	2,591,916	2,839,804	3,761,359	4,742,761	4,895,903	5,056,644
Total Expenses	13,060,246	13,333,641	13,646,302	13,503,013	14,093,155	15,400,084	16,363,793	16,369,936	16,688,431
Net Operating Expense / (Surplus)	$ 8,497,385	$ 8,191,539	$ 7,839,941	$ 7,653,334	$ 6,894,964	$ 7,135,888	$ 6,693,881	$ 4,923,450	$ 2,942,480

Engineering Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
Consulting Services	$ 249,886	$ 140,626	$ 100,000	$ 100,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
General Expenses	7,604	7,093	6,200	6,200	6,750	6,750	6,750	6,750	6,750
Master Plans & Assessments	-	53,375	426,500	251,500	480,000	430,000	265,000	-	105,000
Salaries and Wages	816,525	790,676	1,273,110	1,273,110	1,306,173	1,329,705	1,353,942	1,378,907	1,404,620
Training, Conferences, & Memberships	33,901	19,635	34,500	34,500	30,500	30,500	30,500	30,500	30,500
Total Expenses	1,107,916	1,011,405	1,840,310	1,665,310	1,973,423	1,946,955	1,806,192	1,566,157	1,696,870
Net Allocations									
Legislative Services	878	-	-	-	-	-	-	-	-
Information Technology	46,880	80,366	50,000	100,000	100,000	100,000	100,000	100,000	100,000
Operations	24,562	26,115	28,091	28,091	29,197	29,197	29,197	29,197	29,197
Public Works - Fleet	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	85,320	119,481	91,091	141,091	142,197	142,197	142,197	142,197	142,197

Engineering Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Allocations Out									
Electric	(58,000)	(62,000)	(61,300)	(61,300)	(67,600)	(66,400)	(67,300)	(68,300)	(69,400)
General Capital	(205,000)	(238,000)	(353,100)	(353,100)	(388,600)	(381,600)	(387,200)	(392,900)	(398,800)
Parks	(8,500)	(15,000)	(14,300)	(14,300)	(14,400)	(16,600)	(16,800)	(17,100)	(26,675)
Public Works - Roads & Maintenance	(35,000)	(93,375)	(64,100)	(64,100)	(71,100)	(196,400)	(332,300)	(68,300)	(108,775)
Sewer Capital	(100,000)	(60,000)	(230,500)	(230,500)	(253,400)	(248,900)	(252,500)	(256,300)	(260,100)
Sewer Collection	(144,000)	(147,000)	(165,500)	(165,500)	(169,000)	(165,900)	(168,300)	(170,800)	(173,400)
Sewer Utility	-	-	(196,500)	(121,500)	(175,000)	(50,000)	-	-	-
Storm Water	(69,085)	(121,227)	(125,001)	(125,001)	(143,220)	(366,052)	(117,989)	(119,554)	(140,217)
Waste Water Treatment Plant	(44,000)	(47,000)	(46,500)	(46,500)	(75,700)	(49,800)	(50,500)	(51,300)	(70,750)
Water Capital	(230,000)	(155,000)	(312,600)	(312,600)	(337,900)	(331,800)	(336,700)	(341,700)	(346,800)
Water Distribution	(144,000)	(147,000)	(165,500)	(165,500)	(169,000)	(165,900)	(168,300)	(170,800)	(173,400)
Water Treatment Plant	(44,000)	(47,000)	(46,500)	(46,500)	(75,700)	(49,800)	(50,500)	(51,300)	(70,750)
Water Utility	-	-	(150,000)	(75,000)	(175,000)	-	-	-	-
Total Allocations Out	(1,081,585)	(1,132,602)	(1,931,401)	(1,781,401)	(2,115,620)	(2,089,152)	(1,948,389)	(1,708,354)	(1,839,067)
Net Allocations	(996,265)	(1,013,121)	(1,840,310)	(1,640,310)	(1,973,423)	(1,946,955)	(1,806,192)	(1,566,157)	(1,696,870)
Total Expenses and Allocations	111,651	(1,716)	-	25,000	-	-	-	-	-
Net Expense (Surplus)	$ 111,651	$ (1,716)	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$50k Increase for engineer certifications.

$54k Increase for completion of Water and Sewer Master plans.

$50k Increase for software licensing costs.

Operations - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
Salaries and Wages	$ 273,356	$ 271,002	$ 272,500	$ 272,500	$ 283,405	$ 283,405	$ 283,405	$ 283,405	$ 283,405
Training, Conferences, & Memberships	3,515	2,101	4,500	4,500	3,000	3,000	3,000	3,000	3,000
Total Expenses	276,871	273,103	277,000	277,000	286,405	286,405	286,405	286,405	286,405
Allocations Out									
Electric	(71,208)	(75,711)	(81,440)	(81,440)	(84,645)	(84,645)	(84,645)	(84,645)	(84,645)
Engineering Services	(24,562)	(26,115)	(28,091)	(28,091)	(29,197)	(29,197)	(29,197)	(29,197)	(29,197)
Storm Water	(15,115)	(16,070)	(17,286)	(17,286)	(17,967)	(17,967)	(17,967)	(17,967)	(17,967)
Public Works - Roads & Maintenance	(25,508)	(27,120)	(29,172)	(29,172)	(28,820)	(28,820)	(28,820)	(28,820)	(28,820)
Public Works - Solid Waste Disposal	(15,115)	(16,071)	(17,287)	(17,287)	(17,968)	(17,968)	(17,968)	(17,968)	(17,968)
Sewer Utility	(45,346)	(48,214)	(51,862)	(51,862)	(53,904)	(53,904)	(53,904)	(53,904)	(53,904)
Water Utility	(45,346)	(48,214)	(51,862)	(51,862)	(53,904)	(53,904)	(53,904)	(53,904)	(53,904)
Total Allocations Out	(242,200)	(257,515)	(277,000)	(277,000)	(286,405)	(286,405)	(286,405)	(286,405)	(286,405)
Net Allocations	(242,200)	(257,515)	(277,000)	(277,000)	(286,405)	(286,405)	(286,405)	(286,405)	(286,405)
Total Expenses and Allocations	34,671	15,588	-	-	-	-	-	-	-
Net Expense (Surplus)	$ 34,671	$ 15,588	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Public Works - Fleet - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
RCMP Fleet Recoveries	(64,980)	(50,115)	(49,980)	(49,980)	(52,000)	(53,040)	(54,101)	(55,183)	(56,286)
Fleet Hourly Charges	(1,558,106)	(1,620,948)	(1,589,160)	(1,589,160)	(1,670,000)	(1,703,400)	(1,737,468)	(1,772,217)	(1,807,662)
Fleet Pool Charges	(649,060)	(690,210)	(867,850)	(867,850)	(925,840)	(925,840)	(925,840)	(925,840)	(925,840)
Other Revenue	(44,799)	(35,776)	(30,000)	(30,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Total Revenues	(2,316,945)	(2,397,049)	(2,536,990)	(2,536,990)	(2,682,840)	(2,717,280)	(2,752,409)	(2,788,240)	(2,824,788)
Expenses									
Amortization - General Fleet	3,226,439	3,007,990	3,227,000	3,227,000	3,008,000	3,008,000	3,008,000	3,008,000	3,008,000
Fleet Insurance	84,473	94,924	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Fuel, Oil, Grease	486,715	430,651	437,000	437,000	470,000	470,000	470,000	470,000	470,000
Internal Fleet Charges	651,874	691,677	867,850	867,850	925,840	925,840	925,840	925,840	925,840
Salaries and Wages	623,003	684,369	871,931	871,931	910,226	933,208	956,879	981,260	1,006,373
Small Equipment, Supplies, General Repairs & Maintenance	858,510	802,981	664,500	664,500	666,500	666,660	666,823	666,990	667,159
Training, Conferences, & Memberships	23,013	17,249	33,400	29,400	21,400	21,400	21,400	21,400	21,400
Total Expenses	5,954,385	5,730,968	6,211,681	6,207,681	6,111,966	6,135,108	6,158,942	6,183,490	6,208,772
Net Allocations									
Facilities	53,427	65,455	54,768	54,768	54,443	55,312	56,201	57,110	57,319
Information Technology	12,699	7,922	7,175	7,175	8,000	8,000	8,000	8,000	8,000
Operating Transfers	1,080,877	1,119,844	1,075,448	1,075,448	1,117,448	1,117,448	1,117,448	1,117,448	1,117,448
Public Works - General	30,985	46,632	49,027	49,027	53,001	53,832	54,689	55,575	56,489
Total Allocations In	1,177,988	1,239,853	1,186,418	1,186,418	1,232,892	1,234,592	1,236,338	1,238,133	1,239,256

Public Works - Fleet - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Allocations Out									
Building and License	(32,500)	(32,500)	(39,000)	(39,000)	(32,500)	(32,500)	(32,500)	(32,500)	(32,500)
Bylaw Enforcement	(62,423)	(69,000)	(61,000)	(61,000)	(62,400)	(62,400)	(62,400)	(62,400)	(62,400)
Legislative Services	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Electric	(72,600)	(109,770)	(118,410)	(118,410)	(120,410)	(120,410)	(120,410)	(120,410)	(120,410)
Engineering Services	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Facilities	(80,000)	(68,500)	(73,500)	(73,500)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)
Fire Services	(453,755)	(529,326)	(475,000)	(475,000)	(475,000)	(475,000)	(475,000)	(475,000)	(475,000)
Information Technology	(6,500)	(8,400)	(6,500)	(6,500)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Public Works - General	(41,432)	(41,400)	(41,400)	(41,400)	(49,400)	(49,400)	(49,400)	(49,400)	(49,400)
Parks	(100,000)	(105,160)	(113,160)	(113,160)	(149,660)	(149,660)	(149,660)	(149,660)	(149,660)
Public Works - Roads & Maintenance	-	-	(66,000)	(66,000)	(66,000)	(66,000)	(66,000)	(66,000)	(66,000)
Public Works - Solid Waste Disposal	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Procurement	(6,000)	(7,730)	(13,000)	(13,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
RCMP	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Recreation	(6,500)	-	-	-	-	-	-	-	-
Sewer Utility	(102,040)	(101,260)	(160,140)	(160,140)	(160,260)	(160,260)	(160,260)	(160,260)	(160,260)
Water Utility	(88,488)	(96,220)	(123,740)	(123,740)	(123,210)	(123,210)	(123,210)	(123,210)	(123,210)
Total Allocations Out	(1,097,738)	(1,214,766)	(1,336,350)	(1,336,350)	(1,394,340)	(1,394,340)	(1,394,340)	(1,394,340)	(1,394,340)
Net Allocations	80,250	25,087	(149,932)	(149,932)	(161,448)	(159,748)	(158,002)	(156,207)	(155,084)
Total Expenses and Allocations	6,034,635	5,756,055	6,061,749	6,057,749	5,950,518	5,975,360	6,000,940	6,027,283	6,053,688
Net Expense / (Surplus) before Debt Servicing and Transfers	3,717,690	3,359,006	3,524,759	3,520,759	3,267,678	3,258,080	3,248,531	3,239,043	3,228,900
Transfer from Surplus/Reserves									
Transfer from Non-Statutory Reserves									
Amortization Offset	(3,226,439)	(3,007,990)	(3,227,000)	(3,227,000)	(3,008,000)	(3,008,000)	(3,008,000)	(3,008,000)	(3,008,000)
Total Transfers from Surplus/Reserves	(3,226,439)	(3,007,990)	(3,227,000)	(3,227,000)	(3,008,000)	(3,008,000)	(3,008,000)	(3,008,000)	(3,008,000)

Public Works - Fleet - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Expense (Surplus)	$ 491,251	$ 351,016	$ 297,759	$ 293,759	$ 259,678	$ 250,080	$ 240,531	$ 231,043	$ 220,900
% of Property Tax	8.19 %	6.77 %	6.63 %	6.62 %	5.75 %	5.31 %	4.98 %	4.80 %	4.60 %

Change 2026 budget to 2027 budget:

$ Change	$ (257,081)
% Change	(7.29)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$33k Increase in fuel costs for higher per litre cost.

($219k) Decrease in annual amortization.

Public Works - General - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Service Recoveries	$ (21,563)	$ (22,145)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(21,563)	(22,145)	-	-	-	-	-	-	-
Expenses									
General Expenses	4,367	6,547	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Salaries and Wages	1,116,012	1,288,734	1,299,273	1,299,273	1,373,395	1,394,418	1,416,070	1,438,372	1,461,343
Service Contracts	45,245	97,979	-	-	-	-	-	-	-
Training, Conferences, & Memberships	13,125	6,958	5,250	5,250	5,250	5,250	5,250	5,250	5,250
Total Expenses	1,178,749	1,400,218	1,309,023	1,309,023	1,383,145	1,404,168	1,425,820	1,448,122	1,471,093
Net Allocations									
Accounting	1,112	708	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Information Technology	3,875	7,545	7,300	7,300	7,800	7,800	7,800	7,800	7,800
Public Works - Fleet	41,432	41,400	41,400	41,400	49,400	49,400	49,400	49,400	49,400
Human Resources & Safety	59,869	19,434	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total Allocations In	106,288	69,087	61,700	61,700	70,200	70,200	70,200	70,200	70,200

Public Works - General - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Allocations Out									
Public Works - Cemetery	(11,768)	(9,851)	(10,349)	(10,349)	(11,267)	(11,443)	(11,626)	(11,814)	(12,008)
Public Works - Fleet	(30,985)	(46,632)	(49,027)	(49,027)	(53,001)	(53,832)	(54,689)	(55,575)	(56,489)
Parks	(47,073)	(59,106)	(62,092)	(62,092)	(67,600)	(68,659)	(69,753)	(70,882)	(72,048)
Public Works - Roads & Maintenance	(254,800)	(264,768)	(283,415)	(283,415)	(299,358)	(304,049)	(308,892)	(313,893)	(319,056)
Public Works - Transit	(53,075)	(50,240)	(53,853)	(53,853)	(57,057)	(57,951)	(58,874)	(59,827)	(60,811)
Sewer Utility	(272,215)	(321,280)	(334,188)	(334,188)	(354,970)	(360,532)	(366,275)	(372,205)	(378,328)
Storm Water	(98,040)	(115,093)	(120,955)	(120,955)	(128,208)	(130,217)	(132,291)	(134,433)	(136,644)
Water Utility	(393,070)	(438,300)	(456,844)	(456,844)	(481,884)	(487,684)	(493,620)	(499,693)	(505,909)
Total Allocations Out	(1,161,026)	(1,305,270)	(1,370,723)	(1,370,723)	(1,453,345)	(1,474,367)	(1,496,020)	(1,518,322)	(1,541,293)
Net Allocations	(1,054,738)	(1,236,183)	(1,309,023)	(1,309,023)	(1,383,145)	(1,404,167)	(1,425,820)	(1,448,122)	(1,471,093)
Total Expenses and Allocations	124,011	164,035	-	-	-	-	-	-	-
Net Expense	$ 102,448	$ 141,890	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Public Works - Roads and maintenance - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Other Contributions	-	(3,161)	-	-	-	-	-	-	-
Total Revenues	-	(3,161)	-	-	-	-	-	-	-
Expenses									
Emergency Work/Prevention	$ 5,869	$ 2,855	$ 5,925	$ 5,925	$ 6,205	$ 6,315	$ 6,429	$ 6,546	$ 6,667
General Expenses	72,680	63,722	62,815	62,815	82,770	83,568	84,389	85,236	86,107
Parking Lots	251,081	392,357	312,358	312,358	313,080	318,322	323,744	329,357	335,166
Repairs & Maintenance - Roads and Related Infrastructure	1,718,487	1,911,400	1,970,988	1,930,988	2,257,698	2,212,670	2,243,463	2,275,114	2,307,639
Salaries and Wages	50,825	-	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maintenance	95,417	82,542	65,035	65,035	70,770	71,588	72,426	73,285	74,165
Snow & Ice Removal	410,442	304,309	474,770	474,770	462,000	467,585	473,297	479,141	485,116
Streetscape	136,256	135,580	82,320	82,320	110,000	111,990	114,037	116,142	118,308
Training, Conferences, & Memberships	41,362	49,266	43,300	43,300	43,000	43,000	43,000	43,000	43,000
Vandalism	82,722	93,811	81,390	81,390	-	-	-	-	-
Total Expenses	2,865,141	3,035,842	3,098,901	3,058,901	3,345,523	3,315,038	3,360,785	3,407,821	3,456,168
Net Allocations									
Electric	38,604	34,765	29,580	29,580	30,060	30,600	31,151	31,713	32,286
Engineering Services	35,000	93,375	64,100	64,100	71,100	196,400	332,300	68,300	108,775
Facilities	20,035	24,545	20,538	20,538	20,417	20,744	21,076	21,415	21,493
Information Technology	370	-	-	-	-	-	-	-	-
Operations	25,508	27,120	29,172	29,172	28,820	28,820	28,820	28,820	28,820
Public Works - Fleet	-	-	66,000	66,000	66,000	66,000	66,000	66,000	66,000
Public Works - General	254,800	264,768	283,415	283,415	299,358	304,049	308,892	313,893	319,056
Total Allocations In	374,317	444,573	492,805	492,805	515,755	646,613	788,239	530,141	576,430

Public Works - Roads and maintenance - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 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	329,117	399,373	447,605	447,605	470,555	601,413	743,039	484,941	531,230
Total Expenses and Allocations	3,194,258	3,435,215	3,546,506	3,506,506	3,816,078	3,916,451	4,103,824	3,892,762	3,987,398
Net Expense	$ 3,194,258	$ 3,432,054	$ 3,546,506	$ 3,506,506	$ 3,816,078	$ 3,916,451	$ 4,103,824	$ 3,892,762	$ 3,987,398
% of Property Tax	7.04 %	6.92 %	6.67 %	6.59 %	6.71 %	6.38 %	6.29 %	5.76 %	5.68 %

Change 2026 budget to 2027 budget:

$ Change	$ 269,572
% Change	7.60 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$206k Increase for road repairs and maintenance.

$20k Increase for geotechnical monitoring.

Vandalism budget moved to the Repairs & Maintenance - Roads and Related Infrastructure section.

Storm Water - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Storm Water User Fee	(1,511,321)	(1,998,147)	(2,597,590)	(2,640,908)	(3,433,000)	(4,462,900)	(5,801,771)	(7,542,303)	(9,804,997)
Total Revenues	(1,511,321)	(1,998,147)	(2,597,590)	(2,640,908)	(3,433,000)	(4,462,900)	(5,801,771)	(7,542,303)	(9,804,997)
Expenses									
Catch Basin Cleaning	35,309	31,305	33,000	33,000	35,000	35,550	36,116	36,697	37,295
Detention Ponds	15,602	23,811	17,500	17,500	23,000	23,000	23,000	23,000	23,000
Ditching	73,789	80,068	70,000	70,000	72,760	74,408	76,094	77,821	79,587
General Expenses	3,685	-	65,000	65,000	75,000	75,000	75,000	75,000	75,000
Main Repairs	36,382	87,318	82,500	82,500	91,000	91,830	92,683	93,559	94,460
Master Plans & Assessments	49,134	18,719	50,000	50,000	25,000	25,000	25,000	25,000	25,000
Utilities	70,775	93,594	90,000	90,000	125,000	135,000	145,800	157,464	170,061
Video Inspection	2,640	21,944	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenses	287,316	356,759	433,000	433,000	471,760	484,788	498,693	513,541	529,403
Net Allocations									
Electric	-	-	-	-	1,000	6,500	-	-	7,500
Engineering Services	69,085	121,227	125,001	125,001	143,220	366,052	117,989	119,554	140,217
General Government/Overhead	81,000	82,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000
Operations	15,115	16,070	17,286	17,286	17,967	17,967	17,967	17,967	17,967
Public Works - General	98,040	115,093	120,955	120,955	128,208	130,217	132,291	134,433	136,644
Total Allocations In	263,240	334,390	346,242	346,242	373,395	603,736	351,247	354,954	385,328
Total Expenses and Allocations	550,556	691,149	779,242	779,242	845,155	1,088,524	849,940	868,495	914,731
Net Surplus before Debt Servicing and Transfers	(960,765)	(1,306,998)	(1,818,348)	(1,861,666)	(2,587,845)	(3,374,376)	(4,951,831)	(6,673,808)	(8,890,266)
Transfers to Reserve									
Transfer to Non-Statutory Reserves									
Storm Reserve	627,352	1,049,492	(88,652)	(45,334)	2,312,845	(1,638,623)	1,353,831	-	-
Storm Capital	-	-	1,907,000	1,907,000	275,000	5,013,000	3,598,000	6,673,809	8,890,265
Total Transfers to Reserves	627,352	1,049,492	1,818,348	1,861,666	2,587,845	3,374,377	4,951,831	6,673,809	8,890,265

Storm Water - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Total Net Transfers	627,352	1,049,492	1,818,348	1,861,666	2,587,845	3,374,377	4,951,831	6,673,809	8,890,265
Net Expense (Surplus)	$ (333,413)	$ (257,506)	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Change 2026 budget to 2027 budget:	
$ Change	$ (769,497)
% Change	(42.32)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($835k) Increase in user fee revenue for proposed average rate increase of 30%.

$36k Increase in electric costs to match actual usage.

Street Lighting - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
Lighting Projects	198,407	200,302	100,000	70,000	100,000	100,000	90,000	90,000	60,000
General Expenses	612	785	500	500	500	500	500	500	500
Master Plans & Assessments	413	-	-	-	-	-	-	-	-
Parking Lots	18	2,128	1,000	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maintenance	61,940	40,969	48,415	51,600	54,600	55,290	56,001	56,733	57,487
Utilities	1,908	3,374	-	-	-	-	-	-	-
Vandalism	1,082	1,707	3,500	-	-	-	-	-	-
Total Expenses	264,380	249,265	153,415	122,100	155,100	155,790	146,501	147,233	117,987
Net Allocations									
Electric	187,000	200,090	215,000	215,000	230,000	246,100	263,327	281,760	301,483
Total Allocations In	187,000	200,090	215,000	215,000	230,000	246,100	263,327	281,760	301,483
Total Expenses and Allocations	451,380	449,355	368,415	337,100	385,100	401,890	409,828	428,993	419,470
Net Expense (Surplus)	$ 451,380	$ 449,355	$ 368,415	$ 337,100	$ 385,100	$ 401,890	$ 409,828	$ 428,993	$ 419,470
% of Property Tax	0.99 %	0.91 %	0.69 %	0.63 %	0.68 %	0.65 %	0.63 %	0.64 %	0.60 %

Change 2026 budget to 2027 budget:

$ Change	$ 16,685
% Change	4.53 %

Traffic Control - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Other Contributions	$ (6,099)	$ (5,687)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(6,099)	(5,687)	-	-	-	-	-	-	-
Expenses									
Small Equipment, Supplies, General Repairs & Maintenance	105,015	334,234	134,000	134,000	185,000	185,000	185,000	185,000	185,000
Utilities	42,661	50,068	69,000	69,000	69,000	69,000	69,000	69,000	69,000
Vandalism	1,219	208	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Expenses	148,895	384,510	205,500	205,500	256,500	256,500	256,500	256,500	256,500
Net Allocations									
Electric	34,108	34,108	-	-	-	-	-	-	-
Total Allocations In	34,108	34,108	-	-	-	-	-	-	-
Total Expenses and Allocations	183,003	418,618	205,500	205,500	256,500	256,500	256,500	256,500	256,500
Net Expense (Surplus)	$ 176,904	$ 412,931	$ 205,500	$ 205,500	$ 256,500	$ 256,500	$ 256,500	$ 256,500	$ 256,500
% of Property Tax	0.39 %	0.83 %	0.39 %	0.39 %	0.45 %	0.42 %	0.39 %	0.38 %	0.37 %

Change 2026 budget to 2027 budget:

$ Change	$ 51,000
% Change	24.82 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$51k Increase for traffic control maintenance.

Transit - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Transit Fees	(706,933)	(715,913)	(671,781)	(671,781)	(1,082,351)	(1,084,016)	(1,115,732)	(1,115,943)	(1,116,166)
Total Revenues	(706,933)	(715,913)	(671,781)	(671,781)	(1,082,351)	(1,084,016)	(1,115,732)	(1,115,943)	(1,116,166)
Expenses									
General Expenses	12,767	15,364	13,500	13,500	13,500	13,580	13,662	13,745	13,830
Service Contracts	2,245,694	2,277,887	2,553,197	2,460,223	2,701,747	3,620,698	4,599,422	4,749,811	4,907,722
Snow & Ice Removal	14,592	9,574	15,000	15,000	15,000	15,360	15,731	16,113	16,506
Transit Infrastructure	49,953	52,277	49,340	49,340	52,500	53,770	55,072	56,407	57,775
Total Expenses	2,323,006	2,355,102	2,631,037	2,538,063	2,782,747	3,703,408	4,683,887	4,836,076	4,995,833
Net Allocations									
Public Works - General	53,075	50,240	53,853	53,853	57,057	57,951	58,874	59,827	60,811
Total Allocations In	53,075	50,240	53,853	53,853	57,057	57,951	58,874	59,827	60,811
Total Expenses and Allocations	2,376,081	2,405,342	2,684,890	2,591,916	2,839,804	3,761,359	4,742,761	4,895,903	5,056,644
Net Expense (Surplus)	$ 1,669,148	$ 1,689,429	$ 2,013,109	$ 1,920,135	$ 1,757,453	$ 2,677,343	$ 3,627,029	$ 3,779,960	$ 3,940,478
% of Property Tax	3.68 %	3.41 %	3.79 %	3.61 %	3.09 %	4.36 %	5.56 %	5.60 %	5.61 %

Change 2026 budget to 2027 budget:	
$ Change	$ (255,656)
% Change	(12.70)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($371k) Grant for transit for the following 10 years.

$151k Increase in transit contract expenses, mainly attributed to higher fuel costs.

Development Services - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Development Services	$ (21,631)	$ (50,022)	$ (188,040)	$ (168,040)	$ (67,700)	$ (48,220)	$ (48,750)	$ (49,291)	$ (49,843)
Land Management	(1,304,612)	(1,244,703)	(1,302,051)	(1,287,485)	(1,328,739)	(1,347,311)	(1,366,326)	(1,385,796)	(1,405,734)
Planning	(217,824)	(266,014)	(170,000)	(154,000)	(154,000)	(154,000)	(154,000)	(154,000)	(154,000)
Social Development	(378,287)	(531,053)	(219,566)	(219,566)	(233,800)	(233,800)	(233,800)	-	-
Total Revenues	(1,922,354)	(2,091,792)	(1,879,657)	(1,829,091)	(1,784,239)	(1,783,331)	(1,802,876)	(1,589,087)	(1,609,577)
Expenses									
Development Services	975,463	1,128,346	1,458,948	1,261,948	1,414,545	1,144,167	1,164,376	1,185,192	1,206,633
Economic Development	133,854	154,475	206,500	250,000	154,500	156,500	134,500	101,500	101,500
Tourism	262,500	252,083	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Land Management	909,022	883,579	782,274	786,324	793,642	707,589	711,649	715,828	720,129
Planning	593,637	781,601	640,400	640,400	677,008	687,632	698,575	709,846	721,455
Social Development	681,237	861,651	769,206	769,206	775,344	745,344	745,344	536,544	511,544
Total Expenses	3,555,713	4,061,735	4,107,328	3,957,878	4,065,039	3,691,232	3,704,444	3,498,910	3,511,261
Net Operating Expense / (Surplus)	$ 1,633,359	$ 1,969,943	$ 2,227,671	$ 2,128,787	$ 2,280,800	$ 1,907,901	$ 1,901,568	$ 1,909,823	$ 1,901,684

Development Services - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Inspection Fees	$ -	$ (16,916)	$ (52,000)	$ (52,000)	$ (20,000)	$ (20,000)	$ (20,000)	$ (20,000)	$ (20,000)
Misc Recoveries	(21,631)	(33,106)	(19,040)	(19,040)	(27,700)	(28,220)	(28,750)	(29,291)	(29,843)
Misc Grants	-	-	(47,000)	(47,000)	-	-	-	-	-
Provincial Grants	-	-	(70,000)	(50,000)	(20,000)	-	-	-	-
Total Revenues	(21,631)	(50,022)	(188,040)	(168,040)	(67,700)	(48,220)	(48,750)	(49,291)	(49,843)
Expenses									
Bylaw & Policy Updates	559	-	-	-	-	-	-	-	-
Consulting Services	48,609	47,516	220,000	50,000	270,000	-	-	-	-
General Expenses	85,388	71,010	60,500	53,500	51,500	51,500	51,500	51,500	51,500
Grant Expenses	-	-	129,500	109,500	20,000	-	-	-	-
Salaries and Wages	779,305	945,960	1,033,148	1,033,148	1,067,045	1,086,667	1,106,876	1,127,692	1,149,133
Training, Conferences, & Memberships	11,663	11,061	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Total Expenses	925,524	1,075,547	1,451,648	1,254,648	1,417,045	1,146,667	1,166,876	1,187,692	1,209,133
Net Allocations									
Legislative Services	39,337	37,018	50,000	50,000	40,000	40,000	40,000	40,000	40,000
Information Technology	10,602	15,781	12,300	12,300	12,500	12,500	12,500	12,500	12,500
Total Allocations In	49,939	52,799	62,300	62,300	52,500	52,500	52,500	52,500	52,500
Allocations Out									
General Capital	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Allocations Out	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Net Allocations	49,939	52,799	7,300	7,300	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Total Expenses and Allocations	975,463	1,128,346	1,458,948	1,261,948	1,414,545	1,144,167	1,164,376	1,185,192	1,206,633
Net Expense (Surplus)	$ 953,832	$ 1,078,324	$ 1,270,908	$ 1,093,908	$ 1,346,845	$ 1,095,947	$ 1,115,626	$ 1,135,901	$ 1,156,790

Development Services - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	2.10 %	2.17 %	2.39 %	2.06 %	2.37 %	1.79 %	1.71 %	1.68 %	1.65 %

Change 2026 budget to 2027 budget:

$ Change	$ 75,937
% Change	5.98 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$32k Decrease in revenue for inspection fees.

