

Special Council Meeting

to be held at the City Hall, Council Chambers
171 Main Street, Penticton, B.C.

To view the live broadcast or recording, visit www.penticton.ca

Tuesday, November 21, 2023
at 9:00 a.m.

1. **Call Special Council Meeting to Order**
2. **Adoption of Agenda** *(Time permitting, the items found on day 2 may be considered on day 1)*
3. **Financial & Corporate Business Plan Overview** – Angela Campbell, Director of Finance & Administration
4. **Summary of Public Consultation Feedback** – JoAnne Kleb, Communications and Engagement Manager
5. **Debt & Borrowing Overview** – Elma Hamming, Manager of Finance
6. **Reserves Overview** – Elma Hamming, Manager of Finance
7. **2024 Budget Deliberations**

Topic	Presenters	Business Plan	Financial Plan	PowerPoint
Community Services				
Community Services	Kelsey Johnson & Angela Campbell	48-53	93 152-156 161-165 170-173	Presentation
External				
South Okanagan Event Centre	Dean Clarke & Cliff Last		172-173	Presentation
Library	Heather Buzzell & Angela Campbell	54-55	162-163	Presentation
Protective Services				
Fire	Mike Larsson & Angela Campbell	72-75	127-128	Presentation
RCMP	Bob Vatamaniuck & Angela Campbell	76-78	130-131	Presentation
Corporate Administration				
Corporate Administration	Cheryl Hardisty & Angela Campbell	40-41	115-117	Presentation
Finance & Administration				
Finance & Administration	Angela Campbell	42-47	87-92 98-114 117-119	Presentation

*Above schedule is subject to change

8. **Public Question Period**
9. **Adjourn**

DRAFT

Financial & Corporate Business Plan



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Land Acknowledgement

Wai

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

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

limləmt



Our Story

Penticton is growing.

The numbers don't lie. The latest housing needs assessment shows that by 2030 we could have a population of 42,000. Stats Canada shows population growth of 1.8 per cent. Penticton is a place people are choosing as it offers a balance of work and play, in a spectacular setting.

The numbers don't tell the whole story, though.

One of only two communities in the world located between lakes, Penticton is attractive for many reasons – from natural beauty to the spirit of the people.

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

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

Within our borders, there are 10 parks that allow people to take in the outdoors the way they want. From Okanagan Lake and Skaha Lake parks, which feature beaches, to Munson Mountain to the skate park there's something for everyone to enjoy.

Quiet moments are available in the City's four gardens: the Community Gardens, Ikeda Japanese Gardens, Penticton Rose Garden and Xeriscape Garden.

Eight playgrounds are scattered throughout the city, giving children a chance to be kids and swing, slide, climb and crawl through a fun afternoon.

Penticton is also home to outstanding sporting facilities – from the South Okanagan Events Centre, home to the Penticton Vees and Okanagan Hockey School, to the Community Centre with fitness room and pool to sports fields for baseball, tennis, slo-pitch, rugby and soccer.

The arts and our history also play a vital role in Penticton, with the Penticton Art Gallery, the SS Sicamous, the Penticton and District Museum and Leir House all providing outlets for creativity and research into our past.

Then there's the festivals and markets that bring the town to life. From the Elvis Festival to Dragonboat Races to the weekly Farmer's Market, along with Ironman and the GranFondo, and, of course, Peach Fest, Penticton's vibrancy can always be felt and we're happy to share it with everyone.

Council has laid out four strategic priorities to provide a foundation as we develop: Safe & Resilient, Livable & Accessible, Vibrant & Connected and Organizational Excellence.

The pages that follow infuse action into those priorities as we build a stronger Penticton.

Our story is not about the numbers. It's about the people.

Overview

Plan Purpose

Each year the City follows a multi-step process to develop the five year financial plan that involves evaluating Council’s Priorities along with community feedback and department needs. The 2024-2028 Financial and Corporate Business Plan reflects the strategic Priorities of Council:

- Safe & Resilient
- Livable & Accessible
- Vibrant & Connected
- Organizational Excellence

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

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

Being the second year impacted by the taxation deferral from 2022, the 2024 budget has fiscal sustainability at the forefront of the planning and the drafting of this Financial Plan. The 2022 budget year saw the impacts of the COVID-19 pandemic still being felt, and as a result, Council made the decision to defer 10% of the 2022 tax increase over three years to lessen hardship for the tax payers in the short-term. The deferral was planned to be added to subsequent budgets adding 3.3% for years 2023, 2024 and 2025. The draft 2024 budget has included both remaining

years of the tax deferral within the proposed tax rate. Financial pressures such as high inflation, rising interest rates and continued investment in aging infrastructure have been taken into account for the 2024 budget and the inclusion of the remaining 2022 tax deferral strengthens the City’s financial sustainability for the long-term.

“ The City has a well-established financial plan process that focuses on strong financial management, sustainability and transparency to the public.”

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

Overview

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

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)
- 2024 Proposed Initiatives
- 2024 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.

Operating Budgets

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

Capital Budgets

The City's five year capital plan is included within the financial plan and begins with a summary of capital spending by fund. Following this are detailed schedules for each area listing the planned capital projects as well as information on how the capital spending will be funded. The 2024 – 2028 Capital Plan includes some project highlights which outline the benefit to tax payers and support Council's Priority of Organizational Excellence. Also included is a schedule of selected unfunded projects that have been identified, however a funding source has not yet been determined.

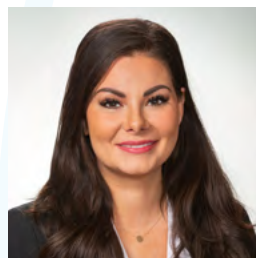




Your City Council



Julius Bloomfield
Mayor



Amelia Boulton
Councillor



Isaac Gilbert
Councillor



Ryan Graham
Councillor



Helena Konanz
Councillor



James Miller
Councillor



Campbell Watt
Councillor

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

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

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

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

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

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

2022-2026

Council Priorities

VISION: PENTICTON IS A CONNECTED, RESILIENT AND HEALTHY WATERFRONT CITY FOCUSED ON SAFETY, LIVABILITY AND VIBRANCY.

MISSION: PENTICTON WILL SERVE ITS RESIDENTS, BUSINESSES AND VISITORS THROUGH ORGANIZATIONAL EXCELLENCE, PARTNERSHIP AND THE PROVISION OF EFFECTIVE AND COMMUNITY FOCUSED SERVICES.



Safe & Resilient

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

AREAS OF FOCUS

- Advocate for **non-enforcement response** to social disorder issues specifically related to individuals experiencing homelessness, untreated mental health and substance use issues.
- Facilitative and **supportive role to not-for-profit sector** that supports vulnerable residents.
- Ensure Penticton is **prepared for emergencies**, both human made and natural disasters.
- Support strategies that **reduce crime** and increase a sense of **community safety**.



Livable & Accessible

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

AREAS OF FOCUS

- Support the provision of **attainable and accessible housing** across the entire housing spectrum while considering opportunities to leverage City owned assets.
- Growth includes **ensuring supports and services for Penticton's vulnerable populations**, including youth, seniors and unhoused residents.
- Committed to minimizing environmental impacts of new development and adapting to **climate change** in our community.



Organizational Excellence

Foster a culture of service excellence around governance, leadership and sound financial decisions.

AREAS OF FOCUS

- Accountable, transparent and responsible financial management that **supports the needs of the community into the future**.
- High performing, professional organization**.
- Asset management** focused on long term sustainable service delivery.
- Targeted **advocacy** with other level of government to support priorities and long term interests.

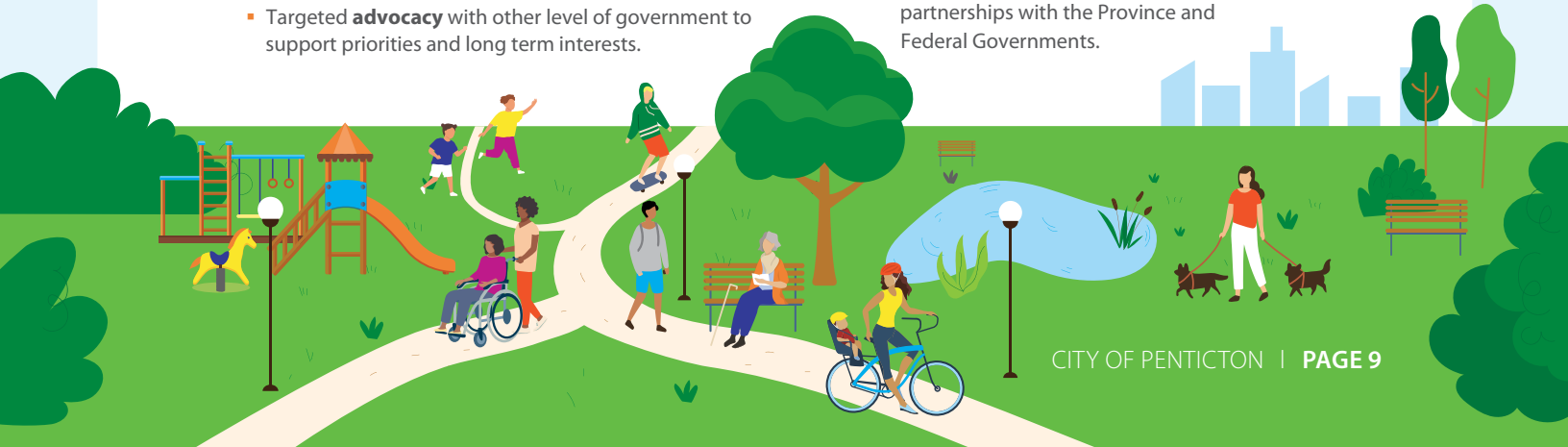


Vibrant & Connected

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

AREAS OF FOCUS

- Align internal processes and resources in support of a **diverse economy**.
- Support access to **recreational, arts and cultural amenities as key to a healthy, vibrant and connected** community.
- Support community building partnerships** with Penticton Indian Band, other local governments and organizations, as well as inter-governmental partnerships with the Province and Federal Governments.



Council identified four areas as the strategic focus for their 2022–2026 term as well as administration of the City: **Safe & Resilient**; **Livable & Accessible**; **Organizational Excellence**; and **Vibrant & Connected**.

For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022–2026 term:



COUNCIL PRIORITY Safe & Resilient

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

Safe & Resilient | Initiatives

- **Community Safety Building** (CSB) detail and design. This is a multi-year project to establish a new central protective services building for the City of Penticton
- **Dam Safety** Compliance is a continuing initiative that spans multiple years to meet regulatory requirements and provide **safe water retention** and storage for the community
- Replacement and relocation of the Penticton Avenue **Pressure Reducing Valve** (PRV) to **increase reliability for the City water** supply
- Implementing **Building Safer Communities Fund** (BSCF) to support at-risk youth in our community
- Proposed creation of a **Director of Public Safety and Partnerships** to lead the recommendations made in the City's Community Safety Review
- **RCMP will implement the Integrated Crisis Response Team** (ICRT) Program and assign dedicated RCMP personnel to the program
- **FireSmart Program** awareness campaign to increase understanding of wildfire threats facing our community
- **Penticton Fire Department** (PFD) resource analysis and regular updates to Council on the PFDs expanded operational readiness

For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022–2026 term:



COUNCIL PRIORITY

Livable & Accessible

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

Livable & Accessible | Initiatives

- **Community Centre energy efficiency upgrades** to advance the City's Corporate Energy and Emissions Plan (CEEP)
- **Advanced Waste Water Treatment Plant** (AWWTP) Phase 2 expansion and upgrades
- **Point Intersection and Kinney Avenue** improvements to reduce traffic congestion and improve safety for all road users
- Home Energy Loan Program (HELP) Revitalization to increase uptake by residents and **reduce greenhouse gas emissions** in our community
- Housing Accelerator Fund (HAF) Grant application to the Canadian Mortgage Housing Corporation (CMHC) to **support key housing initiatives and deliberate growth** in Penticton
- **Accessibility Plan** leadership to support diversity, equity and inclusion in our community

For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022–2026 term:



COUNCIL PRIORITY

Organizational Excellence

Foster a culture of service excellence around governance, leadership and sound financial decisions

Organizational Excellence | Initiatives

- **City Yards facility upgrades** which will incorporate recommendations made in the Electric Utility Reliability and Resiliency Study
- City Hall building envelope review and design to **improve the building's operation and energy use**
- **eScribe meeting management system** to improve and streamline meeting processes for staff and public
- **Digital Transformation Project** and the transition to Microsoft 365 for enhanced data security and records management
- **CIS Upgrade for City's Utility software**
- Business Continuity planning for City Hall to **increase emergency preparedness** for key City business operations
- Procurement of a **new waste collection contract** focusing on innovation and reducing recycling contamination
- **Emergency Support Services Program** enhancements

For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022–2026 term:



COUNCIL PRIORITY

Vibrant & Connected

Support vibrant and diverse activities creating opportunities for connection in community

Vibrant & Connected | Initiatives

- **Arena Feasibility Study** to inform decisions for the City's four arenas including input from external user groups
- **Sports and Recreational needs assessment** to guide short and long range planning to meet the needs of user groups and residents of Penticton
- **Maker Lab Pilot Project** at the Penticton Library to support learning, creative solutions and exploration through technology and fabric textile arts
- Advancement of key recommendations in the **CommuniTREE Plan** – the City's urban forest management plan
- Enhancements and improvements to City **park amenities**

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Financial Impacts of Strategic Initiatives

In the divisional business plans, there are a total of **fourteen (14)** strategic initiatives proposed that include a financial component. Any financial impacts associated with proposed initiatives are contained within the financial plan. The list below summarizes initiatives that are to be funded through existing operational budgets, grant programs, capital funding and proposed increases for Council’s consideration during budget deliberations. Council will review the proposed 2024 Budget from November 21–23, 2024. For details on all strategic initiatives and how they support Council’s Priorities and benefit the community and City operations, please see the Divisions & Departments section of the plan.

General Fund - Department		Proposed Increase
Building & Permitting	Transition of Relief Building Official Position to Permanent Full-Time	\$50,800
Energy & Environment	Addition of Full-Time Meter and Traffic Technician to Ensure All Required Regulatory Meter Testing is Completed	\$140,000
Energy & Environment	Creation of Engineering Co-Op Student Position to Assist with Implementation of Climate Action Goals and Plans	\$32,000
Facilities	Creation of Term-Specific Facilities Project Manager Position to Lead the Community Safety Building Project	\$112,500
Human Resources	Increase Existing Part-Time Coordinator Position to Full-Time	\$37,500
Legislative Services	eScribe Meeting Management Software	\$40,000
Parks	Improvements to City Park Amenities	\$45,000
Parks	Staffing Re-Organization to Create a Second Full-Time Gardener Role to Meet Service Level Expectations	\$50,000
Planning & Licensing	Summer Co-Op Student Position to Add Capacity to Planning and Social Development	\$15,000
Protective Services	Creation of a Leadership Position for Public Safety and Partnerships	\$200,000
Public Works	Small Projects Coordinator for Development-Related and Small Capital Works’ Projects	\$110,000
Recreation, Arts & Culture	Arena Feasibility Study	\$60,000
Recreation, Arts & Culture	Sports and Recreational Needs Assessment	\$60,000
Social Development	Social Development Accessibility Plan Implementation	\$10,000
Total		\$962,800

2024 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.



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

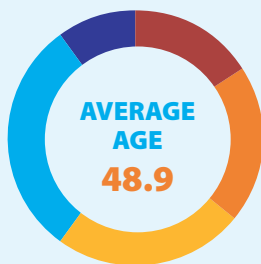
Community Statistics

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

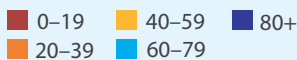


Population
37,000

POPULATION PERCENTAGE CHANGE FROM 2016 TO 2021
↑ 9.3% INCREASE



AGE CATEGORIES



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

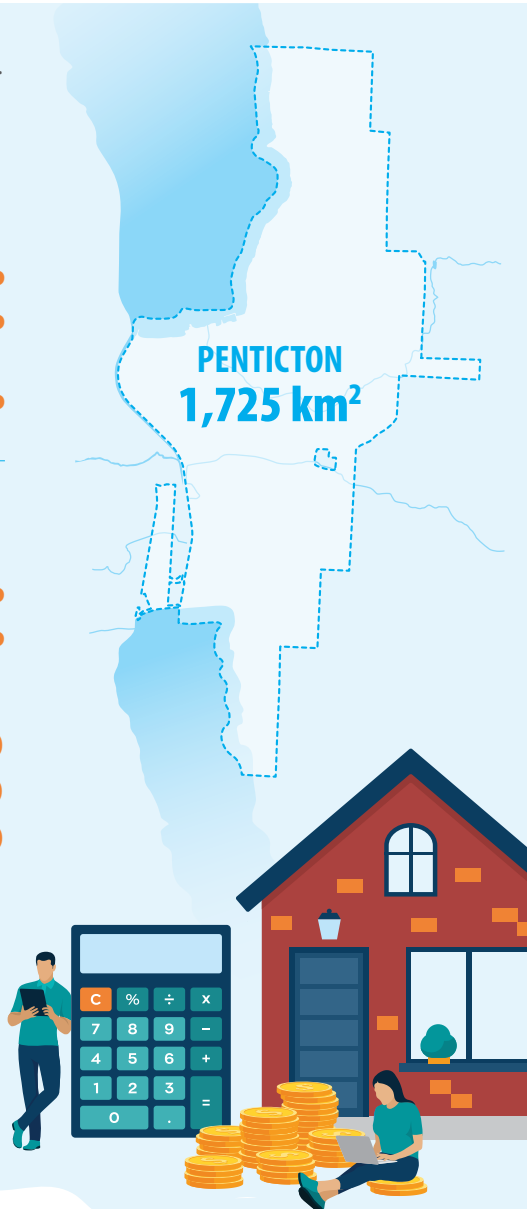
Penticton.....**\$56,400**
British Columbia.....**\$65,000**
Canada.....**\$63,600**

MODES OF COMMUTING FOR EMPLOYED LABOUR FORCE

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



Households



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%**

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**

ACHIEVEMENTS

- 6 level 2 public charging stations
- Support for active transportation options
- Completion of the Lake to Lake AAA Bike Route
- BC Transit Network Restructure Plan
- Council support for development of a CommuniTREE Plan to focus on the urban forest
- EV Ready requirements added to Zoning Bylaw
- Home Energy Loan Program (HELP)

7 BIG MOVES

There are **seven Big Moves of actions** which guide the Community Climate Action Plan (CCAP). Big Moves focus on the types of emissions that the City of Penticton is most able to control and that are measured in the emissions inventory. The Big Moves include:

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



BUDGET ITEMS

- Community Centre energy efficiency improvements.
- Additional 4 new 50 kW fast chargers on order and planned for installation in spring 2024
- Procurement of a new waste collection contract with a focus on innovation to reduce recycling contamination and improve environmental considerations and to support future introduction of organics collection
- Home Energy Loan Program (HELP) will be revitalized in 2024 to improve uptake of the program and work to decarbonize existing buildings (grant funded through Federation of Canadian Municipalities)
- Completion of final section of the Lake to Lake AAA Bike Route adding 6.7 km of protected bike lane through the centre of the City

✓ 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 2023

ACHIEVEMENTS

- In 2023, hybrid vehicle use resulted in **296** hours of reduced emissions for the City's fleet
- Electric vehicles continue to be added to the City's fleet (**3** cars, **1** transit van and **2** electric Zambonis)
- **10** e-bikes in City's fleet to shift staff trips beyond the car
- Completed energy audits of **6** buildings (including SOEC, PTCC, Recreation Centre) and used audit data to submit a grant application to the CleanBC Communities Fund
- Addition of battery electric vehicles in the City's fleet has eliminated **6 tonnes** of CO2 emissions to-date for 2023
- Increased staff capacity with the creation of a Sustainability Supervisor position
- Incorporated climate action considerations into Council Reports
- Council declared a Climate Emergency when adopting the CEEP



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:

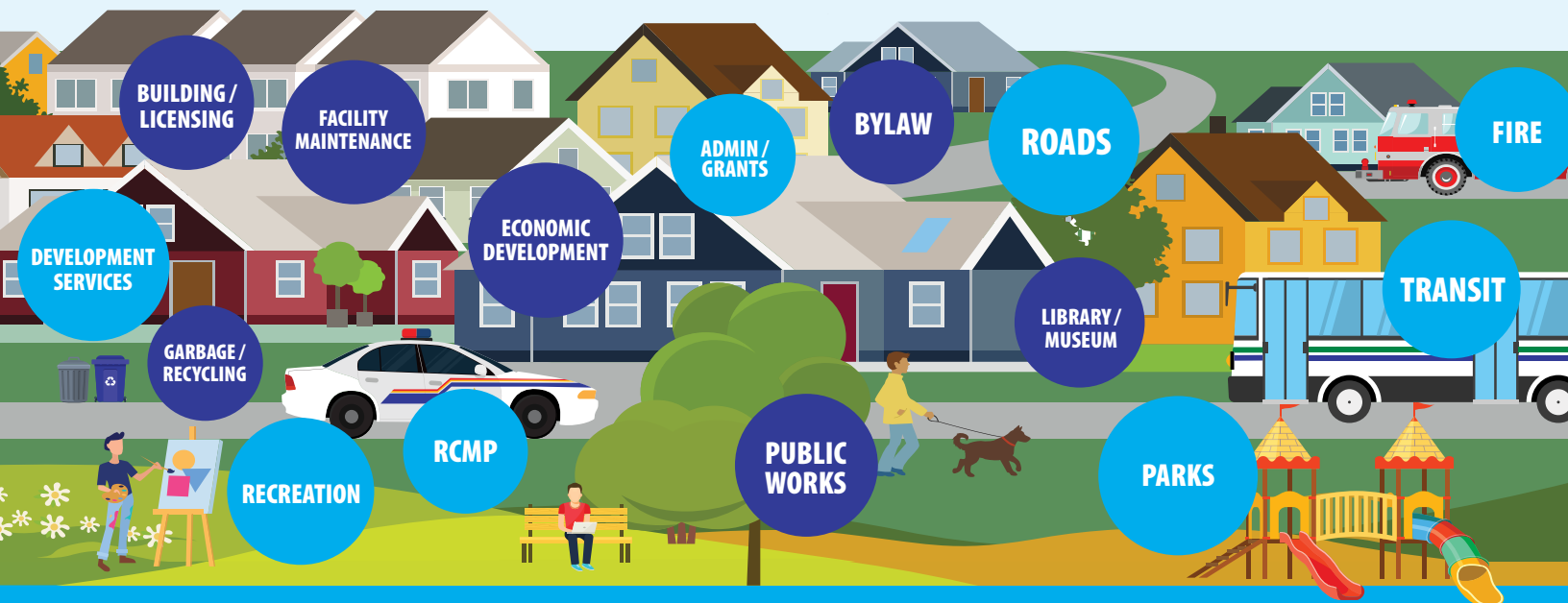
- Maintain current levels of service (base operating budget)
- Incorporate service level enhancements or reductions
- Incorporate new operating initiatives
- Fund capital projects

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 Service
- Donations/Other
- Development Cost Charges
- Investment Income

A Steady Approach to Taxation

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

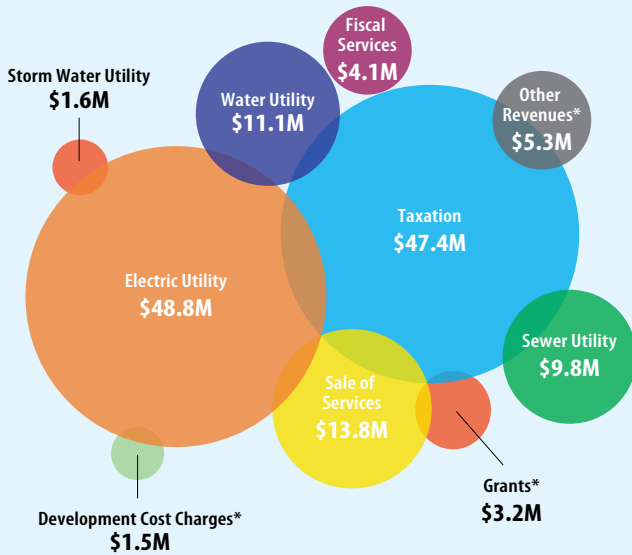
2024 Budget at a Glance

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

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

Revenues

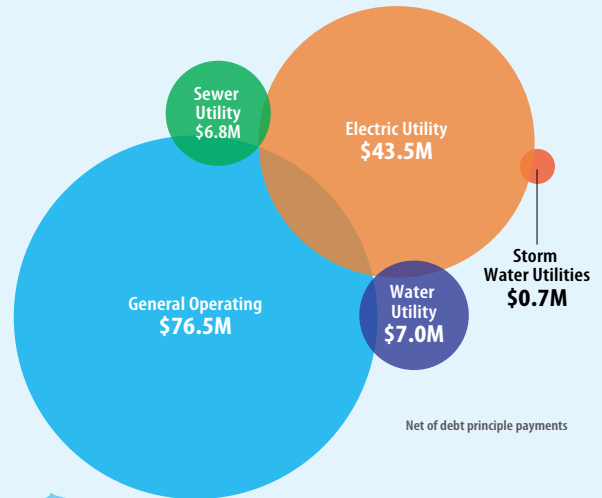
\$146.6 Million**



*Includes utility revenues
**Net of \$26M in taxes collected on behalf of others

Expenses

\$134.5 Million**



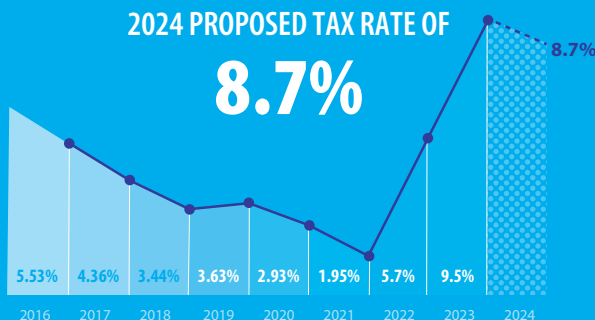
Net of debt principle payments

Historical Tax Rate Increases

REMAINDER OF 2022 DEFERRAL 2024 PROPOSED ENHANCEMENTS AND OPERATIONAL INCREASES

2024 PROPOSED TAX RATE OF

8.7%



8.7% TAX RATE INCLUDES

- Operational increases
- Proposed enhancements
- Complete remainder of deferred 2022 taxes

2024 BUDGET GOALS

Financial sustainability

Preparedness for aging infrastructure and assets

Supporting Council's Priorities and the City's Mission for a connected, resilient and healthy waterfront city focused on safety, livability and vibrancy

2024 Budget and You

The Draft 2024–2028 Financial and Corporate Business Plan includes a proposed tax rate of **8.7%**. The following chart shows the Estimated Monthly Increase for property taxes. The estimates are based on the average residential or commercial property.

ESTIMATED TOTAL MONTHLY INCREASE

Residents

8.7% = \$15

Residents average annual increase of **\$175** per year, based on average annual property assessment of **\$669,290** (2023)

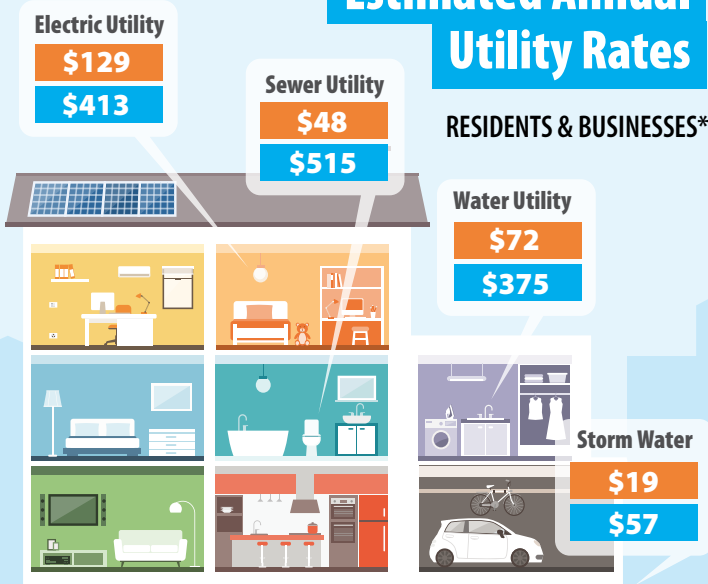
Businesses

8.7% = \$57

Businesses average annual increase of **\$678** per year, based on an annual average property assessment of **\$1,171,120** (2023)

Estimated Annual Utility Rates

RESIDENTS & BUSINESSES*



*Electric increases include the October 2023 interim increase of 5% and in progress 2024 increases.

RESIDENTS

Average Residential Property will pay an estimated additional **\$268** annually, approximately **\$22** more per month.

BUSINESSES

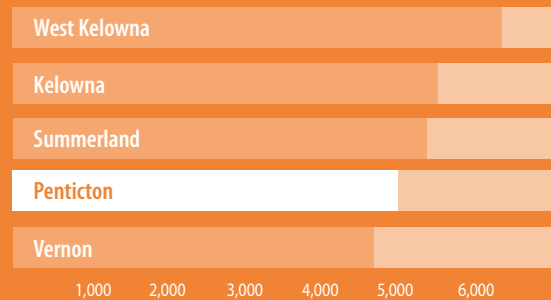
Average Business Property will pay an estimated additional **\$1,360** annually, approximately **\$113** more per month.

Resident Taxes

Residential Tax Competitiveness 2023

Total Residential Taxes & Charges Comparison

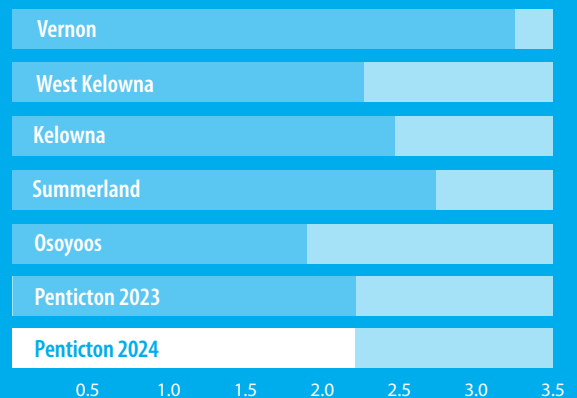
Penticton continues to have one of the lowest total residential taxes and charges (comparable utilities) in the region.



Business Taxes

Business Tax Multiplier Comparisons 2023

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.



Property Taxes vs. Assessment

BC Assessment determines the **assessed value of Pentiction 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

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 Pentiction 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.

- **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.

	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

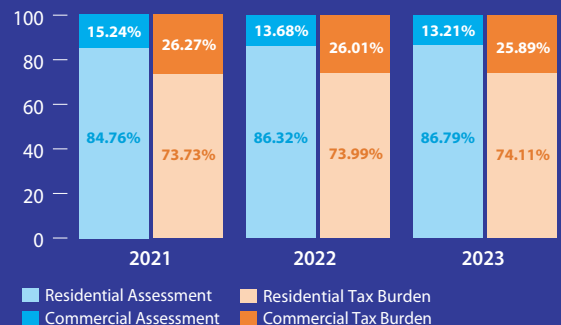
		ASSESSMENT	TAX RATE	TAXES	TAX CHANGE	MULTIPLIER
YEAR 2	Residential	\$700,000	\$4.64/\$1,000	\$3,250	8.33%	1.0
	Commercial	\$1,050,000	\$9.29/\$1,000	\$9,750	(2.5%)	2.0



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 2024

A primary factor contributing to the proposed 2024 tax rate is the 2022 budget decision to defer taxes through the use of surplus draws over the course of three years: 2023, 2024 and 2025. The 2024 budget proposes ending the three-year deferral ahead of schedule to strengthen the City's financial position for the future.

Summary of 2022 Budget Challenges

- High inflation**
- Sustained revenue losses due to COVID-19**
- Public demand for increased Community Safety resources**

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

In 2022, community safety resources increased including eight Bylaw Services staff and three additional RCMP Members.

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

- 7% reduction in tax increase - use remaining \$2.4M of COVID-19 Restart Grant
- 3% reduction in tax increase - draw from Surplus



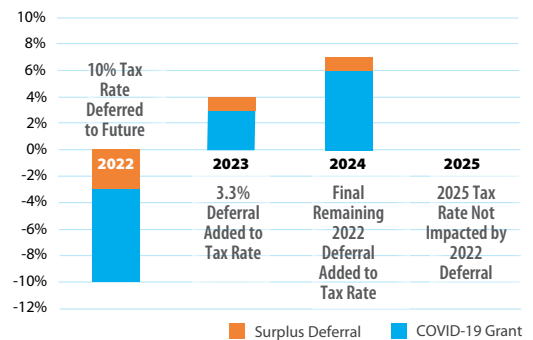
Summary of 2023 Approved Budget

- General Surplus Reserve draw of **\$3.0M TO BALANCE THE 2023 BUDGET**
- 9.5% tax rate, which included:
 - 3.3%** deferred taxes from 2022
 - 3.4%** operational increases
 - 2.8%** approved enhancements

2024 Budget Impact

- The 2022 funding deferral equated to 10% of taxation that was planned to be phased in over 3 fiscal years, the first of these tax deferrals was introduced with the 2023 budget.
- The **2024 budget proposes a financial strategy that will absorb the full and final 2022 deferred tax amount** one budget year ahead of the planned deferral schedule of 3.3% to span from 2023–2025.
- Ending the deferral in the 2024 tax year **strengthens the City's position to sustain continued inflationary increases** as well as reducing the need to draw from reserves to balance budget needs. See adjacent chart:

2022 Deferred Taxes



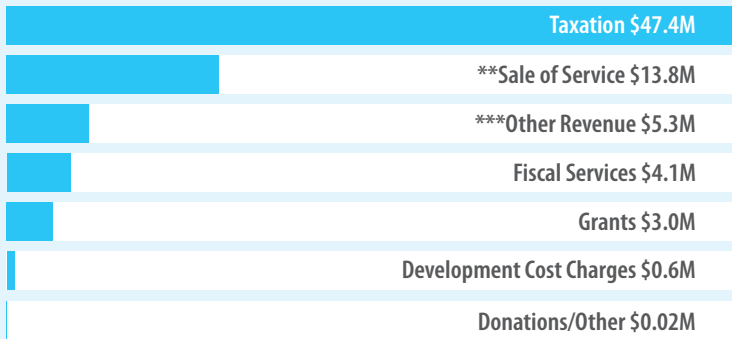
City's Financial Plan

- The City is required by provincial legislation to not run a deficit, and borrowing from reserves to balance is not a sustainable model.
- Similar to running a household, if monthly expenses exceed monthly revenues and savings are used to make up the difference, eventually the savings will run out.
- The **proposed 2024 budget includes the full and final remaining 2022 budget deferral amount**. By ending the deferral ahead of schedule, the **City's financial position is agile and resilient** to be more responsive to change.

A CLOSER LOOK AT General Operating

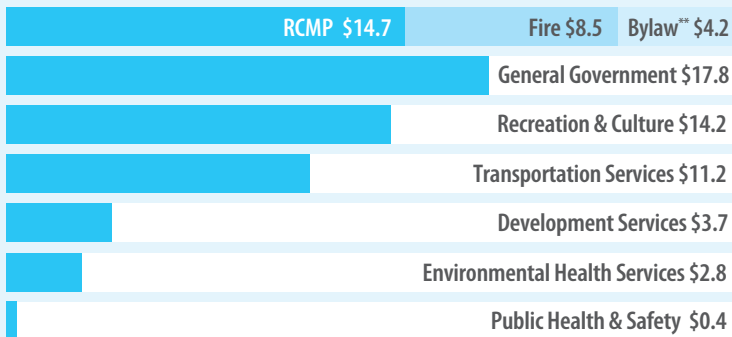
The General Operations includes revenue and expenses for all services, assets and amenities that are not associated with the utilities. The main source of funding for the General Fund is property taxes.

General Revenues \$74.2 Million*



*Net of \$26M in taxes collected on behalf of others and Storm Utility ** Sale of Service includes items in fees and charges
***Other Revenues include fines and charges

General Expenses \$77.5 Million*



*Net of \$26M in taxes collected on behalf of others and Storm Utility
**and Building and Licensing



GENERAL REVENUES HIGHLIGHTS

- 2024 budget proposes a tax increase of 8.7%
- Revenue recovery in 2023 increased due to strong return of recreation activities and community events.
- Gaming revenue has returned to pre-pandemic levels. This revenue is transferred to reserves for future Council Priority needs.
- The City has benefited from higher investment interest rates which have increased revenue received on invested funds.

GENERAL EXPENSES HIGHLIGHTS

- Expenses increased by \$1.6M over 2023 amended budget attributed to inflation and incremental additions.



A CLOSER LOOK 2024 Utilities

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



Electric

REVENUE \$48.8M	EXPENSES \$43.5M
NET CAPITAL \$6.9M	RESERVES (\$1.6M)

HIGHLIGHTS

- City power purchase from FortisBC accounts for **85%** of expenses.
- The City is aware that FortisBC is seeking a 2024 rate increase of **6.74%**.
- Many capital projects are focused on improving system reliability, such as the 2024 Main Street underground conversion project.
- Adopted interim 2023 increase of **5%** for electrical rates, with a **3%** 2024 increase in progress.



Water

REVENUE \$11.3M	EXPENSES \$7.6M
NET CAPITAL \$7.9M	RESERVES (\$4.2M)

HIGHLIGHTS

- Continued capital investments in Ellis 2 and Ellis 4 Dams to ensure safe water retention and storage for the community.
- In progress increase of **6.4%** for treated water rates.
- In progress increase of **6.1%** for agriculture water rates.



Sewer

REVENUE \$10.7M	EXPENSES \$7.4M
NET CAPITAL \$3.2M	RESERVES \$0.1M

HIGHLIGHTS

- Continued capital investments replacing aging mains and equipment at the Advanced Waste Water Treatment Plant mitigates risk of service failures for our residents.
- In progress increase of **10.2%** for sanitary sewer rates.



Storm Water

REVENUE \$1.6M	EXPENSES \$0.7M
NET CAPITAL \$0.9M	RESERVES \$0.0M

HIGHLIGHTS

- Continued capital investments including construction of new storm mains to mitigate flooding.
- In progress increase of **30%** for storm water rates.

The City reviews its utility rates annually and conducts a full review every four years to assess the necessary rates to fund operations, maintain infrastructure, and build new projects while considering the effects on customers. In 2023, the City hired InterGroup Consultants to complete a review of utility rates to determine the funds needed to operate our utilities today and maintain them into the future.

Following development of six (6) key recommendations a thorough public engagement program was launched to gather community feedback and assist Council in setting utility rates. **On October 3, 2023, Council adopted an interim electric rate increase of 5% as a measure to mitigate the electric increases necessary to bring the electric utility back to sustainability. In progress rate increases are being considered by Council in November for 2024 to ensure funds are available to maintain utilities for today and into the future.**



Capital Funding

The City presents a **5-year capital budget and forecast** to fund the assets that support the delivery of services to the community. How our capital assets, projects, and funding relate is complex and understanding these relationships is key to developing an efficient and effective capital budget.

Budget Components

- **Asset** is a financial term applied to the physical items that the City owns or controls that also have financial value.
- **Infrastructure** is the term that refers to the equipment and structures the City owns which includes roads, parks, recreation centres, museums, and water and wastewater systems.

Funding Sources

- **There are multiple sources of funding** for the City's capital projects. Projects can receive funding from a single source, but the majority of projects are funded through multiple sources.
- **Capital funding** is restricted to use for only capital projects and cannot be used to fund operating activities.



ELECTRIC DIVIDEND, UTILITY RATES AND FEES 59.30%

Projects supported can range from replacement and renewal activities to service expansion due to growth and even the introduction of new facilities or services. These funds are needed on an annual basis to ensure that the City is able to deliver the services it is currently providing to existing taxpayers.