$50k Increase for funds not spent in 2026 for completion of the Downtown Plan.

Economic Development - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
Attraction	33,129	28,823	23,000	17,000	20,500	20,500	20,500	20,500	20,500
Collaboration	4,688	24,190	17,500	45,000	83,000	85,000	63,000	30,000	30,000
Consulting Services	8,107	9,508	1,000	-	1,000	1,000	1,000	1,000	1,000
General Expenses	66,438	71,096	145,000	163,000	30,000	30,000	30,000	30,000	30,000
Retention & Expansion	10,000	10,938	10,000	15,000	10,000	10,000	10,000	10,000	10,000
Strategic Communication	8,574	7,225	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Training, Conferences, & Memberships	2,918	2,695	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Expenses	133,854	154,475	206,500	250,000	154,500	156,500	134,500	101,500	101,500
Total Expenses and Allocations	133,854	154,475	206,500	250,000	154,500	156,500	134,500	101,500	101,500
Net Expense (Surplus)	$ 133,854	$ 154,475	$ 206,500	$ 250,000	$ 154,500	$ 156,500	$ 134,500	$ 101,500	$ 101,500

Economic Development - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	0.29 %	0.31 %	0.39 %	0.47 %	0.27 %	0.26 %	0.21 %	0.15 %	0.14 %

Change 2026 budget to 2027 budget:

$ Change	$ (52,000)
% Change	(25.18)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$53k Increase for a portion of a Regional Economic Development position at the RDOS.

$10k Increase for Airport Marketing Plan.

($40k) Decrease for completion of the Esplanade Plan.

($75k) Decrease for completion of the PTCC referendum work.

Tourism - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Expenses									
Tourism Contract	$ 262,500	$ 252,083	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Total Expenses and Allocations	262,500	252,083	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Net Expense (Surplus)	$ 262,500	$ 252,083	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000
% of Property Tax	0.58 %	0.51 %	0.47 %	0.47 %	0.44 %	0.41 %	0.38 %	0.37 %	0.36 %

Land Management - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (14,700)	$ (13,300)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)
Property Rentals	(1,289,912)	(1,231,403)	(1,292,051)	(1,277,485)	(1,318,739)	(1,337,311)	(1,356,326)	(1,375,796)	(1,395,734)
Total Revenues	(1,304,612)	(1,244,703)	(1,302,051)	(1,287,485)	(1,328,739)	(1,347,311)	(1,366,326)	(1,385,796)	(1,405,734)
Expenses									
General Expenses	78,978	89,952	67,000	67,000	67,000	67,000	67,000	67,000	67,000
Property Taxes/Leases	201,367	207,962	199,800	203,850	185,850	185,850	185,850	185,850	185,850
Salaries and Wages	317,243	326,428	334,800	334,800	350,295	353,372	356,541	359,805	363,167
Training, Conferences, & Memberships	6,662	4,327	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Expenses	604,250	628,669	605,600	609,650	607,145	610,222	613,391	616,655	620,017
Net Allocations									
Facilities	339,498	294,401	222,295	222,295	251,730	162,600	163,491	164,406	165,345
Information Technology	414	365	-	-	-	-	-	-	-
Recreation	47,739	39,100	42,500	42,500	44,500	44,500	44,500	44,500	44,500
Total Allocations In	387,651	333,866	264,795	264,795	296,230	207,100	207,991	208,906	209,845
Allocations Out									
Animal Control	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)
General Government/Utility Overhead Credit	(67,379)	(63,456)	(72,621)	(72,621)	(94,233)	(94,233)	(94,233)	(94,233)	(94,233)
Total Allocations Out	(82,879)	(78,956)	(88,121)	(88,121)	(109,733)	(109,733)	(109,733)	(109,733)	(109,733)
Net Allocations	304,772	254,910	176,674	176,674	186,497	97,367	98,258	99,173	100,112
Total Expenses and Allocations	909,022	883,579	782,274	786,324	793,642	707,589	711,649	715,828	720,129
Net Expense (Surplus)	$ (395,590)	$ (361,124)	$ (519,777)	$ (501,161)	$ (535,097)	$ (639,722)	$ (654,677)	$ (669,968)	$ (685,605)

Land Management - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	(0.87)%	(0.73)%	(0.98)%	(0.94)%	(0.94)%	(1.04)%	(1.00)%	(0.99)%	(0.98)%

Change 2026 budget to 2027 budget:

$ Change	$ (15,320)
% Change	(2.95)%

Planning - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Application Fees	$ (201,064)	$ (173,601)	$ (150,000)	$ (135,000)	$ (135,000)	$ (135,000)	$ (135,000)	$ (135,000)	$ (135,000)
Misc Recoveries	(16,760)	(92,413)	(20,000)	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)
Total Revenues	(217,824)	(266,014)	(170,000)	(154,000)	(154,000)	(154,000)	(154,000)	(154,000)	(154,000)
Expenses									
General Expenses	1,598	4,413	1,000	1,000	-	-	-	-	-
Public Relations	4,707	6,984	3,000	3,000	3,500	3,500	3,500	3,500	3,500
Safety and Wellness	52	-	-	-	-	-	-	-	-
Salaries and Wages	586,742	616,066	618,900	618,900	656,008	666,632	677,575	688,846	700,455
Training, Conferences, & Memberships	16,917	19,227	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Total Expenses	610,016	646,690	640,400	640,400	677,008	687,632	698,575	709,846	721,455
Net Allocations									
Social Development	58,889	134,911	47,928	47,928	-	-	-	-	-
Information Technology	2	-	-	-	-	-	-	-	-
Total Allocations In	58,891	134,911	47,928	47,928	-	-	-	-	-
Allocations Out									
Social Development	(75,270)	-	(47,928)	(47,928)	-	-	-	-	-
Total Allocations Out	(75,270)	-	(47,928)	(47,928)	-	-	-	-	-
Net Allocations	(16,379)	134,911	-	-	-	-	-	-	-
Total Expenses and Allocations	593,637	781,601	640,400	640,400	677,008	687,632	698,575	709,846	721,455
Net Expense (Surplus)	$ 375,813	$ 515,587	$ 470,400	$ 486,400	$ 523,008	$ 533,632	$ 544,575	$ 555,846	$ 567,455

Planning - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	0.83 %	1.04 %	0.88 %	0.91 %	0.92 %	0.87 %	0.83 %	0.82 %	0.81 %

Change 2026 budget to 2027 budget:

$ Change	$ 52,608
% Change	11.18 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$16k Decrease in application fee revenue due to regulation changes.

Social Development - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Federal Grants	$ (286,930)	$ (502,770)	$ (22,870)	$ (22,870)	$ -	$ -	$ -	$ -	$ -
Misc Recoveries	(7,400)	(26,800)	-	-	-	-	-	-	-
Misc Grants	(83,957)	(1,483)	(196,696)	(196,696)	(233,800)	(233,800)	(233,800)	-	-
Total Revenues	(378,287)	(531,053)	(219,566)	(219,566)	(233,800)	(233,800)	(233,800)	-	-
Expenses									
Collaboration	100,813	159,911	170,000	170,000	120,000	120,000	120,000	120,000	120,000
General Expenses	48,052	163,196	136,000	136,000	166,000	136,000	136,000	161,000	136,000
Grant Expenses	248,641	431,984	219,566	219,566	233,800	233,800	233,800	-	-
Salaries and Wages	221,925	195,843	238,640	238,640	250,544	250,544	250,544	250,544	250,544
Training, Conferences, & Memberships	6,225	6,428	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenses	625,656	957,362	769,206	769,206	775,344	745,344	745,344	536,544	511,544
Net Allocations									
Bylaw Enforcement	39,200	39,200	-	-	-	-	-	-	-
Planning	75,270	-	47,928	47,928	-	-	-	-	-
Total Allocations In	114,470	39,200	47,928	47,928	-	-	-	-	-
Allocations Out									
Planning	(58,889)	(134,911)	(47,928)	(47,928)	-	-	-	-	-
Total Allocations Out	(58,889)	(134,911)	(47,928)	(47,928)	-	-	-	-	-
Net Allocations	55,581	(95,711)	-	-	-	-	-	-	-
Total Expenses and Allocations	681,237	861,651	769,206	769,206	775,344	745,344	745,344	536,544	511,544
Net Expense (Surplus)	$ 302,950	$ 330,598	$ 549,640	$ 549,640	$ 541,544	$ 511,544	$ 511,544	$ 536,544	$ 511,544

Social Development - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	0.67 %	0.67 %	1.03 %	1.03 %	0.95 %	0.83 %	0.78 %	0.79 %	0.73 %

Change 2026 budget to 2027 budget:

$ Change	$ (8,096)
% Change	(1.47)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($50k) Reduction for the completion of the affordable housing pilot program.

$120k For continuation of the additional industrial area and Lakeshore security.

$20k for Accessibility Plan update.

Recreation and Cultural Services - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Library	$ (334,081)	$ (453,047)	$ (484,419)	$ (484,419)	$ (298,026)	$ (298,026)	$ (298,026)	$ (298,026)	$ (298,026)
Museum	(38,066)	(93,516)	(41,280)	(41,280)	(39,500)	(39,500)	(39,500)	(39,500)	(39,500)
Parks	(231,866)	(13,820)	(350,000)	(350,000)	(200,000)	-	-	-	-
Recreation	(2,557,158)	(2,661,587)	(2,637,228)	(2,598,228)	(2,727,000)	(2,752,190)	(2,777,883)	(2,804,091)	(2,830,822)
SOEC Complex	(262,873)	(520,438)	(256,048)	(256,048)	(250,777)	(254,776)	(258,854)	(263,014)	(267,257)
Total Revenues	(3,424,044)	(3,742,408)	(3,768,975)	(3,729,975)	(3,515,303)	(3,344,492)	(3,374,263)	(3,404,631)	(3,435,605)
Expenses									
Library	1,976,243	2,130,456	2,244,043	2,244,043	2,146,257	2,173,496	2,201,546	2,230,430	2,260,173
Museum	404,463	429,984	402,796	400,796	404,816	410,193	415,725	421,418	427,278
Parks	4,182,616	4,596,010	4,939,910	4,900,218	5,163,320	5,164,461	5,377,159	5,606,558	5,791,599
Recreation	5,657,787	6,210,433	6,411,430	6,378,030	6,458,368	6,571,760	6,679,617	6,628,056	6,619,398
SOEC Complex	2,322,304	3,619,718	3,140,272	3,140,272	3,343,499	3,351,245	3,360,284	3,427,489	3,496,039
Total Expenses	14,543,413	16,986,601	17,138,451	17,063,359	17,516,260	17,671,155	18,034,331	18,313,951	18,594,487
Net Operating Expense / (Surplus)	$ 11,119,369	$ 13,244,193	$ 13,369,476	$ 13,333,384	$ 14,000,957	$ 14,326,663	$ 14,660,068	$ 14,909,320	$ 15,158,882

Library - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Donations	$ (1,651)	$ (90,103)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)
Federal Grants	-	(15,116)	(17,505)	(17,505)	(17,505)	(17,505)	(17,505)	(17,505)	(17,505)
Misc Grants	(33,994)	(33,643)	(38,652)	(38,652)	(38,652)	(38,652)	(38,652)	(38,652)	(38,652)
Other Contributions	(100,681)	(116,417)	(141,400)	(141,400)	(144,000)	(144,000)	(144,000)	(144,000)	(144,000)
Penalty/Ticket/Fee Revenues	(1,520)	(2,470)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Provincial Grants	(195,230)	(195,298)	(282,362)	(282,362)	(93,369)	(93,369)	(93,369)	(93,369)	(93,369)
Service Recoveries	(1,005)	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total Revenues	(334,081)	(453,047)	(484,419)	(484,419)	(298,026)	(298,026)	(298,026)	(298,026)	(298,026)
Expenses									
Book/Audiobook/Periodical Purchases	350,436	355,995	443,493	443,493	269,500	269,500	269,500	269,500	269,500
General Expenses	66,799	160,407	83,500	83,500	88,000	88,000	88,000	88,000	88,000
Public Relations	4,119	3,458	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Salaries and Wages	1,129,828	1,235,729	1,341,866	1,341,866	1,410,057	1,436,576	1,463,891	1,492,025	1,521,003
Small Equipment, Supplies, General Repairs & Maintenance	38,962	46,508	42,500	42,500	40,500	40,500	40,500	40,500	40,500
Training, Conferences, & Memberships	24,284	10,786	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Videos & Online Databases	27,828	26,659	31,000	31,000	33,000	33,000	33,000	33,000	33,000
Total Expenses	1,642,256	1,839,542	1,960,359	1,960,359	1,859,057	1,885,576	1,912,891	1,941,025	1,970,003
Net Allocations									
Facilities	145,187	102,114	94,884	94,884	98,400	99,120	99,855	100,605	101,370
General Government	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
Total Allocations In	333,987	290,914	283,684	283,684	287,200	287,920	288,655	289,405	290,170
Total Expenses and Allocations	1,976,243	2,130,456	2,244,043	2,244,043	2,146,257	2,173,496	2,201,546	2,230,430	2,260,173
Net Expense	$ 1,642,162	$ 1,677,409	$ 1,759,624	$ 1,759,624	$ 1,848,231	$ 1,875,470	$ 1,903,520	$ 1,932,404	$ 1,962,147

Library - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	3.62 %	3.38 %	3.31 %	3.31 %	3.25 %	3.06 %	2.92 %	2.86 %	2.79 %

Change 2026 budget to 2027 budget:

$ Change	$ 88,607
% Change	5.04 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$68k Increase for contractual salary and wages.

$189k Reduction in revenue and expenses for a one-time grant.

Museum - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Donations	$ (8,928)	$ (12,489)	$ (8,000)	$ (8,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)	$ (10,000)
Federal Grants	-	(25,000)	-	-	-	-	-	-	-
Misc Recoveries	(3,788)	(6,061)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Misc Grants	(350)	(966)	(3,780)	(3,780)	-	-	-	-	-
Provincial Grants	(25,000)	(49,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Revenues	(38,066)	(93,516)	(41,280)	(41,280)	(39,500)	(39,500)	(39,500)	(39,500)	(39,500)
Expenses									
Archives	41,995	36,878	43,500	43,500	43,500	43,500	43,500	43,500	43,500
Collections Management	5,769	737	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Exhibits, Programs, & Projects	10,528	58,265	11,000	11,000	11,000	11,000	11,000	11,000	11,000
General Expenses	3,793	5,333	3,700	3,700	3,700	3,700	3,700	3,700	3,700
Grant Expenses	732	-	-	-	-	-	-	-	-
Public Relations	3,880	5,671	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Salaries and Wages	238,325	254,292	268,740	268,740	272,016	276,913	281,956	287,151	292,502
Training, Conferences, & Memberships	368	196	2,600	2,600	1,000	1,000	1,000	1,000	1,000
Total Expenses	305,390	361,372	337,040	337,040	338,716	343,613	348,656	353,851	359,202
Net Allocations									
Facilities	96,791	68,076	63,256	63,256	65,600	66,080	66,569	67,067	67,576
Information Technology	2,282	536	2,500	500	500	500	500	500	500
Total Allocations In	99,073	68,612	65,756	63,756	66,100	66,580	67,069	67,567	68,076
Total Expenses and Allocations	404,463	429,984	402,796	400,796	404,816	410,193	415,725	421,418	427,278
Net Expense	$ 366,397	$ 336,468	$ 361,516	$ 359,516	$ 365,316	$ 370,693	$ 376,225	$ 381,918	$ 387,778

Museum - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	0.81 %	0.68 %	0.68 %	0.68 %	0.64 %	0.60 %	0.58 %	0.57 %	0.55 %

Change 2026 budget to 2027 budget:

$ Change	$ 3,800
% Change	1.05 %

Parks - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Federal Grants	$ (200,128)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Misc Grants	-	-	(350,000)	(350,000)	(200,000)	-	-	-	-
Service Recoveries	(31,738)	(13,820)	-	-	-	-	-	-	-
Total Revenues	(231,866)	(13,820)	(350,000)	(350,000)	(200,000)	-	-	-	-
Expenses									
Beach Maintenance	242,419	257,912	225,015	225,965	249,895	236,056	262,394	248,926	275,645
General Expenses	197,010	111,140	86,700	86,700	148,200	278,200	348,200	478,200	608,200
Grant Expenses	-	-	350,000	350,000	200,000	-	-	-	-
Park/Beach Horticulture Expenses	728,974	739,225	999,480	857,053	1,020,882	1,063,817	1,137,423	1,181,721	1,130,733
Parks, SD, Boulevards, Trails Maintenance	1,134,409	1,350,079	1,244,219	1,326,254	1,332,418	1,361,037	1,390,479	1,420,791	1,451,968
Salaries and Wages	635,561	788,209	792,250	797,250	844,002	860,226	876,937	894,148	911,877
Service Contracts	19,071	20,105	13,000	13,000	11,000	11,220	11,444	11,673	11,907
Signage	9,334	38,202	34,390	43,640	30,071	30,434	30,806	31,191	31,586
Snow & Ice Removal	76,804	71,877	86,033	86,033	86,833	89,288	91,817	94,420	97,104
Solid Waste Program	255,649	264,339	264,860	264,860	269,970	277,183	284,606	292,245	300,108
Sport & Events	69,345	43,158	43,445	44,945	56,000	47,200	48,436	49,709	51,021
Training, Conferences, & Memberships	33,467	25,022	40,200	44,200	40,200	40,200	40,200	40,200	40,200
Vandalism	23,853	24,869	30,000	30,000	28,000	28,630	29,279	29,947	30,636
Total Expenses	3,425,896	3,734,137	4,209,592	4,169,900	4,317,471	4,323,491	4,552,021	4,773,171	4,940,985

Parks - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Engineering Services	8,500	15,000	14,300	14,300	14,400	16,600	16,800	17,100	26,675
Facilities	414,316	543,394	440,996	440,996	513,386	518,898	524,562	530,382	535,868
Finance	99,092	46,146	36,440	36,440	36,440	22,790	-	-	-
Information Technology	669	3,292	-	-	-	-	-	-	-
Public Works - Fleet	100,000	105,160	113,160	113,160	149,660	149,660	149,660	149,660	149,660
Public Works - General	47,073	59,106	62,092	62,092	67,600	68,659	69,753	70,882	72,048
Human Resources & Safety	-	940	-	-	-	-	-	-	-
Waste Water Treatment Plant	59,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Water Treatment Plant	40,000	61,000	61,000	61,000	65,000	65,000	65,000	66,000	67,000
Total Allocations In	768,650	874,038	767,988	767,988	886,486	881,607	865,775	874,024	891,251
Allocations Out									
Public Works - Cemetery	(11,930)	(12,165)	(37,670)	(37,670)	(40,637)	(40,637)	(40,637)	(40,637)	(40,637)
Total Allocations Out	(11,930)	(12,165)	(37,670)	(37,670)	(40,637)	(40,637)	(40,637)	(40,637)	(40,637)
Net Allocations	756,720	861,873	730,318	730,318	845,849	840,970	825,138	833,387	850,614
Total Expenses and Allocations	4,182,616	4,596,010	4,939,910	4,900,218	5,163,320	5,164,461	5,377,159	5,606,558	5,791,599
Net Expense	$ 3,950,750	$ 4,582,190	$ 4,589,910	$ 4,550,218	$ 4,963,320	$ 5,164,461	$ 5,377,159	$ 5,606,558	$ 5,791,599

Parks - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	8.70 %	9.24 %	8.63 %	8.56 %	8.73 %	8.42 %	8.24 %	8.30 %	8.25 %

Change 2026 budget to 2027 budget:

$ Change	$ 373,410
% Change	8.14 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$140k Increase for Urban Forest Management Plan initiatives.

$73k Increase for facilities maintenance.

$150k Reduction in revenue and expenses for a one-time grant.

Supplemental Schedule - Parks - Project Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Parks - General	$ 731,577	$ 988,731	$ 697,195	$ 703,695	$ 1,011,002	$ 1,369,056	$ 1,507,652	$ 1,676,804	$ 1,750,534
A - Standard - Beaches	180,437	214,061	184,235	178,935	200,830	185,632	210,575	195,664	220,898
A - Standard - Parks	606,754	692,475	604,424	683,310	645,901	662,284	679,139	696,486	714,329
B - Standard - Beaches	58,663	41,206	51,370	56,870	54,815	56,242	57,708	59,222	60,778
B - Standard - Parks	188,484	188,136	229,710	220,670	225,932	232,112	238,477	245,031	251,774
Boulevards	327,412	371,673	431,230	307,268	415,786	427,203	438,952	451,042	463,482
C - Standard - Beaches	9,470	6,426	14,600	9,000	11,000	11,225	11,455	11,695	11,943
C - Standard - Parks	16,094	14,291	16,440	18,055	15,700	16,141	16,595	17,064	17,545
Natural Green Belts	10,218	23,041	14,850	29,150	17,000	17,450	17,911	18,391	18,879
Parking Lots	7,103	13,635	14,300	14,000	15,300	15,752	16,217	16,695	17,188
Parks City Owned Buildings	130,983	161,424	158,406	153,360	165,145	169,542	174,068	178,729	183,533
School District	34,135	36,303	122,475	130,865	120,430	120,993	121,570	122,165	122,782
Sports Fields	330,009	371,127	314,391	306,451	327,585	334,922	342,469	350,236	358,230
Trails	140,484	165,001	202,195	196,900	221,442	224,966	228,596	232,334	236,182
Undeveloped Lots	4,657	4,299	354,700	354,700	205,000	5,150	5,304	5,463	5,628
Parks - Tools and Equipment	14,194	3,888	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Parks - Garbage and Recycling	255,649	264,339	264,860	264,860	269,970	277,183	284,606	292,245	300,108
Parks - Snow and Ice Control	69,515	64,222	81,833	81,833	81,833	84,138	86,512	88,957	91,476
Parks - Wildlife Control	12,339	9,958	15,578	15,578	13,000	13,280	13,565	13,858	14,158
Parks - Mobile Toilets	9,620	13,632	12,200	12,200	15,200	15,506	15,818	16,137	16,461
Parks - Fountains	5,149	2,317	4,200	7,800	4,200	4,314	4,432	4,553	4,677
Parks - Other Accounts	15,363	43,375	20,000	20,000	30,000	30,000	30,000	30,000	30,000
Public Works - Parks	35,721	26,757	40,400	44,400	40,400	40,400	40,400	40,400	40,400
Total Parks Projects	$ 3,194,030	$ 3,720,317	$ 3,859,592	$ 3,819,900	$ 4,117,471	$ 4,323,491	$ 4,552,021	$ 4,773,171	$ 4,940,985

This schedule is total expenses net of total revenue.

Recreation - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Aquatics	$ (1,007,408)	$ (1,044,512)	$ (1,020,000)	$ (1,035,000)	$ (1,065,000)	$ (1,067,100)	$ (1,069,242)	$ (1,071,427)	$ (1,073,655)
Facility Rentals	(1,017,326)	(1,062,736)	(1,035,000)	(1,005,000)	(1,070,500)	(1,088,570)	(1,107,001)	(1,125,801)	(1,144,977)
Misc Recoveries	(70,865)	(76,807)	(137,700)	(137,700)	(138,500)	(138,500)	(138,500)	(138,500)	(138,500)
Misc Grants	-	(15,772)	(5,528)	(5,528)	-	-	-	-	-
Programs	(461,559)	(461,760)	(439,000)	(415,000)	(453,000)	(458,020)	(463,140)	(468,363)	(473,690)
Total Revenues	(2,557,158)	(2,661,587)	(2,637,228)	(2,598,228)	(2,727,000)	(2,752,190)	(2,777,883)	(2,804,091)	(2,830,822)
Expenses									
Aquatics	904,231	1,058,013	1,092,000	1,099,000	1,254,572	1,291,354	1,329,240	1,368,262	1,408,455
Consulting Services	29,860	38,332	-	-	-	-	-	-	-
Event Sport Tourism	120,792	227,621	190,160	190,160	200,740	204,755	208,850	213,026	217,288
Facility Rentals	188,880	217,621	202,574	177,574	226,000	232,000	238,175	244,527	251,064
General Expenses	332,454	242,582	267,438	252,038	218,430	219,369	220,326	221,303	222,299
Program Expenses	716,418	701,839	746,721	746,721	758,760	776,818	795,409	814,547	834,252
Salaries and Wages	1,141,941	1,181,358	1,247,395	1,247,395	1,175,981	1,192,254	1,209,015	1,226,279	1,244,062
Training, Conferences, & Memberships	17,389	25,852	29,900	29,900	30,900	31,004	31,110	31,218	31,329
Total Expenses	3,451,965	3,693,218	3,776,188	3,742,788	3,865,383	3,947,554	4,032,125	4,119,162	4,208,749
Net Allocations									
Facilities	2,098,072	2,302,463	2,339,756	2,339,756	2,352,467	2,383,088	2,448,762	2,461,518	2,499,888
Finance	209,317	298,315	380,886	380,886	334,518	334,518	291,518	139,540	2,288
Information Technology	33,970	31,905	37,100	37,100	36,500	37,100	37,712	38,336	38,973
Public Works - Fleet	6,500	-	-	-	-	-	-	-	-
Human Resources & Safety	1,180	1,832	5,000	5,000	3,000	3,000	3,000	3,000	3,000
Total Allocations In	2,349,039	2,634,515	2,762,742	2,762,742	2,726,485	2,757,706	2,780,992	2,642,394	2,544,149
Allocations Out									
Facilities	(95,478)	(78,200)	(85,000)	(85,000)	(89,000)	(89,000)	(89,000)	(89,000)	(89,000)
Land Management	(47,739)	(39,100)	(42,500)	(42,500)	(44,500)	(44,500)	(44,500)	(44,500)	(44,500)
Total Allocations Out	(143,217)	(117,300)	(127,500)	(127,500)	(133,500)	(133,500)	(133,500)	(133,500)	(133,500)
Net Allocations	2,205,822	2,517,215	2,635,242	2,635,242	2,592,985	2,624,206	2,647,492	2,508,894	2,410,649

Recreation - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Total Expenses and Allocations	5,657,787	6,210,433	6,411,430	6,378,030	6,458,368	6,571,760	6,679,617	6,628,056	6,619,398
Net Expense (Surplus)	$ 3,100,629	$ 3,548,846	$ 3,774,202	$ 3,779,802	$ 3,731,368	$ 3,819,570	$ 3,901,734	$ 3,823,965	$ 3,788,576
% of Property Tax	6.83 %	7.15 %	7.10 %	7.11 %	6.56 %	6.22 %	5.98 %	5.66 %	5.39 %

Change 2026 budget to 2027 budget:

$ Change	$ (42,834)
% Change	(1.13)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($90k) Increase in revenue for increased usage.

SOEC Complex - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (76,028)	$ (56,446)	$ (60,048)	$ (60,048)	$ (50,857)	$ (50,857)	$ (50,857)	$ (50,857)	$ (50,857)
Other Contributions	-	(271,070)	-	-	-	-	-	-	-
Property Rentals	(186,845)	(192,922)	(196,000)	(196,000)	(199,920)	(203,919)	(207,997)	(212,157)	(216,400)
Total Revenues	(262,873)	(520,438)	(256,048)	(256,048)	(250,777)	(254,776)	(258,854)	(263,014)	(267,257)
Expenses									
Property Taxes/Leases	-	26,215	-	-	-	-	-	-	-
Service Contracts	2,208,278	3,479,803	-	-	-	-	-	-	-
South Okanagan Event Centre (SOEC)	-	-	2,101,741	2,101,741	2,437,897	2,486,655	2,536,388	2,587,116	2,638,858
Penticton Trade & Convention Centre (PTCC)	-	-	742,470	742,470	357,515	364,665	371,959	379,398	386,986
Okanagan Hockey School (OHS)	-	-	(24,955)	(24,955)	108,755	110,930	113,149	115,412	117,720
Memorial Arena	-	-	207,316	207,316	325,632	332,145	338,788	345,563	352,475
Total Expenses	2,208,278	3,506,018	3,026,572	3,026,572	3,229,799	3,294,395	3,360,284	3,427,489	3,496,039
Net Allocations									
Finance	113,700	113,700	113,700	113,700	113,700	56,850	-	-	-
Procurement	326	-	-	-	-	-	-	-	-
Total Allocations In	114,026	113,700	113,700	113,700	113,700	56,850	-	-	-
Total Expenses and Allocations	2,322,304	3,619,718	3,140,272	3,140,272	3,343,499	3,351,245	3,360,284	3,427,489	3,496,039
Net Expense (Surplus)	$ 2,059,431	$ 3,099,280	$ 2,884,224	$ 2,884,224	$ 3,092,722	$ 3,096,469	$ 3,101,430	$ 3,164,475	$ 3,228,782
% of Property Tax	4.54 %	6.25 %	5.42 %	5.42 %	5.44 %	5.05 %	4.75 %	4.69 %	4.60 %

Change 2026 budget to 2027 budget:	
$ Change	$ 208,498
% Change	7.23 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

$200k Increase costs for operation of the SOEC Complex.