GRANT FUNDING 24.75%

Grants come in two forms: upfront funding with follow-up reporting (e.g., Federal Gas Tax program) or once completed reimbursement of expenses is provided (e.g., other current examples – Strategic Priorities Fund, transportation funds, etc.)



DEVELOPMENT COST CHARGES (DCCS) 0.69%

Projects that are paid for by the growth that is requiring the expanded services. For example, water mains are funded by DCCs in a new subdivision. If the subdivision was not being built, the water mains would not be needed.



EQUIPMENT REPLACEMENT RESERVE 7.14%

Projects to replace existing equipment such as vehicles, machinery and IT hardware are replaced through this reserve. Annual amounts are transferred into this reserve over the life of the asset to ensure funding is set aside when replacement is due.



OTHER RESERVES 8.12%

New

New capital assets that provide a service enhancement or new service that did not previously exist.

EXAMPLES

- Construction of new storm mains to mitigate flooding
- Purchase of equipment or facilities to provide a new service



- SOURCES**
- RESERVES
 - GRANTS
 - RATES AND FEES

Renew

Replacement of an existing capital asset that has reached the end of its life in order to continue to provide existing services.

EXAMPLES

- Replacement of aging water, sewer, storm and road networks
- Replacement of playground equipment
- Replacement of City Fleet vehicles or equipment



- SOURCES**
- RESERVES
 - GRANTS
 - RATES AND FEES

Growth

New or renewed capital assets required to accommodate growing neighbourhoods to service more residents and businesses.

EXAMPLES

- Enhancing parks infrastructure to service higher usage
- Redesign of existing water, sewer, storm and road networks for higher usage
- Development of new water, sewer, storm and road networks to service new subdivisions



- SOURCES**
- RESERVES
 - GRANTS
 - RATES AND FEES
 - DEVELOPMENT COST CHARGES



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 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

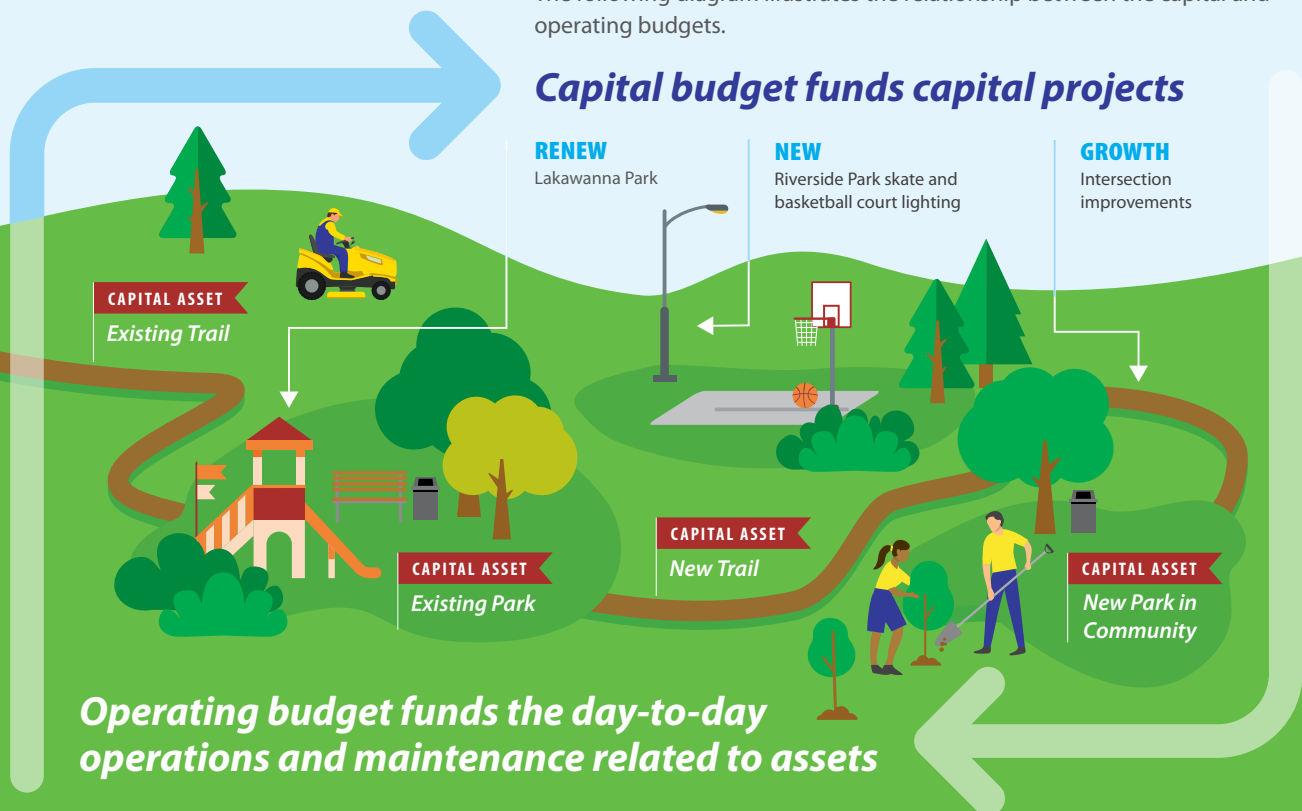
The operating budget covers the day-to-day expenses required to deliver services to residents. These costs return year-after-year and include items like staff wages, amenity maintenance and utilities.

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.

Capital budget funds capital projects



Funding Our Capital Projects

Capital spending refers to the funds used to acquire, build, 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.



Capital Funding Sources

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



Utilities
\$26.0M

General
\$15.3M

Total Capital Projects
\$41.3M

Electric Fund \$8.4M
Grant Funding \$8.0M

Water Fund \$7.9M
Dividend \$4.2M
Equipment Replacement Reserve \$3.0M
Sewer Fund \$3.2M
Asset Sustainability Reserve \$2.5M
Canada-Community Building Fund \$2.2M

Storm Water Fund \$0.9M
Growing Communities Fund \$0.6M
DCC Reserves \$0.3M
General Capital Reserve \$0.1M
Climate Action Reserve \$0.1M
Public Amenity Reserve \$0.1M

Capital Budget Funding Highlights

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

A CLOSER LOOK AT Capital Projects

The following are highlights from the City's funded capital projects. For a complete Capital Plan and project overviews please see the Capital Plan Supplemental Schedules.

Facilities Highlights

- FA-16 Community Centre Fire Suppression System Refurbishment 2025 **\$0.6M**
- FA-66 Community Centre Replace Boiler 2024 **\$0.6M**

Transportation Network Highlights

- TN-TC-03 Traffic Calming & Crosswalk Improvement 2024–2025 **\$1.3M**
- TN-AT-03 Sidewalk Network Improvements 2024–2025 **\$1.3M**

Neighbourhood Reconstruction Highlights

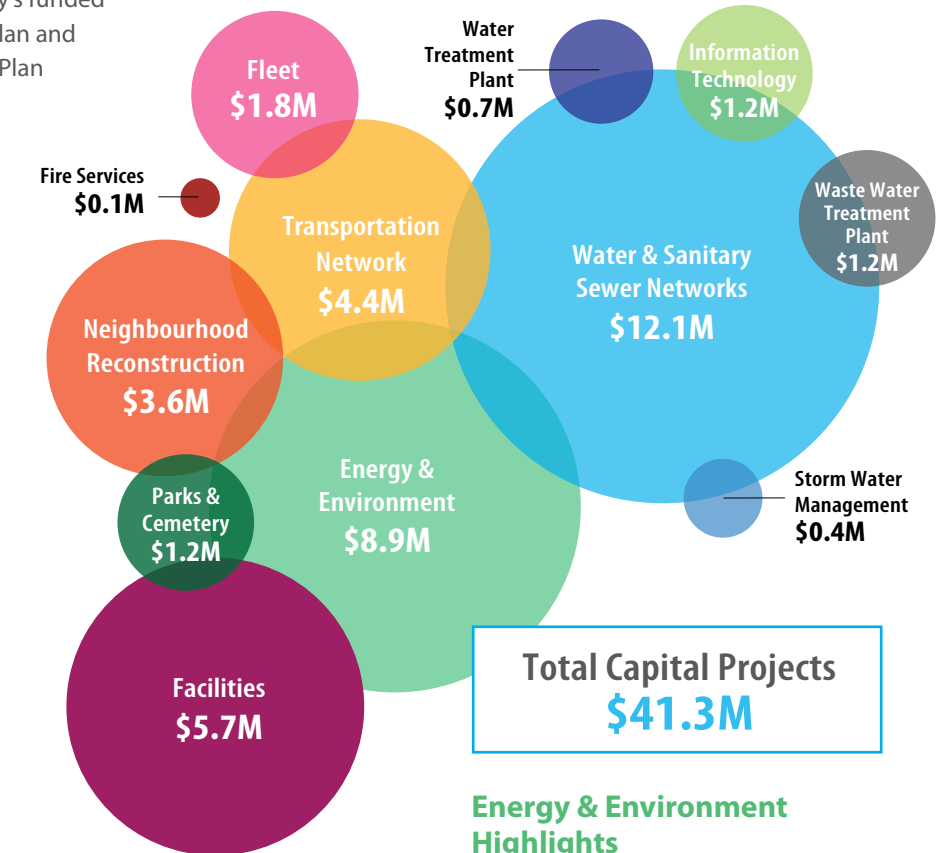
- RC-15 Eckhardt Avenue Reconstruction 2024 **\$3.5M**

Storm Water Management Highlights

- DC-MP-01 Riverside Drive Diversion 2025 **\$2.5M**

Water & Sanitary Sewer Network Highlights

- WD-NE-04 Ellis 4 Dam Upgrades 2024 **\$10.0M**
- WD-NE-03 Ellis 2 Dam Upgrades 2024-2025 **\$4.2M**



Parks & Cemetery Highlights

- PK-2020-P17A Kiwanis Walking Pier 2024-2025 **\$2.0M**
- PK-2020-P2B Lakawanna Park Spray Park & Splash Pad Replacement 2025 **\$0.4M**
- PK-2020-P6 Lakawanna Park Playground Replacements 2025 **\$0.9M**
- PK-DCC-04 KVR Trail Planning & Improvements 2024-2025 **\$0.3M**
- PK-2023-P42 Water Refill & Wash Stations 2024 **\$0.1M**

Energy & Environment Highlights

- ELEC-NE-08 Utility Scale Battery 2024–2025 **\$4.2M**
- ELEC-IR-05 Main Street Underground Conversion 2024-2025 **\$2.4M**
- SP-02 Electric Vehicle Rapid Charging Infrastructure 2024-2025 **\$0.6M**
- SP-04 Riverside Park – Skate & Basketball Court Lighting 2024 **\$0.4M**

Waste Water Treatment Plant Highlights

- AWWTP-S2 AWWTP Phase 2 Expansion & Upgrades 2024-2026 **\$2.6M**



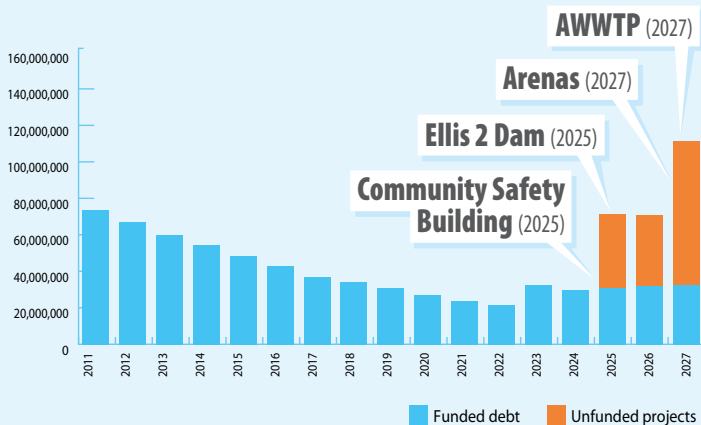
ASSET MANAGEMENT & Capital Borrowing

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

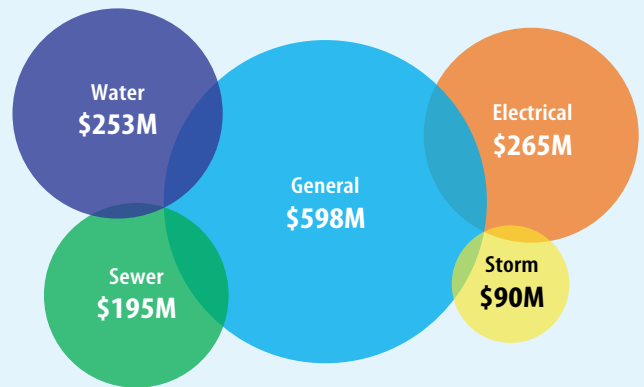
The City has identified a potential \$321M in major projects, of which \$171M is projected to be funded over the next five years. These projects will be funded partially through grants, and DCCs and the remainder of an estimated \$5.5M funded by debt financing. Additional projects may be identified for debt financing as they are prioritized and moved from unfunded to funded projects. Debt financing is used strategically to maintain the City's financial strength and stability. Debt financing will only be undertaken in compliance with the relevant sections of the Community Charter and related regulations.

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



Asset Replacement Values

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



How Do We Borrow?

Under the *Community Charter* legislation, provincial regulations establish a limit based on the cost of servicing the aggregate liabilities of the municipality. The cost of servicing all liabilities cannot exceed 25% of the total revenues for the previous year (some exclusions apply).

The City's 2022 debt financing ratio was 2.7%, with the additional borrowing on the funded projects, the debt financing ratio will fluctuate between 2.8% and 3.6%. In 2024 the City remains in a healthy position to take on additional debt to finance its capital needs.

Projects To Be Funded With Debt

- 2025 – Ellis 2 Dam \$4M
- 2027 – Advanced Waste Water Treatment Plant Expansion and Upgrades (AWWTP) \$1.5M

Unfunded Projects That May Require Debt Financing

- Community Safety Building \$40M
- Twin Arenas \$45M



Financial Policies



Title:

Debt 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.

Debt is used to manage borrowing capacity for future capital assets, maintain maximum flexibility of current operating funds, and consider the users benefit from the useful life of the asset when establishing borrowing terms.



Title:

Financial Plan Process Policy

Date Approved: June 20, 2016

Purpose, Overview and Scope of this Policy

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

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

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



Title:

Financial Management Policy

Date Approved: July 3, 2018

Purpose, Overview and Scope of this Policy

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

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

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



Title:

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.



Title:

Reserve Policy

Date Approved: Feb 5, 2019

Purpose, Overview and Scope of this Policy

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

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

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



Title:

Year End Surplus Policy

Date Approved: Feb 15, 2022

Purpose, Overview and Scope of this Policy

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

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



Divisions & Departments



Divisions & Departments

Corporate Administration

Finance & Administration

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

Community Services

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

Penticton Public Library

Infrastructure

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

Development Services

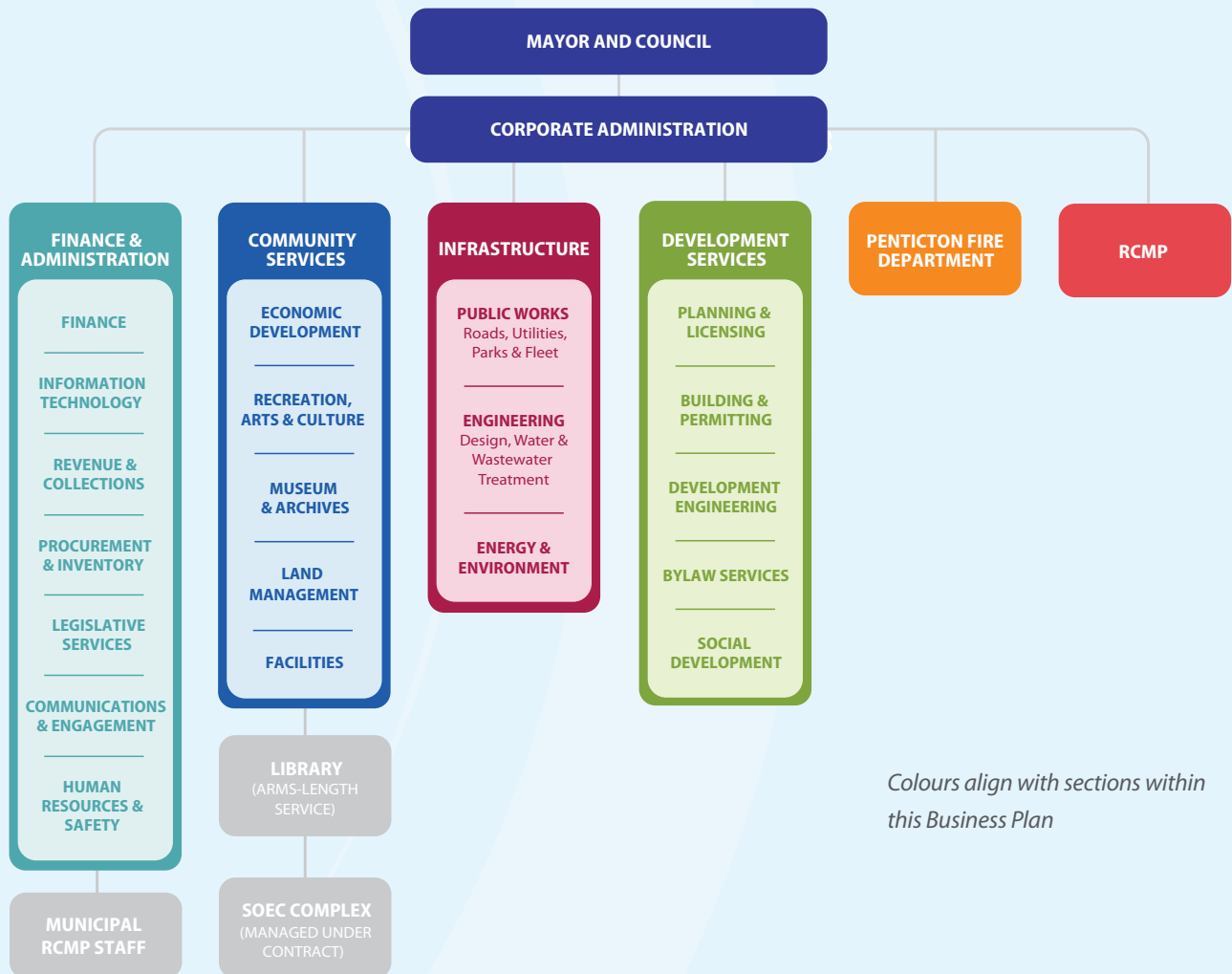
- Planning & Licensing
- Building & Permitting
- Development Engineering
- Social Development
- Bylaw Services

Penticton Fire Department

RCMP

Organization Overview

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



Colours align with sections within this Business Plan

Staffing Levels

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

The full-time equivalent staffing levels and proposed increases from 2023 to 2024 are reflected below:

	2023 FTE	New	2024 FTE Proposed	Positions
Corporate Administration	3.0		3.0	
Finance and Administration <i>(Includes Municipal RCMP Employees)</i>	76.6	0.4	77.0	HR Coordinator
Community Services	54.0	1.0	55.0	Facilities Capital Project Manager
Infrastructure	111.0	5.3	116.3	Small Project Coordinator, Meter and Traffic Technician, Journeyman Technician, 2 Public Works Operators, Gardener
Development Services	43.5	1.0	44.5	Building Official
Penticton Fire Department	49.0		49.0	
Public Safety	0	1.0	1.0	Director of Public Safety and Partnerships
Municipal Staffing Subtotal	338	8	346	
Penticton Public Library*	14.5	0.3	14.8	Program Assistant
RCMP Members*	57.0		57.0	

**Positions not included in municipal staffing totals.*

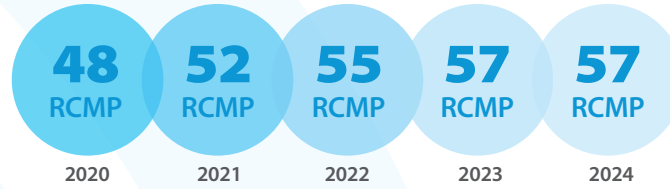
All new positions and personnel changes are required to be supported by a business case. The business case includes the problem purpose and opportunity, deliverables, cost/benefit analysis, risk assessment and alternative solutions. Each request must support either Council’s or operational priorities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

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.

RCMP Staffing

The City of Penticton is responsible for funding 90-percent of the RCMP contract to provide policing services for residents. Since 2020, the RCMP Member levels have increased by 20% in support of a safe and resilient community.





Corporate Administration

WHAT WE DO ▶ The City Manager leads this division, which provides a range of services that require close cooperation with internal and external customers to facilitate initiatives.



Department Overview

MAYOR & COUNCIL

▶ The City of Penticton Council is the local elected body responsible for governing our city and promoting its economic, social and environmental well-being. They are ultimately accountable to our residents and provide direction to the City Manager in order to ensure the highest level of service for our community.

OFFICE OF THE CITY MANAGER

▶ The City Manager is appointed by, and is directly accountable to Mayor and Council. As Council’s only employee, the City Manager is responsible for the day to day operations and administration of the City and oversight of its departments in accordance with the objectives, policies and plans approved by Council. The City Manager is also responsible for keeping Council up to date on corporate matters, providing advice to Council and ensuring policies and bylaws are enforced.



Staffing and FTE

This division consists of the **City Manager, Manager Council and Executive Operations** and a **Confidential Administrative Assistant**.

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



On A Daily Basis We...

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

Corporate Administration Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Mayor & Council	284,445	304,629	20,184	0.65%
Office of the City Manager	415,737	446,144	30,407	0.95%
Total Corporate Administration	700,182	750,773	50,591	





Finance and Administration

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

We are responsible for the overall financial administration of the City, corporate administration, recruitment, retention and development of the City's workforce, managing the City's public communications and community engagement and collection of all City revenues.



Department Overview

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

FINANCE ▶ Led by the Manager of Finance the department consists of Budget and Financial Analysts, Revenue and Collections and Accounting staff. The Finance department coordinates with every City department to establish a five-year financial plan and ensures spending compliance with the plan.

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

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

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

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

HUMAN RESOURCES & SAFETY

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

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

COMMUNICATIONS & ENGAGEMENT

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

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

LEGISLATIVE SERVICES

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

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



PROCUREMENT & INVENTORY SERVICES

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

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

MUNICIPAL RCMP

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



Staffing and FTE

The Finance and Administration division is led by the director and includes 14 managers and supervisors. For 2024, the division is proposing an FTE increase from **76.6 to 77 FTE**. The Human Resources department is requesting to transition an existing part-time Coordinator role to a full-time position. This increase is in line with similarly-sized municipal human resource departments and would provide necessary staffing coverage and back-up for payroll and recruitment and retention programs.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements use 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 Finance and Administration Division services:

How Many?	2022 Actual	2023 Actual <i>*As of August 2023</i>
Procurement Contracts Issued	45 totalling \$10.4M	73 totalling \$21M
Purchase Orders Issued	672 totalling \$7.6M	447 totalling \$7.2M
Public Bid Opportunities	50	48
Provincial/Regional Procurement Meetings and Education Opportunities	14	16
Number of Computers/Laptops Managed by the Help Desk	-	450



2024 Finance and Administration Initiatives

DIRECTOR’S OFFICE

Business Continuity Planning for City Hall

The City of Penticton provides a variety of services from water treatment to property tax collection. Critical infrastructure services have system redundancies, alarm and alert notifications and personnel to respond to interruptions and emergencies.

In the event of an extended system downtime or emergency a business continuity plan is essential to lessening impacts to residents and businesses. The City has identified that an update to its business continuity plan for City Hall is required. This project will be led by the Director of Finance and Administration in collaboration with department managers and the City’s Emergency Program Coordinator.

Estimated Completion: December 2024

Priority: Organizational Excellence

FINANCE

Implementation of Expanded Customer Payment Options

In 2023, the Finance department began vendor and program application changes to prepare for acceptance of credit card payments at City Hall for business licenses, parking and Bylaw tickets, dog license, taxes and utility payments.

In 2024, over the counter services that accept payment methods will go live with credit card payment acceptance. Cashier services at City Hall will include credit cards, cash, cheque and bank draft. The associated expenses related to credit card processing will be applied to these transactions to recover costs for the City.

Estimated Completion: December 2024

Priority: City Mission

IT/GIS

CIS Implementation

CIS Infinity Version 3 is the existing Utility software implemented at City Hall almost two decades ago. This project will see the upgrade of our existing software from Version 3 to Version 5 using the same vendor. Version 3 is approaching an end of life for support with our vendor; Version 5 presents improved reliability and speed of use as well as introducing modern features for emerging technologies and engaging customers.

The project's implementation will be led by the vendor. It will require significant support from the IT department and Collections staff in order to be successful. The project team will take proactive steps to reduce disruptions for customers and project milestones may adjust based on other City priorities, such as tax season.

Estimated Completion: Fall 2024

Priority: Organizational Excellence

IT/GIS

Digital Transformation Project – Implementation of Microsoft 365

The digital transformation and implementation of Microsoft 365 is a multifaceted project involving all departments and staff at the City of Penticton. The two main objectives are to implement the software and productivity tools provided by the product suite and to implement appropriate document management and records retention strategies for those tools.

Benefits will include easier access to information, modern abilities for collaboration and communication with City Staff and outside agencies, improved data security and redundancies, and alignment and compliance with governing legislations regarding data access and security.

Estimated Completion: Winter 2024

Priority: Organizational Excellence

LEGISLATIVE SERVICES

Introduction of eScribe Meeting Management System

eScribe is an electronic tool for meeting management which will improve efficiencies for meeting processes as well as increasing transparency and access to public meeting documents and reports.

Legislative Services will lead the implementation of eScribe in collaboration with the IT department. The transition to this software will increase information security, improve real-time access to Council meeting materials and is fully integrated with Microsoft 365 for improved business operations.

Estimated Completion: Summer 2024

Priority: Organizational Excellence

Finance & Administration Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Civic Grants	1,170,907	1,323,700	152,793	2.82%
Communications	518,643	522,785	4,142	1.12%
Finance & Accounting	758,895	722,637	(36,258)	1.54%
General Government	(50,799,674)	(48,318,070)	2,481,604	
Human Resources	781,218	852,070	70,852	1.82%
Information Technology	2,485,191	2,667,503	182,312	5.69%
Legislative Services	501,521	544,713	43,192	1.16%
Procurement	276,273	289,022	12,749	0.62%
Revenue & Collections	178,476	182,763	4,287	0.39%
Total Finance & Administration	(44,128,550)	(41,212,877)	2,915,673	

2024 Capital

Information Technology	\$1,176,000
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Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Human Resources	Increase Existing Part-Time Coordinator to Full-Time Role	Additional staffing resources to assist the HR team to focus on proactive, value-added activities including: recruitment and retention, staff development, payroll and benefits and health and safety.	\$37,500
Legislative Services	Technological Improvements for Workflow	Introduction of eScribe meeting management software to improve public meeting preparation and document access for Council, staff and public.	\$40,000



Community Services

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



Department Overview

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

FACILITIES ► Facilities is responsible for maintaining approximately 650,000 square feet of City owned buildings comprised of public use facilities, residential homes and office complexes. As outlined within the Civic Places and Spaces Asset and Amenity Management Plan, these assets are aging at an unsustainable rate and require significant investment or replacement over the coming years. The Facilities team encompasses a broad spectrum of services, and competencies, required to assure the built environment will perform the functions for which a facility was designed and constructed. Our team is tasked with the day-to-day activities necessary to maintain the building, its systems and equipment, in order for occupants and members of the public to utilize the facilities in line with their intended function.

PENTICTON MUSEUM & ARCHIVES ► The Penticton Museum and Archives provides the people of Penticton with exhibits, displays and programs that interpret and showcase the unique history of Penticton and the surrounding area. Temporary exhibits bring a wide variety of topics to the museum, while permanent exhibits tell the story of Penticton from the earliest days as an Indigenous village to the present day. The Museum also collects, catalogues and stores approximately 20,000 unique artifacts that bear witness to our collective past. The Archives is a repository for documents, records and the administrative histories of community groups and organizations that have defined and shaped the community. The Archives is also a valuable source of engineering and land use maps and planning documents that are frequently referenced by local companies, individuals and other city departments. In addition, the Archives contains approximately 25,000 plus historical photographs that are available to researchers, authors and the general public. The Museum has a dedicated educator who prepares and delivers programs, workshops, tours and lectures to schools and the general public.

LAND MANAGEMENT ► The Land Management department is responsible for more the 500 City owned properties. We are responsible for all land-related transactions including acquisitions and dispositions, regulatory land-use and various types of contractual agreements while ensuring that the legal requirements of the Community Charter are met.

The Land team prepares and manages agreements for 11 residential tenancies, 122 Leases and License to Use, 16 Beach & Mobile vendors in 30 locations and 4 concessions. These contracts and agreements are accomplished by way of a Lease, a License to Use Agreement or a BC Residential Tenancy Agreement.

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

ECONOMIC DEVELOPMENT

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



Staffing and FTE

The Community Services division is proposing an increase from 54 to 55 FTE for the 2024 budget. The Facilities department is leading the new Community Safety Building project and has identified the need for a Facilities Capital Project Manager to advance the project milestones as well as coordinate construction services for existing City buildings and amenities.



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 Community Services Division services:

How Many?	2022 Actual	2023 Plan		2024 Plan
Number Public Skating Admissions	5,166	5,200	<i>2023 Actual KPI data will be released with the final version of the 2024–2028 Financial and Corporate Business Plan to capture year-end statistics</i>	5,300
Number of Swimming Pool Admissions	121,928	121,000		125,000
Number of Fitness Room Admissions	35,878	36,000		36,000
Number of Event Applications Processed	106	106		110
Number of Museum Visitors	10,062	11,000		11,000
Number of School Program Participants at the Museum	3,317	3,500		3,500
Number of Archival Requests	263	275		275
Lost Time Incidents	-	0		0



2024 Community Services Initiatives

FACILITIES

Community Safety Building Detail and Design

The new Community Safety Building (CSB) will house the Penticton Fire Department, Community Policing, Bylaw Services, Emergency Operations Centre (EOC) and Emergency Support Services (ESS). In 2023, staff began the design development with an architectural firm. In 2024, the building's detail and design phase will be completed to prepare for the release of the Request for Proposal (RFP) for interested firms to bid on the construction of this new City asset. This is a multi-year project with the final building expected to open in 2025.

Estimated Completion: 2025

Priority: Safe & Resilient

FACILITIES

City Yards Facility Upgrades

The Penticton City Yards office building is in need of renovations. Facilities will lead this construction project. In 2024, the design development will be completed. Additionally, the City's Electric Utility building is expanding to meet equipment and material space needs. The building's construction will complete in 2024 and will also incorporate improvements that have been recommended through the Reliability and Resiliency Study completed for the Electric Utility.

Estimated Completion: December 2024

Priority: Organizational Excellence

FACILITIES

City Hall Envelope Review and Design

City Hall was opened on June 25, 1966 and has served Penticton well over the years. A review of the building envelope is required to improve the building's operation and energy efficiency. In 2024, the Facilities team will engage a consultant to complete a review of the existing City Hall envelope to determine requirements and develop a project scope for upgrades. Construction upgrades are planned to commence in 2025.

Estimated Completion: Ongoing Initiative

Priority: Organizational Excellence

FACILITIES

Community Centre Energy Efficiency Upgrades

To advance the City's Corporate Energy and Emissions Plan (CEEP), Facilities will utilize grant funds to complete important energy improvements to the Community Centre. This work is in line with the Civic Places and Spaces goals to modernize key assets for the City for more cost effective operations over the long-term.

With the approved grant amount of \$1.4M provided by Infrastructure Canada, total project budget is \$1.9M, the Facilities department will oversee the following energy efficiency retrofits to the Community Center:

- Replace existing hot water heaters with new energy efficient condensing domestic hot water heaters;
- Installation of air source heat pumps to reduce reliance on non renewable energy sources; and
- Consultation of a mechanical engineer to assist in successful completion of the project.

Estimated Completion: Ongoing initiative
with final completion anticipated December 2025

Priority: Livable & Accessible

RECREATION, ARTS & CULTURE
Arena Feasibility Study

A key recommendation from the City's 2021 Civic Places and Spaces report was to conduct an arena use analysis to inform decisions around the City's existing arenas. In 2023, staff completed an Arena Use Analysis Study to review ice and dry floor usage at the City's arenas. Community engagement opportunities for the project were available throughout 2023, and respondents identified modern functionality and financial sustainability as the most important factors for existing and new buildings. This work will be expanded upon in 2024 by undertaking an Arena Feasibility Study. The Study will be informed by external user groups and a final report will be brought forward to Council for recommendations regarding the City's four arenas: McLaren, Memorial, OHS and South Okanagan Events Centre (SOEC).

Estimated Completion: December 2024

Priority: Vibrant & Connected

RECREATION, ARTS & CULTURE
Sport & Recreation Needs Assessment

The Recreation, Arts and Culture department will complete an assessment of sport and recreation needs for the community. The final results of the assessment will guide short and long range planning, decision making and resource allocation to meet the needs of user groups and residents of Penticton.

The assessment will include: opportunities for public and community group engagement; examination of available facility and program use data; analysis of population trends to identify areas of growth and expansion; and a review of leading recreational practices.

Estimated Completion: December 2024

Priority: Vibrant & Connected



Community Services Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Economic Development	587,450	223,565	(363,885)	0.48%
Tourism	275,000	250,000	(25,000)	0.53%
Facilities	1,197,151	762,051	(435,100)	1.63%
Land Management	(407,575)	(313,072)	94,503	(0.67%)
Museum	367,193	359,017	(8,176)	0.77%
Recreation	2,872,404	3,166,010	293,606	6.76%
SOEC	2,290,841	2,142,973	(147,868)	4.57%
Total Community Services	7,182,464	6,590,544	(591,920)	

2024 Capital

Facilities	\$5,694,750
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Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Facilities	Facilities Project Manager, Term-Specific	Creation of a position to lead the Community Safety Building (CSB) project as well as other capital and operating projects undertaken by the Facilities team.	\$112,500
Arts, Recreation & Culture	Sports and Recreational Needs Assessment	Assessment report to guide the short and long range planning for community recreation facilities and programs.	\$60,000
	Arena Feasibility Study	Development of a report to inform decisions for the City's four arenas: McLaren, Memorial, OHS and South Okanagan Events Centre.	\$60,000

Penticton Public Library

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



Staffing and FTE

In 2024 the Library will be increasing Reference Librarian staffing hours to provide guaranteed evening coverage for patron needs. This increase in staffing will bring the Library FTE from **14.5 to 14.8**.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements use 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 Penticton Library’s services:

How Many?	2022 Actual	2023 Plan	2023 Actual <i>*As of August 2023</i>	2024 Plan
Program Attendance by Children & Teens	10,067 <i>(includes online via Facebook)</i>	2,000	1,342	2,000
Programs Attendance by Adults	303	350	265	350
Youth Advisory Committee Attendance	65	85	49	90
Summer Reading Club Participants	226	250	225	225
School Visits & Class Visits	14	15	10	15

How Many?	2022 Actual	2023 Plan	2023 Actual <i>*As of August 2023</i>	2024 Plan
Reading Challenge Participants	217	200	180	200
Library of Things Circulation (e.g. board games, bird watching, radon detectors, etc.)	275	400	462	650
Digital Circulation	80,020	85,000	89,411	150,000
New Patron Registrations	1,739	1,900	1,431	2,000
Tech Help sessions	46	75	62	75
Traffic In Counts	Data Incomplete	142,000	82,664	150,000



2024 Penticton Public Library Initiative

PENTICTON PUBLIC LIBRARY – Maker Lab Pilot Project

The Library will be utilizing a provincial grant to develop a program for creative and emerging technology. The Maker Lab will offer access to new technology and knowledgeable library staff for patrons to create, explore and learn new skills. A goal of the Maker Lab is to provide an inclusive and supportive environment where mistakes are encouraged, resilience is fostered and hands-on learning opportunities are supported.

Estimated Completion: December 2024

Priority: Vibrant & Connected

Community Services Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Library	1,608,857	1,681,083	72,226	3.59%
Total Library	1,608,857	1,681,083	72,226	



Infrastructure

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



Department Overview

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

ENERGY & ENVIRONMENT

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

PUBLIC WORKS

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



Staffing and FTE

In 2024, the Infrastructure Division is proposing an increase in FTE from **112 to 116.3**. The Parks Department is proposing to convert existing seasonal roles to a full-time Gardener position to maintain the City's parks and natural areas per Council's and the community's expectations. Electric Utility requires one additional Meter and Traffic Technician to meet the growing demands required by the City's transportation network. A Power Line Journeyman Technician is proposed to support current and future growth demands on the City's Electric Utility. Public Works requires additional personnel to support small projects and required maintenance tasks. A Small Projects Coordinator and two Public Works Operators are proposed to achieve maintenance and project objectives.





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:

What We Measured	2022 Actual	2023 Plan	2023 Actual <i>*As of August 2023</i>	2024 Plan
Pothole Complaints	83	0	48	0
Sidewalk Inspection (lineal meters)	25,181	55,417	55,417	45,634
Road Side Flail Mowing (km)	185	185	185.6	279
Asphalt Crack Sealing (lineal meters)	40,141	35,000	34,764	37,500
Roadway Line Painting (lineal meters)	155,384	160,000	160,997	158,000
Parks – Tree Complaints Received and Addressed	227	-	133	240
Parks – Playground Inspections	99	120	80	120
Parks – New Tree Installations	63	84	44	88
Parks – Bench Donations	24	20	18	25
Domestic Water Pipe Failures – Number of System Failures	33	0	5	-
Water Main Uni-Directional Flushing – Meters of Water Main Flushed	-	This is a 2 year program planned to be completed in 2023	115,790 meters completed 78,000 meters remain	193,880 meters in 2024/25
Fire Hydrant Maintenance – A & B Level Services	1,050	1,050	900	1,050

What We Measured	2022 Actual	2023 Plan	2023 Actual <i>*As of August 2023</i>	2024 Plan
Sanitary Sewer Pipe Cleaning – Meters Cleaned	-	55,473 meters	42,645 meters	-
Storm Sewer Pipe Cleaning – Meters Cleaned	-	18,373 meters	10,327 meters	-
Number of City Owned EV Charging Stations	Existing: 6 public (L2) 2 fleet (L2)	Existing: 6 public (L2), 2 fleet (L2) Proposed: 4 new 50 kW chargers (public), 4 fleet (L2)	Existing: 6 public, 6 fleet 4 new 50kW fast chargers postponed until spring 2024 (supply chain – kiosks)	4 new 50 kW chargers
Quantity of kWh delivered by public EV charging stations	20,128	35,000	31,878	40,000
Quantity of kWh delivered by fleet EV charging stations	2,202	4,000	3,589	4,500
Number of charging sessions delivered by public EV charging stations	1,894	3,000	2,856	3,250
KMs pedaled by staff using City fleet e-bikes	3,095	6,000	5,630	6,500
EV Vehicles in City Fleet	3	6	6	-
Number of bike racks installed through Blue Skies Transportation Fund	0	25	-	-
Number of e-Bikes in City Fleet	6	10	10	16
SAIDI (System Average Interruption Duration Index)	CoP – 1.00 Region – 7.25 Canada – 12.88	0.98	0.0681	0.96
SAIFI (System Average Interruption Frequency Duration)	CoP – 0.61 Region – 2.10 Canada – 2.98	0.59	0.026	0.58
Volume of Raw Water Treated (WTP) Lake and Creek	7,054,900 m ³	-	TBD	-

What We Measured	2022 Actual	2023 Plan	2023 Actual <i>*As of August 2023</i>	2024 Plan
Volume of Raw Irrigation Water	1,156,000 m ³ North System 598,000 m ³ South System	-	TBD	-
Cost to treat Water (\$/m3) (WTP) (Annual flow rate impacts costs)	\$0.32 m ³ WTP \$0.22 Distribution Costs Total \$0.54m ³	-	TBD	-
Volume of Waste Water Treated (AWWTP)	4,540 million L	-	TBD	-
Cost to Treat Waste Water (AWWTP) (Costs impacted by annual waste water collected)	\$0.64m ³	-	TBD	-
Volume Discharged to Creek (AWWTP)	3,278 million L	-	TBD	-
Volume Reclaimed for Re-Use (AWWTP)	926 million L	-	TBD	-
Lineal Meters of New and Renewed Active Transportation Infrastructure Installed	2,372 m	650 m	650 m	5,123 m
Lineal Meters of Deep Underground Utilities Renewed	462 m	6,912 m	2,763 m (to date, work ongoing)	1,305 m





2024 Infrastructure Initiatives

PUBLIC WORKS - PARKS

Park Improvement and Enhancement Projects

In response to user group requests for improvements to the City’s parks and sports fields, the Parks Department will undertake a number of minor works projects to enhance parks use, these include:

- **Wiltse Fastball Dust Control** – all city operated baseball and softball complexes have automated dust control systems except for this site. Dust control is used to wet the field prior to maintenance activities as well as between games to lower dust levels and increase playability of the field;
- **Automated Turf Painter** – the Parks team has identified an opportunity for more efficient and consistent turf painting that can be done through a programmable robot. The robot will free up staff to be re-deployed to other parks tasks or special event requests. Additionally, the unit can be programmed with licensed logo branding to bring site enhancements to marquee events such as Ironman, Peachfest, Elvis Fest and others;
- **Kiwanis Park Field** – a new storage building and other infrastructure are needed to allow for temporary outfield fencing that makes the site more appropriate for the age group that is assigned to the field; and
- **Kings Park Access** – Adjustments to the current maintenance and pedestrian gates are required to remove the need for the City to access neighbouring properties to gain access to King’s Park. Changes will be made to the Scott Avenue to ensure public access to King’s Park.