Public Works - Cemetery - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (153,450)	$ (203,679)	$ (155,000)	$ (155,000)	$ (166,000)	$ (170,980)	$ (176,109)	$ (181,393)	$ (186,834)
Other Contributions	(408,804)	(426,502)	(369,800)	(384,800)	(395,000)	(405,050)	(415,402)	(426,064)	(437,045)
Total Revenues	(562,254)	(630,181)	(524,800)	(539,800)	(561,000)	(576,030)	(591,511)	(607,457)	(623,879)
Expenses									
General Expenses	38,476	21,035	13,375	13,375	17,000	17,180	17,364	17,551	17,742
Grave Liners, Niche Vases, Misc. Inventory	15,319	19,364	13,350	13,350	15,500	15,800	16,106	16,418	16,736
Salaries and Wages	-	54	-	-	-	-	-	-	-
Service Contracts	253,366	254,016	270,000	276,000	276,000	276,000	276,000	281,600	281,600
Small Equipment, Supplies, General Repairs & Maintenance	21,084	11,394	19,000	19,000	16,100	16,253	16,411	16,573	16,740
Training, Conferences, & Memberships	225	200	250	250	500	500	500	500	500
Total Expenses	328,470	306,063	315,975	321,975	325,100	325,733	326,381	332,642	333,318
Net Allocations									
Facilities	1,439	744	22,500	22,500	2,500	2,500	2,500	2,500	2,500
Finance	107,500	107,500	107,500	107,500	107,500	107,500	-	-	-
Public Works - General	11,768	9,851	10,349	10,349	11,267	11,443	11,626	11,814	12,008
Parks	11,930	12,165	37,670	37,670	40,637	40,637	40,637	40,637	40,637
Total Allocations In	132,637	130,260	178,019	178,019	161,904	162,080	54,763	54,951	55,145
Net Allocations	132,637	130,260	178,019	178,019	161,904	162,080	54,763	54,951	55,145
Total Expenses and Allocations	461,107	436,323	493,994	499,994	487,004	487,813	381,144	387,593	388,463
Net Expense (Surplus)	$ (101,147)	$ (193,858)	$ (30,806)	$ (39,806)	$ (73,996)	$ (88,217)	$ (210,367)	$ (219,864)	$ (235,416)

Public Works - Cemetery - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	(0.22)%	(0.39)%	(0.06)%	(0.07)%	(0.13)%	(0.14)%	(0.32)%	(0.33)%	(0.34)%

Change 2026 budget to 2027 budget:

$ Change	$ (43,190)
% Change	140.20 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($36k) Increase in revenue for inflationary rate increases.

Environment - Segment Summary

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Solid Waste Disposal	$ (3,118,871)	$ (3,283,706)	$ (3,383,850)	$ (3,398,540)	$ (3,481,340)	$ (3,542,780)	$ (3,606,063)	$ (3,671,245)	$ (3,738,382)
Sustainability	(717,937)	(40,665)	(15,000)	(15,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Revenues	(3,836,808)	(3,324,371)	(3,398,850)	(3,413,540)	(3,506,340)	(3,567,780)	(3,631,063)	(3,696,245)	(3,763,382)
Expenses									
Solid Waste Disposal	2,157,764	2,492,305	2,595,320	2,625,320	2,780,946	2,843,989	2,909,938	2,978,930	3,051,106
Sustainability	540,635	294,523	349,192	349,192	327,537	331,310	335,196	339,198	343,321
Total Expenses	2,698,399	2,786,828	2,944,512	2,974,512	3,108,483	3,175,299	3,245,134	3,318,128	3,394,427
Net Operating Expense / (Surplus)	$ (1,138,409)	$ (537,543)	$ (454,338)	$ (439,028)	$ (397,857)	$ (392,481)	$ (385,929)	$ (378,117)	$ (368,955)

Solid Waste Disposal - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (10,284)	$ (10,564)	$ (12,190)	$ (12,190)	$ (12,340)	$ (12,340)	$ (12,340)	$ (12,340)	$ (12,340)
MMBC Recycle Program	(585,944)	(641,539)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)
Other Contributions	(1,670)	-	-	-	-	-	-	-	-
Recycling User Fees	(684,452)	(727,186)	(747,300)	(758,425)	(781,000)	(781,000)	(781,000)	(781,000)	(781,000)
Solid Waste User Fees	(1,836,521)	(1,904,417)	(1,984,360)	(1,987,925)	(2,048,000)	(2,109,440)	(2,172,723)	(2,237,905)	(2,305,042)
Total Revenues	(3,118,871)	(3,283,706)	(3,383,850)	(3,398,540)	(3,481,340)	(3,542,780)	(3,606,063)	(3,671,245)	(3,738,382)
Expenses									
Cart Maintenance Program	29,305	66,992	77,000	72,000	76,500	76,500	76,500	76,500	76,500
General Expenses	30,349	29,661	31,620	31,620	45,100	46,138	47,208	48,309	49,442
Public Relations	73,840	82,751	84,750	84,750	97,099	98,315	99,568	100,859	102,188
Recycling/Yard Waste Program	908,730	1,070,486	1,112,980	1,127,980	1,201,720	1,228,336	1,256,156	1,285,238	1,315,637
Salaries and Wages	-	29,274	107,000	107,000	125,760	129,533	133,419	137,421	141,544
Solid Waste Program	994,675	1,077,971	1,098,250	1,118,250	1,145,670	1,176,070	1,207,990	1,241,506	1,276,698
Training, Conferences, & Memberships	-	-	3,000	3,000	4,900	4,900	4,900	4,900	4,900
Total Expenses	2,036,899	2,357,135	2,514,600	2,544,600	2,696,749	2,759,792	2,825,741	2,894,733	2,966,909
Net Allocations									
Operations	15,115	16,071	17,287	17,287	17,968	17,968	17,968	17,968	17,968
Information Technology	150	-	-	-	-	-	-	-	-
Public Works - Fleet	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Sustainability	106,750	120,249	64,583	64,583	67,829	67,829	67,829	67,829	67,829
Total Allocations In	128,515	142,820	88,370	88,370	92,297	92,297	92,297	92,297	92,297
Allocations Out									
Water Utility	(7,650)	(7,650)	(7,650)	(7,650)	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Total Allocations Out	(7,650)	(7,650)	(7,650)	(7,650)	(8,100)	(8,100)	(8,100)	(8,100)	(8,100)
Net Allocations	120,865	135,170	80,720	80,720	84,197	84,197	84,197	84,197	84,197
Total Expenses and Allocations	2,157,764	2,492,305	2,595,320	2,625,320	2,780,946	2,843,989	2,909,938	2,978,930	3,051,106
Net Expense (Surplus)	$ (961,107)	$ (791,401)	$ (788,530)	$ (773,220)	$ (700,394)	$ (698,791)	$ (696,125)	$ (692,315)	$ (687,276)

Solid Waste Disposal - Operating Budget

% of Property Tax	(2.12)%	(1.60)%	(1.48)%	(1.45)%	(1.23)%	(1.14)%	(1.07)%	(1.03)%	(0.98)%

Change 2026 budget to 2027 budget:

$ Change	$ 88,136
% Change	11.18 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($97k) Increased revenue for inflationary rate increases.

$135k Increase for waste collection contract.

Sustainability - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Recoveries	$ (4,852)	$ (28,811)	$ (15,000)	$ (15,000)	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)
Misc Grants	(135,469)	(11,590)	-	-	-	-	-	-	-
Other Contributions	(23,593)	(264)	-	-	-	-	-	-	-
Provincial Grants	(554,023)	-	-	-	-	-	-	-	-
Total Revenues	(717,937)	(40,665)	(15,000)	(15,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Expenses									
General Expenses	225,395	144,296	152,500	152,500	125,000	125,000	125,000	125,000	125,000
Grant Expenses	174,811	44,549	-	-	-	-	-	-	-
Salaries and Wages	233,251	212,244	251,275	251,275	261,416	265,189	269,075	273,077	277,200
Training, Conferences, & Memberships	13,928	13,683	10,000	10,000	8,950	8,950	8,950	8,950	8,950
Total Expenses	647,385	414,772	413,775	413,775	395,366	399,139	403,025	407,027	411,150
Allocations Out									
Public Works - Solid Waste Disposal	(106,750)	(120,249)	(64,583)	(64,583)	(67,829)	(67,829)	(67,829)	(67,829)	(67,829)
Total Allocations Out	(106,750)	(120,249)	(64,583)	(64,583)	(67,829)	(67,829)	(67,829)	(67,829)	(67,829)
Net Allocations	(106,750)	(120,249)	(64,583)	(64,583)	(67,829)	(67,829)	(67,829)	(67,829)	(67,829)
Total Expenses and Allocations	540,635	294,523	349,192	349,192	327,537	331,310	335,196	339,198	343,321
Net Expense (Surplus)	$ (177,302)	$ 253,858	$ 334,192	$ 334,192	$ 302,537	$ 306,310	$ 310,196	$ 314,198	$ 318,321

Sustainability - Operating Budget

Outputs and Outcomes	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
% of Property Tax	(0.39)%	0.51 %	0.63 %	0.63 %	0.53 %	0.50 %	0.48 %	0.47 %	0.45 %

Change 2026 budget to 2027 budget:	
$ Change	$ (31,655)
% Change	9.47 %

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($10k) Increase in EV charging revenue.

2027 Climate Action Initiatives are reserve funded and include:

- Cool It! Education $6k
- FCM Rapid Adaptation $25k
- Blue Skies Transportation Fund $35k
- Bat Friendly Community $5k
- DIY air filter $10k
- Solar $20k
- Care Share $10k

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Electric - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Electric User Fees	$ (45,317,005)	$ (48,304,980)	$ (52,834,420)	$ (52,834,420)	$ (56,342,928)	$ (60,850,362)	$ (65,718,392)	$ (70,975,866)	$ (76,653,938)
Energy Retrofit Loan Program	(17,787)	(16,788)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)
Misc Revenue	(180,576)	(189,613)	(194,500)	(194,500)	(195,460)	(196,439)	(197,438)	(198,457)	(199,496)
Other Contributions	(1,271,707)	(924,394)	-	-	-	-	-	-	-
Pole Rental	(246,951)	(255,225)	(278,000)	(278,000)	(300,240)	(324,259)	(350,200)	(378,216)	(408,473)
Service Recoveries	(125,125)	(74,244)	-	-	-	-	-	-	-
Total Revenues	(47,159,151)	(49,765,244)	(53,378,295)	(53,378,295)	(56,910,003)	(61,442,435)	(66,337,405)	(71,623,914)	(77,333,282)
Expenses									
Amortization - Electrical	2,047,518	2,063,256	2,050,000	2,050,000	2,063,000	2,063,000	2,063,000	2,063,000	2,063,000
Cost of Electrical Energy	35,620,262	37,117,761	39,000,000	39,000,000	41,388,900	43,458,345	45,631,263	47,912,828	50,308,471
General Expenses	263,145	149,879	180,155	180,155	200,287	310,791	178,316	178,862	329,429
Metering & Billing	355,928	259,282	204,620	204,620	237,020	243,020	249,260	255,750	262,499
Property Taxes/Leases	9,369	9,369	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Safety and Wellness	50,945	26,729	29,718	29,718	35,000	36,450	37,967	39,553	41,212
Salaries and Wages	1,448,808	1,725,373	1,546,637	1,546,637	1,664,488	1,716,289	1,770,163	1,826,190	1,884,459
Small Equipment, Supplies, General Repairs & Maintenance	133,853	173,168	163,525	163,525	174,427	180,421	186,635	193,077	199,755
System Operation and Maintenance	840,140	893,999	903,215	903,215	1,062,320	1,187,684	1,217,631	1,248,709	1,279,959
Training, Conferences, & Memberships	132,213	196,622	167,200	167,200	200,150	201,705	207,462	227,430	219,614
Vandalism	10,197	4,597	6,408	6,408	6,400	6,616	6,841	7,074	7,317
Total Expenses	40,912,378	42,620,035	44,261,478	44,261,478	47,041,992	49,414,321	51,558,538	53,962,473	56,605,715

Electric - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Engineering Services	58,000	62,000	61,300	61,300	67,600	66,400	67,300	68,300	69,400
Facilities	83,479	102,274	85,575	85,575	85,067	86,425	87,814	89,234	89,561
Accounting	1,877	1,067	2,000	2,000	2,000	2,000	2,000	2,000	2,000
General Government	1,593,393	1,628,259	1,783,305	1,783,305	1,800,886	1,800,886	1,800,886	1,800,886	1,800,886
Information Technology	16,516	30,220	26,500	26,500	33,500	34,490	35,510	36,560	37,642
Operations	71,208	75,711	81,440	81,440	84,645	84,645	84,645	84,645	84,645
Public Works - Fleet	72,600	109,770	118,410	118,410	120,410	120,410	120,410	120,410	120,410
Public Works - Roads And Maintenance	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
Human Resources & Safety	37,264	26,688	30,500	30,500	30,500	30,500	30,500	30,500	30,500
Under-threshold capital expense	2,110,517	3,179,569	-	-	-	-	-	-	-
Total Allocations In	4,051,754	5,222,458	2,195,930	2,195,930	2,231,508	2,232,656	2,235,965	2,239,435	2,241,944
Allocations Out									
Storm Water	-	-	-	-	(1,000)	(6,500)	-	-	(7,500)
Public Works - Roads & Maintenance	(38,604)	(34,765)	(29,580)	(29,580)	(30,060)	(30,600)	(31,151)	(31,713)	(32,286)
Public Works - Street Lighting	(221,108)	(234,198)	(215,000)	(215,000)	(230,000)	(246,100)	(263,327)	(281,760)	(301,483)
Sewer Utility	-	-	-	-	(4,500)	(30,000)	-	-	(34,500)
Water Utility	-	-	-	-	(4,500)	(30,000)	-	-	(34,500)
Total Allocations Out	(259,712)	(268,963)	(244,580)	(244,580)	(270,060)	(343,200)	(294,478)	(313,473)	(410,269)
Net Allocations	3,792,042	4,953,495	1,951,350	1,951,350	1,961,448	1,889,456	1,941,487	1,925,962	1,831,675
Total Expenses and Allocations	44,704,420	47,573,530	46,212,828	46,212,828	49,003,440	51,303,777	53,500,025	55,888,435	58,437,390
Net Surplus before Debt Servicing and Transfers	(2,454,731)	(2,191,714)	(7,165,467)	(7,165,467)	(7,906,563)	(10,138,658)	(12,837,380)	(15,735,479)	(18,895,892)

Electric - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Transfer from Surplus/Reserves									
Transfer from Statutory Reserves									
Electric Capital	(4,697,011)	(4,131,950)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(4,697,011)	(4,131,950)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Electric Surplus	(1,226,803)	-	(4,534,333)	(4,534,333)	(4,687,637)	(3,628,102)	(2,195,805)	(665,421)	1,017,971
General Surplus	(390,732)	(665,000)	(665,000)	(665,000)	(665,000)	(665,000)	(665,000)	(665,000)	(665,000)
Amortization Offset	(2,047,518)	(2,063,256)	(2,050,000)	(2,050,000)	(2,063,000)	(2,063,000)	(2,063,000)	(2,063,000)	(2,063,000)
Total Transfer from Non-Statutory Reserves	(3,665,053)	(2,728,256)	(7,249,333)	(7,249,333)	(7,415,637)	(6,356,102)	(4,923,805)	(3,393,421)	(1,710,029)
Total Transfers from Surplus/Reserves	(8,362,064)	(6,860,206)	(7,249,333)	(7,249,333)	(7,415,637)	(6,356,102)	(4,923,805)	(3,393,421)	(1,710,029)
Transfers to Reserve									
Transfer to Statutory Reserves									
General Capital	5,417,889	4,444,100	4,707,800	4,707,800	4,850,200	5,238,200	5,657,300	6,109,900	6,598,600
Electric Capital	9,943,825	12,491,950	9,042,000	9,042,000	9,807,000	10,591,560	11,438,885	12,354,000	13,342,320
Total Transfer to Statutory Reserves	15,361,714	16,936,050	13,749,800	13,749,800	14,657,200	15,829,760	17,096,185	18,463,900	19,940,920
Transfer to Non-Statutory Reserves									
Electric Surplus - repayment	(1,709,729)	(2,513,806)	665,000	665,000	665,000	665,000	665,000	665,000	665,000
Electric Surplus	(2,835,190)	(5,370,324)	-	-	-	-	-	-	-
Total Transfer to Non-Statutory Reserves	(4,544,919)	(7,884,130)	665,000	665,000	665,000	665,000	665,000	665,000	665,000
Total Transfers to Reserves	10,816,795	9,051,920	14,414,800	14,414,800	15,322,200	16,494,760	17,761,185	19,128,900	20,605,920

Electric - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Total Net Transfers	2,454,731	2,191,714	7,165,467	7,165,467	7,906,563	10,138,658	12,837,380	15,735,479	18,895,891
Net Expense (Surplus)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Change 2026 budget to 2027 budget:	
$ Change	$ (741,096)
% Change	(10.34)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($3.5M) Increase in Electric revenue for a proposed rate increase of 8%.

$2.4M Increase in electric purchases for an anticipated 6.4% rate increase.

IBEW collective agreement increase for 2027 is 4%.

Water Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
DCC - Water	$ (530,965)	$ (838,963)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)	$ (200,000)
Irrigation Revenue	(377,275)	(399,770)	(425,000)	(425,000)	(450,000)	(472,500)	(496,125)	(520,931)	(546,978)
Misc. Water Recoveries	(178,285)	(152,568)	(184,830)	(184,830)	(184,830)	(184,830)	(184,830)	(184,830)	(184,830)
Other Contributions	(822,858)	(2,684,473)	-	-	-	-	-	-	-
Sale of Water	(10,384,006)	(11,200,850)	(11,877,900)	(11,877,900)	(13,398,900)	(13,800,417)	(14,213,980)	(14,639,949)	(15,078,697)
Service Recoveries	(31,087)	(41,548)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Total Revenues	(12,324,476)	(15,318,172)	(12,721,730)	(12,721,730)	(14,267,730)	(14,691,747)	(15,128,935)	(15,579,710)	(16,044,505)
Expenses									
Amortization - Water	709,753	1,051,002	710,000	710,000	1,051,000	1,051,000	1,051,000	1,051,000	1,051,000
Consulting Services	80,518	337,096	356,000	376,000	431,000	256,380	256,768	292,163	257,566
Creeks & Dams	86,220	105,628	196,300	135,300	224,000	226,391	228,854	231,390	234,004
Fuel, Oil, Grease	1,100	1,913	4,200	4,200	2,500	2,500	2,500	2,500	2,500
General Expenses	151,768	219,747	109,330	104,330	102,830	103,394	103,975	104,573	105,190
Irrigation	79,326	91,914	106,500	106,500	106,500	108,270	110,093	111,971	113,905
Main Repairs	331,225	435,454	300,000	300,000	260,000	262,850	265,786	268,809	271,923
Metering & Billing	294,857	312,382	370,000	378,000	379,500	383,430	387,478	391,648	395,941
Repairs & Maintenance - Hydrants	186,467	196,411	238,000	251,000	253,500	257,570	261,759	266,070	270,508
Repairs & Maintenance - PRV/Water Valves	113,120	159,964	153,500	134,500	149,800	152,476	155,230	158,061	160,976
Safety and Wellness	102,943	86,739	82,500	92,000	115,500	116,640	117,807	119,001	120,224
Salaries and Wages	924,988	976,902	1,019,505	1,019,505	1,041,215	1,067,855	1,095,296	1,123,557	1,152,668
Small Equipment, Supplies, General Repairs & Maintenance	660,833	1,030,773	867,200	944,550	1,019,150	1,025,270	1,031,571	1,038,061	1,044,744
Training, Conferences, & Memberships	71,963	65,811	58,500	58,500	58,500	58,500	58,500	58,500	58,500
Transmission & Distribution	137,993	161,809	172,500	175,000	194,000	197,240	200,577	204,015	207,555
Utilities	411,227	492,994	447,044	447,044	485,750	494,710	503,849	513,171	522,679
Vandalism	227	404	500	500	1,000	1,030	1,061	1,093	1,126
Total Expenses	4,344,528	5,726,943	5,191,579	5,236,929	5,875,745	5,765,506	5,832,104	5,935,583	5,971,009

Water Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Electric	-	-	-	-	4,500	30,000	-	-	34,500
Engineering Services	188,000	194,007	362,000	287,000	419,700	215,700	218,800	222,100	244,150
Facilities	70,123	85,910	71,883	71,883	71,456	72,597	73,764	74,957	75,231
Finance	1,112,870	1,290,335	2,484,545	2,484,545	2,144,067	2,144,067	1,837,740	1,546,871	1,546,871
General Government	1,097,722	1,149,470	1,251,882	1,251,882	1,285,916	1,285,916	1,285,916	1,285,916	1,285,916
Information Technology	8,271	458	8,700	700	250	250	250	250	250
Operations	45,346	48,214	51,862	51,862	53,904	53,904	53,904	53,904	53,904
Public Works - Fleet	88,488	96,220	123,740	123,740	123,210	123,210	123,210	123,210	123,210
Public Works - General	393,070	438,300	456,844	456,844	481,884	487,684	493,620	499,693	505,909
Public Works - Roads And Maintenance	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
Public Works - Solid Waste Disposal	7,650	7,650	7,650	7,650	8,100	8,100	8,100	8,100	8,100
Human Resources & Safety	19,843	21,125	26,000	26,000	26,000	26,000	26,000	26,000	26,000
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Under-threshold capital expense	1,281,932	1,116,066	-	-	-	-	-	-	-
Total Allocations In	4,352,465	4,486,905	4,884,256	4,801,256	4,658,137	4,486,578	4,160,454	3,880,151	3,943,191
Allocations Out									
Principal Payments	-	-	(1,153,014)	(1,153,014)	(996,187)	(996,187)	(861,860)	(730,891)	(730,891)
Parks	(59,000)	(61,000)	(61,000)	(61,000)	(65,000)	(65,000)	(65,000)	(66,000)	(67,000)
Total Allocations Out	(59,000)	(61,000)	(1,214,014)	(1,214,014)	(1,061,187)	(1,061,187)	(926,860)	(796,891)	(797,891)
Net Allocations	4,293,465	4,425,905	3,670,242	3,587,242	3,596,950	3,425,391	3,233,594	3,083,260	3,145,300
Total Expenses and Allocations	8,637,993	10,152,848	8,861,821	8,824,171	9,472,695	9,190,897	9,065,698	9,018,843	9,116,309
Net Surplus before Debt Servicing and Transfers	(3,686,483)	(5,165,324)	(3,859,909)	(3,897,559)	(4,795,035)	(5,500,850)	(6,063,237)	(6,560,867)	(6,928,196)

Water Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Water	(566,514)	(566,514)	(715,014)	(640,014)	(740,514)	(566,514)	(432,187)	(301,218)	(301,218)
Total Transfer from DCC	(566,514)	(566,514)	(715,014)	(640,014)	(740,514)	(566,514)	(432,187)	(301,218)	(301,218)
Transfer from Statutory Reserves									
Water Capital	(3,063,909)	(4,232,875)	-	-	-	-	-	-	-
Total Transfer From Statutory Reserves	(3,063,909)	(4,232,875)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Water Surplus	-	-	(1,316,741)	(1,354,091)	(715,629)	(316,094)	-	-	-
West Bench Water	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
Amortization Offset	(709,753)	(1,051,002)	(710,000)	(710,000)	(1,051,000)	(1,051,000)	(1,051,000)	(1,051,000)	(1,051,000)
Total Transfer from Non-Statutory Reserves	(788,089)	(1,129,338)	(2,105,077)	(2,142,427)	(1,844,965)	(1,445,430)	(1,129,336)	(1,129,336)	(1,129,336)
Total Transfers from Surplus/Reserves	(4,418,512)	(5,928,727)	(2,820,091)	(2,782,441)	(2,585,479)	(2,011,944)	(1,561,523)	(1,430,554)	(1,430,554)
Transfers to Reserve									
Transfer to DCC									
Water	530,964	838,963	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Transfer to DCC	530,964	838,963	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfer to Statutory Reserves									
Water Capital	9,743,270	9,483,299	6,480,000	6,480,000	6,614,000	6,746,280	6,881,205	7,018,830	7,159,205
Total Transfer to Statutory Reserves	9,743,270	9,483,299	6,480,000	6,480,000	6,614,000	6,746,280	6,881,205	7,018,830	7,159,205
Transfer to Non-Statutory Reserves									
DCC Principal Payment Offset	-	-	-	-	566,514	566,514	432,187	301,218	301,218

Water Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Water Surplus	(2,169,239)	771,789	-	-	-	-	111,368	471,373	698,327
Total Transfer To Non-Statutory Reserve	(2,169,239)	771,789	-	-	566,514	566,514	543,555	772,591	999,545
Total Transfers to Reserves	8,104,995	11,094,051	6,680,000	6,680,000	7,380,514	7,512,794	7,624,760	7,991,421	8,358,750
Total Net Transfers	3,686,483	5,165,324	3,859,909	3,897,559	4,795,035	5,500,850	6,063,237	6,560,867	6,928,196
Net Expense (Surplus)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Change 2026 budget to 2027 budget:

$ Change	$ (935,126)
% Change	(24.23)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($1.5M) Increased revenues for a proposed average 9.4% water user fee increase.

$341k increase for amortization for new assets, such as Ellis 4 Dam upgrades.

$40k Increase for the Business Continuity Planning.

$35k Increase for technical assistance for system integration based on current actual spending.

$50k Increase for Dam Safety Compliance reviews.

Supplemental Schedule - Water Distribution - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc. Water Recoveries	$ (45,956)	$ -	$ (34,830)	$ (34,830)	$ (34,830)	$ (34,830)	$ (34,830)	$ (34,830)	$ (34,830)
Service Recoveries	$ (21,860)	$ (31,345)	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)	$ (25,000)
Total Revenues	(67,816)	(31,345)	(59,830)	(59,830)	(59,830)	(59,830)	(59,830)	(59,830)	(59,830)
Expenses									
Consulting Services	1,509	90,053	150,000	180,000	150,000	115,000	115,000	150,000	115,000
Creeks & Dams	86,145	105,253	196,300	135,300	224,000	226,391	228,854	231,390	234,004
General Expenses	110,709	128,144	78,830	73,830	78,830	79,364	79,914	80,480	81,064
Irrigation	79,326	91,914	106,500	106,500	106,500	108,270	110,093	111,971	113,905
Main Repairs	331,225	435,454	300,000	300,000	260,000	262,850	265,786	268,809	271,923
Metering & Billing	294,857	312,382	370,000	378,000	379,500	383,430	387,478	391,648	395,941
Repairs & Maintenance - Hydrants	186,467	196,411	238,000	251,000	253,500	257,570	261,759	266,070	270,508
Repairs & Maintenance - PRV/Water Valves	113,120	159,964	153,500	134,500	149,800	152,476	155,230	158,061	160,976
Salaries and Wages	26,032	15,633	22,000	22,000	21,000	21,525	22,066	22,623	23,197
Small Equipment, Supplies, General Repairs & Maintenance	295,168	447,971	291,500	371,500	373,500	379,140	384,949	390,933	397,096
Training, Conferences, & Memberships	48,200	47,633	38,500	38,500	38,500	38,500	38,500	38,500	38,500
Transmission & Distribution	137,993	161,809	172,500	175,000	194,000	197,240	200,577	204,015	207,555
Vandalism	227	404	500	500	1,000	1,030	1,061	1,093	1,126
Total Expenses	1,710,978	2,193,025	2,118,130	2,166,630	2,230,130	2,222,786	2,251,267	2,315,593	2,310,795
Net Expense	$ 1,643,162	$ 2,161,680	$ 2,058,300	$ 2,106,800	$ 2,170,300	$ 2,162,956	$ 2,191,437	$ 2,255,763	$ 2,250,965

Supplemental Schedule - Water Distribution - Operating Budget

Change 2026 budget to 2027 budget:	
$ Change	$ 112,000
% Change	5.44 %

Supplemental Schedule - Water Treatment Plant - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Irrigation Revenue	$ (377,275)	$ (399,770)	$ (425,000)	$ (425,000)	$ (450,000)	$ (472,500)	$ (496,125)	$ (520,931)	$ (546,978)
Misc. Water Recoveries	(132,329)	(152,568)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Sale of Water	(10,384,006)	(11,200,850)	(11,877,900)	(11,877,900)	(13,398,900)	(13,800,417)	(14,213,980)	(14,639,949)	(15,078,697)
Service Recoveries	(9,227)	(10,203)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Total Revenues	(10,902,837)	(11,763,391)	(12,461,900)	(12,461,900)	(14,007,900)	(14,431,917)	(14,869,105)	(15,319,880)	(15,784,675)
Expenses									
Amortization - Water	709,753	1,051,002	710,000	710,000	1,051,000	1,051,000	1,051,000	1,051,000	1,051,000
Consulting Services	79,009	247,043	206,000	196,000	281,000	141,380	141,768	142,163	142,566
Creeks & Dams	12	375	-	-	-	-	-	-	-
Fuel, Oil, Grease	1,100	1,913	4,200	4,200	2,500	2,500	2,500	2,500	2,500
General Expenses	41,059	91,603	30,500	30,500	24,000	24,030	24,061	24,093	24,126
Safety and Wellness	102,943	86,739	82,500	92,000	115,500	116,640	117,807	119,001	120,224
Salaries and Wages	898,956	961,269	997,505	997,505	1,020,215	1,046,330	1,073,230	1,100,934	1,129,471
Small Equipment, Supplies, General Repairs & Maintenance	365,665	582,802	575,700	573,050	645,650	646,130	646,622	647,128	647,648
Training, Conferences, & Memberships	23,763	18,178	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Utilities	411,227	492,994	447,044	447,044	485,750	494,710	503,849	513,171	522,679
Total Expenses	2,633,487	3,533,918	3,073,449	3,070,299	3,645,615	3,542,720	3,580,837	3,619,990	3,660,214