Estimated Completion: December 2024

Priority: Vibrant & Connected

PUBLIC WORKS - PARKS

CommuniTREE Plan

The City of Penticton is preparing an Urban Forest Management Plan – our Official CommuniTREE Plan. In 2023, the first round of public engagement was completed to assist in shaping the plan for Penticton which is on track for completion by year-end.

Penticton’s urban forest is a buffer between the homes and businesses and climate change impacts. The ability of the urban forest to provide crucial ecosystem services is affected by the condition and extent of the forest. In 2024, the Parks department will utilize \$150,000 in grant funding, from the Canadian Tree Fund, to advance key recommendations of the Plan.

Estimated Completion: December 2024

Priority: Vibrant & Connected

PUBLIC WORKS

Dam Safety Compliance

This is a continuing initiative that has spanned multiple years. The importance of this work is to ensure that all dams meet regulatory requirements and provide safe water retention and storage for the community. To advance the Ellis 4 project to construction phase, the City is awaiting the results of a provincially and federally funded grant, the “Green Infrastructure: Adaptation, Resilience & Disaster Mitigation” which will cover up to 73% of the project. The Ellis 2 project is completing detail design phase in 2023 and this work is expected to continue into 2024.

Estimated Completion: Ellis 4 Dam Upgrades Complete December 2024
Ellis 2 Dam Upgrades Ongoing Initiative

Priority: Safe & Resilient

ENERGY & ENVIRONMENT - SUSTAINABILITY & SOLID WASTE

Procurement of a New Waste Collection Contract

In 2023, the City of Penticton is leading the Request for Proposals (RFP) process to secure a new waste collection contract to include Penticton and neighbouring communities of Osoyoos, Oliver, Summerland, Keremeos and the Regional District Okanagan Similkameen (RDOS).

The RFP will focus on innovation for reducing recycling contamination as well as environmental considerations for collection vehicles and practices. The implementation of the new contract will be phased, in order to plan for organic food waste collection in the future.

The new waste collection contract is expected to be awarded by the end of 2023 or early 2024.

Estimated Completion: March 2024

Priority: Organizational Excellence

ENERGY & ENVIRONMENT - SUSTAINABILITY & SOLID WASTE

HELP Revitalization

The Home Energy Loan Program (HELP) will be re-developed in 2024 to increase uptake by residents. The City of Penticton was successful in receiving a grant from the Federation of Canadian Municipalities to enhance the current HELP application process allowing applicants to receive upfront approval and funding of their energy improvement projects. The previous program was unable to provide upfront loans thereby requiring applicants to provide initial funding through personal savings or bridge financing from their financial institution. These grant funds will have a positive impact on the number of HELP applications received, approved and completed to advance the Community Climate Action Plan (CCAP) and the Seven Big Moves including decarbonizing existing buildings. Other areas that the revitalization of HELP will address are:

- Encouraging lower income households to improve their energy efficiency;
- Improved assessments and estimates for energy and GHG emission reductions associated with the program;
- Building success of the program by marketing and targeting homes; and
- Strengthening the financing offer, e.g. by increasing the maximum loan amount through on-bill financing, establishing a low interest rate, or through expanding options.

Estimated Completion: December 2024

Priority: Livable & Accessible

ENGINEERING

Point Intersection and Kinney Avenue Improvements

To address vehicle congestion and improve safety along the South Main corridor and collector routes a new roundabout will be created at Galt Avenue. The Skaha Lake Road intersection at Kinney Avenue will be re-designed to a three-way intersection to reduce traffic congestion onto South Main Street and improve active transportation options.

Finally a signalized intersection will be added at Galt Avenue and Skaha Lake Road to improve the movement of traffic at the south side of Penticton and increase safety for all road users.

This is a continuing initiative from 2022

Estimated Substantial Completion: Spring 2024

Priority: Livable & Accessible

ENGINEERING - ADVANCED WASTE WATER TREATMENT PLANT
Advanced Waste Water Treatment Plant (AWWTP) Upgrades

Upgrades at the AWWTP commenced in 2023 and extending into 2024. The AWWTP is in need of upgrades to increase capacity, improve treatment processes and replace end-of-life infrastructure. This work includes the installation of a new secondary clarifier, a new nitrified mixed liquor pump, and remediation of the headworks concrete and slide gate. Detailed design is schedule to be completed in the fall of 2023, with construction starting in winter 2023. Construction is anticipated to be completed by fall 2025. This is a multi-year initiative.

Estimated Completion: October 2025

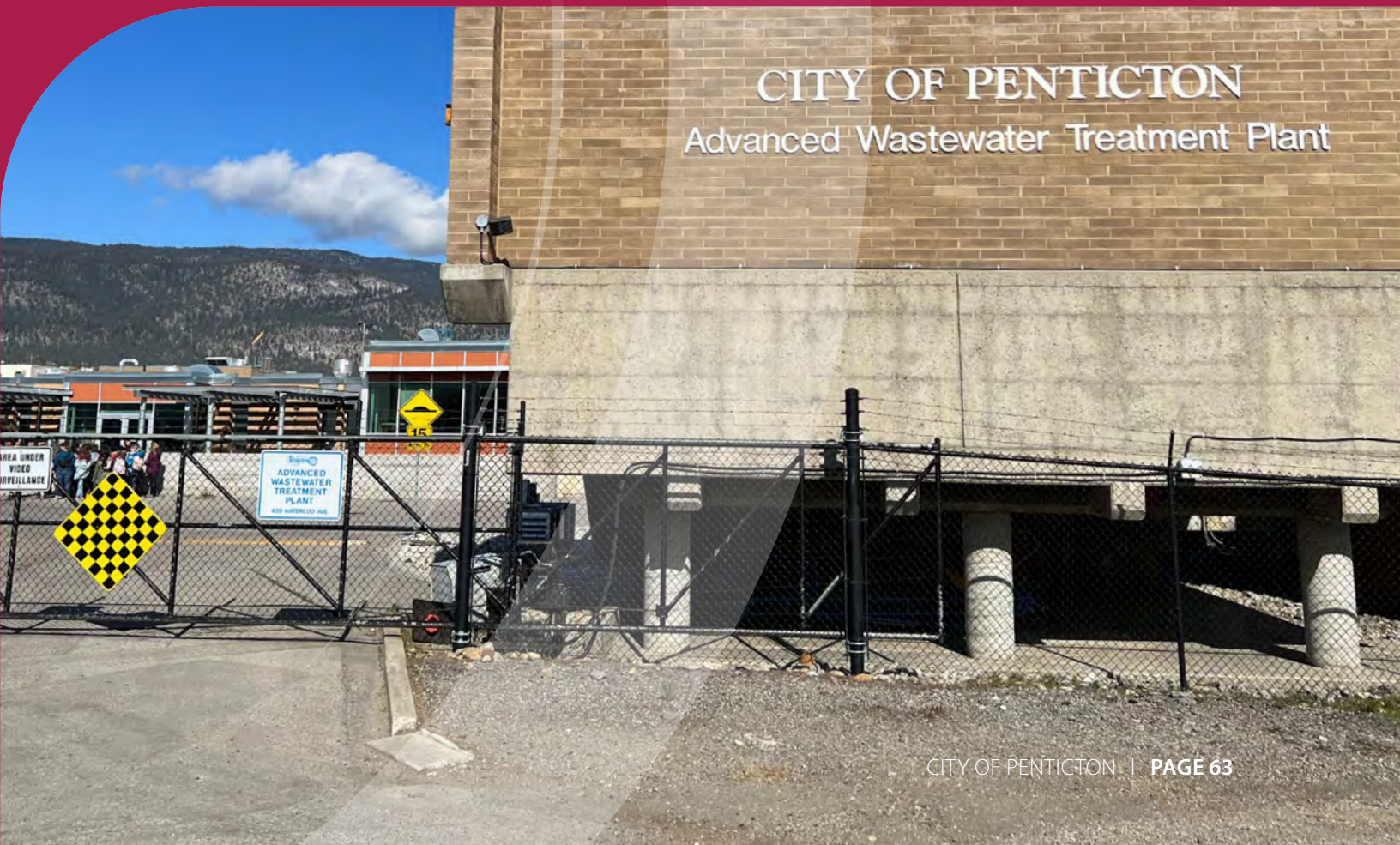
Priority: Livable & Accessible

ENGINEERING - WATER TREATMENT PLANT
Penticton Pressure Reducing Valve (PRV) Replacement and Relocation

The water main pressure reducing valve downstream of the Water Treatment Plant (WTP) has reached its end of life. A pressure reducing valve (PRV) provides consistent pressure for the City's water system ensuring as customer demand fluctuates throughout the day that the flow rate is managed to restrict or regulate water flows and maintain consistent pressure. To mitigate risks to operations and replacement of old piping and control valves a new high capacity PRV station will be built at the Duncan Avenue Reservoir to provide increased reliability and operational flexibility for the City's municipal water supply.

Estimated Completion: December 2024

Priority: Safe & Resilient



Infrastructure Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Engineering Services	(9,500)	-	9,500	0.00%
Public Works - Cemetery	(33,246)	(51,484)	(18,238)	(0.11%)
Public Works - Fleet	224,663	251,970	27,307	0.54%
Public Works - General	1,000	-	(1,000)	0.00%
Public Works - Parks	3,765,723	3,884,908	119,185	8.29%
Public Works - Roads	2,956,192	3,063,253	107,061	6.54%
Solid Waste Disposal	(834,358)	(744,025)	90,333	(1.59%)
Sustainability	212,312	164,623	(47,689)	0.35%
Storm Water	(579,347)	(897,850)	(318,503)	-
Street Lighting	421,000	490,990	69,990	1.05%
Traffic Control	176,000	241,460	65,460	0.52%
Transit	1,588,336	1,611,112	22,776	3.44%
Electric	(3,595,408)	(5,379,844)	(1,784,436)	-
Water	(3,625,161)	(3,731,081)	(105,920)	-
Sewer	(2,548,287)	(3,284,288)	(736,001)	-
Total Infrastructure	(1,880,081)	(4,380,256)	(2,500,175)	

	2024 Capital
Fleet	\$1,840,600
Transportation Network	\$4,353,304
Neighbourhood Reconstruction	\$3,571,000
Storm Water Management	\$440,500
Water & Sanitary Sewer Networks	\$12,066,831
Parks & Cemetery	\$1,248,825
Energy & Environment	\$8,906,989
Advanced Waste Water Treatment Plant	\$1,202,000
Water Treatment Plant	\$745,000

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Energy & Environment	Staffing Resource Increase	Addition of a full-time Meter and Traffic technician to meet required regulatory requirements.	\$140,000
	Advancement of Climate Action Goals	Position created for an Engineering Co-Op Student to assist Sustainability Team to meet climate action goals and plans.	\$32,000
Parks	City Park Amenity Improvements	To meet expectations and needs of user groups, the Parks Team will undertake minor works to improve play experiences.	\$45,000
	Staffing Resources to Meet Service Levels	The Parks Department will be re-organized to create a second full-time Gardener role to meet service level expectations and maintain City gardens, hanging baskets and landscaped areas.	\$50,000
Public Works	Increasing Resources to Meet Service Levels	Public Works has proposed a new position for Small Projects Coordinator to oversee development-related and small Public Works' projects.	\$110,000



Development Services

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



Department Overview

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

BUILDING & PERMITTING

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

DEVELOPMENT ENGINEERING

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

SOCIAL DEVELOPMENT

▶ Social Development builds and enhances the social well-being of Penticton. Social Development provides leadership to the community's social services sector on topics such as child care, poverty reduction, health, housing and homelessness, truth and reconciliation, age friendliness, community safety and food security.

BYLAW SERVICES

▶ Bylaw Services promotes and enhances community safety and cleanliness and acts as a complement to RCMP services. The department is committed to the delivery of professional bylaw education and enforcement in a timely and effective manner in accordance with Council direction. The Department has two main sections, the Community Safety Officer program, enforcing the new Safe Public Spaces Bylaw and the general Bylaw Enforcement Officer team, who manages general bylaw inquiries and the parking program. Bylaw also oversees the delivery of animal control services, through contract management.



Staffing and FTE

The Development Services division currently consists of 43.5 FTE, including one director and five managers. We also have a complement of relief and contract staff supplementing our full-time staff in the Bylaw and Building and Licensing areas. For 2024, the division is proposing an increase from **43.5 FTE to 44.5 FTE** which includes the transition of an existing relief Building Official position to a regular full-time Building Official to meet the service level expectations and workload demands for the department.



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:

What We Measured	2022 Actual	2023 Plan	2023 Actual <i>*As of August 2023</i>	2024 Plan
Number of Co-op Students Hired	2	1	1	1
Active Short Term Rental Licenses	354	375	402	430
Number of Building Permit/Code Education Workshops Held (online and in-person)	4	8	4	12
Number of Solar Energy Applications Processed	22	30	15	35
Number of Calls for service from Public to Bylaw Services	7,396	7,500	5,716	7,500
Number of Development Permit Applications Received	78	-	47	-
Number of Business Licenses issued	3,618	-	3,754	-
Development Funded Infrastructure	\$1,088,500	\$1,000,000	\$861,000	\$1,000,000





2024 Development Services Initiatives

SOCIAL DEVELOPMENT

Building Safer Communities Fund (BSCF) Program Implementation

Following Council direction, Social Development submitted a three-year investment plan to Public Safety Canada for the Building Safer Communities Fund (BSCF) Program which was successfully approved.

In 2024, Social Development will advance this work in partnership with local not-for-profit organizations to expand youth crime prevention in three areas:

- School-based supports;
- Combined youth peer and community safety outreach program; and
- Syilx specific wellness supports that focus on Indigenous youth.

The three programs being proposed for funding have been intentionally designed by partners to take a holistic approach to support at-risk youth.

Social development will track program progress and evaluations as well as providing regular reports to Council on key milestones.

Estimated Completion: Ongoing initiative

Priority: Safe & Resilient

SOCIAL DEVELOPMENT

Housing Accelerator Fund (HAF) Project

In 2023, the City has applied for grant funding through the Canada Mortgage and Housing Corporation (CMHC) to boost the housing starts in Penticton. If the grant application is approved, the City's Planning Department would lead HAF initiatives including:

- Creation of a term-specific housing-focused team;
- Parking reduction pilot; and
- Supporting growth in select neighbourhoods.

Significant work was completed in 2023 for this project including consultation with the local development community and establishing an Official Community Plan – Housing Task Force to bring recommendations to Council focused on housing needs and deliberate growth.

Estimated Completion: Ongoing initiative

Priority: Livable & Accessible

SOCIAL DEVELOPMENT

Accessibility Plan Leadership

Social Development is leading the City's newly adopted Accessibility Plan as per Provincial legislation. Key goals for 2024 include:

- Support the Accessibility Committee;
- Development and presentation to Council of short term actions and deliverables;
- Work with internal departments to support implementation of identified accessibility initiatives for 2024; and
- Overall tracking of all City DEI projects (Diversity, Equity and Inclusion) to ensure alignment with the Plan and reduce redundancies and improve implementation of DEI initiatives across City facilities and programs.

Estimated Completion: Ongoing initiative

Priority: Livable & Accessible

Development Services Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Animal Control	82,700	97,670	14,970	0.21%
Building & Licensing	(807,944)	(768,041)	39,903	(1.64%)
Bylaw Services	1,137,865	1,054,381	(83,484)	2.25%
Development Services	952,366	958,510	6,144	2.05%
Planning	686,965	445,749	(241,216)	0.95%
Social Development	7,000	224,375	217,375	0.48%
Total Development Services	2,058,952	2,012,644	(46,308)	

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Building & Permitting	Staffing Resources to Meet Service Levels	Building and Permitting is proposing to transition an existing relief Building Official position to a permanent full-time role to meet service level expectations for City developments.	\$50,800
Planning & Licensing	Staffing Resources to Meet Service Levels	Creation of a summer Co-Op Student position to increase staff capacity for Planning and Licensing related to development projects and the City's business licensing program.	\$15,000
Social Development	Accessibility Plan Implementation	Social Development is requesting a budget increase to facilitate the deliverables of the City's Accessibility Plan.	\$10,000

“ We work with the public, business and development community, and governmental and not-for profit organizations to guide growth according to the City’s Official Community Plan.”





Penticton Fire Department

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

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



Staffing and FTE

The Penticton Fire Department consists of **49 FTE** including **one fire chief, one deputy chief, one assistant chief** and **one training officer**. The City's Emergency Management program operates within the department and is staffed by a full-time emergency planning coordinator. The department is supported by one administrative assistant and emergency support services coordinator position.

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

The department currently employs **40 Firefighters (IAFF)** and a team of **32 auxiliary volunteer firefighters**.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements use 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 Penticton Fire Department (PFD) services:

How Many?	2022 Actual	2023 Actual <i>(January – June)</i>
Number of Fire Inspections Completed	1,395	940
Emergency Support Services (ESS) Activations	16	3
ESS Volunteer Hours	3,262	1,401
Number of People Supported with Emergency Support Services (ESS)	563	25
PFD Overdose Response Calls	402	179
PFD Training Hours	4,588	4,693 <i>(Jan 1 – Aug 6)</i>
Percentage of all PFD Shifts Equipped with 4-Crew Member Engine	N/A	30%





2024 Penticton Fire Department Initiatives

PENTICTON FIRE DEPARTMENT

Operational Readiness Analysis

In 2023, Council approved an increase in four firefighters for the Penticton Fire Department. These four new firefighters were successfully recruited and completed their required training in 2023.

For 2024, the focus will shift to assessing and evaluating the increase in resources. The PFD will collect and analyze statistics for key metrics including availability of two engines with four person firefighting crew and medical emergency responses, including overdose calls.

Department leadership will be providing regular updates to Council and the Senior Executive on the expanded operational readiness.

Estimated Completion: Fall 2023

Priority: Safe & Resilient

PENTICTON FIRE DEPARTMENT

FireSmart Program

Building on success in the prior years, the Penticton FireSmart Coordinator will continue education campaigns in 2024 for residential areas, school programs and participation in community events.

An awareness campaign is planned for the Community Wildfire Resiliency Plan (CWRP). The CWRP is a partnership between BC FireSmart, BC Wildfire Service and strives to increase the community understanding of wildfire threats; encourage and support collaboration across administrative boundaries; and will develop achievable and accountable action items for the City to reduce wildfire risks. This will be an ongoing initiative for the Penticton FireSmart Program.