Supplemental Schedule - Water Treatment Plant - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Allocations									
Public Works - Solid Waste Disposal	7,650	7,650	7,650	7,650	8,100	8,100	8,100	8,100	8,100
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Allocations In	27,650	27,650	27,650	27,650	28,100	28,100	28,100	28,100	28,100
Allocations Out									
Parks	(59,000)	(61,000)	(61,000)	(61,000)	(65,000)	(65,000)	(65,000)	(66,000)	(67,000)
Total Allocations Out	(59,000)	(61,000)	(61,000)	(61,000)	(65,000)	(65,000)	(65,000)	(66,000)	(67,000)
Net Allocations	(31,350)	(33,350)	(33,350)	(33,350)	(36,900)	(36,900)	(36,900)	(37,900)	(38,900)
Total Expenses and Allocations	2,602,137	3,500,568	3,040,099	3,036,949	3,608,715	3,505,820	3,543,937	3,582,090	3,621,314
Net Surplus	$ (8,300,700)	$ (8,262,823)	$ (9,421,801)	$ (9,424,951)	$ (10,399,185)	$ (10,926,097)	$ (11,325,168)	$ (11,737,790)	$ (12,163,361)

Change 2026 budget to 2027 budget:	
$ Change	$ (977,384)
% Change	(10.37)%

Sewer Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Compost Recoveries	$ (16,251)	$ (19,311)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DCC - Waste Water	(889,379)	(1,224,346)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Misc Grants	(173,697)	(218,719)	(175,000)	(175,000)	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)
Misc Sewer Recoveries	(557,837)	(702,577)	(631,739)	(631,739)	(687,070)	(698,745)	(710,654)	(722,801)	(735,191)
Other Contributions	(163,972)	(100,972)	-	-	-	-	-	-	-
Sewer User Fees	(9,074,399)	(10,099,614)	(11,080,000)	(11,080,000)	(12,270,858)	(13,520,955)	(13,926,134)	(14,621,690)	(15,352,025)
Total Revenues	(10,875,535)	(12,365,539)	(12,636,739)	(12,636,739)	(13,892,928)	(15,154,700)	(15,571,788)	(16,279,491)	(17,022,216)
Expenses									
Amortization - Sewer	1,072,765	1,093,121	1,073,000	1,073,000	1,093,000	1,093,000	1,093,000	1,093,000	1,093,000
AWWTP - Liquids	1,240,996	1,449,737	1,243,236	1,286,236	1,328,500	1,344,380	1,360,578	1,377,100	1,393,952
AWWTP - Reclaimed Water	75,518	107,930	90,000	90,000	94,000	94,440	94,889	95,347	95,814
AWWTP - Septage	41,826	58,039	51,000	69,500	73,000	73,900	74,818	75,754	76,709
AWWTP - Solids	460,211	426,140	454,750	458,750	499,000	512,030	525,494	539,406	553,788
Emergency Work/Prevention	114,892	-	-	-	-	-	-	-	-
General Expenses	186,591	149,668	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Main Repairs	140,137	162,625	199,500	199,500	203,500	205,660	207,863	210,110	212,403
Pumps, Stations, Sewers	150,006	128,360	173,400	172,900	176,900	178,305	179,737	181,197	182,686
Repairs & Maintenance - Sewer Collection Operation	136,961	359,412	230,500	238,500	242,500	246,360	250,297	254,314	258,408
Repairs & Maintenance - Sewer Compost Operations	403,715	406,883	393,285	393,285	399,155	406,529	414,050	421,722	429,547
Safety and Wellness	44,290	50,898	53,000	53,000	58,500	43,500	43,500	43,500	13,500
Salaries and Wages	600,903	793,458	645,305	653,305	658,715	668,215	677,905	687,789	697,870
Small Equipment, Supplies, General Repairs & Maintenance	129,580	186,372	151,000	176,000	160,000	145,900	146,818	162,754	148,709

Sewer Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Training, Conferences, & Memberships	20,123	20,363	25,500	25,500	30,500	30,500	30,500	30,500	30,500
Utilities	40,986	38,169	57,500	53,500	49,500	49,500	49,500	49,500	49,500
Video Inspection	18,386	41,511	87,500	73,000	90,000	90,370	90,747	91,132	91,525
Total Expenses	4,877,886	5,472,686	5,028,476	5,115,976	5,256,770	5,282,589	5,339,696	5,413,125	5,427,911
Net Allocations									
Electric	-	-	-	-	4,500	30,000	-	-	34,500
Engineering Services	188,000	194,000	408,500	333,500	419,700	265,700	218,800	222,100	244,150
Facilities	70,123	85,910	71,883	71,883	71,456	72,597	73,764	74,957	75,231
Finance	1,322,753	1,452,253	1,452,253	1,452,253	1,452,253	1,371,874	2,482,591	1,960,519	1,960,519
General Government	1,016,824	1,151,685	1,150,659	1,150,659	1,180,142	1,180,142	1,180,142	1,180,142	1,180,142
Information Technology	1,459	2,470	3,560	3,560	3,000	3,000	3,000	3,000	3,000
Operations	45,346	48,214	51,862	51,862	53,904	53,904	53,904	53,904	53,904
Public Works - Fleet	102,040	101,260	160,140	160,140	160,260	160,260	160,260	160,260	160,260
Public Works - General	272,215	321,280	334,188	334,188	354,970	360,532	366,275	372,205	378,328
Public Works - Roads And Maintenance	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
Human Resources & Safety	21,149	27,628	26,000	26,000	26,000	26,000	26,000	26,000	26,000
Under-threshold capital expense	562,362	1,068,098	-	-	-	-	-	-	-
Total Allocations In	3,621,421	4,471,948	3,678,195	3,603,195	3,745,335	3,543,159	4,583,886	4,072,237	4,135,184
Allocations Out									
Principal Payments	-	-	(651,653)	(651,653)	(651,653)	(612,224)	(918,807)	(683,735)	(683,735)
Parks	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Water Utility	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Allocations Out	(60,000)	(60,000)	(711,653)	(711,653)	(711,653)	(672,224)	(978,807)	(743,735)	(743,735)
Net Allocations	3,561,421	4,411,948	2,966,542	2,891,542	3,033,682	2,870,935	3,605,079	3,328,502	3,391,449
Total Expenses and Allocations	8,439,307	9,884,634	7,995,018	8,007,518	8,290,452	8,153,524	8,944,775	8,741,627	8,819,360
Net Surplus before Debt Servicing and Transfers	(2,436,228)	(2,480,905)	(4,641,721)	(4,629,221)	(5,602,476)	(7,001,176)	(6,627,013)	(7,537,864)	(8,202,856)

Sewer Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Waste Water	(1,366,630)	(1,366,630)	(1,515,130)	(1,440,130)	(1,540,630)	(1,366,630)	(516,630)	(108,498)	(108,498)
Total Transfer from DCC	(1,366,630)	(1,366,630)	(1,515,130)	(1,440,130)	(1,540,630)	(1,366,630)	(516,630)	(108,498)	(108,498)
Transfer from Statutory Reserves									
Sewer Capital	(2,184,598)	(5,330,280)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(2,184,598)	(5,330,280)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Sewer Surplus	-	-	-	(49,649)	(454,524)	-	-	-	-
Amortization Offset	(1,072,765)	(1,093,121)	(1,073,000)	(1,073,000)	(1,093,000)	(1,093,000)	(1,093,000)	(1,093,000)	(1,093,000)
Total Transfer from Non-Statutory Reserves	(1,072,765)	(1,093,121)	(1,073,000)	(1,122,649)	(1,547,524)	(1,093,000)	(1,093,000)	(1,093,000)	(1,093,000)
Total Transfers from Surplus/Reserves	(4,623,993)	(7,790,031)	(2,588,130)	(2,562,779)	(3,088,154)	(2,459,630)	(1,609,630)	(1,201,498)	(1,201,498)
Transfers to Reserve									
Transfer to DCC									
Waste Water	1,945,529	1,224,346	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total Transfer to DCC	1,945,529	1,224,346	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Transfer to Statutory Reserves									
Sewer Capital	4,841,311	10,671,789	6,442,000	6,442,000	6,574,000	6,705,480	6,839,590	6,976,380	7,115,900
Total Transfer to Statutory Reserves	4,841,311	10,671,789	6,442,000	6,442,000	6,574,000	6,705,480	6,839,590	6,976,380	7,115,900
Transfer to Non-Statutory Reserves									
DCC Principal Payment Offset	-	-	-	-	1,366,630	1,366,630	516,630	108,498	108,498
Sewer Equipment Replacement	-	76,115	-	-	-	-	-	-	-

Sewer Utility - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Sewer Surplus	273,381	(1,701,314)	37,851	-	-	638,696	130,423	904,484	1,429,956
Total Transfer to Non-Statutory Reserves	273,381	(1,625,199)	37,851	-	1,366,630	2,005,326	647,053	1,012,982	1,538,454
Total Transfers to Reserves	7,060,221	10,270,936	7,229,851	7,192,000	8,690,630	9,460,806	8,236,643	8,739,362	9,404,354
Total Net Transfers	2,436,228	2,480,905	4,641,721	4,629,221	5,602,476	7,001,176	6,627,013	7,537,864	8,202,856
Net Expense (Surplus)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Change 2026 budget to 2027 budget:

$ Change	$ (960,755)
% Change	(20.70)%

Changes in net operating budget from 2026 budget to 2027 budget are primarily due to:

($1.3M) Increase in sewer user fees for a proposed average rate increase of 10.2%.

$50k Increase for processing chemicals related to higher supplier costing.

$10k Increase for lab supplies.

$22k Increase for higher septage costs.

Supplemental Schedule - Sewer Collection - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Compost Recoveries	$ (16,251)	$ (19,311)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	(16,251)	(19,311)	-	-	-	-	-	-	-
Expenses									
General Expenses	2,743	-	5,000	5,000	3,000	3,000	3,000	3,000	3,000
Main Repairs	140,137	162,625	199,500	199,500	203,500	205,660	207,863	210,110	212,403
Safety and Wellness	5,171	8,787	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Repairs & Maintenance - Sewer Collection Operation	136,961	359,412	230,500	238,500	242,500	246,360	250,297	254,314	258,408
Repairs & Maintenance - Sewer Compost Operations	403,715	406,883	393,285	393,285	399,155	406,529	414,050	421,722	429,547
Small Equipment, Supplies, General Repairs & Maintenance	29,518	26,857	31,000	31,000	35,000	20,000	20,000	35,000	20,000
Utilities	5,075	4,609	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Video Inspection	18,386	41,511	87,500	73,000	90,000	90,370	90,747	91,132	91,525
Total Expenses	741,706	1,010,684	959,285	952,785	985,655	984,419	998,457	1,027,778	1,027,383
Total Expenses and Allocations	741,706	1,010,684	959,285	952,785	985,655	984,419	998,457	1,027,778	1,027,383
Net Expense (Surplus)	$ 725,455	$ 991,373	$ 959,285	$ 952,785	$ 985,655	$ 984,419	$ 998,457	$ 1,027,778	$ 1,027,383

Change 2026 budget to 2027 budget:

$ Change	$ 26,370
% Change	2.75 %

Supplemental Schedule - Advanced Waste Water Treatment Plant - Operating Budget

	2024 Actual	2025 Actual	2026 Budget	2026 Forecast	2027 Budget	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenue									
Misc Sewer Recoveries	$ (557,837)	$ (702,577)	$ (631,739)	$ (631,739)	$ (687,070)	$ (698,745)	$ (710,654)	$ (722,801)	$ (735,191)
Misc Grants	(173,697)	(218,719)	(175,000)	(175,000)	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)
Sewer User Fees	(9,074,399)	(10,099,614)	(11,080,000)	(11,080,000)	(12,270,858)	(13,520,955)	(13,926,134)	(14,621,690)	(15,352,025)
Total Revenues	(9,805,933)	(11,020,910)	(11,886,739)	(11,886,739)	(13,142,928)	(14,404,700)	(14,821,788)	(15,529,491)	(16,272,216)
Expenses									
Amortization - Sewer	1,072,765	1,093,121	1,073,000	1,073,000	1,093,000	1,093,000	1,093,000	1,093,000	1,093,000
AWWTP - Liquids	1,240,996	1,449,737	1,243,236	1,286,236	1,328,500	1,344,380	1,360,578	1,377,100	1,393,952
AWWTP - Reclaimed Water	75,518	107,930	90,000	90,000	94,000	94,440	94,889	95,347	95,814
AWWTP - Septage	41,826	58,039	51,000	69,500	73,000	73,900	74,818	75,754	76,709
AWWTP - Solids	460,211	426,140	454,750	458,750	499,000	512,030	525,494	539,406	553,788
Emergency Work/Prevention	114,892	-	-	-	-	-	-	-	-
General Expenses	183,848	149,668	95,000	95,000	97,000	97,000	97,000	97,000	97,000
Pumps, Stations, Sewers	150,006	128,360	173,400	172,900	176,900	178,305	179,737	181,197	182,686
Safety and Wellness	39,119	42,111	45,500	45,500	51,000	36,000	36,000	36,000	6,000
Salaries and Wages	600,903	793,458	645,305	653,305	658,715	668,215	677,905	687,789	697,870
Small Equipment, Supplies, General Repairs & Maintenance	100,062	159,515	120,000	145,000	125,000	125,900	126,818	127,754	128,709
Training, Conferences, & Memberships	20,123	20,363	25,500	25,500	30,500	30,500	30,500	30,500	30,500
Utilities	35,911	33,560	52,500	48,500	44,500	44,500	44,500	44,500	44,500
Total Expenses	4,136,180	4,462,002	4,069,191	4,163,191	4,271,115	4,298,170	4,341,239	4,385,347	4,400,528
Allocations Out									
Parks	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Water Utility	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Allocations Out	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Net Allocations	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Total Expenses and Allocations	4,076,180	4,402,002	4,009,191	4,103,191	4,211,115	4,238,170	4,281,239	4,325,347	4,340,528
Net Expense (Surplus)	$ (5,729,753)	$ (6,618,908)	$ (7,877,548)	$ (7,783,548)	$ (8,931,813)	$ (10,166,530)	$ (10,540,549)	$ (11,204,144)	$ (11,931,688)

Supplemental Schedule - Advanced Waste Water Treatment Plant - Operating Budget

Change 2026 budget to 2027 budget:	
$ Change	$ (1,054,265)
% Change	(13.38)%

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2027
2031

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Capital Plan



CITY OF PENTICTON

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Capital Budget Introduction

The City of Penticton, like many cities, is challenged to maintain, replace and extend the life of its aging infrastructure. Asset management and master plans assist in determining priorities for investment with an aim to provide sustainable services to the community.

The City's capital structure includes seven segments: General Government Services, Protective Services, Fleet, Transportation, Roads & Utilities, Parks, Energy & Environment, and Treatment Plants. Funding for projects within these segments comes from a variety of sources including utility reserves, grants, borrowing, the electrical dividend and general capital reserves.

The capital budget is presented in two ways: by segment and by fund. The segment view outlines total project costs for each functional area of the City. The fund view presents the same projects categorized by funding source — general, electric, sewer, or water.

The projects detailed in this financial plan are guided by the City's asset management program as well as planned investments to support the continued growth of the community.

Capital Planning Process

The development of the Capital Plan requires extensive coordination with all applicable City departments. This process starts in the second quarter of the year and ensures that initiatives meet the City's long-term vision as well as Council's Priorities.

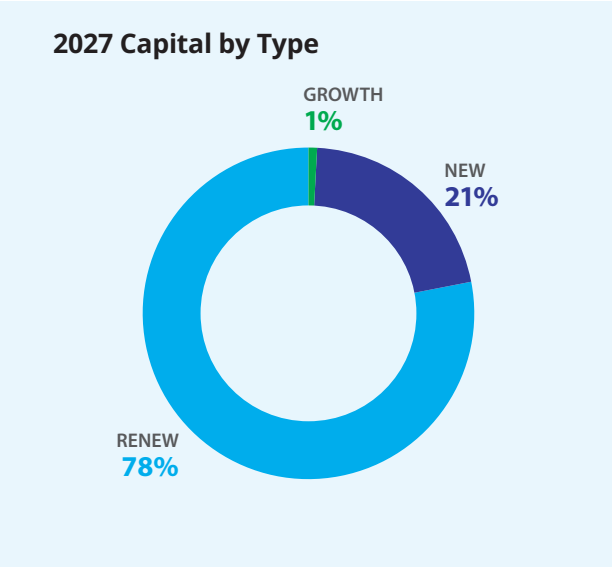
Project costs are estimated based on project expenditures including consideration of inflationary impacts, market conditions and other factors. These estimates are based on current assumptions and are subject to change, these may be amended during the year to reflect updated costs.

All capital submissions have been evaluated to ensure alignment with the City's guidelines for tangible capital assets, if they do, they are further evaluated based on the minimum thresholds on the next table:

Asset Category	Threshold
Land	Capitalize Only
Parks Infrastructure	$5,000
Buildings	$50,000
Building Improvements	$50,000
Machinery and Equipment	$5,000
Vehicles	$5,000
IT Infrastructure	$5,000
Infrastructure (e.g. water, electrical, wastewater, roads, etc.)	$100,000

Where submissions were deemed to not meet the tangible capital asset thresholds, requests were included in the operating budget.

Capital requests are categorized into three types: renew, growth, and new. “Renew” refers to the replacement of an existing capital asset. “Growth” indicates a project eligible for development cost charge funding. “New” denotes a new asset that will provide additional services.





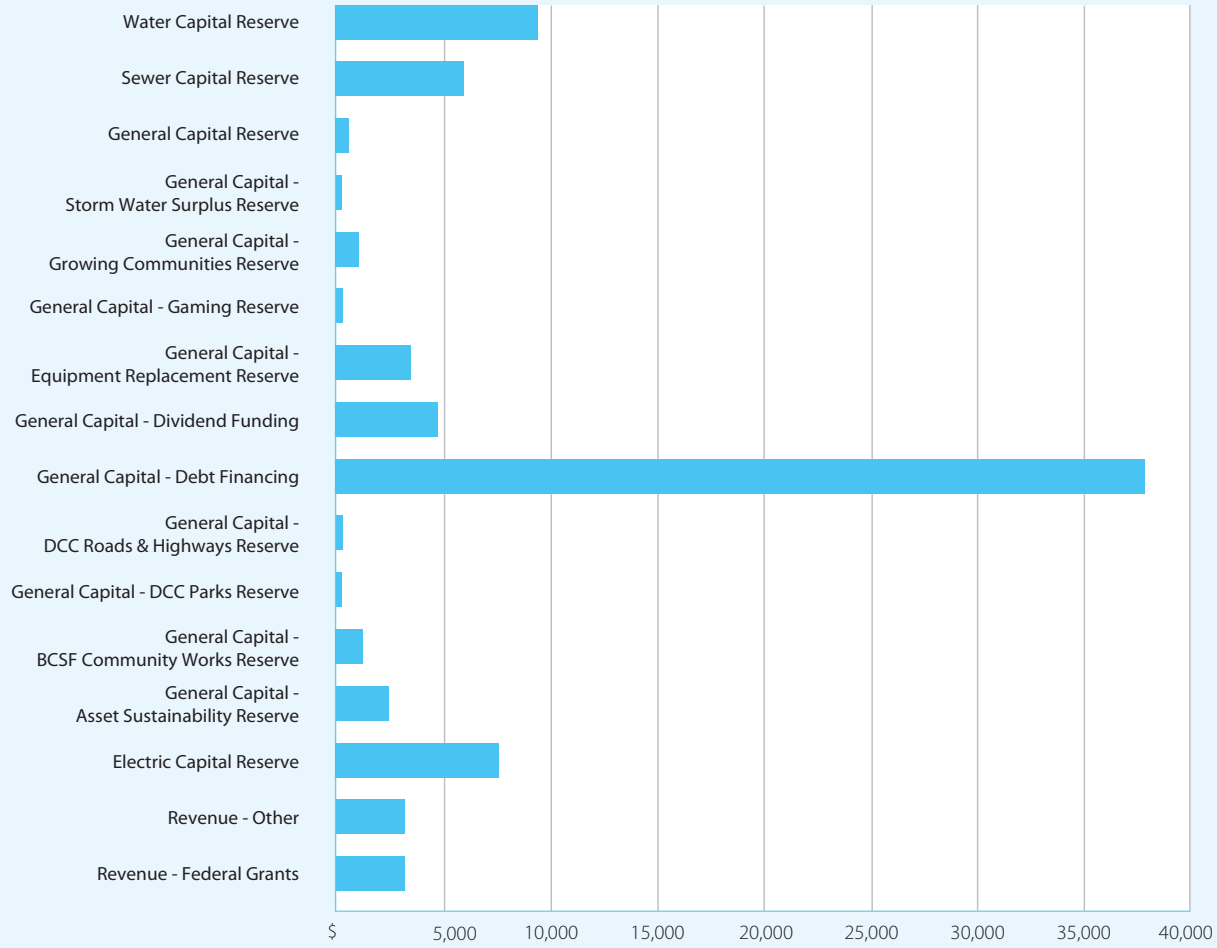
Capital requests are prioritized to guide funding decisions and work planning. The table below outlines five priority levels for categorizing capital projects, from vital to discretionary. This system helps ensure the maintenance of critical infrastructure and core services while considering strategic goals, operational efficiency, and funding constraints.

Priority	Description
Vital	A vital priority to maintain key infrastructure or delivery of core services. Exclusion of this project increases risk to the municipality in the short term (1-2 years).
Essential	An essential priority to maintain key infrastructure or delivery of core services. Exclusion of this project increases risk to the municipality in the medium term (3-5 years).
Strategic	Capital works that have been specifically identified in the strategic plan or represents an increase in the capacity to achieve Council's strategic goals.
Optimal	Capital works that optimize the infrastructure network and improve the effectiveness and efficiency of core services.
Discretionary	Capital works that have not been identified in the strategic or any master plans. Represents no risk to the municipality if it is not approved.

Capital Funding

Council has approved several financial policies—including the Financial Management Policy, Reserve Policy, Debt Management Policy, and Electrical Dividend Policy—which guide decision-making and funding strategies. The City exercises prudence with reserve funding to safeguard the municipality's current and future financial viability. A graph below illustrates the various capital funding sources used in the annual capital plan.

2027 Capital Funding *($ in thousands)*



Future Annual Operations and Maintenance Costs

Future annual operating and maintenance costs include new ongoing costs associated with new or upgraded assets such as utilities, maintenance, custodial, etc. Impacts on operating costs from the capital program are incorporated into the City's operating budgets as projects are completed.

Debt

In the past decade, the City has managed its capital investment with minimal external debt financing. This approach has reduced the overall impact to taxpayers, provided flexibility in times of financial crisis, built long-term sustainability and reduced overall borrowing costs. However, given the substantial level of capital investment anticipated over the next few years due to the aging of infrastructure and community growth, debt financing will be required to bridge cash flow gaps.

The City has used long-term borrowing to fund infrastructure projects that support growth in the community and that are repaid by Development Cost Charges (DCCs) collections. This borrowing may precede development, and the use of long-term borrowing spreads the payment stream over a similar time frame to match the revenue stream. This ensures that these assets will be paid for by future DCC's, rather than increasing taxes.

Current outstanding long-term debt at the end of 2025 totals $34M, and is forecasted to be $33M at the end of 2026. A trend of the City's debt can be found on page 41.

The current long-term debt principal and interest payments (in millions) for the City are as noted in the table below. Payments for the approved borrowing of $38M for the Firehalls project, nor any proposed debt funding in the Plan is included.

Fund Balances	2026	2027	2028	2029	2030	2031	Thereafter
General	$1.55	$1.19	$1.10	$0.64	$0.47	$0.03	$0.02
Water	$2.372	$2.144	$2.144	$1.838	$1.547	$1.547	$11.927
Sewer	$1.452	$1.452	$1.372	$0.759	$0.237	$0.237	$2.773
Total	**$5.37**	**$4.78**	**$4.62**	**$3.23**	**$2.25**	**$1.82**	**$14.72**

Capital Budget Summary by Segment

Summary of Capital Projects

Segment	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
General Government Services	6,158,045	9,547,169	41,145,500	17,260,000	8,663,000	5,801,000	1,573,500
Protective Services	13,755	733,100	105,800	88,500	79,700	69,900	71,600
Fleet	4,565,020	1,863,712	5,610,836	4,022,973	1,380,122	2,251,785	2,449,461
Transportation, Roads & Utilities	19,616,255	11,240,000	13,003,100	26,879,700	24,636,400	6,568,100	6,959,900
Parks	3,254,355	1,510,825	1,672,500	1,420,000	135,000	825,500	1,030,500
Energy & Environment	4,117,445	5,878,400	14,044,500	8,441,800	6,382,100	6,501,500	6,331,900
Treatment Plants	15,701,860	3,627,400	6,768,500	26,531,500	9,214,500	2,932,000	7,693,000
Total Funded Capital Projects	**$ 53,426,735**	**$ 34,400,606**	**$ 82,350,736**	**$ 84,644,473**	**$ 50,490,822**	**$ 24,949,785**	**$ 26,109,861**

General Government Services

Subschedule	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Facilities	5,245,825	8,958,569	40,327,500	16,704,000	7,387,000	5,230,000	1,077,500
Information Technology	912,220	588,600	818,000	556,000	1,276,000	571,000	496,000
Total General Government Services	**$ 6,158,045**	**$ 9,547,169**	**$ 41,145,500**	**$ 17,260,000**	**$ 8,663,000**	**$ 5,801,000**	**$ 1,573,500**

Protective Services

Subschedule	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Fire Services	13,755	713,100	84,800	66,500	68,200	69,900	71,600
Bylaw Services	-	20,000	21,000	22,000	11,500	-	-
Total Protective Services	**$ 13,755**	**$ 733,100**	**$ 105,800**	**$ 88,500**	**$ 79,700**	**$ 69,900**	**$ 71,600**

Fleet

Subschedule	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Fleet	4,565,020	1,863,712	5,610,836	4,022,973	1,380,122	2,251,785	2,449,461
Total Fleet	**$ 4,565,020**	**$ 1,863,712**	**$ 5,610,836**	**$ 4,022,973**	**$ 1,380,122**	**$ 2,251,785**	**$ 2,449,461**

Capital Budget Summary by Segment cont.

Transportation, Roads & Utilities

Subschedule	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Transportation Network	3,942,555	3,692,500	4,233,100	3,324,700	3,446,400	3,448,100	3,889,900
Neighbourhood Reconstruction	4,221,660	-	-	5,890,000	6,480,000	-	-
Storm Water Management	681,275	1,907,000	-	4,260,000	2,800,000	-	-
Water & Sanitary Networks	10,770,765	5,640,500	8,770,000	13,405,000	11,910,000	3,120,000	3,070,000
Total Transportation, Roads & Utilities	**$ 19,616,255**	**$ 11,240,000**	**$ 13,003,100**	**$ 26,879,700**	**$ 24,636,400**	**$ 6,568,100**	**$ 6,959,900**

Parks

Subschedule	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Parks & Cemetery	3,254,355	1,510,825	1,672,500	1,420,000	135,000	825,500	1,030,500
Total Parks	**$ 3,254,355**	**$ 1,510,825**	**$ 1,672,500**	**$ 1,420,000**	**$ 135,000**	**$ 825,500**	**$ 1,030,500**

Energy & Environment

Subschedule	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Energy & Environment	4,117,445	5,878,400	14,044,500	8,441,800	6,382,100	6,501,500	6,331,900
Total Energy & Environment	**$ 4,117,445**	**$ 5,878,400**	**$ 14,044,500**	**$ 8,441,800**	**$ 6,382,100**	**$ 6,501,500**	**$ 6,331,900**

Treatment Plants

Subschedule	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Advanced Waste Water Treatment Plant	14,269,445	2,552,400	4,858,500	24,246,500	3,349,500	1,957,000	4,818,000
Water Treatment Plant	1,432,415	1,075,000	1,910,000	2,285,000	5,865,000	975,000	2,875,000
Total Treatment Plants	**$ 15,701,860**	**$ 3,627,400**	**$ 6,768,500**	**$ 26,531,500**	**$ 9,214,500**	**$ 2,932,000**	**$ 7,693,000**

General Government Services

Facilities Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
FA-BB-FER	ESSENTIAL	Bus Barn - Facility Equipment Replacements	-	-	-	15,000	-	-	-	RENEW
FA-BB-FRI	OPTIMAL	Bus Barn - Facility Renewals/Improvements	-	-	-	-	25,000	-	-	RENEW
FA-CF-02	VITAL	City Facilities - Access Control Replacement/Upgrade	-	-	250,000	300,000	-	-	-	RENEW
FA-CF-01	ESSENTIAL	City Facilities - Replace BMS Controls	-	400,000	175,000	-	-	-	-	RENEW
FA-CH-FER	ESSENTIAL	City Hall - Facility Equipment Replacements	-	-	-	27,000	-	-	195,000	RENEW
FA-CH-03	VITAL	City Hall - HVAC Chiller Repair	-	650,000	-	-	-	-	-	RENEW
FA-CH-05	VITAL	City Hall - Second Floor Renovations	185,925	-	-	-	-	-	-	RENEW
FA-CH-06	ESSENTIAL	City Hall - Server Room Renovations	243,995	-	-	-	-	-	-	RENEW
FA-CY-02	ESSENTIAL	City Yards - Electrical Building	70,600	100,000	-	-	-	-	-	NEW
FA-CY-FER	ESSENTIAL	City Yards - Facility Equipment Replacements	-	-	-	75,000	300,000	-	195,000	RENEW
FA-CY-FRI	OPTIMAL	City Yards - Facility Renewals/Improvements	-	-	50,000	170,000	-	-	-	RENEW
FA-CPS-04	OPTIMAL	Civic Places & Spaces - City Hall - Envelope Renewal*	-	-	-	2,000,000	2,000,000	4,000,000	-	RENEW
FA-CH-01	VITAL	Civic Places & Spaces - City Hall - Roof Renewal & Replacement*	-	25,000	-	-	-	650,000	-	RENEW
FA-CY-03	OPTIMAL	Civic Places & Spaces - City Yards - Fleet Building*	-	-	1,500,000	9,500,000	-	-	-	NEW
FA-CY-01	ESSENTIAL	Civic Places & Spaces - City Yards - Main Building Upgrades*	242,000	-	500,000	1,500,000	4,000,000	-	-	NEW
FA-CPS-01	STRATEGIC	Civic Places & Spaces - Fire Hall Renewals*	544,535	2,000,000	34,000,000	2,000,000	-	-	-	RENEW
FA-CPS-02	OPTIMAL	Civic Places & Spaces - Multi-Sport Facility	-	200,000	400,000	-	-	-	-	NEW
FA-CC-01	VITAL	Community Centre - Elevator Control Replacement & Refurbishment	-	-	300,000	-	-	-	-	RENEW
FA-CC-911	VITAL	Community Centre - Emergency Repairs	42,570	650,000	-	-	-	-	-	RENEW
FA-CC-05	VITAL	Community Centre - Energy & Emissions Reductions Retrofit	1,923,135	783,998	-	-	-	-	-	RENEW
FA-CC-FER	VITAL	Community Centre - Facility Equipment Replacements	-	-	63,000	120,000	30,000	130,000	-	RENEW
FA-CC-FRI	VITAL	Community Centre - Facility Renewals/Improvements	-	-	-	105,000	180,000	340,000	-	RENEW
FA-CC-02	ESSENTIAL	Community Centre - Locker Replacements	-	0	-	100,000	-	-	-	RENEW
FA-CC-03	STRATEGIC	Community Centre - Power Street Child Care Project	49,020	555,072	-	-	-	-	-	RENEW
FA-CC-04	VITAL	Community Centre - Replace Boiler	578,580	10,000	-	-	-	-	-	RENEW
FA-CF-04	VITAL	Computerized Maintenance Management System (CMMS)	130,000	-	-	-	-	-	-	NEW
FA-CF-FER	VITAL	General Facilities - Facility Equipment Replacement	-	35,000	-	-	-	-	-	RENEW
FA-CF-FRI	STRATEGIC	General Facilities - Facility Renewals/Improvements	-	40,000	-	-	-	-	-	RENEW
FA-JP-FRI	STRATEGIC	Jubilee Pavilion - Facility Renewals/Improvements	-	63,000	-	-	-	-	-	RENEW
FA-KPS-FRI	ESSENTIAL	Kings Park/Sportsplex - Facility Renewals/Improvements*	-	-	80,000	110,000	-	35,000	-	RENEW
FA-LEIR-01	ESSENTIAL	Leir House - Building Envelope Replacements	-	150,000	-	-	-	-	-	RENEW
FA-LM-FER	ESSENTIAL	Library/Museum - Facility Equipment Replacements	-	-	15,000	-	-	-	-	RENEW
FA-LM-FRI	OPTIMAL	Library/Museum - Facility Renewals/Improvements	-	-	-	75,000	100,000	-	-	RENEW
FA-LM-01	ESSENTIAL	Library/Museum - Replace Condensing Unit/Heat Pump	484,000	-	-	-	-	-	-	RENEW
FA-LM-02	VITAL	Library/Museum - Replace HVAC	200,000	-	-	-	-	-	-	RENEW
FA-LM-03	ESSENTIAL	Library/Museum - Replace Interior Air Handling Unit	-	550,000	-	-	-	-	-	RENEW
FA-MCL-FER	ESSENTIAL	McLaren Arena - Facility Equipment Replacements	-	-	-	42,000	-	-	-	RENEW
FA-MCL-FRI	OPTIMAL	McLaren Arena - Facility Renewals/Improvements	-	-	-	50,000	120,000	-	-	RENEW
FA-OHTC-FER	OPTIMAL	OHTC - Facility Equipment Replacements	65,000	131,500	7,500	-	-	-	-	RENEW
FA-OHTC-FRI	OPTIMAL	OHTC - Facility Renewals/Improvements	-	-	-	240,000	-	-	-	RENEW
FA-PTCC-911	VITAL	PTCC - Emergency Repairs	40,000	-	-	-	-	-	-	RENEW
FA-PTCC-FER	VITAL	PTCC - Facility Equipment Replacements	-	110,000	-	-	-	-	220,000	RENEW
FA-PTCC-FRI	ESSENTIAL	PTCC - Facility Renewals/Improvements	-	125,000	172,000	40,000	-	-	98,000	RENEW
FA-PTCC-03	ESSENTIAL	PTCC - Roofing & Skylight Replacement	-	-	1,350,000	-	-	-	-	RENEW
FA-PW-02	OPTIMAL	Public Washrooms - Lakawanna Washroom Accessibility Upgrades	125,000	-	-	-	-	-	-	RENEW
FA-PW-01	STRATEGIC	Public Washrooms - Okanagan Lake Park Renovations	80,200	(20,000)	-	-	-	-	-	NEW
FA-RCMP-02	VITAL	RCMP - Electrical Upgrade	-	250,000	-	-	-	-	-	RENEW
FA-RCMP-FER	VITAL	RCMP - Facility Equipment Replacements	-	130,000	-	135,000	-	-	-	RENEW
FA-RCMP-FRI	ESSENTIAL	RCMP - Facility Renewals/Improvements	-	75,000	175,000	75,000	232,000	75,000	75,000	RENEW
FA-RCMP-03	VITAL	RCMP - Rebuild Boilers & Belimo Valves	138,365	-	-	-	-	-	-	RENEW
FA-RCMP-01	VITAL	RCMP - Roof	-	-	-	-	400,000	-	-	RENEW
FA-RCMP-04	ESSENTIAL	RCMP - Secure Parking	49,780	137,000	-	-	-	-	-	NEW

Facilities Capital Projects cont.

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
FA-SPWC-FER	ESSENTIAL	Skaha East Washroom & Concession - Facility Equipment Replacement	-	13,000	-	-	-	-	19,500	RENEW
FA-SPBH-01	DISCRETIONAI	Skaha Park East - Boathouse*	-	-	1,000,000	-	-	-	-	RENEW
FA-SOEC-09	VITAL	SOEC - Boiler Replacements	-	350,000	-	-	-	-	-	RENEW
FA-SOEC-FER	VITAL	SOEC - Facility Equipment Replacements	-	130,000	-	-	-	-	-	RENEW
FA-SOEC-FRI	ESSENTIAL	SOEC - Facility Renewals/Improvements	-	-	265,000	-	-	-	275,000	RENEW
FA-SOEC-08	ESSENTIAL	SOEC - Jumbotron & Scoreboard	-	1,200,000	-	-	-	-	-	RENEW
FA-SN-01	OPTIMAL	SS Naramata - Dry Dock Contribution	-	45,000	-	-	-	-	-	NEW
FA-SS-FER	VITAL	SS Sicamous - Facility Equipment Replacements	-	-	25,000	-	-	-	-	RENEW
FA-SS-01	VITAL	SS Sicamous - Repairs & Abatement	53,120	-	-	-	-	-	-	RENEW
FA-SS-02	VITAL	SS Sicamous - Roof Repair	-	70,000	-	-	-	-	-	RENEW
FA-WC-FRI	OPTIMAL	Westminster Centre - Facility Renewals/Improvements	-	-	-	25,000	-	-	-	RENEW
		Funded Capital Projects: Facilities	**$ 5,245,825**	**$ 8,958,569**	**$ 40,327,500**	**$ 16,704,000**	**$ 7,387,000**	**$ 5,230,000**	**$ 1,077,500**	
		Funding Sources & Transfers								
		Project revenue	-	35,000	-	-	-	-	-	
		Revenue - Provincial Grants	1,401,760	555,072	-	-	-	-	-	
		Asset Retirement Obligations	67,585	10,000	-	-	-	-	-	
		Electric Capital Reserve	70,600	140,000	-	-	-	-	-	
		General Capital - Asset Emergency Reserve	82,570	650,000	-	-	-	-	-	
		General Capital - Asset Sustainability Reserve	1,500,735	2,270,000	1,350,000	-	-	-	-	
		General Capital - BCSF Community Works Reserve	-	1,333,998	-	-	-	-	-	
		General Capital - Debt Financing	-	2,000,000	36,000,000	15,000,000	6,000,000	4,000,000	-	
		General Capital - Dividend Funding	1,394,975	1,329,500	1,282,500	1,704,000	1,387,000	1,230,000	1,077,500	
		General Capital - Equipment Replacement Reserve	578,580	-	-	-	-	-	-	
		General Capital - Gaming Reserve	-	45,000	-	-	-	-	-	
		General Capital - Growing Communities Reserve	-	-	1,080,000	-	-	-	-	
		General Capital Reserve	49,020	510,000	615,000	-	-	-	-	
		Sewer Capital Reserve	50,000	40,000	-	-	-	-	-	
		Water Capital Reserve	50,000	40,000	-	-	-	-	-	
		Total Funding Sources & Transfers	**$ 5,245,825**	**$ 8,958,569**	**$ 40,327,500**	**$ 16,704,000**	**$ 7,387,000**	**$ 5,230,000**	**$ 1,077,500**	

Information Technology Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
IT-18	ESSENTIAL	City Facilities - Front Street Server Room	-	-	50,000	-	-	-	-	NEW
IT-14	ESSENTIAL	City Facilities - Network Wiring Upgrades	-	60,000	100,000	60,000	60,000	60,000	60,000	NEW
IT-01	ESSENTIAL	Hardware - Audio Visual	-	60,000	50,000	40,000	40,000	40,000	40,000	RENEW
IT-03	VITAL	Hardware - Desktop & Cellular Telephones	228,215	20,000	25,000	25,000	250,000	20,000	20,000	RENEW
IT-04	ESSENTIAL	Hardware - Desktop Computers, Laptops, Tablets	-	230,600	195,000	170,000	145,000	170,000	145,000	RENEW
IT-05	ESSENTIAL	Hardware - Printers	-	6,000	6,000	6,000	6,000	6,000	6,000	RENEW
IT-16	VITAL	Hardware - Radios	75,000	30,000	75,000	30,000	-	-	-	RENEW
IT-06	VITAL	Hardware - Servers & Appliances	162,225	(50,000)	50,000	50,000	600,000	100,000	50,000	RENEW
IT-11	ESSENTIAL	Hardware - SOEC	-	100,000	130,000	100,000	100,000	100,000	100,000	RENEW
IT-12	ESSENTIAL	Infrastructure - GIS	106,580	45,000	45,000	-	-	-	-	NEW
IT-07	VITAL	Infrastructure - Local Area Network	340,200	45,000	50,000	50,000	50,000	50,000	50,000	RENEW
IT-09	OPTIMAL	IT Strategy - System Reconfigurations	-	42,000	42,000	25,000	25,000	25,000	25,000	NEW
		Funded Capital Projects: Information Technology	**$ 912,220**	**$ 588,600**	**$ 818,000**	**$ 556,000**	**$ 1,276,000**	**$ 571,000**	**$ 496,000**	
		Funding Sources & Transfers								
		Electric Capital Reserve	-	45,000	45,000	-	-	-	-	
		General Capital - Dividend Funding	749,995	363,000	548,000	356,000	551,000	321,000	321,000	
		General Capital - Equipment Replacement Reserve	162,225	175,000	225,000	200,000	725,000	250,000	175,000	
		Sewer Capital Reserve	-	5,600	-	-	-	-	-	
		Total Funding Sources & Transfers	**$ 912,220**	**$ 588,600**	**$ 818,000**	**$ 556,000**	**$ 1,276,000**	**$ 571,000**	**$ 496,000**	

** Capital Project Highlight available in Supplemental Schedules*

Protective Services

Fire Services Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
FS-04	OPTIMAL	Emergency Training Centre - Burn Building	-	650,000	-	-	-	-	-	RENEW
FS-01	ESSENTIAL	Emergency Training Centre Upgrades	-	13,500	14,000	14,500	15,000	15,500	16,000	RENEW
FS-03	VITAL	Equipment Replacement	13,755	31,600	31,800	32,000	32,200	32,400	32,600	RENEW
FS-02	VITAL	Fire Hose Replacement	-	18,000	39,000	20,000	21,000	22,000	23,000	RENEW
		Funded Capital Projects: Fire Services	**$ 13,755**	**$ 713,100**	**$ 84,800**	**$ 66,500**	**$ 68,200**	**$ 69,900**	**$ 71,600**	
		Funding Sources & Transfers								
		General Capital - Asset Sustainability Reserve	-	650,000	-	-	-	-	-	
		General Capital - Dividend Funding	-	31,500	53,000	34,500	36,000	37,500	39,000	
		General Capital - Equipment Replacement Reserve	13,755	31,600	31,800	32,000	32,200	32,400	32,600	
		Total Funding Sources & Transfers	**$ 13,755**	**$ 713,100**	**$ 84,800**	**$ 66,500**	**$ 68,200**	**$ 69,900**	**$ 71,600**	

Bylaw Services Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
BS-01	OPTIMAL	Downtown Parking Pay Stations	-	20,000	21,000	22,000	11,500	-	-	NEW
		Funded Capital Projects: Bylaw Services	**$ -**	**$ 20,000**	**$ 21,000**	**$ 22,000**	**$ 11,500**	**$ -**	**$ -**	
		Funding Sources & Transfers								
		General Capital - Dividend Funding	-	20,000	21,000	22,000	11,500	-	-	
		Total Funding Sources & Transfers	**$ -**	**$ 20,000**	**$ 21,000**	**$ 22,000**	**$ 11,500**	**$ -**	**$ -**	

Fleet

Fleet Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
FLT-16	ESSENTIAL	1 Ton Dump Truck (Replace Unit 16)	-	130,000	-	-	-	-	-	RENEW
FLT-41	ESSENTIAL	1 Ton Pickup with Winch Crane (Replace Unit 41)	-	-	-	-	-	-	70,000	RENEW
FLT-1TONW	ESSENTIAL	1 Ton Truck with Service Body	-	134,500	-	-	-	-	-	NEW
FLT-R&D	ESSENTIAL	1-3 Ton Service Truck, Roads & Drainage	-	50,000	-	-	-	-	-	NEW
FLT-L202	VITAL	100' Platform Fire Truck (Replace Unit L-202)	2,300,000	-	-	-	-	-	-	RENEW
FLT-70	ESSENTIAL	16' Mower (Replace Unit 70)	-	-	-	260,000	-	-	-	RENEW
FLT-52	ESSENTIAL	Aerial Truck (Replace Unit 52)	-	-	-	-	700,000	-	-	RENEW
FLT-732	ESSENTIAL	Aerial Truck (Replace Unit 732)	-	-	-	400,000	-	-	-	RENEW
FLT-49	ESSENTIAL	Arborist Truck (Replace Unit 49)	-	575,000	-	-	-	-	-	RENEW
FLT-58	ESSENTIAL	Backhoe (Replace Unit 58)	-	-	280,000	-	-	-	-	RENEW
FLT-71	ESSENTIAL	Backhoe (Replace Unit 71)	-	-	-	290,000	-	-	-	RENEW
FLT-9413	ESSENTIAL	Barge Engine (Replace Unit 9413)	-	-	-	-	-	65,000	-	RENEW
FLT-98A	ESSENTIAL	Beach Cleaner (Replace Unit 98A)	-	-	-	-	110,000	-	-	RENEW
FLT-75	ESSENTIAL	Boom Truck (Replace Unit 75)	-	-	300,000	-	-	-	-	RENEW
FLT-B201	ESSENTIAL	Bush Truck (Replace Unit B-201)	30,565	-	-	-	-	-	-	RENEW
FLT-B202	ESSENTIAL	Bush Truck (Replace Unit B-202)	-	-	-	200,000	-	-	-	RENEW
FLT-CAR.VAN	ESSENTIAL	Car & Van, New & Replacements	-	235,000	50,000	285,000	-	90,000	220,000	RENEW
FLT-50	ESSENTIAL	Digger Derrick Aerial (Replace Unit 50)	800,000	-	-	-	-	-	-	NEW
FLT-BIKES	OPTIMAL	Electric Bikes	-	8,000	-	-	-	-	-	NEW
FLT-61	ESSENTIAL	Electric Line Truck (Replace Unit 61)	-	-	575,000	-	-	-	-	RENEW
FLT-TOOLS	VITAL	EV/Hybrid Tools	6,955	-	-	-	-	-	-	NEW
FLT-E203	ESSENTIAL	Fire Truck (Replace Unit E-203)	-	-	1,925,000	-	-	-	-	RENEW
FLT-9409	ESSENTIAL	Flail Mower (Replace Unit 9409	-	-	-	-	-	11,000	-	RENEW
FLT-EQUIP	ESSENTIAL	Fleet Equipment, New & Replacements	-	95,000	40,000	185,000	-	30,000	-	RENEW
FLT-67	ESSENTIAL	Forklift (Replace Unit 67)	-	-	-	-	180,000	-	-	RENEW
FLT-GARAGE	ESSENTIAL	Garage Equipment, New & Replacements	-	40,200	22,404	468,612	35,824	29,041	11,262	RENEW
FLT-9401	ESSENTIAL	Gravely (Replace Unit 9401)	-	-	-	-	-	25,000	-	RENEW
FLT-140	ESSENTIAL	Heavy Duty Truck (Replace Unit 140)	-	300,000	-	-	-	-	-	RENEW
FLT-18	ESSENTIAL	Heavy Duty Truck (Replace Unit 18)	-	-	65,000	-	-	-	-	RENEW
FLT-47	ESSENTIAL	Heavy Duty Truck (Replace Unit 47)	-	-	130,000	-	-	-	-	RENEW
FLT-15	ESSENTIAL	Hybrid Bucket Truck (Replace Unit 15)	-	-	-	450,000	-	-	-	RENEW
FLT-57	ESSENTIAL	Loader (Replace Unit 57)	-	-	-	400,000	-	-	-	RENEW
FLT-63	ESSENTIAL	Loader (Replace Unit 63)	-	-	-	-	-	500,000	-	RENEW
FLT-MILL	ESSENTIAL	Millwright Service Truck	-	-	300,000	-	-	-	-	NEW
FLT-MOW	ESSENTIAL	Mower	-	-	90,000	-	-	-	-	NEW
FLT-354	ESSENTIAL	Mower (Replace Unit 354)	-	-	-	-	-	40,000	-	RENEW
FLT-9460	ESSENTIAL	Overseeder (Replace Unit 9460)	-	-	-	20,000	-	-	-	RENEW
FLT-CART	ESSENTIAL	Parks Equipment - Cart Washer	-	-	25,000	-	-	-	-	NEW
FLT-ROLL	ESSENTIAL	Parks Equipment - Vibratory Single Roller	-	-	10,000	-	-	-	-	NEW
FLT-TANK	ESSENTIAL	Parks Equipment - Water & Brine Tank	-	40,000	-	-	-	-	-	NEW
FLT-PARKS	ESSENTIAL	Parks Equipment, New & Replacements	12,500	21,012	43,432	44,361	22,298	31,744	23,199	RENEW
FLT-9215	ESSENTIAL	Reel Trailer (Replace Unit 9215)	-	-	-	-	-	55,000	-	RENEW
FLT-53	ESSENTIAL	Single Dump (Replace Unit 53)	435,000	-	-	-	-	-	-	RENEW
FLT-86	ESSENTIAL	Snow Plows/Sanders/Blades (Replace Unit 86)	130,000	-	75,000	-	-	-	-	RENEW
FLT-9425	ESSENTIAL	Sprayer (Replace Unit 9425)	-	-	-	-	-	10,000	-	RENEW
FLT-77A	ESSENTIAL	Street Sweeper (Replace Unit 77A)	-	-	580,000	-	-	-	-	RENEW
FLT-756	ESSENTIAL	Tandem Dump Truck (Replace Unit 756)	-	-	550,000	-	-	-	-	RENEW
FLT-91	ESSENTIAL	Tandem Dump Truck (Replace Unit 91)	545,000	-	-	-	-	-	-	RENEW
FLT-48	ESSENTIAL	Tractor (Replace Unit 48)	-	-	-	130,000	-	-	-	RENEW
FLT-62	ESSENTIAL	Tractor (Replace Unit 62)	-	110,000	-	-	-	-	-	RENEW
FLT-TRAILER	ESSENTIAL	Trailer, New & Replacements	-	-	20,000	-	7,000	25,000	185,000	RENEW

Fleet Capital Projects cont.

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
FLT-TRUCK	ESSENTIAL	Truck, New & Replacements	-	125,000	530,000	640,000	325,000	340,000	390,000	RENEW
FLT-TURF	STRATEGIC	Turf Tank (Autonomous Line Painter)	75,000	-	-	-	-	-	-	NEW
FLT-42	ESSENTIAL	Vactor Power Flush Truck (Replace Unit 42)	-	-	-	-	-	1,000,000	-	RENEW
FLT-WT201	ESSENTIAL	Water Tender (Replace Unit WT-201)	-	-	-	-	-	-	1,300,000	RENEW
FLT-330	ESSENTIAL	Zamboni (Replace Unit 330)	-	-	-	250,000	-	-	-	RENEW
FLT-331	ESSENTIAL	Zamboni (Replace Unit 331)	230,000	-	-	-	-	-	-	RENEW
FLT-336	ESSENTIAL	Zamboni (Replace Unit 336)	-	-	-	-	-	-	250,000	RENEW
		Funded Capital Projects: Fleet	**$ 4,565,020**	**$ 1,863,712**	**$ 5,610,836**	**$ 4,022,973**	**$ 1,380,122**	**$ 2,251,785**	**$ 2,449,461**	
		Funding Sources & Transfers								
		Electric Capital Reserve	350,000	-	-	-	-	-	-	
		General Capital - Climate Action Reserve	6,955	-	-	-	-	-	-	
		General Capital - Debt Financing	-	-	1,925,000	-	-	-	-	
		General Capital - Dividend Funding	75,000	8,000	125,000	-	-	-	-	
		General Capital - Equipment Replacement Reserve	4,133,065	1,476,212	3,260,836	4,022,973	1,380,122	2,251,785	2,449,461	
		General Capital Reserve	-	90,000	-	-	-	-	-	
		Sewer Capital Reserve	-	90,000	300,000	-	-	-	-	
		Water Capital Reserve	-	199,500	-	-	-	-	-	
		Total Funding Sources & Transfers	**$ 4,565,020**	**$ 1,863,712**	**$ 5,610,836**	**$ 4,022,973**	**$ 1,380,122**	**$ 2,251,785**	**$ 2,449,461**	

Transportation, Roads & Utilities

Transportation Network Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
TN-AT-01.2	OPTIMAL	AAA Bike Network - Lake to Lake Sections 1-4	324,900	-	-	-	-	-	-	GROWTH
ELEC-NE-10	STRATEGIC	Accessible Pedestrian Signal Upgrades	-	120,000	120,000	120,000	-	-	-	NEW
TN-TC-03	OPTIMAL	Crosswalk Improvement Program*	405,800	483,000	530,000	550,000	590,000	600,000	650,000	NEW
PW-03	STRATEGIC	Decorative Seasonal Lighting	51,545	-	-	-	-	-	-	NEW
TN-FS-01	STRATEGIC	Friendly Streets*	400,830	179,000	190,000	190,000	200,000	200,000	215,000	NEW
TN-TC-05	STRATEGIC	Front Street Improvements	-	-	325,000	-	-	-	-	NEW
TN-MP-01	STRATEGIC	Intersection Safety Improvements*	794,580	391,000	600,000	240,000	240,000	260,000	260,000	RENEW
TN-IR-01	STRATEGIC	Pavement Management Rehabilitation Program*	314,900	1,268,000	1,280,000	1,260,000	1,450,000	1,490,000	1,840,000	RENEW
TN-TC-04	STRATEGIC	Safe Routes to School*	295,615	150,000	175,000	175,000	175,000	175,000	175,000	NEW
TN-AT-03	STRATEGIC	Sidewalk Network Improvements	1,256,285	819,000	770,000	500,000	500,000	530,000	530,000	GROWTH
ELEC-NE-12	ESSENTIAL	Street Lighting	14,425	80,000	80,000	125,000	125,000	125,000	150,000	NEW
ELEC-NE-06	VITAL	Traffic Detection & Controllers	70,400	141,500	163,100	164,700	166,400	68,100	69,900	RENEW
ELEC-NE-09	OPTIMAL	Traffic Signalization	13,275	61,000	-	-	-	-	-	RENEW
		Funded Capital Projects: Transportation Network	**$ 3,942,555**	**$ 3,692,500**	**$ 4,233,100**	**$ 3,324,700**	**$ 3,446,400**	**$ 3,448,100**	**$ 3,889,900**	
		Funding Sources & Transfers								
		Electric Capital Reserve	129,425	-	-	-	-	-	-	
		General Capital - Asset Sustainability Reserve	357,170	1,268,000	1,130,000	790,000	-	-	-	
		General Capital - BCSF Community Works Reserve	2,090,060	-	1,280,000	-	-	-	-	
		General Capital - DCC Roads & Highways Reserve	610,165	486,486	290,000	297,000	297,000	314,800	314,800	
		General Capital - Dividend Funding	379,290	1,938,014	1,208,100	2,237,700	3,149,400	3,133,300	3,575,100	
		General Capital - Gaming Reserve	-	-	325,000	-	-	-	-	
		General Capital - Growing Communities Reserve	376,445	-	-	-	-	-	-	
		Total Funding Sources & Transfers	**$ 3,942,555**	**$ 3,692,500**	**$ 4,233,100**	**$ 3,324,700**	**$ 3,446,400**	**$ 3,448,100**	**$ 3,889,900**	

Neighbourhood Reconstruction Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
RC-16	STRATEGIC	Duncan Avenue East Corridor Reconstruction	85,000	-	-	5,890,000	6,380,000	-	-	RENEW
RC-15	STRATEGIC	Eckhardt Avenue Corridor Reconstruction	4,041,695	-	-	-	-	-	-	RENEW
RC-20	STRATEGIC	Westminster Avenue Corridor Reconstruction	94,965	-	-	-	100,000	-	-	RENEW
		Funded Capital Projects: Neighbourhood Reconstruction	**$ 4,221,660**	**$ -**	**$ -**	**$ 5,890,000**	**$ 6,480,000**	**$ -**	**$ -**	
		Funding Sources & Transfers								
		Electric Capital Reserve	1,269,900	-	-	-	-	-	-	
		General Capital - Asset Sustainability Reserve	487,000	-	-	-	-	-	-	
		General Capital - BCSF Community Works Reserve	28,400	-	-	2,342,000	2,624,000	-	-	
		General Capital - DCC Roads & Highways Reserve	-	-	-	817,000	885,000	-	-	
		General Capital - Growing Communities Reserve	344,965	-	-	-	-	-	-	
		General Capital - Storm Water Surplus Reserve	319,845	-	-	753,000	798,000	-	-	
		Sewer Capital Reserve	360,000	-	-	1,033,000	1,043,000	-	-	
		Water Capital Reserve	1,411,550	-	-	945,000	1,130,000	-	-	
		Total Funding Sources & Transfers	**$ 4,221,660**	**$ -**	**$ -**	**$ 5,890,000**	**$ 6,480,000**	**$ -**	**$ -**	

Storm Water Management Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
DC-MP-02	STRATEGIC	Churchill Avenue Improvements	-	100,000	-	1,360,000	-	-	-	NEW
DC-MP-01	ESSENTIAL	Dynes Lane Storm Diversion	55,000	1,807,000	-	-	-	-	-	NEW
DC-NE-01	STRATEGIC	Miscellaneous Storm Projects	62,800	-	-	-	-	-	-	RENEW
DC-NE-02	STRATEGIC	Okanagan Lake Channel Retaining Wall	420,500	-	-	-	-	-	-	RENEW
PCR-R2	STRATEGIC	Penticton Creek Restoration - Reach 2	142,975	-	-	2,800,000	2,800,000	-	-	RENEW
DC-MP-03	STRATEGIC	Power Street North Improvements	-	-	-	100,000	-	-	-	NEW
		Funded Capital Projects: Storm Water Management	**$ 681,275**	**$ 1,907,000**	**$ -**	**$ 4,260,000**	**$ 2,800,000**	**$ -**	**$ -**	
		Funding Sources & Transfers								
		General Capital - Asset Sustainability Reserve	420,500	-	-	-	-	-	-	
		General Capital - Storm Water Surplus Reserve	260,775	1,907,000	-	4,260,000	2,800,000	-	-	
		Total Funding Sources & Transfers	**$ 681,275**	**$ 1,907,000**	**$ -**	**$ 4,260,000**	**$ 2,800,000**	**$ -**	**$ -**	