Estimated Completion: Ongoing initiative

Priority: Safe & Resilient

PENTICTON FIRE DEPARTMENT

Emergency Support Services Program Enhancements

In 2023, the Emergency Support Services (ESS) team had a busy season. The Penticton ESS team was invaluable in supporting our neighbouring communities through wildfire and heat events.

For 2024 there is a need to complete an internal review of the ESS program including items such as: emergency role clarification; volunteer program review; assessment of required training; and development of administrative policies to guide ESS practices.

Estimated Completion: Winter 2024

Priority: Organizational Excellence

Penticton Fire Department Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Fire Services	7,586,178	7,561,497	(24,681)	16.13%
Total Fire Services	7,586,178	7,561,497	(24,681)	

	2024 Capital
Fire Services	\$59,700





Penticton RCMP

WHAT WE DO ▶ Our mission at Penticton RCMP detachment is to serve and protect the community, and work in partnership with the City to deliver a responsive and progressive police force. At the RCMP we are transparent about our decisions and actions. We treat all people with respect. We commit to continuous learning and collaboration. We care for each other and the communities we serve. We conduct ourselves ethically and do so with honesty, dignity and honour.



Staffing and FTE

The RCMP Detachment has two categories of employees, the **57 members of the RCMP** and **27 Municipal employees**.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements use 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 Penticton RCMP:

What We Measured?	2022 Actual	2023 Actual <i>Stats provided are current to Second Quarter 2023</i>
Top 10 Calls for Service – Penticton Detachment	<ol style="list-style-type: none"> 1. Unwanted Person 2. Theft 3. Check Wellbeing 4. Disturbance 5. Alarm 6. Assist Other Agency 7. Suspicious Person 8. Suspicious Circumstances 9. Traffic Incident 10. Abandoned 911 	<ol style="list-style-type: none"> 1. Unwanted Person 2. Check Wellbeing 3. Theft 4. Disturbance 5. Alarm 6. Assist Other Agency 7. Traffic Incident 8. Suspicious Circumstances 9. Suspicious Person 10. Abandoned 911
Number of Employee/Member Wellness Events – Supports the Overall RCMP Employee Wellness Strategy	3	3
Restorative Justice Referrals	10	14





2024 Penticton RCMP Initiatives

PENTICTON FIRE DEPARTMENT

Integrated Crisis Response Team Program Implementation

A key initiative for the RCMP in 2023 was to advocate for non-enforcement response to social issues in our community. On July 17, 2023, the provincial government announced Penticton will be a Car 40 community.

The Integrated Crisis Response Team partners a health care professional with RCMP Members to respond to individuals experiencing a mental health crisis.

In early 2024, the RCMP will complete the Memorandum of Understanding (MOU) and assign dedicated RCMP personnel to the program. In addition to establishing the program, RCMP will strive to increase their current participation with community agencies and stakeholders supporting individuals experiencing homelessness, substance use and mental health challenges.

Estimated Completion: Fall 2024

Priority: Safe & Resilient

Penticton RCMP Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
RCMP Services	13,732,067	14,251,037	518,970	30.41%
Total RCMP Services	13,732,067	14,251,037	518,970	





Chief Financial Officer's Report

This Draft Financial and Corporate Business Plan has been compiled based on direction from Mayor and Council and reflects their key fundamental priorities whilst demonstrating a plan for financial sustainability. This plan highlights continued investments into the community of Penticton, and outlines initiatives to further Council's Priorities.

The goal of this five year plan is to outline the City's initiatives associated with Council's Strategic Priorities as well as the City's key strategic initiatives including the Public Safety Framework, Transit Network Re-Structure, Social Development Framework and Building Safer Communities Funds Program.

The 2024 budget is focused on developing long-term practices that are fiscally responsible and sustainable. This includes revenue generating opportunities, sustainable savings initiatives, efficiency improvements and the creation of collaborative opportunities where appropriate.

In 2022, then Mayor and Council deferred 10% of taxation with a plan to phase in this impact over the years 2023-2025 by balancing the budget through surplus draws. The 2023 budget included the first phase of the tax deferral. For the proposed 2024 budget, City departments have worked diligently to limit proposed increases and enhancements to prepare a draft budget for Council's consideration that includes the full deferral. The incorporation of the complete deferral ahead of schedule strengthens the City's financial position in subsequent budget years.

Through the budget process, the City engages with the community to build a greater shared understanding of the City's financial position.

Municipalities have limited opportunities to generate revenue beyond its traditional sources such as property taxes, user fees, and fines. The City understands that the economic climate remains challenging with sustained inflationary impacts, rising interest rates and housing costs continuing to trend upwards. We are committed to being fiscally responsible and continually assessing and prioritizing City services to identify cost savings and improve internal efficiencies. The City takes proactive steps to seek revenue generation through sources outside of taxation, reduce expenses and improve efficiencies, which is a testament of our culture of continuous improvement and the dedication of our employees.

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

- Advanced planning for proposed City projects and initiatives to lessen hardship for tax payers
- Cost of living and external economic factors
- Forecasted population growth

This Financial Plan is a direct reflection of Council's strategic priorities and general fiscal prudence while continuing the goal of preparing the City for a resilient and agile future.

Director of Finance & Administration

Angela Campbell



2024-2028

DRAFT
Financial Plan



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City of Penticton - Schedule A

	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue					
Municipal Taxation	\$ (47,449,163)	\$ (48,861,272)	\$ (50,950,030)	\$ (52,419,512)	\$ (53,702,061)
Sale of Services	(13,743,687)	(13,810,090)	(13,908,525)	(13,999,263)	(14,102,360)
Electric Utility Revenue	(48,840,029)	(52,721,121)	(56,912,233)	(61,438,153)	(66,325,661)
Sewer Utility Revenue	(9,823,397)	(10,849,129)	(11,989,056)	(13,256,181)	(14,559,257)
Water Utility Revenue	(11,059,284)	(11,856,177)	(12,709,431)	(13,625,198)	(14,494,469)
Storm Water Utility Revenue	(1,576,000)	(2,073,000)	(2,727,000)	(3,588,000)	(4,664,400)
Fiscal Services	(4,146,000)	(4,146,000)	(4,146,000)	(4,146,000)	(4,146,000)
Grants	(3,185,975)	(2,744,823)	(2,398,174)	(2,164,374)	(2,164,374)
Other Contributions	(5,317,254)	(5,350,884)	(5,385,187)	(5,420,175)	(5,455,865)
Development Cost Charges	(1,470,000)	(1,470,000)	(1,470,000)	(1,470,000)	(1,470,000)
Donations	(19,500)	(18,500)	(18,500)	(18,500)	(18,500)
Total Revenues	(146,630,289)	(153,900,996)	(162,614,136)	(171,545,356)	(181,102,947)
Operating Expenses					
General Operating	76,579,370	77,359,872	79,231,677	80,210,280	81,866,548
Storm Water	678,150	731,328	783,969	787,986	997,383
Electric Utility	43,460,185	45,438,453	46,512,487	48,225,728	49,845,215
Sewer System	6,789,794	6,740,619	6,905,667	6,921,474	6,834,306
Water Utility	6,963,584	6,642,107	6,989,506	7,030,227	7,034,994
Total Operating Expenses	134,471,083	136,912,379	140,423,306	143,175,695	146,578,446
Net Operating Surplus	(12,159,206)	(16,988,617)	(22,190,830)	(28,369,661)	(34,524,501)
Capital Expenses					
General Capital	15,271,465	15,002,111	12,796,268	11,197,167	12,455,570
Electric Capital	8,361,409	8,730,012	7,139,765	7,311,666	7,875,435
Sewer Capital	3,209,900	3,645,200	11,220,500	5,728,800	6,316,303
Water Capital	14,462,725	8,451,725	2,569,400	3,418,150	5,845,425
Total Capital Expenses	41,305,499	35,829,048	33,725,933	27,655,783	32,492,733
Debt Proceeds	-	(4,000,000)	-	(1,485,000)	-
Debt Servicing - Principal Repayments	2,187,651	2,299,769	2,314,928	2,089,026	2,036,454
Capital Grant Funding	(7,980,000)	-	-	-	-
Transfer To (From) Surplus/Reserve	(8,991,944)	(2,778,200)	511,969	14,471,852	14,357,314
Amortization Offset	(14,362,000)	(14,362,000)	(14,362,000)	(14,362,000)	(14,362,000)
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -

City of Penticton - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
General Government	\$ (48,055,218)	\$ (52,790,229)	\$ (60,082,371)	\$ (60,762,335)	\$ (57,507,292)	\$ (58,919,401)	\$ (61,008,159)	\$ (62,477,641)	\$ (63,760,190)
Protective Services	(5,105,468)	(5,646,951)	(4,895,814)	(4,303,263)	(5,035,657)	(4,998,792)	(5,060,928)	(5,114,570)	(5,179,763)
Transportation Services	(3,883,319)	(3,998,516)	(4,085,840)	(4,095,382)	(4,550,250)	(5,078,758)	(5,764,896)	(6,658,676)	(7,768,513)
Development Services	(1,789,588)	(2,143,084)	(1,823,497)	(1,878,220)	(1,925,355)	(1,862,412)	(1,702,280)	(1,484,072)	(1,500,045)
Recreation and Cultural Services	(1,555,151)	(2,569,030)	(2,758,448)	(2,802,813)	(2,980,471)	(2,828,262)	(2,680,209)	(2,703,921)	(2,728,105)
Public Health and Safety	(371,484)	(390,608)	(416,350)	(416,350)	(441,334)	(441,334)	(441,334)	(441,334)	(441,334)
Environment	(2,821,345)	(3,081,157)	(3,324,272)	(3,202,662)	(3,342,882)	(3,221,272)	(3,221,272)	(3,221,272)	(3,221,272)
General Fund Revenue	(63,581,573)	(70,619,575)	(77,386,592)	(77,461,025)	(75,783,241)	(77,350,231)	(79,879,078)	(82,101,486)	(84,599,222)
Electrical Utility	(42,920,772)	(43,515,180)	(45,196,003)	(45,246,003)	(48,840,029)	(52,721,121)	(56,912,233)	(61,438,153)	(66,325,661)
Sewer Utility	(10,319,829)	(9,606,903)	(9,851,395)	(9,851,395)	(10,725,735)	(11,751,467)	(12,891,394)	(14,158,519)	(15,461,595)
Water Utility	(11,532,780)	(9,811,036)	(10,536,355)	(10,336,355)	(11,281,284)	(12,078,177)	(12,931,431)	(13,847,198)	(14,716,469)
Total Revenues	(128,354,954)	(133,552,694)	(142,970,345)	(142,894,778)	(146,630,289)	(153,900,996)	(162,614,136)	(171,545,356)	(181,102,947)

City of Penticton - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
General Government Services	18,847,389	26,019,939	17,851,154	17,987,088	17,807,239	17,898,166	18,116,034	17,851,015	17,996,267
Protective Services	20,119,336	22,617,643	26,626,680	25,342,038	27,432,201	27,992,145	28,941,705	29,961,767	30,994,217
Transportation Services	9,964,127	11,270,332	11,438,184	11,443,804	11,885,185	12,612,092	13,635,074	13,845,687	14,409,394
Development Services	2,897,059	3,872,967	3,924,703	3,798,457	3,714,482	3,742,923	3,385,544	3,127,851	3,138,749
Recreation and Cultural Services	10,655,454	11,760,592	13,663,466	13,314,878	14,214,462	13,746,164	13,706,230	13,811,030	13,902,237
Public Health and Safety	381,584	404,099	383,104	391,104	389,850	395,615	401,253	407,004	412,868
Environment	1,965,018	2,331,676	2,702,226	2,556,726	2,763,480	2,565,942	2,568,964	2,572,045	2,575,189
General Fund Expenses	64,829,967	78,277,248	76,589,517	74,834,095	78,206,899	78,953,047	80,754,804	81,576,399	83,428,921
Electrical Utility	39,926,545	40,498,996	41,600,595	41,584,518	43,460,185	45,438,453	46,512,487	48,225,728	49,845,215
Sewer Utility	6,863,866	7,188,461	7,303,108	7,260,108	7,441,447	7,392,272	7,557,320	7,665,077	7,538,480
Water Utility	6,664,900	8,025,758	6,911,194	6,971,684	7,550,203	7,428,376	7,913,623	7,797,517	7,802,284
Total Expenses	118,285,278	133,990,463	132,404,414	130,650,405	136,658,734	139,212,148	142,738,234	145,264,721	148,614,900
Debt Payments									
Debt Principal Payments	(1,246,251)	(1,250,015)	(1,253,368)	(1,253,368)	(949,379)	(861,847)	(739,158)	(578,133)	(564,990)
Debt Principal Payments - Sewer	(538,987)	(538,987)	(543,155)	(543,155)	(651,653)	(651,653)	(651,653)	(743,603)	(704,174)
Debt Principal Payments - Water	(422,123)	(422,123)	(422,123)	(422,123)	(586,619)	(786,269)	(924,117)	(767,290)	(767,290)
Total Debt Payments	(2,207,361)	(2,211,125)	(2,218,646)	(2,218,646)	(2,187,651)	(2,299,769)	(2,314,928)	(2,089,026)	(2,036,454)
Total Operating Expenses	116,077,917	131,779,338	130,185,768	128,431,759	134,471,083	136,912,379	140,423,306	143,175,695	146,578,446
Net Operating Surplus	\$ (12,277,037)	\$ (1,773,356)	\$ (12,784,577)	\$ (14,463,019)	\$ (12,159,206)	\$ (16,988,617)	\$ (22,190,830)	\$ (28,369,661)	\$ (34,524,501)

General Government Services - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Civic Grants	\$ (414,555)	\$ (189,482)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	(1,000)	-	-	-	-	-	-	-	-
Facilities	(4,505)	(114,673)	(47,267)	(47,267)	-	-	-	-	-
Finance and Accounting	(1,482,904)	(2,499,135)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)
General Government	(45,917,383)	(49,750,834)	(57,505,774)	(58,185,738)	(54,977,562)	(56,389,671)	(58,478,429)	(59,947,911)	(61,230,460)
Human Resources & Safety	(38,241)	(43,819)	-	-	-	-	-	-	-
Information Technology	(59,299)	(45,955)	(38,830)	(38,830)	(39,230)	(39,230)	(39,230)	(39,230)	(39,230)
Legislative Services	(511)	(18,603)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Finance - Purchasing	(900)	-	-	-	-	-	-	-	-
Finance - Revenue and Collections	(135,920)	(127,728)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)
Total Revenues	(48,055,218)	(52,790,229)	(60,082,371)	(60,762,335)	(57,507,292)	(58,919,401)	(61,008,159)	(62,477,641)	(63,760,190)
Expenses									
Civic Grants	930,103	1,083,154	1,170,907	1,170,907	1,323,700	1,323,700	1,323,700	1,323,700	1,323,700
Communications	414,041	546,824	518,643	512,349	522,785	522,785	522,785	522,785	522,785
Facilities	546,973	983,235	1,244,418	1,162,417	762,051	806,272	850,602	797,046	802,607
Finance and Accounting	3,474,315	3,193,310	3,118,895	3,422,895	3,082,637	3,159,634	3,093,360	2,966,708	3,014,757
General Government	8,686,706	15,110,478	6,706,100	6,724,259	6,659,492	6,657,348	6,655,180	6,653,990	6,652,775
Human Resources & Safety	943,471	946,297	781,218	801,318	852,070	835,970	835,970	835,970	835,970
Information Technology	2,207,314	2,354,442	2,524,021	2,449,021	2,706,733	2,673,022	2,732,618	2,765,869	2,824,840
Legislative Services	932,148	997,833	502,021	499,021	545,213	535,213	685,213	535,213	535,213
Mayor and Council	233,998	281,094	284,445	301,415	304,629	310,669	316,829	323,113	329,522
Office of the City Manager	-	18,748	415,737	386,237	446,144	446,144	446,144	446,144	446,144
Finance - Purchasing	190,660	261,100	276,273	270,773	289,022	294,034	299,145	304,359	309,679
Finance - Revenue and Collections	287,660	243,424	308,476	286,476	312,763	333,375	354,488	376,118	398,275
Total Expenses	18,847,389	26,019,939	17,851,154	17,987,088	17,807,239	17,898,166	18,116,034	17,851,015	17,996,267
Net Operating Expense / (Surplus)	\$ (29,207,829)	\$ (26,770,290)	\$ (42,231,217)	\$ (42,775,247)	\$ (39,700,053)	\$ (41,021,235)	\$ (42,892,125)	\$ (44,626,626)	\$ (45,763,923)

Civic Grants - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Other Contributions	\$ (404,657)	\$ (154,479)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants	(9,898)	(35,003)	-	-	-	-	-	-	-
Total Revenues	(414,555)	(189,482)	-	-	-	-	-	-	-
Expenses									
Civic Partnerships	620,730	507,873	533,325	533,325	610,000	610,000	610,000	610,000	610,000
Municipal Grants	309,373	575,281	637,582	637,582	713,700	713,700	713,700	713,700	713,700
Total Expenses	930,103	1,083,154	1,170,907	1,170,907	1,323,700	1,323,700	1,323,700	1,323,700	1,323,700
Net Expense (Surplus)	\$ 515,548	\$ 893,672	\$ 1,170,907	\$ 1,170,907	\$ 1,323,700	\$ 1,323,700	\$ 1,323,700	\$ 1,323,700	\$ 1,323,700

% of Property Tax	1.44 %	2.33 %	2.75 %	2.75 %	2.82 %	2.74 %	2.63 %	2.55 %	2.49 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ 152,793
% Change	13.05 %

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

Council approved a new long-term CSSHL agreement and adopted a short-term pilot project allowing operating and event agreements which has increased the anticipated grant disbursement.

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Civic Grants									
British Columbia Hockey League (BCHL)	-	-	50,000	50,000	50,000	-	-	-	-
Canadian Mental Health Association	-	5,000	500	500	-	-	-	-	-
Canadian Sport School Hockey League (CSSHL)	-	10,000	10,000	10,000	-	-	-	-	-
Cat’s Paw Productions Society	-	500	-	-	-	-	-	-	-
Community Foundation of the S.O.S. (Neighbourhood Small Grants)	3,600	4,650	5,000	5,000	-	-	-	-	-
DPA - Christmas Parade/Parking	-	137	-	-	-	-	-	-	-
DPA - Combined Grants	-	3,400	-	-	-	-	-	-	-
DPBIA (Community Market)	-	-	4,100	4,100	-	-	-	-	-
DPBIA (Light Up Festival)	-	-	3,500	3,500	-	-	-	-	-
DPBIA (Slack Alley)	-	-	15,000	15,000	-	-	-	-	-
Dragonfly Pond Family Society	-	500	650	650	-	-	-	-	-
First Things First Okanagan	-	1,080	-	-	-	-	-	-	-
HA HA HA Kidzfest Society	5,220	8,821	9,500	9,500	-	-	-	-	-
Jean Minguy Memorial Police Youth Academy	-	3,000	3,000	3,000	-	-	-	-	-
Okanagan Fest of Ale Society	-	3,675	-	-	-	-	-	-	-
Okanagan Fruit Tree Project Society	3,500	3,500	3,500	3,500	-	-	-	-	-
Okanagan School of the Arts	10,000	10,000	10,000	10,000	-	-	-	-	-
Okanagan Similkameen Conservation Alliance (Meadowlark Festival)	-	3,500	3,500	3,500	-	-	-	-	-
Okanagan Valley Music Festival Society	-	5,000	5,000	5,000	-	-	-	-	-
Okanagan Valley Music Festival Society (PABC Event)	-	-	20,900	20,900	-	-	-	-	-
Other	-	-	-	-	663,700	713,700	713,700	713,700	713,700
Pathways Addictions Resource Centre	-	10,000	10,000	10,000	-	-	-	-	-
Peach Festival Society - Mini Peach	17,826	-	-	-	-	-	-	-	-
Pentastic Jazz Festival	-	9,700	9,700	9,700	-	-	-	-	-
Penticton & Area Access Society	-	-	11,610	11,610	-	-	-	-	-
Penticton & Area Cycling Association	2,500	8,000	-	-	-	-	-	-	-
Penticton & Area Cycling Association (3BM Crew)	-	-	5,500	5,500	-	-	-	-	-
Penticton & Area Cycling Association (GoByBike)	-	-	2,500	2,500	-	-	-	-	-
Penticton & Area Cycling Association - Bike Valet	5,849	6,028	5,735	5,735	-	-	-	-	-

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Penticton & District Community Arts Council	12,312	12,312	12,312	12,312	-	-	-	-	-
Penticton & District Community Arts Council (Arts Walks)	-	-	3,333	3,333	-	-	-	-	-
Penticton Art Gallery (Ignite the Arts Festival)	-	29,191	20,000	20,000	-	-	-	-	-
Penticton Art Gallery Society	100,000	125,000	125,000	125,000	-	-	-	-	-
Penticton Arts Council - Arts Rising	4,000	-	-	-	-	-	-	-	-
Penticton BMX	4,200	4,200	4,200	4,200	-	-	-	-	-
Penticton Concert Band	-	-	600	600	-	-	-	-	-
Penticton Curling Club (Curling Classic)	9,000	13,367	16,000	16,000	-	-	-	-	-
Penticton Paddle Sports Association (Event)	-	10,232	11,371	11,371	-	-	-	-	-
Penticton Paddle Sports Association	-	9,064	9,496	9,496	-	-	-	-	-
Penticton Elvis Festival	-	19,541	6,000	6,000	-	-	-	-	-
Penticton Farmers' Market	5,002	5,252	5,700	5,700	-	-	-	-	-
Penticton Historic Automobile Society (Peach City Beach Cruise)	-	7,775	10,000	10,000	-	-	-	-	-
Penticton Lawn Bowling Club	2,215	-	1,500	1,500	-	-	-	-	-
Penticton Peach Festival Society	-	47,579	55,000	55,000	-	-	-	-	-
Penticton Recovery Resource Society (Discovery House)	9,684	12,275	12,275	12,275	-	-	-	-	-
Penticton Regional Bridge Tournament (Dino District)	-	5,000	5,000	5,000	-	-	-	-	-
Penticton Royalty Society	-	9,150	1,500	1,500	-	-	-	-	-
Penticton Scottish Festival Society	-	8,000	8,000	8,000	-	-	-	-	-
Penticton Seniors Drop-In Centre	-	2,200	2,200	2,200	-	-	-	-	-
Penticton Triathlon Club	-	-	5,000	5,000	-	-	-	-	-
Rotary Club of Penticton (Ribfest)	-	9,320	7,000	7,000	-	-	-	-	-
Royal Cdn Legion - Facility Rent	-	-	8,500	8,500	-	-	-	-	-
Salvation Army	-	20	-	-	-	-	-	-	-
Skaha Bluffs Park Watch Society	15,000	15,000	15,000	15,000	-	-	-	-	-
South Okanagan Loss Society (SOLS)	-	-	8,400	8,400	-	-	-	-	-
South Okanagan Seniors Wellness Society	13,000	13,000	13,000	13,000	-	-	-	-	-
South Okanagan Seniors Wellness Society - Senior's Week	2,500	2,500	2,500	2,500	-	-	-	-	-
SS Sicamous - Operating	45,000	60,000	45,000	45,000	-	-	-	-	-
SS Sicamous - Utilities	20,000	20,000	20,000	20,000	-	-	-	-	-
The Penti-Con Association	-	4,000	4,000	4,000	-	-	-	-	-

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
The Penticton Centre for Exceptional Learning	1,050	2,100	2,100	2,100	-	-	-	-	-
United Way Emergency Transportation Assistance	7,290	8,100	8,400	8,400	-	-	-	-	-
Civic Grants Total	298,748	550,669	637,582	637,582	713,700	713,700	713,700	713,700	713,700
Civic Partnerships									
Civic partnership - Activate Penticton Ice Rink	200,000	240	-	-	-	-	-	-	-
Civic Partnerships - Canadian Sport School Hockey	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Civic Partnerships - Granfondo	-	48,890	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Civic Partnerships - Hoodoo Adventures Company Ltd	8,120	6,285	12,000	12,000	-	-	-	-	-
Civic Partnerships - Hoodoo Adventures Company Ltd	-	-	500	500	-	-	-	-	-
Civic partnerships - Library	8,680	9,563	-	-	-	-	-	-	-
Civic Partnerships - Okanagan Trestles Tour	-	2,825	2,825	2,825	-	-	-	-	-
Civic Partnerships - Throwdown Series	-	-	5,000	5,000	-	-	-	-	-
Civic Partnerships - Tri 1 Events Ltd	-	2,879	3,000	3,000	-	-	-	-	-
Civic Partnerships - Triathlon	-	272,321	410,000	410,000	410,000	410,000	410,000	410,000	410,000
Civic Partnerships Total	216,800	343,003	533,325	533,325	610,000	610,000	610,000	610,000	610,000
Total Civic Grants and Partnerships	\$ 515,548	\$ 893,672	\$ 1,170,907	\$ 1,170,907	\$ 1,323,700	\$ 1,323,700	\$ 1,323,700	\$ 1,323,700	\$ 1,323,700

Communications - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Donations	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(1,000)	-	-	-	-	-	-	-	-
Expenses									
Advertising	37,937	49,807	69,500	46,500	36,500	36,500	36,500	36,500	36,500
Consulting Services	21,375	47,612	30,000	30,000	30,000	30,000	30,000	30,000	30,000
General Expenses	3,030	2,672	2,200	3,000	3,000	3,000	3,000	3,000	3,000
Public Relations	51,962	34,585	40,000	32,000	37,500	37,500	37,500	37,500	37,500
Salaries and Wages	371,084	467,143	470,375	470,375	486,510	486,510	486,510	486,510	486,510
Training, Conferences, & Memberships	237	3,265	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Total Expenses	485,625	605,084	624,575	594,375	606,010	606,010	606,010	606,010	606,010
Allocations In									
Information Technology	18,877	30,269	19,094	35,000	39,000	39,000	39,000	39,000	39,000
Total Allocations In	18,877	30,269	19,094	35,000	39,000	39,000	39,000	39,000	39,000
Allocations Out									
Development Services	(8,117)	-	(10,000)	(2,000)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
Facilities	-	(54)	-	-	-	-	-	-	-
General Government/Utility Overhead Credit	(82,344)	(88,475)	(115,026)	(115,026)	(114,725)	(114,725)	(114,725)	(114,725)	(114,725)
Total Allocations Out	(90,461)	(88,529)	(125,026)	(117,026)	(122,225)	(122,225)	(122,225)	(122,225)	(122,225)
Net Allocations	(71,584)	(58,260)	(105,932)	(82,026)	(83,225)	(83,225)	(83,225)	(83,225)	(83,225)
Total Expenses and Allocations	414,041	546,824	518,643	512,349	522,785	522,785	522,785	522,785	522,785
Net Expense (Surplus)	\$ 413,041	\$ 546,824	\$ 518,643	\$ 512,349	\$ 522,785	\$ 522,785	\$ 522,785	\$ 522,785	\$ 522,785

Communications - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	1.16 %	1.43 %	1.22 %	1.20 %	1.12 %	1.08 %	1.04 %	1.01 %	0.98 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 4,142</u>
% Change	<u>0.80 %</u>

Facilities - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Grants	\$ -	\$ -	\$ (47,267)	\$ (47,267)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contributions	(4,505)	(114,673)	-	-	-	-	-	-	-
Total Revenues	(4,505)	(114,673)	(47,267)	(47,267)	-	-	-	-	-
Expenses									
General Expenses	41,958	51,380	318,700	345,200	124,500	94,200	90,200	90,200	90,200
Property Taxes/Leases	62,902	77,135	70,684	82,893	86,925	89,524	92,198	94,956	97,797
Repairs & Maintenance - Electrical	108,118	151,276	193,850	203,350	184,980	186,295	187,633	189,001	190,396
Repairs & Maintenance - Envelope	2,872	1,433	40,050	40,050	110,121	46,193	38,767	38,842	38,919
Repairs & Maintenance - HVAC	52,132	107,413	140,460	129,450	129,664	134,912	132,185	133,484	134,806
Repairs & Maintenance - Plumbing	96,570	127,954	119,600	109,600	161,680	159,393	162,128	161,888	163,172
Salaries and Wages	250,449	471,994	416,885	416,885	474,383	475,818	477,282	478,774	480,297
Security	79,171	106,504	170,955	170,955	259,500	191,500	191,500	191,500	191,500
Service Contracts	517,066	905,165	609,000	574,500	644,520	618,234	621,003	623,828	626,707
Small Equipment, Supplies, General Repairs & Maintenance	935,235	1,198,003	1,284,391	1,214,691	1,261,960	1,315,285	1,320,937	1,213,921	1,246,243
Training, Conferences, & Memberships	1,953	4,449	7,500	7,500	10,000	10,000	10,000	10,000	10,000
Utilities	779,214	852,888	838,160	833,160	868,619	884,469	900,636	917,127	933,948
Vandalism	36,045	68,557	81,500	81,500	102,040	102,710	103,395	104,092	104,805
Total Expenses	2,963,685	4,124,151	4,291,735	4,209,734	4,418,892	4,308,533	4,327,864	4,247,613	4,308,790

Facilities - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations In									
Communications	-	54	-	-	-	-	-	-	-
Information Technology	296	1,838	102,000	102,000	32,000	32,000	32,000	32,000	32,000
Public Works - Fleet	63,750	64,750	73,000	73,000	80,000	80,000	80,000	80,000	80,000
General Gov - RCMP	52,000	55,000	56,100	56,100	57,222	58,366	59,534	60,724	61,939
Recreation	-	-	73,450	73,450	79,565	79,565	79,565	79,565	79,565
Human Resources & Safety	2,903	1,951	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Allocations In	118,949	123,593	308,550	308,550	252,787	253,931	255,099	256,289	257,504
Allocations Out									
Animal Control	(8,404)	(8,687)	(11,500)	(11,500)	(15,500)	(11,500)	(11,500)	(11,500)	(11,500)
Bylaw Enforcement	(21,921)	(20,760)	(18,000)	(18,000)	(43,440)	(43,481)	(43,522)	(43,565)	(43,608)
Electric	(52,765)	(71,165)	(72,983)	(72,983)	(89,694)	(73,367)	(74,684)	(75,270)	(76,250)
Fire Services	(131,057)	(105,400)	(176,100)	(176,100)	(141,970)	(126,937)	(116,934)	(118,461)	(120,018)
General Capital	-	-	-	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
General Government/Utility									
Overhead Credit	(110,260)	(109,708)	(125,535)	(125,535)	(147,455)	(147,455)	(147,455)	(147,455)	(147,455)
Land Management	(191,995)	(276,351)	(210,784)	(210,784)	(360,298)	(408,537)	(352,656)	(312,856)	(304,140)
Library	(98,069)	(117,280)	(135,720)	(135,720)	(142,152)	(153,213)	(143,890)	(144,785)	(161,900)
Museum	(65,379)	(78,187)	(90,480)	(90,480)	(94,768)	(102,141)	(95,927)	(96,525)	(107,932)
Public Works - Fleet	(33,770)	(45,545)	(46,709)	(46,709)	(57,404)	(46,955)	(47,798)	(48,173)	(48,800)
Parks	(297,640)	(348,286)	(394,812)	(394,812)	(455,159)	(449,927)	(454,536)	(458,905)	(463,529)
Public Works - Roads & Maintenance	(12,664)	(17,080)	(17,516)	(17,516)	(21,527)	(17,608)	(17,924)	(18,065)	(18,300)
RCMP	(188,942)	(199,482)	(269,100)	(269,100)	(230,282)	(233,120)	(246,014)	(238,966)	(241,978)
Recreation	(1,234,149)	(1,747,020)	(1,664,018)	(1,664,018)	(1,859,293)	(1,718,693)	(1,754,051)	(1,765,876)	(1,790,177)
Sewer Utility	(44,323)	(59,779)	(61,305)	(61,305)	(75,343)	(61,629)	(62,735)	(63,227)	(64,050)
Water Utility	(44,323)	(59,779)	(61,305)	(61,305)	(75,343)	(61,629)	(62,735)	(63,227)	(64,050)
Total Allocations Out	(2,535,661)	(3,264,509)	(3,355,867)	(3,355,867)	(3,909,628)	(3,756,192)	(3,732,361)	(3,706,856)	(3,763,687)
Net Allocations	(2,416,712)	(3,140,916)	(3,047,317)	(3,047,317)	(3,656,841)	(3,502,261)	(3,477,262)	(3,450,567)	(3,506,183)
Total Expenses and Allocations	546,973	983,235	1,244,418	1,162,417	762,051	806,272	850,602	797,046	802,607

Facilities - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Net Expense (Surplus)	\$ 542,468	\$ 868,562	\$ 1,197,151	\$ 1,115,150	\$ 762,051	\$ 806,272	\$ 850,602	\$ 797,046	\$ 802,607

% of Property Tax	1.52 %	2.26 %	2.81 %	2.62 %	1.63 %	1.67 %	1.69 %	1.54 %	1.51 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ (435,100)
% Change	(36.34)%

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$13k Net cost for new Capital Project Manager, the majority of this position is funded by Capital.

\$25k Day to day maintenance of Westminster Centre, which now houses the land department.

\$105k Community Centre projects for safety and additional security.

Supplemental Schedule - Facilities - Budget by Location

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Facilities - General	\$ 270,605	\$ 481,933	\$ 581,186	\$ 581,186	\$ 546,383	\$ 557,818	\$ 574,282	\$ 540,774	\$ 542,297
135 Riverside Dr - Structure Demolition (Washroom)	-	-	40,000	40,000	-	-	-	-	-
Non-Recreational Facilities - Animal Control	8,406	8,686	11,500	11,500	15,500	11,500	11,500	11,500	11,500
Non-Recreational Facilities - Bylaw Office	21,921	20,760	18,000	18,000	43,440	43,480	43,524	43,564	43,608
Non-Recreational Facilities - Cemetery Buildings	-	179	100	100	10,000	10,000	10,000	10,000	10,000
Non-Recreational Facilities - City Hall	132,460	201,382	235,480	235,480	267,200	236,614	264,095	243,648	247,270
Non-Recreational Facilities - City Houses & Leases	173,254	212,668	167,184	178,008	229,535	247,006	234,540	182,151	184,830
Non-Recreational Facilities - Fire Hall # 1	85,207	47,945	124,200	124,200	51,290	51,962	52,646	53,345	54,059
Non-Recreational Facilities - Fire Hall # 2	45,851	57,458	51,900	63,900	62,680	74,975	64,286	65,115	65,959
Non-Recreational Facilities - Misc Sites	94,764	100,437	152,960	145,060	94,358	95,390	96,449	97,538	98,656
Non-Recreational Facilities - Pavilions	-	-	-	-	2,000	2,000	2,000	2,000	2,000
Non-Recreational Facilities - RCMP Building	136,941	144,483	229,010	218,000	173,060	174,754	186,481	178,242	180,037
Non-Recreational Facilities - Yards & Warehouse	237,372	290,573	291,930	289,430	358,776	293,469	298,738	301,079	304,999
Recreational Facilities - 675 Marina Way Bldg	-	523	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Recreational Facilities - Washroom	248,116	311,065	347,200	347,200	365,694	367,935	371,241	374,614	378,053
Recreational Facilities - Community Centre	903,376	1,232,915	1,150,878	1,130,878	1,263,348	1,168,125	1,185,237	1,202,692	1,220,496
Recreational Facilities - CN Tug #6	-	133,287	-	-	-	-	-	-	-
Recreational Facilities - Curling Club Building	469	1,971	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Recreational Facilities - Edmonton Ave Centre	5,457	1,023	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Recreational Facilities - Gyro Bandshell	2,405	1,802	7,000	7,000	7,000	6,050	6,101	6,153	6,206
Recreational Facilities - Ice Rink (Martin St)	1,485	10,310	11,000	11,000	12,500	12,500	12,500	12,500	12,500
Recreational Facilities - Indoor Soccer Facility	26,596	86,365	162,000	117,000	172,360	155,921	155,984	156,047	156,112
Recreational Facilities - Jubilee Pavilion	11,185	11,397	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Recreational Facilities - Library/Museum	163,449	195,469	226,200	207,500	236,920	255,354	239,818	241,309	269,832
Recreational Facilities - McLaren Arena	303,705	401,375	342,640	340,140	374,085	380,148	398,330	392,637	399,068
Recreational Facilities - Mobile Washrooms	8,473	2,770	10,500	10,500	10,570	10,642	10,714	10,789	10,864
Recreational Facilities - Sicamous Boathouse	33,214	6,858	14,000	14,000	32,000	22,000	22,000	22,000	22,000

Supplemental Schedule - Facilities - Budget by Location

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Recreational Facilities - Skaha East Concession	-	127	-	-	-	40,000	-	12,000	-
Recreational Facilities - Walking Pier	4,658	4,729	8,500	8,500	-	-	-	-	-
Recreational Facilities - Westminster Centre	26,309	38,704	31,600	35,100	61,388	62,085	58,593	59,111	59,639
Recreational Facilities - 199 Ellis St	13,502	2,284	1,500	785	805	805	805	805	805
Net Operating Expense	\$ 2,959,180	\$ 4,009,478	\$ 4,244,468	\$ 4,162,467	\$ 4,418,892	\$ 4,308,533	\$ 4,327,864	\$ 4,247,613	\$ 4,308,790

Finance and Accounting - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Land Proceeds	-	(160,000)	-	-	-	-	-	-	-
Misc Recoveries	\$ (52,334)	\$ (43,334)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gaming Revenue	(929,969)	(1,861,771)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Traffic Fines - Municipal Portion	(425,601)	(359,030)	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)	(360,000)
Other Revenue	(75,000)	(75,000)	-	-	-	-	-	-	-
Total Revenues	(1,482,904)	(2,499,135)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)	(2,360,000)
Expenses									
Debt Principal Payments	1,246,251	1,250,015	1,253,368	1,253,368	949,379	861,847	739,158	578,133	564,990
Debt Principal Payments - Sewer	538,987	538,987	543,155	543,155	651,653	651,653	651,653	743,603	704,174
Debt Principal Payments - Water	422,123	422,123	422,123	422,123	586,619	786,269	924,117	767,290	767,290
General Expenses	215,602	172,684	237,388	471,388	374,400	374,400	374,400	374,400	374,400
Insurance Claims/Settlements	127,247	488,729	210,000	150,000	210,000	210,000	210,000	210,000	210,000
Debt Interest	530,052	502,748	492,020	492,020	516,735	448,686	437,698	364,334	293,834
Debt Interest - Sewer	401,313	413,125	500,200	500,200	559,100	559,100	559,100	673,298	632,348
Debt Interest - Water	285,475	275,202	380,951	380,951	470,251	579,901	860,751	789,300	789,300
Labour Load Stabilization	817,495	82,323	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Liability Insurance	147,582	217,229	175,000	175,000	180,000	355,000	373,000	392,000	412,000
Operating Provision	-	-	315,000	315,000	435,000	400,000	400,000	400,000	400,000
Property Insurance	511,527	553,403	580,000	710,000	715,000	743,602	773,348	804,284	836,457
Salaries and Wages	1,241,483	1,196,676	1,248,900	1,248,900	1,276,665	1,285,163	1,293,832	1,302,673	1,311,692
Training, Conferences, & Memberships	12,975	16,125	26,606	26,606	29,150	29,150	29,150	29,150	29,150
Transfers to Other Governments - PIB	167,997	261,177	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Expenses	6,666,109	6,390,546	6,594,711	6,898,711	7,163,952	7,494,771	7,836,207	7,638,465	7,535,635

Finance and Accounting - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations In									
Procurement	139	278	-	-	-	-	-	-	-
Information Technology	4,687	8,955	10,500	10,500	11,500	11,500	11,500	11,500	11,500
Total Allocations In	4,826	9,233	10,500	10,500	11,500	11,500	11,500	11,500	11,500
Allocations Out									
Electric	(4,573)	(3,762)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
SOEC Complex	(79,500)	(79,500)	(79,500)	(79,500)	(113,700)	(113,700)	(113,700)	(113,700)	(56,850)
General Government/Utility Overhead Credit	(1,077,797)	(1,111,334)	(1,191,823)	(1,191,823)	(1,347,003)	(1,347,003)	(1,347,003)	(1,347,003)	(1,347,003)
Public Works - Cemetery	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)
Public Works - General	(521)	(674)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Parks	(90,593)	(89,067)	(93,277)	(93,277)	(91,672)	(38,726)	(29,020)	(29,020)	(15,370)
Recreation	(223,238)	(200,195)	(197,787)	(197,787)	(195,317)	(192,785)	(191,503)	(142,543)	(142,543)
Sewer Utility	(940,300)	(952,112)	(1,043,355)	(1,043,355)	(1,210,753)	(1,210,753)	(1,210,753)	(1,416,901)	(1,336,522)
Water Utility	(707,598)	(697,325)	(803,074)	(803,074)	(1,056,870)	(1,366,170)	(1,784,868)	(1,556,590)	(1,556,590)
Total Allocations Out	(3,196,620)	(3,206,469)	(3,486,316)	(3,486,316)	(4,092,815)	(4,346,637)	(4,754,347)	(4,683,257)	(4,532,378)
Net Allocations	(3,191,794)	(3,197,236)	(3,475,816)	(3,475,816)	(4,081,315)	(4,335,137)	(4,742,847)	(4,671,757)	(4,520,878)
Total Expenses and Allocations	3,474,315	3,193,310	3,118,895	3,422,895	3,082,637	3,159,634	3,093,360	2,966,708	3,014,757
Net Expense (Surplus)	\$ 1,991,411	\$ 694,175	\$ 758,895	\$ 1,062,895	\$ 722,637	\$ 799,634	\$ 733,360	\$ 606,708	\$ 654,757

Finance and Accounting - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	5.57 %	1.81 %	1.78 %	2.50 %	1.54 %	1.66 %	1.46 %	1.17 %	1.23 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (36,258)</u>
% Change	<u>(4.78)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$135k Higher insurance premiums.