Water & Sanitary Sewer Networks Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
WD-IR-01	VITAL	100mm Water Main Replacements	-	-	1,425,000	-	-	-	-	RENEW
WD-IR-02	ESSENTIAL	Aging & Undersized Water Infrastructure Renewals*	1,865,380	2,950,000	4,050,000	-	-	-	-	RENEW
SC-IR-01	STRATEGIC	Aging Sanitary Sewer Infrastructure Renewals & Relining	2,113,530	1,355,000	410,000	1,620,000	1,650,000	1,690,000	2,130,000	RENEW
WD-NE-02	DISCRETIONARY	Agricultural Irrigation Meter Program	-	255,500	350,000	350,000	350,000	350,000	350,000	NEW
WD-NE-07	ESSENTIAL	Convert Park Irrigation to Treated Effluent Water	-	-	-	-	-	260,000	260,000	RENEW
WD-NE-03	STRATEGIC	Ellis 2 Dam Upgrades	165,150	-	150,000	-	-	-	-	RENEW
WD-NE-04.1	ESSENTIAL	Ellis 4 Dam Dredging*	-	-	1,540,000	-	-	-	-	RENEW
WD-NE-05	STRATEGIC	Ellis Creek Diversion Dam Upgrades	-	-	225,000	100,000	1,615,000	-	-	RENEW
WD-MP-01	STRATEGIC	Hydrant Installations	116,250	160,000	210,000	220,000	220,000	220,000	230,000	NEW
WD-IR-03	ESSENTIAL	Industrial Area Fire Flow Upgrades	80,000	-	-	-	-	-	-	RENEW
WD-NE-06	ESSENTIAL	Miscellaneous Dam Projects	-	125,000	350,000	350,000	75,000	100,000	100,000	NEW
SC-MP-03	STRATEGIC	North Interceptor - AWWTP to SOEC Lift Station	-	-	-	3,740,000	3,830,000	-	-	RENEW
WD-MP-09	VITAL	PRV & Altitude Valve Upgrades - Above Ground Vault Conversions	47,770	500,000	60,000	500,000	60,000	500,000	-	RENEW
WD-IR-05	VITAL	Raw Water Main Replacements	1,671,325	145,000	-	4,000,000	3,610,000	-	-	RENEW
G-WAT-01	STRATEGIC	Ridgedale Reservoir Upgrade	4,711,360	-	-	-	-	-	-	GROWTH
SC-MP-02	STRATEGIC	SOEC Force Main Upsizing	-	-	-	590,000	-	-	-	RENEW
SC-MP-01	STRATEGIC	SOEC Lift Station Wet Well Expansion	-	150,000	-	1,780,000	-	-	-	GROWTH
SC-MP-04	STRATEGIC	South Interceptor - AWWTP to Fairview Road	-	-	-	100,000	-	-	-	RENEW
WD-MP-07	STRATEGIC	Wiltse Drive Fire Flow PRV	-	-	-	55,000	500,000	-	-	NEW
		Funded Capital Projects: Water & Sanitary Sewer Networks	**$ 10,770,765**	**$ 5,640,500**	**$ 8,770,000**	**$ 13,405,000**	**$ 11,910,000**	**$ 3,120,000**	**$ 3,070,000**	
		Funding Sources & Transfers								
		General Capital - Dividend Funding	-	-	100,000	-	-	-	-	
		General Capital - Storm Water Surplus Reserve	-	-	275,000	-	-	-	-	
		Sewer Capital - DCC Reserve	-	-	-	715,500	-	-	-	
		Sewer Capital Reserve	2,113,530	1,505,000	860,000	7,114,500	5,480,000	1,690,000	2,130,000	
		Water Capital - Debt Financing	4,670,340	-	-	-	-	-	-	
		Water Capital Reserve	3,986,895	4,135,500	7,535,000	5,575,000	6,430,000	1,430,000	940,000	
		Total Funding Sources & Transfers	**$ 10,770,765**	**$ 5,640,500**	**$ 8,770,000**	**$ 13,405,000**	**$ 11,910,000**	**$ 3,120,000**	**$ 3,070,000**	

Parks

Parks & Cemetery Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
PK-CC3	STRATEGIC	Connected Communities - Baseball Diamond Improvements	29,740	-	-	-	-	-	-	RENEW
PK-CC2	STRATEGIC	Connected Communities - Safety Village Improvements	62,575	-	-	-	-	-	-	RENEW
NBHP-04-01	ESSENTIAL	Dunant Park - Playground & Asset Renewal	-	-	-	-	-	-	110,000	RENEW
OSP-05-01	ESSENTIAL	Duncan Ave Reservoir - Site Improvements	-	-	-	-	-	100,000	-	RENEW
P-DCC-02-01	STRATEGIC	Esplanade - KVR Trail Connection	-	-	-	500,000	-	-	-	GROWTH
P-DCC-03	STRATEGIC	Gyro Park - Master Plan Upgrades	-	-	-	-	-	97,000	480,000	GROWTH
CWP-01-01	ESSENTIAL	Gyro Park - Site Upgrades	-	-	-	-	-	-	205,000	RENEW
PK-2020-P17A	STRATEGIC	Kiwanis Walking Pier Replacement	907,535	-	-	-	-	-	-	RENEW
TC-04-03	ESSENTIAL	KVR Trail/TCT - Lakeshore Rubber Pathway Renewal	-	-	-	250,000	-	-	-	RENEW
TC-04-01	STRATEGIC	KVR Trail/TCT - Poplar Grove Trailhead Enhancements	-	90,000	-	-	-	-	-	RENEW
TC-04-02	STRATEGIC	KVR Trail/TCT - Trail Strategy Implementation	80,385	125,000	300,000	-	-	250,000	-	GROWTH
PK-2020-P2B	STRATEGIC	Lakawanna Park - Spray Park & Splash Pad	1,064,655	-	-	-	-	-	-	RENEW
SPP-02-04	STRATEGIC	Lakeview Cemetery - Asset Renewal & Maintenance	-	-	60,000	70,000	60,000	60,000	60,000	RENEW
SPP-02-01	STRATEGIC	Lakeview Cemetery - Roadway, Pavement & Curb Renewal	-	201,500	-	-	-	-	-	RENEW
OSP-07	STRATEGIC	Library, Museum & RCMP Landscaping	-	130,000	-	-	-	-	-	RENEW
P-DCC-07	ESSENTIAL	Lion's Park - DCC Projects from Master Plan	-	110,000	-	500,000	-	-	-	GROWTH
CP-06	ESSENTIAL	Lion's Park - Master Plan Implementation	-	128,000	-	-	-	-	-	RENEW
NBHP-06-01	ESSENTIAL	McGregor Park - Playground Upgrade	-	80,000	695,000	-	-	-	-	RENEW
CP-08-01	STRATEGIC	McNicoll Park - Field Irrigation Renewal	-	100,000	617,500	-	-	-	-	RENEW
CP-08-03	STRATEGIC	McNicoll Park - Tree Planting	-	108,825	-	-	-	-	-	RENEW
MISCP-03	STRATEGIC	Miscellaneous Projects - Leir House	-	120,000	-	-	-	-	-	RENEW
MISCP-06	STRATEGIC	Miscellaneous Projects - Sportsfield Development	86,000	-	-	-	-	-	-	NEW
MISCP-01	STRATEGIC	Miscellaneous Projects - Summer Games Program	-	-	-	100,000	-	-	-	RENEW
PK-2020-P6	STRATEGIC	Playground Equipment Replacements	830,795	-	-	-	-	-	-	RENEW
PK-2020-P20	STRATEGIC	Riverside Park Site & Entry Improvements	10,930	-	-	-	-	-	-	RENEW
P-DCC-09	STRATEGIC	Robinson Park - DCC Projects	-	250,000	-	-	-	-	-	GROWTH
PK-2020-P16	STRATEGIC	Robinson Park Pickleball Courts	9,160	-	-	-	-	-	-	NEW
PK-2020-P17	STRATEGIC	Rotary Point Site Improvements	100,790	54,000	-	-	-	-	-	RENEW
CWP-09-02	ESSENTIAL	Skaha Park - Rotary Playworld & Facilities	-	-	-	-	-	-	175,500	RENEW
CWP-09-01	STRATEGIC	Skaha Park - Skaha East Master Plan Upgrades	-	-	-	-	-	318,500	-	RENEW
PK-2022-P17	OPTIMAL	Sudbury Beach Parking Lot Landscaping	5,000	-	-	-	-	-	-	RENEW
P-DCC-10	STRATEGIC	Three Blind Mice Management Plan	-	-	-	-	75,000	-	-	GROWTH
PK-2020-P14	STRATEGIC	Three Mile Beach Upgrades	-	13,500	-	-	-	-	-	RENEW
PK-2023-P42	STRATEGIC	Water Supply, Refill, Wash & Cooling Stations	66,790	-	-	-	-	-	-	NEW
		Funded Capital Projects: Parks & Cemetery	**$ 3,254,355**	**$ 1,510,825**	**$ 1,672,500**	**$ 1,420,000**	**$ 135,000**	**$ 825,500**	**$ 1,030,500**	
		Funding Sources & Transfers								
		Revenue - Federal Grants	60,000	162,825	-	-	-	-	-	
		General Capital - Asset Sustainability Reserve	905,795	-	-	-	-	-	-	
		General Capital - DCC Parks Reserve	63,665	455,400	237,600	891,000	59,400	274,800	380,200	
		General Capital - Dividend Funding	708,255	892,600	1,434,900	425,000	75,600	550,700	650,300	
		General Capital - Gaming Reserve	50,000	-	-	-	-	-	-	
		General Capital - Growing Communities Reserve	1,299,850	-	-	104,000	-	-	-	
		Water Capital Reserve	166,790	-	-	-	-	-	-	
		Total Funding Sources & Transfers	**$ 3,254,355**	**$ 1,510,825**	**$ 1,672,500**	**$ 1,420,000**	**$ 135,000**	**$ 825,500**	**$ 1,030,500**	

Energy & Environment

Electric & Sustainability Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
ELEC-NE-07	ESSENTIAL	25KV Conversion	-	49,200	50,000	-	-	-	-	NEW
ELEC-ND-05	STRATEGIC	Advanced Metering Infrastructure (AMI)	100,000	-	-	-	-	-	-	NEW
ELEC-IR-03	ESSENTIAL	Distribution System Rebuilds	-	738,000	880,000	924,000	971,000	1,020,000	1,071,000	NEW
ELEC-IR-05	ESSENTIAL	Downtown Underground Conversion	969,800	1,293,000	3,500,000	2,100,000	2,205,000	2,316,000	2,200,000	RENEW
SP-02	STRATEGIC	Electric Vehicle (EV) Rapid Charging Infrastructure	361,445	-	-	-	-	-	-	NEW
ELEC-NE-11	ESSENTIAL	Electrical Inventory Storage Racks	-	50,000	50,000	50,000	50,000	-	-	RENEW
ELEC-NE-04	ESSENTIAL	Fiber Optic System Redundancy	131,250	-	-	-	-	-	-	NEW
ELEC-ND-02	STRATEGIC	Flat Rate New/Upgrade Services	-	442,000	454,000	466,000	478,000	490,000	503,000	NEW
ELEC-NE-08	ESSENTIAL	Microgrid*	1,606,150	-	6,495,000	2,188,000	110,000	75,000	20,000	NEW
ELEC-ND-01	STRATEGIC	New/Upgrade Services	-	1,326,000	1,360,000	1,394,000	1,429,000	1,465,000	1,502,000	NEW
ELEC-ND-03	STRATEGIC	New/Upgrade Underground Services	-	197,000	207,000	218,000	229,000	241,000	254,000	NEW
ELEC-NE-05	ESSENTIAL	Power Line Technician & Engineering Tools	-	109,200	50,500	51,800	53,100	54,500	55,900	RENEW
ELEC-NE-02	ESSENTIAL	Reliability/Resiliency Improvements	-	500,000	525,000	552,000	580,000	609,000	640,000	NEW
ELEC-NE-01	ESSENTIAL	SCADA Improvements & System Automation	-	120,000	69,000	73,000	77,000	81,000	86,000	NEW
ELEC-IR-01	VITAL	Substation Refurbishments	948,800	670,000	-	-	-	-	-	RENEW
ELEC-IR-04	ESSENTIAL	Underground Residential Subdivision Rebuild	-	384,000	404,000	425,000	200,000	150,000	-	NEW
		Funded Capital Projects: Electric & Sustainability	**$ 4,117,445**	**$ 5,878,400**	**$ 14,044,500**	**$ 8,441,800**	**$ 6,382,100**	**$ 6,501,500**	**$ 6,331,900**	
		Funding Sources & Transfers								
		Revenue - Federal Grants	-	-	3,247,500	1,094,000	55,000	37,500	10,000	
		Revenue - Other	-	1,487,640	3,181,000	1,472,600	1,515,100	1,559,500	1,605,800	
		Electric Capital - Surplus Reserve	1,737,400	50,000	-	-	-	-	-	
		Electric Capital Reserve	2,018,600	4,340,760	7,616,000	5,875,200	4,812,000	4,904,500	4,716,100	
		General Capital - Dividend Funding	361,445	-	-	-	-	-	-	
		Total Funding Sources & Transfers	**$ 4,117,445**	**$ 5,878,400**	**$ 14,044,500**	**$ 8,441,800**	**$ 6,382,100**	**$ 6,501,500**	**$ 6,331,900**	

Treatment Plants

Advanced Waste Water Treatment Plant (AWWTP) Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
AWWTP-AM-02	ESSENTIAL	Asset Management Lift Station Renewals	142,650	400,000	450,000	500,000	1,050,000	750,000	-	RENEW
AWWTP-AM-01	ESSENTIAL	Asset Management Plant Renewals	260,300	614,000	1,167,000	374,000	324,000	351,000	345,000	RENEW
AWWTP-NE-01	ESSENTIAL	Automated Nutrient Analyzer (Chemscan)	-	120,000	-	-	-	-	-	NEW
AWWTP-IR-03	ESSENTIAL	AWWTP - SCADA Upgrades	-	20,000	20,000	20,000	20,000	20,000	-	RENEW
AWWTP-IR-02	ESSENTIAL	Blower Room Upgrades*	-	217,000	2,280,000	-	-	-	-	RENEW
AWWTP-LWMP07	ESSENTIAL	Centrifuge Upgrades*	-	150,000	-	8,125,000	-	-	-	GROWTH
AWWTP-LWMP13	ESSENTIAL	Deep Lake Outfall & Third Primary Clarifier	-	-	150,000	-	150,000	-	-	NEW
AWWTP-LWMP12	ESSENTIAL	Dewatering Cake Bin Room	-	-	-	-	100,000	-	1,300,000	GROWTH
AWWTP-LWMP10	ESSENTIAL	FOG Sump Structural Assessment & Repair	-	-	-	-	150,000	-	-	NEW
AWWTP-LWMP14	ESSENTIAL	Fourth Tertiary Filter Installation	-	-	-	-	55,000	-	1,295,000	GROWTH
AWWTP-LWMP03	ESSENTIAL	Instrumentation Upgrades	-	231,400	266,500	245,500	370,500	236,000	380,000	NEW
AWWTP-LWMP00	VITAL	Liquid Waste Management Plan Update	32,300	-	-	-	-	-	-	RENEW
AWWTP-20J	ESSENTIAL	Main Breaker PDC Replacement	108,300	-	-	-	-	-	-	RENEW
AWWTP-IR-01	ESSENTIAL	Motor Control Center Replacements	-	500,000	525,000	552,000	580,000	600,000	620,000	RENEW
AWWTP-LWMP01	ESSENTIAL	NMLR Pumps, Headworks, Bioreactor Gates & Third Secondary Clarifier	13,380,145	-	-	-	-	-	-	GROWTH
AWWTP-LWMP06	ESSENTIAL	Operational Storage for Reclaimed Effluent	-	-	-	-	100,000	-	-	GROWTH
AWWTP-LWMP02	ESSENTIAL	Replacement of Equalization Tanks	-	-	-	-	150,000	-	-	NEW
AWWTP-LWMP05	ESSENTIAL	Second Dissolved Air Floatation Unit*	-	150,000	-	6,240,000	-	-	-	GROWTH
AWWTP-LWMP04	ESSENTIAL	Second Fermenter*	175,000	150,000	-	8,190,000	-	-	-	GROWTH
AWWTP-LWMP11	ESSENTIAL	Septage Receiving Station Upgrades	-	-	-	-	150,000	-	878,000	NEW
AWWTP-LWMP09	ESSENTIAL	UV Reactors Replacement	-	-	-	-	150,000	-	-	NEW
AWWTP-20P	ESSENTIAL	Wilson & Marina Way Generators & Flow Meters	170,750	-	-	-	-	-	-	RENEW
		Funded Capital Projects: AWWTP	**$ 14,269,445**	**$ 2,552,400**	**$ 4,858,500**	**$ 24,246,500**	**$ 3,349,500**	**$ 1,957,000**	**$ 4,818,000**	
		Funding Sources & Transfers								
		Sewer Capital - DCC Reserve	7,414,065	118,800	-	-	103,950	-	1,925,550	
		Sewer Capital - Debt Financing	2,552,210	-	-	22,555,000	-	-	-	
		Sewer Capital Reserve	4,303,170	2,433,600	4,858,500	1,691,500	3,245,550	1,957,000	2,892,450	
		Total Funding Sources & Transfers	**$ 14,269,445**	**$ 2,552,400**	**$ 4,858,500**	**$ 24,246,500**	**$ 3,349,500**	**$ 1,957,000**	**$ 4,818,000**	

Water Treatment Plant (WTP) Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
WTP-NE-02	ESSENTIAL	Building Improvements	182,560	270,000	275,000	200,000	200,000	200,000	-	NEW
WTP-NE-08	ESSENTIAL	Duncan Avenue Pump Station Roof Replacement	165,000	(35,704)	-	-	-	-	-	RENEW
WTP-IR-06	ESSENTIAL	Electrical Main Switch Replacement	-	-	-	-	30,000	400,000	-	RENEW
WTP-IR-03	ESSENTIAL	Equipment Replacement	-	375,000	565,000	455,000	350,000	350,000	350,000	RENEW
WTP-IR-05	ESSENTIAL	Makeup Air Replacement	438,365	-	-	-	-	-	-	RENEW
WTP-NE-13	VITAL	Okanagan Lake Intake Line	-	-	-	150,000	-	-	2,500,000	RENEW
WTP-IR-12	ESSENTIAL	Okanagan Lake Pump Station Generator Replacement	-	10,000	-	1,080,000	-	-	-	RENEW
WTP-NE-07	ESSENTIAL	Okanagan Lake Pump Station Roof Replacement	85,695	(25,609)	-	-	-	-	-	RENEW
WTP-IR-01	STRATEGIC	Penticton Avenue PRV Upgrade	182,365	-	-	-	-	-	-	GROWTH
WTP-IR-02	VITAL	PLC & Communications Equipment Replacement	-	100,000	-	400,000	25,000	25,000	25,000	RENEW
WTP-NE-10	VITAL	Radio Equipment Upgrades	-	150,000	-	-	-	-	-	NEW
WTP-NE-05	ESSENTIAL	SCADA Upgrades	-	105,609	920,000	-	-	-	-	RENEW
WTP-NE-11	ESSENTIAL	Security Gate	-	125,704	-	-	-	-	-	NEW
WTP-NE-09	ESSENTIAL	Solar Panel Installation	246,000	-	-	-	-	-	-	NEW
WTP-NE-03	ESSENTIAL	UV Treatment Upgrade	132,430	-	150,000	-	5,260,000	-	-	NEW
		Funded Capital Projects: WTP	**$ 1,432,415**	**$ 1,075,000**	**$ 1,910,000**	**$ 2,285,000**	**$ 5,865,000**	**$ 975,000**	**$ 2,875,000**	
		Funding Sources & Transfers								
		Electric Capital Reserve	115,000	-	-	-	-	-	-	
		Water Capital Reserve	1,317,415	1,100,609	1,910,000	2,285,000	5,865,000	975,000	2,875,000	
		Total Funding Sources & Transfers	**$ 1,432,415**	**$ 1,075,000**	**$ 1,910,000**	**$ 2,285,000**	**$ 5,865,000**	**$ 975,000**	**$ 2,875,000**	

PROJECT ID: AWWTP-IR-02; AWWTP-LWMP07; AWWTP-LWMP05; AWWTP-LWMP04

Advanced Waste Water Treatment Plant Facility Upgrades & Renewals



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	175	667	2,280	22,555	-	-	-
Sewer DCC Reserve	-	(119)	-	-	-	-	-
Debt Financing	-	-	-	(22,555)	-	-	-
Sewer Fund	(175)	(548)	(2,280)	-	-	-	-

PROJECT SUMMARY:
Planned AWWTP capital improvements will strengthen process reliability and regulatory compliance amid aging equipment, seasonal high flows, and limited redundancy. In 2027, the blower room project will replace the existing blower system with the preferred solution identified through the engineering assessment currently underway. The project will include installation and commissioning of the selected blower technology, aeration piping upgrades to support improved process performance and redundancy, SCADA integration, and the required instrumentation, HVAC, electrical, and civil works. The upgrade will address aging infrastructure and improve system reliability, operational efficiency, and lifecycle support while helping ensure regulatory compliance.

In 2027, design work will also be completed to support construction in 2028 that will expand capacity and add redundancy. The Centrifuge Upgrades project will replace two corroded, end-of-life units with larger, high-efficiency centrifuges, including any needed structural and electrical/control modifications, integration, commissioning, testing, and operator training. The program also adds a second DAF unit to improve sludge thickening and provide backup, since the existing unit has run continuously for over a decade and is operating at ~80% capacity. A second fermenter will also be installed to handle increasing solids loading and provide redundancy for VFA production critical to nutrient removal; an identical tank was prepared in the original construction to support this expansion.

OPERATING BUDGET IMPACT: Savings through reduced annual maintenance and repairs.

PROJECT ID: WD-IR-02

Aging & Undersized Water Infrastructure Renewals



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	1,865	2,950	4,050	-	-	-	-
General Fund	-	-	(100)	-	-	-	-
Storm Water Fund	-	-	(150)	-	-	-	-
Sewer Fund	-	-	(350)	-	-	-	-
Water Fund	(1,866)	(2,950)	(3,450)	-	-	-	-

PROJECT SUMMARY:

As part of the Water Asset Renewal Program, the City is advancing targeted water main replacements to address infrastructure in the poorest condition, including assets nearing the end of their service life. The project's primary objective is to maintain a reliable, safe, and efficient water supply. Replacing older, potentially corroded mains and upgrading undersized sections will improve water quality, flow, pressure, and capacity to meet current and future demand. These upgrades are also expected to reduce main breaks and leaks while lowering long-term maintenance and repair costs. In addition, the project supports regulatory compliance and helps protect public health by reducing risks associated with aging infrastructure.

Planned work in 2027 includes construction on Westminster Avenue, from Cambie Street to Middle Bench Road, and adjacent side streets, coordinated with sidewalk improvements.

OPERATING BUDGET IMPACT: Savings through reduced maintenance and repairs.

PROJECT ID: FA-CPS-01

Civic Places & Spaces
Fire Hall Renewals



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	545	2,000	34,000	2,000	-	-	-
Asset Sustainability Reserve	(545)	-	-	-	-	-	-
Debt Financing	-	(2,000)	(34,000)	(2,000)	-	-	-

PROJECT SUMMARY:

The Fire Hall Renewals Project will deliver a new Fire Hall Headquarters at the existing Hall #2 site on Dawson Avenue and modernize Fire Hall #1 on Nanaimo Avenue to support emergency response services for decades to come.

The new headquarters will be an approximately 26,300 sq. ft., two-storey post-disaster facility designed to remain operational during emergencies through full generator backup power. As the City's primary emergency response centre, it will house Fire Administration, Fire Prevention, Training Division, and Fire Suppression operations. Key features include four tandem apparatus bays, eight dorm rooms, dedicated firefighter decontamination facilities, and capacity to support regional firefighter training.

The project is being delivered using an Integrated Project Delivery (IPD) model, which brings the City, architect, contractor, and key trade partners together early in the process to improve collaboration, accountability, cost certainty, and project outcomes.

Following completion of the new headquarters, Fire Hall #1 will be upgraded to support its future role as a satellite fire station and the City's Emergency Operations Centre, strengthening the City's ability to respond to emergencies and coordinate critical incident management.

OPERATING BUDGET IMPACT: Savings through energy efficiency and reduced annual maintenance.

PROJECT ID: FA-CPS-04; FA-CH-01; FA-CY-03; FA-CY-01

Civic Places & Spaces – Municipal Facilities

City Hall Renewal

Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	-	25	-	2,000	2,000	4,650	-
Debt Financing	-	-	-	(2,000)	(2,000)	(4,000)	-
General Fund	-	(25)	-	-	-	(650)	-



PROJECT SUMMARY: The City Hall Renewal Project will rehabilitate the building's exterior envelope, walls, windows and doors, flashing, and other weatherproofing elements, to improve energy performance, prevent water intrusion, and extend the facility's life. The project will also renew and replace roof components as needed to address leaks and deterioration.

OPERATING BUDGET IMPACT: Savings through reduced annual maintenance and energy efficiency

City Yards Renewal & Fleet Building

Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	242	-	2,000	11,000	4,000	-	-
Debt Financing	-	-	(2,000)	(11,000)	(4,000)	-	-
General Fund	(142)	-	-	-	-	-	-
Sewer Fund	(50)	-	-	-	-	-	-
Water Fund	(50)	-	-	-	-	-	-



PROJECT SUMMARY: This multi-year initiative addresses long-standing space constraints at City Yards. A new fleet maintenance building will provide dedicated space for vehicle and equipment servicing, improving operational efficiency, workflow, and safety.

Once fleet operations are relocated from the main building, the vacated space will be renovated and repurposed for administrative functions. Upgrades will address building systems, accessibility, and code compliance, extending the facility's useful life and supporting efficient municipal service delivery.

OPERATING BUDGET IMPACT: Increase due to new asset, offset by savings through reduced annual maintenance and energy efficiency at existing facility.

PROJECT ID: TN-TC-03

Crosswalk Improvements

New:
South Main & Brandford Ave.





New:
Churchill Ave.

Improvement:
Debeck St. & Penticton Ave.



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	406	483	530	550	590	600	650
Asset Sustainability Reserve	-	-	(530)	(550)	-	-	-
BCSF Community Works Reserve	(406)	-	-	-	-	-	-
General Fund	-	(483)	-	-	(590)	(600)	(650)

PROJECT SUMMARY:

This budget targets infrastructure upgrades to support safer street crossings for all road users. It funds the design, specification, procurement of materials and construction associated with the upgrade of crossing locations. This program looks at curb extension installation, signal upgrades, raised crosswalks, new signalization options (i.e., lead pedestrian intervals), and rapid flashing beacons.

In 2027 the City will be focusing on three projects. South Main Street and Brandford Avenue (new), Churchill Avenue (new), Debeck Street and Penticton Avenue (improvements – lighting and a raised crossing).

OPERATING BUDGET IMPACT: None anticipated.

PROJECT ID: WD-NE-04.1

Ellis 4 Dam Dredging



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	-	-	1,540	-	-	-	-
Water Fund	-	-	(1,540)	-	-	-	-

PROJECT SUMMARY:

Ellis 4 Dam is the primary storage reservoir in the Ellis Creek watershed and a cornerstone of the South Irrigation System. At the head of the North Fork of Ellis Creek, it provides critical water storage for agricultural irrigation, environmental flows, and overall system reliability. The reservoir is drained each fall and replenished by spring snowmelt runoff. Ellis 4 is an Extreme Consequence Dam with a Provincial Dam Risk Level of 3 (Stable). Major reconstruction in 2024–2025—including a new emergency spillway, low-level outlet works, embankment improvements, and erosion protection—brought the facility into compliance with current dam safety requirements.

With rehabilitation complete, the proposed project focuses on dredging to remove sediment and recover lost storage within the existing basin. As a maintenance and asset-optimization effort, dredging can increase live storage while avoiding the more complex regulatory and permitting requirements tied to structural dam modifications. Restoring storage capacity is a practical, cost-effective investment in long-term water security. Additional storage would improve drought resilience, increase operational flexibility, and provide more reliable supply for agricultural users during periods of reduced runoff and rising seasonal demand, while helping mitigate climate-change impacts such as declining snowpack and extended drought.

OPERATING BUDGET IMPACT: Savings through reduced use of treated water for irrigation purposes.

PROJECT ID: TN-FS-01

Friendly Streets



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	401	179	190	190	200	200	215
Asset Sustainability Reserve	(42)	-	-	-	-	-	-
BCSF Community Works Reserve	(359)	-	-	-	-	-	-
General Fund	-	(179)	(190)	(190)	(200)	(200)	(215)

PROJECT SUMMARY:

Traffic calming measures can positively impact multiple aspects of urban quality, including safety, health, environment, and economy. These measures are physical implementations on streets designed to enhance residents' quality of life, encourage consistent lower-speed driving patterns, and improve safety for pedestrians and cyclists.

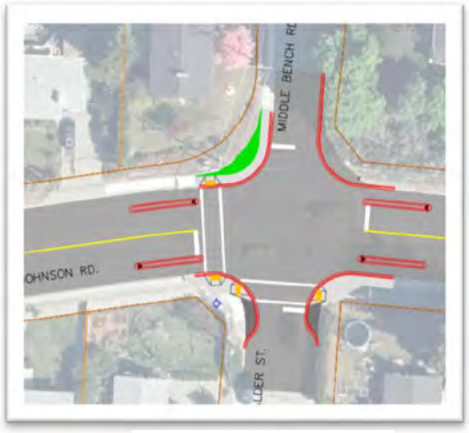
The City currently has 132 traffic safety related requests in various stages of progress. Of those requests 65 are traffic calming or speed related issues, 47 are crosswalk safety related issues which are addressed through the Crosswalk Improvement Program, and 20 are general intersection safety concerns. All these issues are reviewed, categorized, and prioritized by severity of issue, ease and cost of implementation, and whether these works can be coordinated with other City construction programs.

Common examples include speed humps, chicanes, elevated crosswalks, curb bump-outs, and diverters. In 2027 the City will be addressing the short cutting and speeding on Orchard Avenue by installing two raised crosswalks, complete with upgraded lighting.

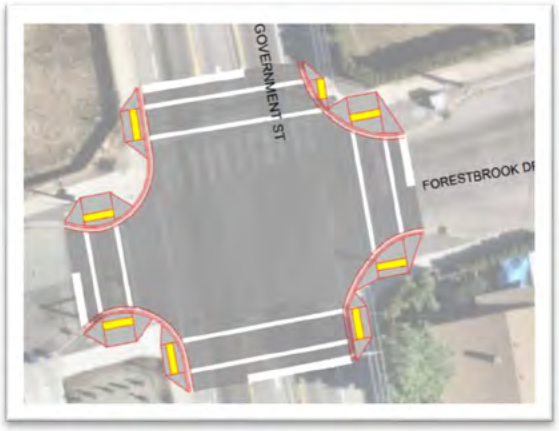
OPERATING BUDGET IMPACT: None anticipated.

PROJECT ID: TN-MP-01

Intersection Safety & Signal Improvements



Middle Bench/Johnson



Forestbrook Signalization

Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	795	391	600	240	240	260	260
Asset Sustainability Reserve	-	-	(600)	(240)	-	-	-
BCSF Community Works Reserve	(795)	-	-	-	-	-	-
General Fund	-	(391)	-	-	(240)	(260)	(260)

PROJECT SUMMARY:

This initiative focuses on improving the safety and efficiency of intersections for all road users. Safety enhancements include installing and maintaining traffic signals, signage, pavement markings, pedestrian crossings, and protected cycling facilities, while upgrading intersection designs with features such as roundabouts and dedicated turn lanes to reduce collision risk.

In 2027 the City will be focusing on two projects. The first project is the permanent upgrade of the Johnson Road and Middle Bench Road intersection. Temporary rubber curb extensions were originally installed as a pilot measure to quickly improve intersection operations and safety while allowing the City to evaluate how the changes functioned in practice. The intersection can now be upgraded with permanent concrete improvements, while also updating traffic control devices, reducing sign clutter, and improving pedestrian signal visibility and accessibility.

The second project is the assessment, and if warranted, installation of a full traffic signal at Forestbook Drive and Government Street. This will facilitate improved access to the local neighborhoods following the closure of Ontario and the recently completed Eckhardt Avenue, while also allowing for better signal coordination along the corridor.

OPERATING BUDGET IMPACT: None anticipated.

PROJECT ID: FA-KPS-FRI

Kings Park Sportsplex
Facility Renewals/Improvements



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	-	-	80	110	-	35	-
General Fund	-	-	-	(110)	-	(35)	-
Growing Communities Reserve	-	-	(80)	-	-	-	-

PROJECT SUMMARY:

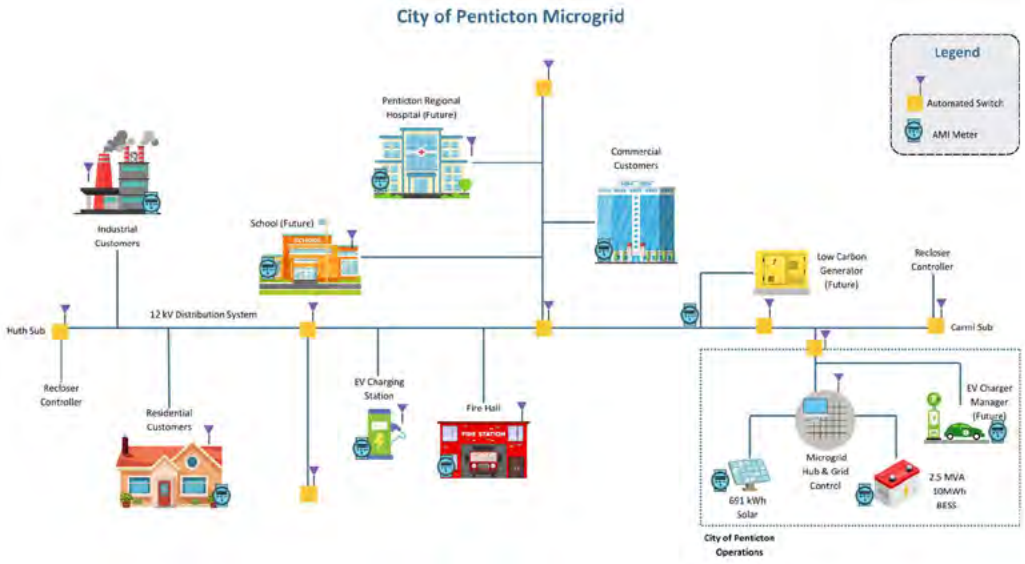
Kings Park Sportsplex is undertaking a multi-year program of facility renewals and improvements to maintain safe, reliable, and functional building systems and high-use athletic areas. Building on recent investments, including new indoor synthetic turf, roof replacement and the construction of a new outdoor washroom and changeroom facility, the program continues to advance long-term renewal of the Sportsplex facility. The upcoming scope includes targeted capital renewal work, such as replacing aging rooftop mechanical equipment and rehabilitating key interior and exterior finishes, extending the facility's useful life and reducing the risk of unplanned service disruptions. Planned upgrades also include replacing athletic rubber surfaces and repainting exterior and interior walls and ceilings to keep the building durable, welcoming, and fit for ongoing community use.

A major component of the program is modernizing the indoor field lighting system, which has reached the end of its life and is increasingly costly to maintain due to obsolete parts and access requirements. Replacing outdated halogen-style fixtures with updated lighting will improve reliability, reduce ongoing maintenance burdens, and enhance the experience for leagues, programs, and events. Overall, these investments prioritize essential and vital renewal needs to support long-term stewardship of the Kings Park Sportsplex asset.

OPERATING BUDGET IMPACT: Savings through reduced annual maintenance and repairs.

PROJECT ID: ELEC-NE-08

Microgrid



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	1,606	-	6,495	2,188	110	75	20
Grant Funding	-	-	(3,248)	(1,094)	(55)	(38)	(10)
Electric Fund	(1,606)	-	(3,248)	(1,094)	(55)	(38)	(10)

PROJECT SUMMARY:

The Electrical Microgrid project is a City of Penticton electric-utility modernization and resiliency initiative that will create a defined area serving critical municipal and community infrastructure. It integrates a Battery Energy Storage System (BESS), solar photovoltaic generation (including the proposed Fire Hall 2 solar component), automated switching equipment, and microgrid controls, enabling this portion of the distribution system to be managed as a coordinated unit. In day-to-day operation, it is designed to reduce peak demand and improve system efficiency by using local generation and storage in a strategic, automated way.

The project's primary benefits are reduced upstream supply costs, improved community resiliency, and long-term operational flexibility. In the event of a major upstream disruption such as wildfire impacts, severe storms, a cyber incident, or a bulk supply interruption, the microgrid would enable essential sites to continue operating independently. These sites include the electric utility operations centre at City Yards, the hospital area, and Fire Hall 2, supporting emergency response and continuity of services. It also lays the foundation to safely integrate additional distributed energy resources over time and advances corporate and community climate objectives by expanding local renewable energy and grid controls while maintaining strong utility reliability and long-term cost control.

OPERATING BUDGET IMPACT: Savings through reduced power purchase expenses.

PROJECT ID: TN-IR-01

Pavement Management Rehabilitation Program



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	315	1,268	1,280	1,260	1,450	1,490	1,840
Asset Sustainability Reserve	(315)	(1,268)	-	-	-	-	-
BCSF Community Works Reserve	-	-	(1,280)	-	-	-	-
General Fund	-	-	-	(1,260)	(1,450)	(1,490)	(1,840)

PROJECT SUMMARY:

The Pavement Rehabilitation Program is an improvement initiative that focuses on comprehensive pavement rehabilitation through assessment, repair identification, and implementation of measures to enhance safety and functionality. The objective is to extend pavement service life and improve structural capacity through strategic resurfacing, restoration, and rehabilitation techniques.

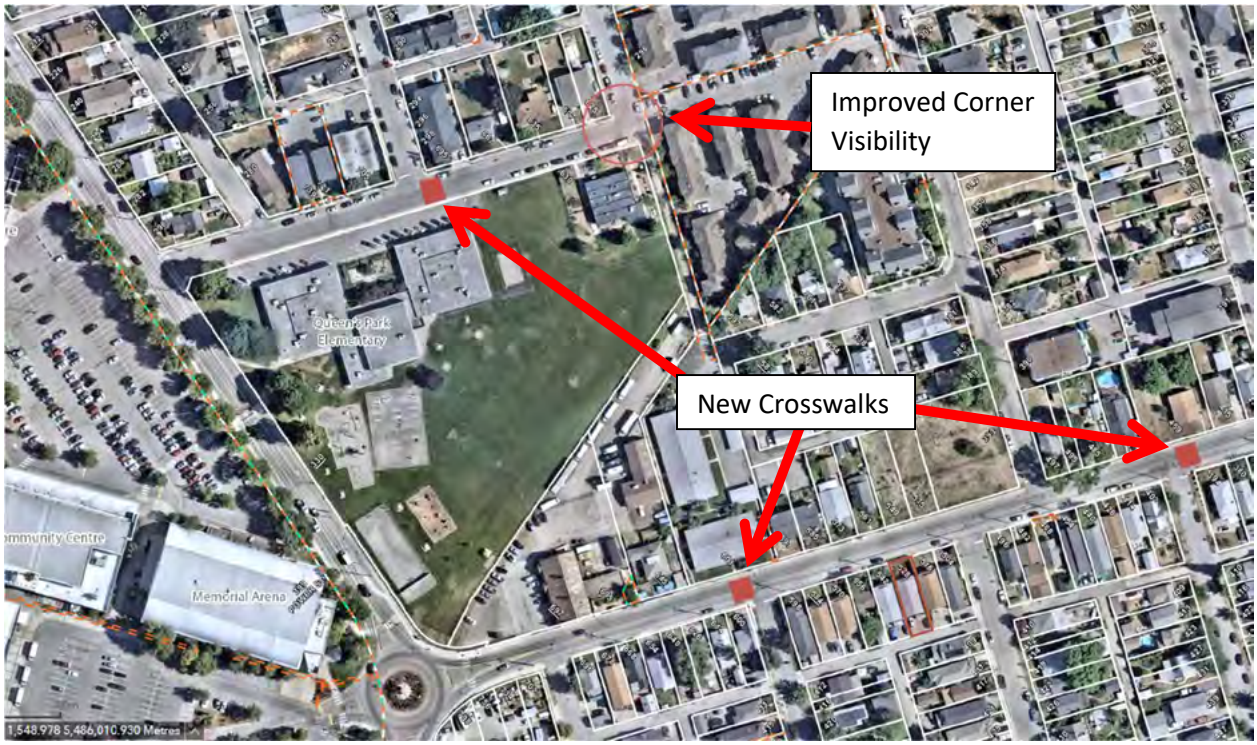
Over the next few years, the City plans to review and address the following roads:

Year	Road	From	To	Paving Width	Quantity m^2
2027	Main Street	McDougall Ave	Warren Ave	Full Width	7,300
	Vancouver Ave	Round-a-bout	Vancouver Place	Travel Lanes	5,200
2028	Duncan Ave	Fairview Road	Moosejaw St	Full Width	7,475
	Kinney Ave	Atkinson St	Baskin St	Full Width	6,215
2029	Government St	Ellis St	Eckhardt	Full Width	8,625
	Winnipeg Street	Eckhardt Ave	Scott Ave	Full Width	4,600
	Industrial Ave	Fairview Road	Quebec St	Full Width	3,850

OPERATING BUDGET IMPACT: Savings through reduced maintenance and repairs.

PROJECT ID: TN-TC-04

Safe Routes to School



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	296	150	175	175	175	175	175
General Fund	(296)	(150)	(175)	(175)	(175)	(175)	(175)

PROJECT SUMMARY:

The City is enhancing safety around schools and playgrounds through the Safe Routes to School program. This initiative aims to create a secure environment for students to walk, wheel, and roll to school. The process involves collaborating with the entire school community to identify ways to make active travel safer and more accessible. With plans now completed for each Elementary School in the City, the focus will shift to implementation of recommended measures.

In 2027, the City will be supporting implementation of recommendations from a number of the Safe Routes Plans. At Wiltse, plans will be developed to address illegal parking and u-turns. At Queen's Park, plans include new crosswalks on Wade Ave, and traffic safety improvements at the intersection of Birch St and Maple Ave. At Columbia Elementary, measures will address illegal parking and crosswalk enhancement. Other minor projects from other plans will be tackled, budget permitting.

OPERATING BUDGET IMPACT: None anticipated.

PROJECT ID: FA-SPBH-01

Skaha Park East Boathouse Renewal



Type ($ thousands)	Carry Forward	2026	2027	2028	2029	2030	2031
Project Budget	-	-	1,000	-	-	-	-
Growing Communities Reserve	-	-	(1,000)	-	-	-	-

PROJECT SUMMARY:

The existing boathouse, originally constructed as a shed in the 1960s and later converted for dragonboat and canoe storage, benefits from its close-to-shore location and serves a highly active paddling community. However, the facility has exceeded its useful life, experiences frequent water intrusion, requires temporary structural supports to maintain roof stability, and no longer provides adequate storage capacity or functionality to meet the needs of the users.

The Boathouse Renewal Project implements a key recommendation of the 2021 Skaha Lake Park East Plan, which identified the need to improve paddling infrastructure and address aging waterfront facilities at the site. Originally envisioned as a new, expanded boathouse, the project is being proposed to proceed as a major retrofit and expansion of the existing facility. The renewal will modernize the boathouse, improve safety, security, and functionality, increase storage capacity, and extend the life of this important community asset while continuing to support the growing paddling community.

OPERATING BUDGET IMPACT: Savings through reduced annual maintenance and repairs.

Capital Budget Summary by Fund

Summary of Capital Projects

	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Electric Capital Fund	5,690,925	6,063,400	14,089,500	8,441,800	6,382,100	6,501,500	6,331,900
General Capital Fund	19,339,845	18,694,206	52,797,736	34,288,173	20,811,222	12,396,285	9,014,961
Sewer Capital Fund	16,792,975	4,193,000	6,018,500	33,109,500	9,872,500	3,647,000	6,948,000
Water Capital Fund	11,602,990	5,450,000	9,445,000	8,805,000	13,425,000	2,405,000	3,815,000
Total Funded Capital Projects	**$ 53,426,735**	**$ 34,400,606**	**$ 82,350,736**	**$ 84,644,473**	**$ 50,490,822**	**$ 24,949,785**	**$ 26,109,861**

Electric Capital Fund

Department	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Electric	3,770,425	5,878,400	14,044,500	8,441,800	6,382,100	6,501,500	6,331,900
Engineering	1,384,900	-	-	-	-	-	-
Engineering - WTP	115,000	-	-	-	-	-	-
Facilities	70,600	140,000	-	-	-	-	-
Information Technology	-	45,000	45,000	-	-	-	-
Public Works - Fleet	350,000	-	-	-	-	-	-
Total Electric Capital Fund	**$ 5,690,925**	**$ 6,063,400**	**$ 14,089,500**	**$ 8,441,800**	**$ 6,382,100**	**$ 6,501,500**	**$ 6,331,900**
Funding Sources & Transfers							
Revenue - Federal Grants	-	-	3,247,500	1,094,000	55,000	37,500	10,000
Revenue - Other	-	1,487,640	3,181,000	1,472,600	1,515,100	1,559,500	1,605,800
Electric Capital Reserve	5,690,925	4,525,760	7,661,000	5,875,200	4,812,000	4,904,500	4,716,100
Total Funding Sources & Transfers	**$ 5,690,925**	**$ 6,063,400**	**$ 14,089,500**	**$ 8,441,800**	**$ 6,382,100**	**$ 6,501,500**	**$ 6,331,900**

General Capital Fund

Department	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Bylaw Enforcement	-	20,000	21,000	22,000	11,500	-	-
Electric	83,675	402,500	363,100	409,700	291,400	193,100	219,900
Engineering	5,539,395	5,197,000	4,245,000	11,087,000	10,262,000	3,255,000	3,670,000
Facilities	5,075,225	8,738,569	40,327,500	16,704,000	7,387,000	5,230,000	1,077,500
Fire Services	13,755	713,100	84,800	66,500	68,200	69,900	71,600
Information Technology	912,220	538,000	773,000	556,000	1,276,000	571,000	496,000
Public Works - Fleet	4,215,020	1,574,212	5,310,836	4,022,973	1,380,122	2,251,785	2,449,461
Public Works - General	51,545	-	-	-	-	-	-
Public Works - Parks	3,087,565	1,510,825	1,672,500	1,420,000	135,000	825,500	1,030,500
Sustainability	361,445	-	-	-	-	-	-
Total General Capital Fund	**$ 19,339,845**	**$ 18,694,206**	**$ 52,797,736**	**$ 34,288,173**	**$ 20,811,222**	**$ 12,396,285**	**$ 9,014,961**
Funding Sources & Transfers							
Project revenue	-	35,000	-	-	-	-	-
Revenue - Provincial Grants	1,401,760	555,072	-	-	-	-	-
Revenue - Federal Grants	60,000	162,825	-	-	-	-	-
Asset Retirement Obligations	67,585	10,000	-	-	-	-	-
General Capital - Asset Emergency Reserve	82,570	650,000	-	-	-	-	-
General Capital - Asset Sustainability Reserve	3,671,200	4,188,000	2,480,000	790,000	-	-	-
General Capital - BCSF Community Works Reserve	2,118,460	1,333,998	1,280,000	2,342,000	2,624,000	-	-
General Capital - Climate Action Reserve	6,955	-	-	-	-	-	-
General Capital - DCC Parks Reserve	63,665	455,400	237,600	891,000	59,400	274,800	380,200
General Capital - DCC Roads & Highways Reserve	610,165	486,486	290,000	1,114,000	1,182,000	314,800	314,800
General Capital - Debt Financing	-	2,000,000	37,925,000	15,000,000	6,000,000	4,000,000	-
General Capital - Dividend Funding	3,668,960	4,582,614	4,772,500	4,779,200	5,210,500	5,272,500	5,662,900
General Capital - Equipment Replacement Reserve	4,887,625	1,682,812	3,517,636	4,254,973	2,137,322	2,534,185	2,657,061
General Capital - Gaming Reserve	50,000	45,000	325,000	-	-	-	-
General Capital - Growing Communities Reserve	2,021,260	-	1,080,000	104,000	-	-	-
General Capital - Storm Water Surplus Reserve	580,620	1,907,000	275,000	5,013,000	3,598,000	-	-
General Capital Reserve	49,020	600,000	615,000	-	-	-	-
Total Funding Sources & Transfers	**$ 19,339,845**	**$ 18,694,206**	**$ 52,797,736**	**$ 34,288,173**	**$ 20,811,222**	**$ 12,396,285**	**$ 9,014,961**

Sewer Capital Fund

Department	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Engineering - AWWTP	14,269,445	2,552,400	4,858,500	24,246,500	3,349,500	1,957,000	4,818,000
Engineering	2,473,530	1,505,000	860,000	8,863,000	6,523,000	1,690,000	2,130,000
Facilities	50,000	40,000	-	-	-	-	-
Information Technology	-	5,600	-	-	-	-	-
Public Works - Fleet	-	90,000	300,000	-	-	-	-
Total Sewer Capital Fund	**$ 16,792,975**	**$ 4,193,000**	**$ 6,018,500**	**$ 33,109,500**	**$ 9,872,500**	**$ 3,647,000**	**$ 6,948,000**
Funding Sources & Transfers							
Sewer Capital - DCC Reserve	7,414,065	118,800	-	715,500	103,950	-	1,925,550
Sewer Capital - Debt Financing	2,552,210	-	-	22,555,000	-	-	-
Sewer Capital Reserve	6,826,700	4,074,200	6,018,500	9,839,000	9,768,550	3,647,000	5,022,450
Total Funding Sources & Transfers	**$ 16,792,975**	**$ 4,193,000**	**$ 6,018,500**	**$ 33,109,500**	**$ 9,872,500**	**$ 3,647,000**	**$ 6,948,000**

Water Capital Fund

Department	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Engineering	9,903,635	3,755,000	4,920,000	5,720,000	5,520,000	980,000	490,000
Engineering - WTP	1,317,415	1,075,000	1,910,000	2,285,000	5,865,000	975,000	2,875,000
Facilities	50,000	40,000	-	-	-	-	-
Public Works - Fleet	-	199,500	-	-	-	-	-
Public Works - Parks	166,790	-	-	-	-	-	-
Water	-	-	1,890,000	350,000	350,000	450,000	450,000
Water Distribution	165,150	380,500	725,000	450,000	1,690,000	-	-
Total Water Capital Fund	**$ 11,602,990**	**$ 5,450,000**	**$ 9,445,000**	**$ 8,805,000**	**$ 13,425,000**	**$ 2,405,000**	**$ 3,815,000**
Funding Sources & Transfers							
Water Capital - Debt Financing	4,670,340	-	-	-	-	-	-
Water Capital Reserve	6,932,650	5,450,000	9,445,000	8,805,000	13,425,000	2,405,000	3,815,000
Total Funding Sources & Transfers	**$ 11,602,990**	**$ 5,450,000**	**$ 9,445,000**	**$ 8,805,000**	**$ 13,425,000**	**$ 2,405,000**	**$ 3,815,000**

Debt Funded Projects

External Debt Financing

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	Capital Type
AWWTP-LWMP07	ESSENTIAL	Centrifuge Upgrades*	-	-	-	8,125,000	-	-	-	GROWTH
FA-CPS-04	OPTIMAL	Civic Places & Spaces - City Hall - Envelope Renewal*	-	-	-	2,000,000	2,000,000	4,000,000	-	RENEW
FA-CY-03	OPTIMAL	Civic Places & Spaces - City Yards - Fleet Building*	-	-	1,500,000	9,500,000	-	-	-	NEW
FA-CY-01	OPTIMAL	Civic Places & Spaces - City Yards - Main Building Upgrades*	-	-	500,000	1,500,000	4,000,000	-	-	RENEW
FA-CPS-01	STRATEGIC	Civic Places & Spaces - Fire Hall Renewals*	-	2,000,000	34,000,000	2,000,000	-	-	-	RENEW
FLT-E203	ESSENTIAL	Fire Truck (Replace Unit E-203)	-	-	1,925,000	-	-	-	-	RENEW
AWWTP-LWMP01	ESSENTIAL	NMLR Pumps, Headworks, Bioreactor Gates & Third Secondary Clarifier	2,552,210	-	-	-	-	-	-	GROWTH
G-WAT-01	STRATEGIC	Ridgedale Reservoir Upgrade	4,670,340	-	-	-	-	-	-	GROWTH
AWWTP-LWMP05	ESSENTIAL	Second Dissolved Air Floatation Unit*	-	-	-	6,240,000	-	-	-	GROWTH
AWWTP-LWMP04	ESSENTIAL	Second Fermenter*	-	-	-	8,190,000	-	-	-	GROWTH
		Funded Capital Projects: External Debt Financing	**$ 7,222,550**	**$ 2,000,000**	**$ 37,925,000**	**$ 37,555,000**	**$ 6,000,000**	**$ 4,000,000**	**$ -**	

Development Cost Charges Funded Projects

Project ID	Funded Capital Projects	Carry Forward Projects	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
	Roads Development Cost Charges							
RC-16	Duncan Avenue East Corridor Reconstruction	-	-	-	817,000	885,000	-	-
TN-AT-03	Sidewalk Network Improvements	610,165	486,486	290,000	297,000	297,000	314,800	314,800
	Engineering Services - Master Plans - Transportation (DCC)	-	-	-	99,000	198,000	-	-
	Total Roads Development Cost Charges	610,165	486,486	290,000	1,213,000	1,380,000	314,800	314,800
	Storm Water Development Cost Charges							
	Engineering Services - Master Plans - Storm (DCC)	-	-	-	247,500	-	-	-
	Total Storm Water Development Cost Charges	-	-	-	247,500	-	-	-
	Sewer Development Cost Charges							
AWWTP-LWMP12	Dewatering Cake Bin Room	-	-	-	-	49,500	-	643,500
AWWTP-LWMP14	Fourth Tertiary Filter Installation	-	-	-	-	54,450	-	1,282,050
AWWTP-LWMP01	NMLR Pumps, Headworks, Bioreactor Gates & Third Secondary Clarifie	7,414,065	-	-	-	-	-	-
AWWTP-LWMP04	Second Fermenter*	-	118,800	-	-	-	-	-
SC-MP-01	SOEC Lift Station Wet Well Expansion	-	-	-	715,500	-	-	-
	Engineering Services - Master Plans - Sanitary Sewer (DCC)	-	148,500	174,000	-	-	-	-
	Total Sewer Development Cost Charges	7,414,065	267,300	174,000	715,500	103,950	-	1,925,550
	Water Development Cost Charges							
	Engineering Services - Master Plans - Domestic Water (DCC)	-	148,500	174,000	-	-	-	-
	Total Water Development Cost Charges	-	148,500	174,000	-	-	-	-
	Parks Development Cost Charges							
P-DCC-02-01	Esplanade - KVR Trail Connection	-	-	-	396,000	-	-	-
P-DCC-03	Gyro Park - Master Plan Upgrades	-	-	-	-	-	76,800	380,200
TC-04-02	KVR Trail/TCT - Trail Strategy Implementation	63,665	99,000	237,600	-	-	198,000	-
P-DCC-07	Lion's Park - DCC Projects from Master Plan	-	108,900	-	495,000	-	-	-
P-DCC-09	Robinson Park - DCC Projects	-	247,500	-	-	-	-	-
P-DCC-10	Three Blind Mice Management Plan	-	-	-	-	59,400	-	-
	Total Parks Development Cost Charges	63,665	455,400	237,600	891,000	59,400	274,800	380,200
	Total Development Cost Charges:	**$ 8,087,895**	**$ 1,357,686**	**$ 875,600**	**$ 3,067,000**	**$ 1,543,350**	**$ 589,600**	**$ 2,620,550**

Capital Projects Without Identified Funding

Projects are identified with estimated costs at a high-level and have not been fully scoped or quoted nor has the year of the project been determined. The purpose of this listing is to provide visibility to potential additional capital needs beyond those included or funded within this plan and there is no intent to begin these without approved funding. Please note that this list is not exhaustive and does not include all projects that may exist including those within master plans with no estimated costs associated.

Project ID		Estimated Project Cost
ELEC-ND-05	Advanced Metering Infrastructure (AMI)	7,900,000
WD-IR-02	Aging & Undersized Water Infrastructure Renewals	9,770,000
WD-IR-04	Aging Irrigation System Infrastructure Renewals	2,000,000
FA-AG-FRI	Art Gallery - Facility Renewals/Improvements	300,000
FA-CH-FER	City Hall - Facility Equipment Replacements	172,400
FA-CH-04	City Hall - Security & Surveillance System Upgrade	265,000
FA-CY-FER	City Yards - Facility Equipment Replacements	236,900
FA-CY-FRI	City Yards - Facility Renewals/Improvements	103,300
FA-CY-04	City Yards - Security & Surveillance System Upgrade	420,000
FA-CY-05	City Yards - Shed Structure Replacement	830,000
FA-CPS-02	Civic Places & Spaces - Multi-Sport Facility	70,000,000
FA-CC-FER	Community Centre - Facility Equipment Replacements	170,000
P-DCC-11	Community Parkland Acquisition	1,500,000
AWWTP-LWMP13	Deep Lake Outfall & Third Primary Clarifier	4,030,000
OSP-05-01	Duncan Ave Reservoir - Site Improvements	500,000
WD-NE-03	Ellis 2 Dam Upgrades	10,500,000
P-DCC-01-01	Ellis Creek Pathway - Site Improvements	235,000
ECR-R7	Ellis Creek Restoration - Reach 7	5,739,000
ECR-R8	Ellis Creek Restoration - Reach 8	500,000
NP-04	Esplanade - Master Plan Implementation	5,000,000
P-DCC-02-02	Esplanade - Sign Upgrades	172,000
FS-06	Fire Services Upgraded Fire Uniforms	1,000,000
FLT-E201	Fire Truck (Replace Unit E-201)	1,800,000
AWWTP-LWMP10	FOG Sump Structural Assessment & Repair	3,386,000
FS-05	Heavy & Technical Rescue Equipment	85,000
WD-IR-03	Industrial Area Fire Flow Upgrades	10,850,000
CWP-02-01	King's Park - Lighting Conversion	1,200,000
FA-KPS-FER	Kings Park/Sportsplex - Facility Equipment Renewals	130,000
FA-KPS-FRI	Kings Park/Sportsplex - Facility Renewals/Improvements	123,600
FA-LEIR-FER	Leir House - Facility Equipment Replacements	9,300
FA-LEIR-FRI	Leir House - Facility Renewals/Improvements	25,400
FA-LM-FER	Library/Museum - Facility Equipment Replacements	15,600
CP-06	Lion's Park - Master Plan Implementation	5,674,500
FA-MCL-01	McLaren Arena - Replace Concrete, Slab-on-Grade	1,500,000
CP-08-02	McNicoll Park - Lighting Conversion	585,000
FA-MEM-ESS	Memorial Arena - Essential Projects	2,050,600
FA-MEM-OPT	Memorial Arena - Optimal Projects	2,858,500
FA-MEM-VTL	Memorial Arena - Vital Projects	8,793,500
MISCP-02-01	Miscellaneous Projects - Off Leash Dog Park	400,000
MISCP-06	Miscellaneous Projects - Sportsfield Development	1,800,000
WTP-NE-12	Motor Control Centre Replacements	3,150,000
FA-OHTC-01	OHTC - Dasher Glass Replacement	600,000
FA-OHTC-FRI	OHTC - Facility Renewals/Improvements	60,000
AWWTP-LWMP06	Operational Storage for Reclaimed Effluent	2,600,000
MISCP-07	Parks Accessibility Projects	225,000
DC-MP-03	Power Street North Improvements	3,250,000

Capital Projects Without Identified Funding cont.

Projects are identified with estimated costs at a high-level and have not been fully scoped or quoted nor has the year of the project been determined. The purpose of this listing is to provide visibility to potential additional capital needs beyond those included or funded within this plan and there is no intent to begin these without approved funding. Please note that this list is not exhaustive and does not include all projects that may exist including those within master plans with no estimated costs associated.

Project ID		Estimated Project Cost
DC-MP-06	Power Street South Improvements	100,000
TN-AT-01	Protected Active Transportation Network	10,690,000
FA-PTCC-01	PTCC - Air Wall Replacement	800,000
FA-PTCC-FER	PTCC - Facility Equipment Replacements	202,000
FA-PTCC-FRI	PTCC - Facility Renewals/Improvements	1,950,000
FA-PTCC-FSER	PTCC - Food Service Equipment Replacements	265,000
FA-PTCC-02	PTCC - Partition Replacement	655,000
FA-PTCC-04	PTCC - Security & Surveillance Equipment Replacement	1,650,000
FA-PTCC-05	PTCC - Wallpaper Replacement	350,000
FA-RCMP-FRI	RCMP - Facility Renewals/Improvements	205,800
AWWTP-LWMP02	Replacement of Equalization Tanks	3,400,000
CWP-10-01	S.S. Sicamous Park - Site Improvements	500,000
FA-SPWC-FRI	Skaha East Washroom & Concession - Facility Renewal/Improvements	14,500
FA-SOEC-02	SOEC - Building Automation System Controls	1,300,000
FA-SOEC-FER	SOEC - Facility Equipment Replacements	1,126,500
FA-SOEC-FRI	SOEC - Facility Renewals/Improvements	997,000
FA-SOEC-04	SOEC - Fire Alarm System	710,000
FA-SOEC-FSER	SOEC - Food Service Equipment Replacements	540,000
FA-SOEC-05	SOEC - Interior Lighting Replacement	950,000
FA-SOEC-06	SOEC - Interior Wall Finish Repainting	2,500,000
FA-SOEC-01	SOEC - North Retractable Seating	825,000
FA-SOEC-07	SOEC - Security & Surveillance System Replacement	675,000
SC-MP-04	South Interceptor - AWWTP to Fairview Road	3,860,000
FA-SS-01	SS Sicamous - Repairs & Abatement	1,500,000
TN-AT-02	Standard & Shared Bike Network	1,185,000
FLT-SUV	SUV	100,000
AWWTP-LWMP09	UV Reactors Replacement	4,940,000
RC-20	Westminster Avenue Corridor Reconstruction	11,550,000
RC-19	Winnipeg Street Corridor Reconstruction	100,000
RC-17	Yorkton Avenue Corridor Reconstruction	100,000
	Capital Projects Without Identified Funding:	**$ 226,256,400**

2027
2031

Appendices





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2025 Community Survey

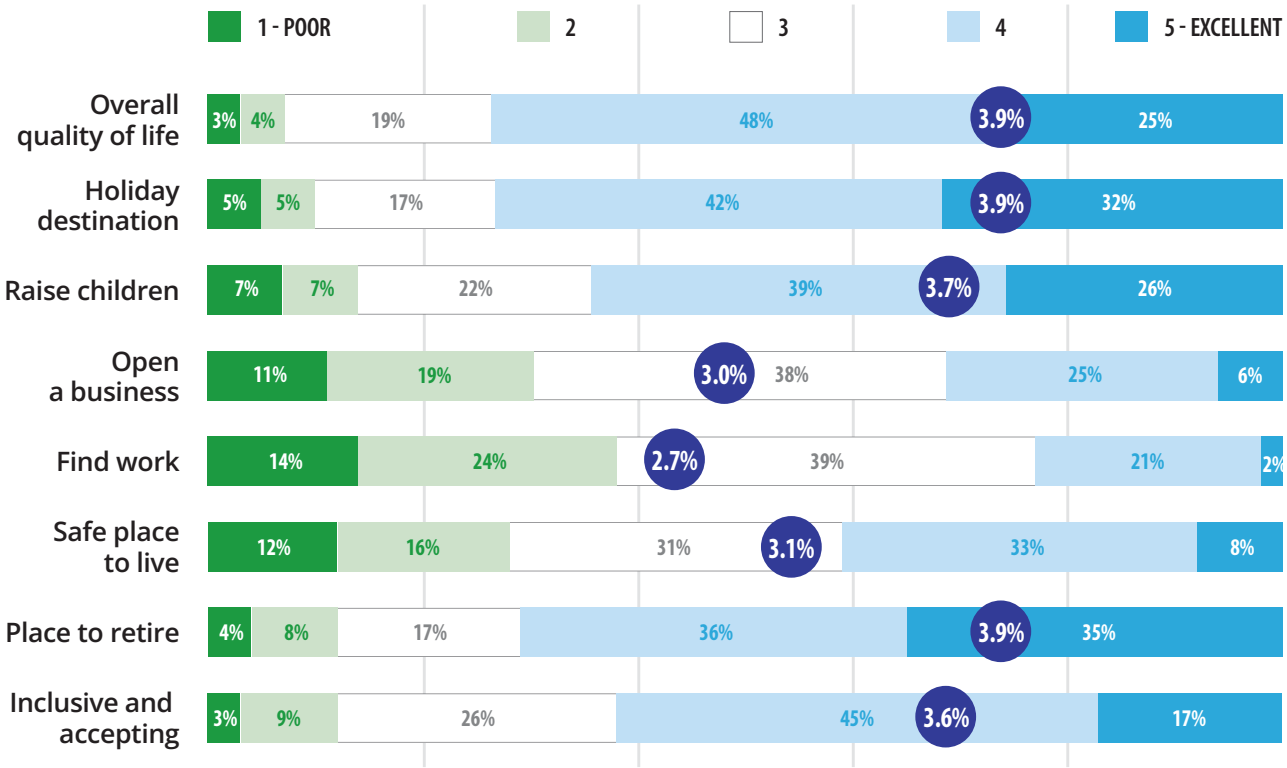
Between **May 20** and **June 1, 2025**, the City of Penticton invited residents to participate in the latest edition of the bi-annual **Community Survey**. This initiative asked residents to evaluate City services and share their perspectives on the City's strategic direction. Conducted every few years, the survey provides valuable insights into community sentiment and helps guide Council's priorities – building on the last survey conducted in **2023**.

A total of **1,635** residents took part in the 2025 survey, offering feedback that informs both operational planning and budget decisions. The full results are available at **www.shapeyourcitypenticton.ca** where you can explore how the community rated the current state of Council priorities and City services.

Survey Highlights

Quality of Life

The 2025 Community Survey results determined areas for Council's focus in their commitment to their priorities of Safe & Resilient and Livable & Accessible. These strategic pillars reflect the community's desire for secure, inclusive, and vibrant Penticton.



Scores for each of the measures were converted into an Overall Average Rating to allow for comparisons

How Should We Address the Rising Costs of Services?

Residents were asked to consider how the City should respond to the increasing costs of delivering services, maintaining and replacing infrastructure, and advancing community priorities. Participants ranked six potential approaches, providing valuable insight into the community's preferences for balancing affordability, sustainability, and service quality. These responses help guide Council's decision-making as we plan for a resilient and financially responsible future.



1 Encourage growth to share costs across a larger tax base (2.61)

2 Increase fees to pass on costs to users (2.89)

3 Increase taxes to maintain service at current levels (3.49)

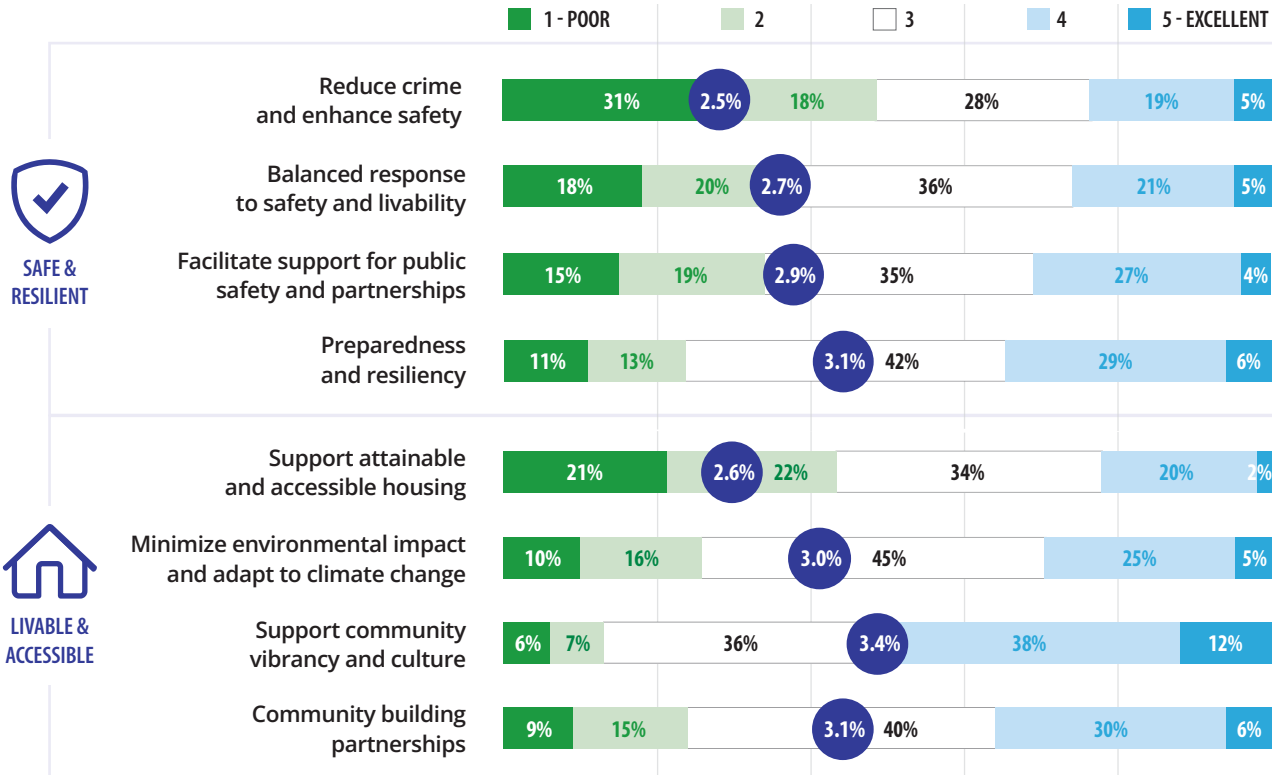
4 Increase taxes to enhance or expand services (3.85)

5 Reduce services to maintain current tax level (3.87)

6 Reduce services to reduce taxes (4.28)

Council Priorities Overall (%)

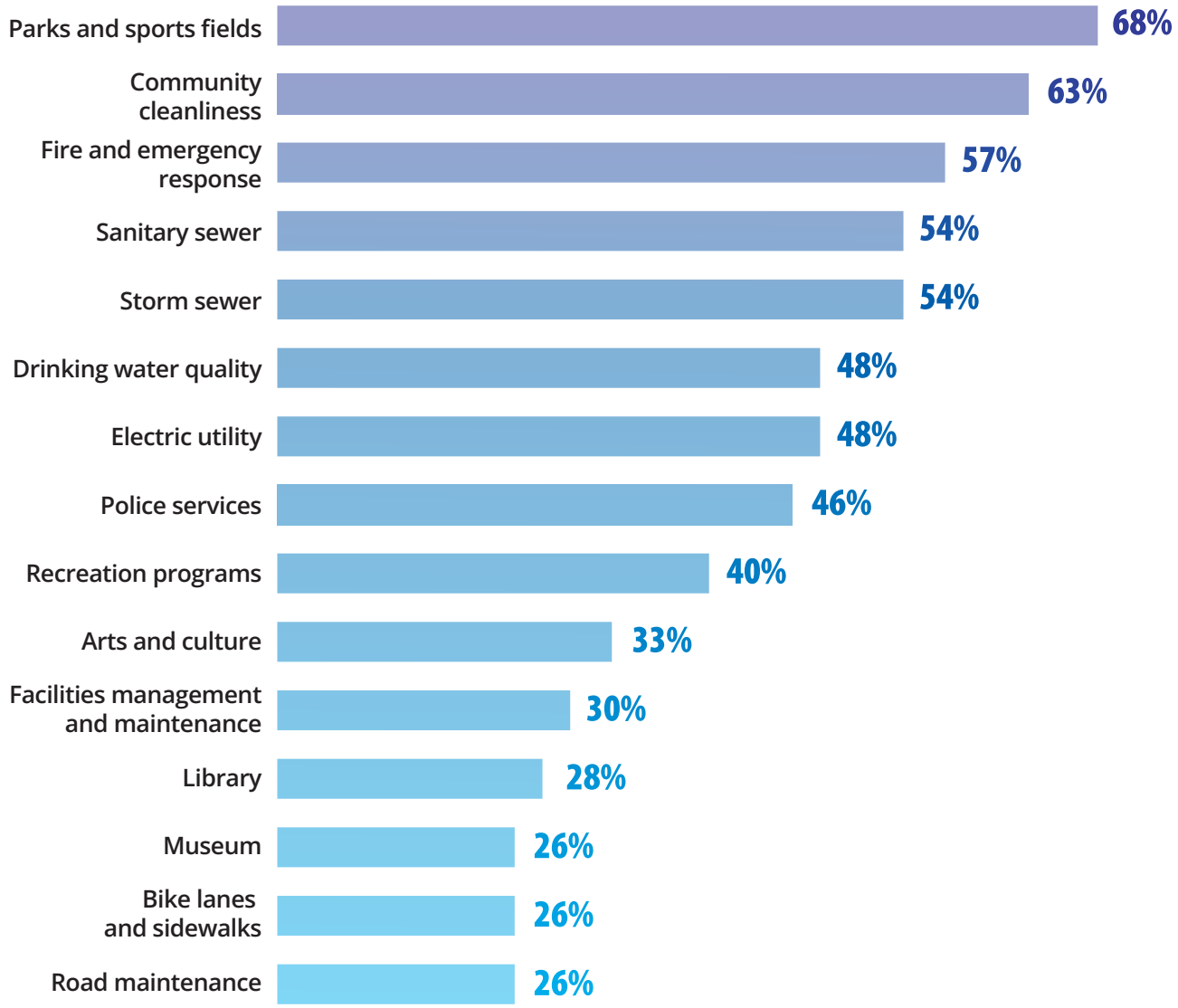
The 2025 Community Survey results reaffirm Council's commitment to priorities that residents value most: **Safe & Resilient** and **Livable & Accessible**. These strategic pillars reflect the community's desire for a secure, inclusive, and vibrant Penticton.



Scores for each of the measures were converted into an Overall Average Rating to allow for comparisons

Priorities for Investment (%)

Survey participants were invited to identify their top priorities from a list of areas where the City could focus future investments. The top selections – chosen by more than half of respondents – included **parks and sports fields**, **community cleanliness**, **fire and emergency response**, **sanitary sewer**, and **storm water**. These results help guide Council's budget decisions and ensure investments align with what matters most to the community.



Statistical Information

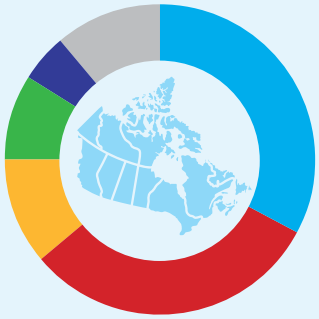
PENTICTON is located on the ancestral territory of the Syilx/Okanagan people. Its name, from the Interior Salish word *snpinktkn*, is commonly translated as "a place to stay forever," or more accurately, "a place where people live year-round."

Life in Penticton is about easy access to all the things that matter most. It's about lakes, trails, bike routes, and other recreational activities outside your door. It's a simpler life, with long sunny days and friendly faces greeting you hello.



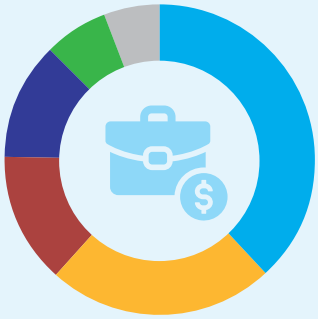
The City's START HERE 2025 Campaign captured the following:

WHERE ARE NEWCOMERS TO PENTICTON COMING FROM?



Metro Vancouver	33%
BC Interior/Northern BC	31%
Alberta	11%
Vancouver Island	9%
Saskatchewan	5%
No response	11%

WHAT DO THEY DO FOR WORK?



Moved for employment	34%
Retired	21%
Remote work/work from home	12%
Unemployed	11%
Moved with a partner, who came for work	6%
No response	5%

TYPE OF HOUSING WHERE THEY ARE LIVING?



House	35%
Apartment/condo	28%
Townhouse/duplex/ attached house	20%
Basement suite	4%
Shared house/roommates	3%
No response	10%



LOCAL ECONOMY Penticton's economy is diverse, balancing traditional strengths in **agriculture** and **manufacturing** with **public services** (health care, government and education) and a growing innovation sector, including **tech**, and a vibrant **culinary scene**.

The city is experiencing significant growth, driven by an increasing population, and is recognized as one of Canada's **most livable cities**.

Visit our website for more details:
StartHerePenticton.com



Tourism – What Penticton is Known For

Penticton is an iconic destination that all types of visitors have been exploring for generations and creating traditions that are carried on for years to come. Penticton is a year-round travel destination.

Penticton's TOP 6 tourism activities:

1. Vacationing on lake and beaches
2. Visiting parks and natural areas
3. Visiting orchards or fruit stands
4. Visiting wineries
5. Attending a wine festival
6. Walking or hiking trip

Other popular activities include:

- ☐ Floating the Penticton Channel
- ☐ Kettle Valley Rail (KVR) Trail
- ☐ Craft Beer
- ☐ Rock Climbing
- ☐ Endurance Training
- ☐ Cycling and Mountain Biking
- ☐ Arts and Culture



Source: www.visitpenticton.com

Top 10 Corporate Tax Contributor Properties 2026 v 2025

2026

Rank	Occupation Class	Type of Property
1.	Wholesale and Retail Trade	**Shopping Centre**
2.	Wholesale and Retail Trade	**Shopping Centre**
3.	Wholesale and Retail Trade	**Shopping Centre**
4.	Wholesale and Retail Trade	**Shopping Centre**
5.	Accommodation and Food Services	**Hotel and Convention**
6.	Finance, Insurance, Real Estate, Rental, and Leasing	**Multi Family Residential**
7.	Natural Resources, Agriculture and Related Production	**Gas and/or Electric Utility**
8.	Accommodation and Food Services	**Hotel and Convention**
9.	Wholesale and Retail Trade	**Shopping Centre**
10.	Accommodation and Food Services	**Hotel and Convention**

2025

Rank	Occupation Class	Type of Property
1.	Wholesale and Retail Trade	**Shopping Centre**
2.	Wholesale and Retail Trade	**Shopping Centre**
3.	Wholesale and Retail Trade	**Shopping Centre**
4.	Accommodation and Food Services	**Hotel and Convention**
5.	Natural Resources, Agriculture and Related Production	**Gas and/or Electric Utility**
6.	Finance, Insurance, Real Estate, Rental, and Leasing	**Multi Family Residential**
7.	Accommodation and Food Services	**Hotel and Convention**
8.	Wholesale and Retail Trade	**Shopping Centre**
9.	Wholesale and Retail Trade	**Shopping Centre**
10.	Accommodation and Food Services	**Hotel and Convention**

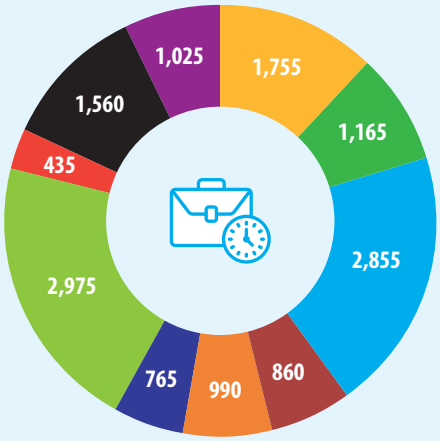
Tax Comparison Analysis - 2025 & 2026

Business	2025	2026	Difference	% Change
Assessed Value	**$1,446,406**	**$1,408,137**	**($38,269)**	**(-2.65)%**
Municipal				
General Tax Levy	$9,037	$9,573	$536	5.93%
City Services				
Storm Water	$483	$628	$145	30.00%
Other Taxing Jurisdictions				
School District 67	$5,149	$5,689	$540	10.48%
Regional District Levy	$898	$951	$54	$5.97%
Hospital Levy	$732	$777	$45	$6.12%
BC Assessment Levy	$146	$159	$13	$9.03%
Municipal Finance Authority	$0.72	$0.70	$-0.02	(-2.65)%
Total Tax Levy	**$16,446**	**$17,778**	**$1,332**	**8.10%**

Residential	2025	2026	Difference	% Change
Assessed Value	**$647,407**	**$645,044**	**($2,363)**	**(-0.37)%**
Municipal				
General Tax Levy	$2,307	$2,444	$137	5.93%
City Services				
Garbage & Yard Waste	$160	$165	$5	3.13%
Recycling	$38	$39	$1	2.63%
Storm Water	$170	$220	$51	30.00%
	$274	**$304**	**$29**	
Other Taxing Jurisdictions				
School District 67	$894	$948	$54	6.05%
Regional District Levy	$164	$178	$14	8.45%
Hospital Levy	$134	$145	$12	8.61%
BC Assessment Levy	$23	$25	$1	6.33%
Municipal Finance Authority	$0.1295	$0.1290	$-0.0005	(-0.37)%
Less Home Owner Grant	(770)	(770)	0	0.00%
Total Tax Levy	**$3,120**	**$3,394**	**$275**	**8.80%**

Top 10 Occupations in Penticton

North American Industry Classification Systems (NAICS)



- Health Care and Social Assistance 2,975
- Wholesale and Retail Trade .. 2,855
- Construction 1,755
- Accommodation and Food Services 1,560
- Manufacturing 1,165
- Public Administration 1,025
- Professional, Scientific, and Technical Service 990
- Finance, Insurance, Real Estate, Rental and Leasing 860
- Education Services 765
- Arts, Entertainment and Recreation 435

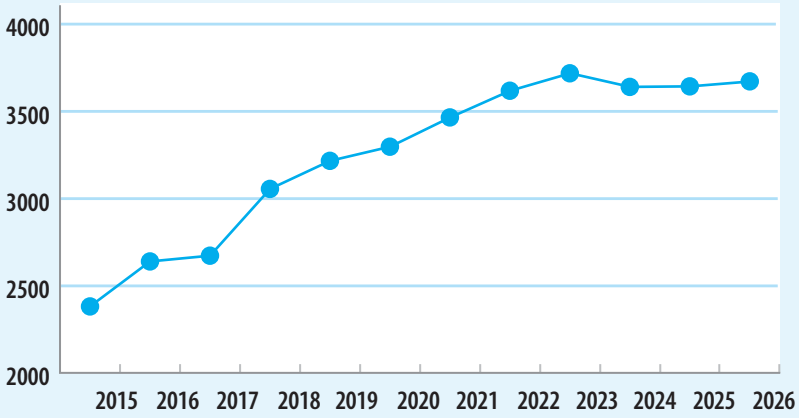
Source: Statistics Canada 2021 Census



Business Licences

2015	2,381
2016	2,639
2017	2,672
2018	3,055
2019	3,216
2020	3,297
2021	3,465
2022	3,618
2023	3,718
2024	3,640
2025	3,643
2026	3,671*

**Current to July 31, 2026*



Penticton is an entrepreneurial city, where big ideas can turn into big business. It's the hub of British Columbia's Okanagan-Similkameen region, with **more than 3,600 businesses** serving **100,000 people** throughout the region.

Getting to Penticton is easy, with access to major highways and the U.S. border. Penticton airport offers direct flights to **Vancouver** and **Calgary** and has easy access to the **Kelowna International Airport** for international flights.



Distance (KM) to Penticton by Road From:

Kelowna	63	**Vancouver**	396
Vernon	115	**Calgary**	676
Kamloops	240	**Edmonton**	1,051

Oroville-Osoyoos U.S. Border Crossing 74

Acronyms

AI	Artificial Intelligence
AWWTP	Advanced Waste Water Treatment Plant
BCA	BC Assessment
BCEDA	BC Economic Development Association
BCP	Business Continuity Plan
BEO	Bylaw Enforcement Officer
BTM	Business Tax Multiplier
CCAP	Community Climate Action Plan
CDSA	Controlled Drugs and Substances Act
CEEP	Corporate Energy and Emissions Plan
CMHC	Canada Mortgage and Housing Corporation
CPI	Consumer Price Index
CPTED	Crime Prevention Through Environmental Design
CSA	Canadian Standards Association
CSH	Community Safety Hub
CSWB	Community Safety and Well-being Plan
CUPE	Canadian Union of Public Employees
DCC	Development Cost Charge
DPBIA	Downtown Penticton Business Improvement Association
EDMA	Emergency Disaster and Management Act
ESS	Emergency Support Services
ERP	Emergency Response Plan
FOIPPA	Freedom of Information and Protection of Privacy Act
FTE	Full Time Equivalent
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GM	General Manager
HRVA	Hazard Risk Vulnerability Analysis
IAFF	International Association of Fire Fighters
IBEW	International Brotherhood of Electric Workers
ICBC	Insurance Corporation of British Columbia
ICRT	Integrated Crisis Response Team
IGR	Intergovernmental Relations

» **IMPACT**	Integrated Municipal Provincial Auto Crime Team
» **IPD**	Integrated Project Delivery
» **IT**	Information Technology
» **IPV**	Intimate Partner Violence
» **KPI**	Key Performance Indicator
» **KVR**	Kettle Valley Rail
» **LGA**	Local Government Act
» **LGMA**	Local Government Management Association
» **MFA**	Municipal Finance Authority
» **MIA**	Municipal Insurance Association
» **NTU**	Nephelometric Turbidity Unit
» **OBWB**	Okanagan Basin Water Board
» **OCP**	Official Community Plan
» **OVG**	Oak View Group
» **PFD**	Penticton Fire Department
» **PRV**	Pressure Reducing Valve
» **PSAB**	Public Sector Accounting Board
» **PTCC**	Penticton Trade & Convention Centre
» **RCMP**	Royal Canadian Mounted Police
» **RDOS**	Regional District of Okanagan-Similkameen
» **RMS**	Records Management System
» **SAIDI**	System Average Interruption Duration Index
» **SAIFI**	System Average Interruption Frequency Index
» **SD67**	School District 67
» **SHIP**	Social Housing and Infrastructure Plan
» **SILGA**	Southern Interior Local Government Association
» **SOEC**	South Okanagan Events Centre
» **TST**	Teen Summer Takeover
» **UBCM**	Union of British Columbia Municipalities
» **UBN**	Ultimate Book Nerd
» **UFMP**	Urban Forest Management Plan
» **WTP**	Water Treatment Plant

Glossary

Accrual basis of accounting	A method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
Accumulated surplus	The balance in a fund that represents the accumulative excess in revenues over expenditures from prior years which has not been set aside for specific purpose.
Amortization	Is the gradual reduction of debt by means of equal periodic payments sufficient to meet current interest and liquidate the debt at maturity.
Appropriation	Term used to refer to the setting aside of monies into a reserve account or fund.
Balanced budget	A plan of financial operations where revenues and transfers from all sources equal all expenses and transfers.
Base budget	The initial budget that provides for the existing levels of service in the current year.
Capital assets	Is a long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets.
Capital expenditure	Expenditures of a non-operating or maintenance nature, such as costs to acquire equipment, land, buildings and costs associated with new infrastructure or improvements to existing infrastructure.
Carryforward	The process of transferring something from one period, stage or situation to another. Involves moving unused funds or balances to the next financial period.
Community Charter	The Provincial Legislation conveying many of the powers and responsibility to the City.
Cost Centre	Within the City's reporting structure a cost center refers to a specific director, manager, supervisor or division (see Department/Division/Branch).
Capital project	Major construction acquisition or renovation/renewal activities, which add value to the City's capital assets or significantly increase their useful life.
Discretionary grant	Each year the City awards discretionary grants to organizations for the purpose of providing funding under general guidelines established by policy.
Electric dividend	The funds that are collected through electrical user fees that recognize return on the City's investment for operating an electrical utility and are transferred from the Electrical Fund to the General Capital Fund.

» **Debenture**	A form of long-term corporate debt that is not secured by the pledge of specific assets.
» **Depreciation**	Accounting method used to allocate the cost of a tangible or physical asset over its useful life.
» **Expenditure**	The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
» **Financial Plan**	A Financial Plan is required each year under section 165 of the *Community Charter*, for the operating year and four following years, to authorize by bylaw the planned revenues and expenditures. The terms financial plan, and budget are often used interchangeably.
» **Fund**	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific activity. The City has four main funds: general, water, wastewater, and airport. There are also various statutory reserve funds.
» **Fund balance**	The combined total of revenues, expenditures, debt payments, debt proceeds, and inter fund transfers for a specific fund.
» **Infrastructure**	Facilities and improvements such as buildings, roads, sidewalks, storm drainage, waterworks, sanitary sewer systems.
» **Modified accrual basis**	Modified accrual accounting recognizes revenues when they become available and measurable and with a few exceptions, recognizes expenditures when liabilities are incurred.
» **Official Community Plan**	OCP is intended to define the vision of the community – how the community sees itself growing and developing in the future and ultimately what kind of place the community wants Penticton to be.
» **Property taxation**	The process by which the City obtains the required funds to pay for the General Fund Operating and Capital expenditures of any given year not funded from another source. This is provided by a levy on each property of various classes within the municipality.
» **Reserve account**	Part of the Accumulated Surplus that has been earmarked for future operating or capital expenditures.
» **Statutory reserve**	A reserve fund is established by bylaw for a specified purpose as per the *Community Charter*.
» **Non-Statutory reserve**	A reserve fund is for a specified purpose but not established by bylaw.
» **Utility**	The City owns three utilities: electric, water, and wastewater. Storm is also treated like a separate utility. These utilities pay for themselves through a separate revenue structure specific to each one that pays for their respective operating costs, debt servicing costs and capital projects not funded from other sources.



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