\$160k Interest paid on monies held by the city, based on higher interest rates.

General Government - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	\$ (35,749,558)	\$ (38,347,421)	\$ (42,537,965)	\$ (42,562,701)	\$ (46,868,933)	\$ (48,281,042)	\$ (50,369,800)	\$ (51,839,282)	\$ (53,121,831)
Local Improvement Levy	(86,106)	(87,228)	(87,000)	(87,228)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)
PILT - Federal	(191,064)	(152,555)	(167,000)	(167,000)	(167,000)	(167,000)	(167,000)	(167,000)	(167,000)
PILT - Provincial	(304,178)	(307,898)	(326,000)	(326,000)	(326,000)	(326,000)	(326,000)	(326,000)	(326,000)
Total Municipal Taxation	(36,330,906)	(38,895,102)	(43,117,965)	(43,142,929)	(47,449,163)	(48,861,272)	(50,950,030)	(52,419,512)	(53,702,061)
Other Revenues									
DCC - Parks	(391,784)	(119,918)	(225,000)	(225,000)	(225,000)	(225,000)	(225,000)	(225,000)	(225,000)
DCC - Roads	(541,121)	(119,769)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
DCC - Waste Water	(151,700)	(135,234)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
Equipment Sales Proceeds	(77,148)	(47,207)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Franchise Fees	(568,036)	(624,829)	(656,280)	(771,280)	(772,570)	(772,570)	(772,570)	(772,570)	(772,570)
Gas Tax Revenue	(3,020,636)	(1,543,768)	(1,610,446)	(1,610,446)	(1,610,446)	(1,610,446)	(1,610,446)	(1,610,446)	(1,610,446)
Interest and Penalties	(329,497)	(381,458)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Investment Income	(2,796,818)	(4,304,721)	(3,700,000)	(4,100,000)	(3,860,000)	(3,860,000)	(3,860,000)	(3,860,000)	(3,860,000)
Misc Grants	(18,400)	(18,400)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Misc Recoveries	(953,722)	(364,425)	(254,083)	(254,083)	(255,383)	(255,383)	(255,383)	(255,383)	(255,383)
OAP Revenue	-	(102,624)	(160,000)	(300,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Other Contributions	(380,183)	(533,651)	-	-	-	-	-	-	-
Other Revenue	(7,529)	(13,847)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Provincial Grants	(349,903)	(2,545,881)	(7,177,000)	(7,177,000)	-	-	-	-	-
Total Other Revenues	(9,586,477)	(10,855,732)	(14,387,809)	(15,042,809)	(7,528,399)	(7,528,399)	(7,528,399)	(7,528,399)	(7,528,399)
Total Revenues	(45,917,383)	(49,750,834)	(57,505,774)	(58,185,738)	(54,977,562)	(56,389,671)	(58,478,429)	(59,947,911)	(61,230,460)
Expenses									
Amortization - General Finance	7,846,154	7,969,468	7,970,000	7,970,000	7,970,000	7,970,000	7,970,000	7,970,000	7,970,000
Debt Interest Accrual	(26,954)	(22,045)	-	-	-	-	-	-	-
Grant Expenses	349,903	2,545,881	-	-	-	-	-	-	-
Misc Adjustments	780,950	(257)	-	-	-	-	-	-	-
PILT - Federal	66,388	20,344	42,000	42,000	42,000	42,000	42,000	42,000	42,000

General Government - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
PILT - Provincial	63,861	33,948	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Total Expenses	9,080,302	10,547,339	8,097,000	8,097,000	8,097,000	8,097,000	8,097,000	8,097,000	8,097,000
Other Jurisdictions taxes									
Funds Collected									
B.I.A. Levy	(239,603)	(305,404)	(305,000)	(316,160)	(316,160)	(316,160)	(316,160)	(316,160)	(316,160)
School Tax Levy - Res	(11,581,548)	(12,228,430)	(12,228,430)	(13,432,700)	(13,432,615)	(13,432,615)	(13,432,615)	(13,432,615)	(13,432,615)
School Tax Levy - Non Res	(5,474,145)	(5,760,765)	(5,760,000)	(6,053,700)	(6,053,700)	(6,053,700)	(6,053,700)	(6,053,700)	(6,053,700)
Hospital Levy	(2,603,597)	(2,529,865)	(2,530,000)	(2,581,910)	(2,582,000)	(2,582,000)	(2,582,000)	(2,582,000)	(2,582,000)
BCAA Levy	(451,069)	(491,029)	(490,000)	(533,141)	(533,150)	(533,150)	(533,150)	(533,150)	(533,150)
MFA Levy	(2,075)	(2,609)	(2,600)	(2,980)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Regional District Levy	(1,555,884)	(1,759,995)	(1,891,657)	(1,781,205)	(1,807,433)	(1,807,433)	(1,807,433)	(1,807,433)	(1,807,433)
SIR Parcel Tax Levy	(21,156)	(21,637)	(22,069)	(20,437)	(20,437)	(20,437)	(20,437)	(20,437)	(20,437)
SIR Levy	(203,390)	(208,365)	(210,920)	(229,965)	(229,970)	(229,970)	(229,970)	(229,970)	(229,970)
911 Levy	(354,654)	(366,334)	(394,505)	(471,615)	(471,615)	(471,615)	(471,615)	(471,615)	(471,615)
Hotel Room Tax (MRDT)	(701,294)	(1,146,873)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Total Funds Collected	(23,188,415)	(24,821,306)	(24,835,181)	(26,423,813)	(26,450,080)	(26,450,080)	(26,450,080)	(26,450,080)	(26,450,080)
Funds Disbursed									
B.I.A. Levy	239,603	303,523	305,000	316,160	316,160	316,160	316,160	316,160	316,160
School Tax Levy - Res	11,583,434	12,231,277	12,228,430	13,433,220	13,432,615	13,432,615	13,432,615	13,432,615	13,432,615
School Tax Levy - Non Res	5,474,144	5,760,765	5,760,000	6,053,085	6,053,700	6,053,700	6,053,700	6,053,700	6,053,700
Hospital Levy	2,600,493	2,536,729	2,530,000	2,574,660	2,582,000	2,582,000	2,582,000	2,582,000	2,582,000
BCAA Levy	451,316	491,527	490,000	532,602	533,150	533,150	533,150	533,150	533,150
MFA Levy	2,076	2,612	2,600	2,980	3,000	3,000	3,000	3,000	3,000
RDOS - Community Ctr Bylaw	1,590,209	1,737,020	1,891,657	1,883,284	1,883,284	1,883,284	1,883,284	1,883,284	1,883,284
SIR Levy	224,648	230,081	232,989	250,217	250,407	250,407	250,407	250,407	250,407
911 Levy	349,325	363,364	394,505	395,764	395,764	395,764	395,764	395,764	395,764
Hotel Room Tax (MRDT) - remittances	701,294	1,126,482	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Funds Disbursed	23,216,542	24,783,380	24,835,181	26,441,972	26,450,080	26,450,080	26,450,080	26,450,080	26,450,080
Net Other Jurisdictions Taxes	28,127	(37,926)	-	18,159	-	-	-	-	-

General Government - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations In									
Legislative Services	157,955	200,455	111,229	111,229	119,537	119,537	119,537	119,537	119,537
Communications	82,344	88,475	115,026	115,026	114,725	114,725	114,725	114,725	114,725
Facilities	110,260	109,708	125,535	125,535	147,455	147,455	147,455	147,455	147,455
Finance	1,077,797	1,111,334	1,191,823	1,191,823	1,347,003	1,347,003	1,347,003	1,347,003	1,347,003
Procurement	298,020	235,301	252,977	252,977	263,337	263,337	263,337	263,337	263,337
Revenue And Collections	710,025	736,269	697,950	697,950	710,060	710,060	710,060	710,060	710,060
Land Management	63,937	68,655	65,102	65,102	67,379	67,379	67,379	67,379	67,379
Human Resources & Safety	127,982	151,291	168,599	168,599	186,986	186,986	186,986	186,986	186,986
Information Technology	383,424	518,509	551,171	551,171	586,700	586,700	586,700	586,700	586,700
Mayor and Council	58,039	63,224	63,085	63,085	66,851	66,851	66,851	66,851	66,851
General Government	2,569,265	6,060,602	-	-	-	-	-	-	-
Office of the City Manager	-	-	92,203	92,203	97,906	97,906	97,906	97,906	97,906
Operating Transfers	(1,600,638)	-	-	-	-	-	-	-	-
Total Allocations In	4,038,410	9,343,823	3,434,700	3,434,700	3,707,939	3,707,939	3,707,939	3,707,939	3,707,939
Allocations Out									
Electric	(1,384,510)	(1,471,283)	(1,485,896)	(1,485,896)	(1,593,393)	(1,593,393)	(1,593,393)	(1,593,393)	(1,593,393)
Library	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
Operating Transfers	(1,071,549)	(1,136,736)	(1,066,000)	(1,066,000)	(1,110,486)	(1,110,486)	(1,110,486)	(1,110,486)	(1,110,486)
Facilities - RCMP	(52,000)	(55,000)	(56,100)	(56,100)	(57,222)	(58,366)	(59,534)	(60,724)	(61,939)
Sewer Utility	(823,334)	(884,437)	(955,292)	(955,292)	(1,016,824)	(1,016,824)	(1,016,824)	(1,016,824)	(1,016,824)
Storm Water	(78,000)	(79,000)	(80,000)	(80,000)	(81,000)	(82,000)	(83,000)	(83,000)	(83,000)
Water Utility	(861,940)	(927,502)	(993,512)	(993,512)	(1,097,722)	(1,097,722)	(1,097,722)	(1,097,722)	(1,097,722)
Total Allocations Out	(4,460,133)	(4,742,758)	(4,825,600)	(4,825,600)	(5,145,447)	(5,147,591)	(5,149,759)	(5,150,949)	(5,152,164)
Net Allocations	(421,723)	4,601,065	(1,390,900)	(1,390,900)	(1,437,508)	(1,439,652)	(1,441,820)	(1,443,010)	(1,444,225)
Total Expenses and Allocations	8,686,706	15,110,478	6,706,100	6,724,259	6,659,492	6,657,348	6,655,180	6,653,990	6,652,775
Net Expense / (Surplus) before Debt Servicing and Transfers	(37,230,677)	(34,640,356)	(50,799,674)	(51,461,479)	(48,318,070)	(49,732,323)	(51,823,249)	(53,293,921)	(54,577,685)

General Government - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Roads	(250,861)	(58,099)	(58,099)	(58,099)	(58,099)	(53,563)	(53,563)	-	(148,500)
Parks	(368,613)	(368,613)	(368,613)	(368,613)	(368,613)	(214,924)	(214,924)	-	-
Waste Water	(117,727)	-	-	-	-	-	-	-	(148,500)
Total Transfer from DCC	(737,201)	(426,712)	(426,712)	(426,712)	(426,712)	(268,487)	(268,487)	-	(297,000)
Transfer from Statutory Reserves									
Capital	-	(2,063,395)	(122,000)	(122,000)	-	-	-	-	-
Affordable Housing	-	-	(50,000)	(50,000)	-	-	-	-	-
Alternative Transportation	-	(90,000)	-	-	-	-	-	-	-
Asset Sustainability	(312,253)	(319,131)	(526,000)	(526,000)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)
Total Transfer from Statutory Reserves	(312,253)	(2,472,526)	(698,000)	(698,000)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)
Transfer from Non-Statutory Reserves									
Asset Emergency	(34,713)	(133,286)	-	-	-	-	-	-	-
Carefund	-	(29,420)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Climate Action	-	(35,920)	(343,109)	(343,109)	(265,500)	(226,000)	(226,000)	(226,000)	(226,000)
Grants	(1,355,338)	(2,392,938)	-	-	(60,000)	-	-	-	-
Election	-	(90,000)	-	-	-	-	(150,000)	-	-
Gaming	(480,528)	(1,102,961)	(1,922,168)	(1,922,168)	(1,921,356)	(1,851,077)	(1,768,960)	(1,720,000)	(1,720,000)
General Surplus	-	-	(3,184,469)	(1,874,617)	(226,525)	(116,094)	-	-	-
Multi-Material BC	(246,000)	(250,000)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)
RCMP	-	-	(408,000)	-	(428,400)	(449,820)	(472,311)	(495,927)	(520,723)
Amortization Offset	(7,846,154)	(7,969,468)	(7,970,000)	(7,970,000)	(7,970,000)	(7,970,000)	(7,970,000)	(7,970,000)	(7,970,000)
Total Transfer from Non-Statutory Reserves	(9,962,733)	(12,003,993)	(14,145,246)	(12,427,394)	(11,189,281)	(10,930,491)	(10,904,771)	(10,729,427)	(10,754,223)
Total Transfers from Surplus/Reserves	(11,012,187)	(14,903,231)	(15,269,958)	(13,552,106)	(11,835,993)	(11,418,978)	(11,393,258)	(10,949,427)	(11,271,223)

General Government - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Transfers to Reserve									
Transfer to DCC									
Parks	391,784	119,918	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Roads	541,121	119,769	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Drainage	151,699	135,233	135,000	135,000	135,000	135,000	135,000	135,000	135,000
Total Transfer to DCC	1,084,604	374,920	520,000	520,000	520,000	520,000	520,000	520,000	520,000
Transfer to Statutory Reserves									
Affordable Housing	3,463	36,133	-	-	-	-	-	-	-
Alternative Transportation	54,451	109,005	-	-	-	-	-	-	-
Asset Sustainability	1,668,060	2,067,530	2,136,667	2,158,000	2,200,470	2,200,470	2,200,470	2,200,470	2,200,470
Community Works	3,073,958	1,632,462	1,610,446	1,610,446	1,610,446	1,610,446	1,610,446	1,610,446	1,610,446
Electric Capital	78,220	148,635	-	-	-	-	-	-	-
Equipment Replacement	1,602,598	1,311,961	1,200,000	1,200,000	1,300,000	1,300,000	1,400,000	1,500,000	1,600,000
General Capital	1,646,030	2,254,054	-	-	-	-	-	-	-
Land Acquisition	466,456	1,300,158	-	-	-	-	-	-	-
Local Improvement	71,807	87,932	87,000	87,228	87,000	87,000	87,000	87,000	87,000
Off-Street Parking	2,025	3,845	-	-	-	-	-	-	-
Parkland Reserve	101,793	119,508	-	-	-	-	-	-	-
Sewer Capital	36,579	40,057	-	-	-	-	-	-	-
Water Capital	14,946	57,824	-	-	-	-	-	-	-
Total Transfer to Statutory Reserves	8,820,386	9,169,104	5,034,113	5,055,674	5,197,916	5,197,916	5,297,916	5,397,916	5,497,916

General Government - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Transfer to Non-Statutory Reserves									
Amenity Bonusing	1,891	33,255	-	-	-	-	-	-	-
Asset Emergency	424,487	-	-	-	-	-	-	-	-
Cemetery Care Fund Remittance	43,513	45,120	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Cemetery Carefund Revenue	(10,800)	-	-	-	-	-	-	-	-
Climate Action	64,984	189,082	226,902	226,902	226,902	226,902	226,902	226,902	226,902
Election	30,000	-	37,500	37,500	37,500	37,500	37,500	37,500	37,500
Electric Surplus - repayment	-	-	740,000	740,000	740,000	740,000	740,000	740,000	740,000
Financial Stabilization	678,334	-	-	-	-	-	-	-	-
Gaming	836,972	1,675,594	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
General Surplus	388,595	-	-	-	-	-	-	-	-
Investment Income	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Growing Communities Fund	-	-	7,177,000	7,177,000	-	-	-	-	-
Marinas	55,175	44,523	61,170	61,170	61,170	61,170	61,170	61,170	61,170
Multi-Material BC	506,277	549,223	575,000	575,000	575,000	575,000	575,000	575,000	575,000
OAP Reserve	-	102,624	160,000	300,000	200,000	160,000	160,000	160,000	160,000
RCMP	250,000	-	-	-	-	-	-	-	-
Urban Forest Reserve	9,450	1,350	-	-	-	-	-	-	-
Total Transfer to Non-Stat. Res.	3,278,878	2,640,771	12,507,572	12,647,572	5,370,572	5,330,572	5,330,572	5,330,572	5,330,572
Total Transfers to Reserves	13,183,868	12,184,795	18,061,685	18,223,246	11,088,488	11,048,488	11,148,488	11,248,488	11,348,488
Total Net Transfers	2,171,681	(2,718,436)	2,791,727	4,671,140	(747,505)	(370,490)	(244,770)	299,061	77,265
Net Expense (Surplus)	\$ (35,058,996)	\$ (37,358,792)	\$ (48,007,947)	\$ (46,790,339)	\$ (49,065,575)	\$ (50,102,813)	\$ (52,068,019)	\$ (52,994,860)	\$ (54,500,420)

General Government - Operating Budget

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 2,481,604</u>
% Change	<u>4.89 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(\$3.7M) Increased revenue for 8.7% property tax increase.

(\$400k) Non-Market Change estimate for 2024.

(\$200k) Class 2 property tax rate adjustment.

Human Resources & Safety - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Other Contributions	\$ (38,241)	\$ (43,819)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(38,241)	(43,819)	-	-	-	-	-	-	-
Expenses									
Emergency Work/Prevention	149,896	156,651	14,000	25,000	8,000	8,000	8,000	8,000	8,000
General Expenses	769	2,091	1,982	3,082	3,082	1,982	1,982	1,982	1,982
Recruitment and Labour Relations	96,341	121,320	131,500	121,500	111,500	96,500	96,500	96,500	96,500
Legal	6,889	25,309	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Safety and Wellness	117,245	220,111	231,500	241,500	240,200	240,200	240,200	240,200	240,200
Salaries and Wages	688,769	617,126	612,835	620,835	720,974	720,974	720,974	720,974	720,974
Training, Conferences, & Memberships	33,268	44,700	33,000	33,000	34,000	34,000	34,000	34,000	34,000
Total Expenses	1,093,177	1,187,308	1,044,817	1,064,917	1,137,756	1,121,656	1,121,656	1,121,656	1,121,656
Allocations In									
Information Technology	10,473	10,345	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Works - Fleet	5,500	5,500	-	-	-	-	-	-	-
Safety/Emergency Expenses	155,186	163,471	71,000	90,000	76,000	76,000	76,000	76,000	76,000
Total Allocations In	171,159	179,316	81,000	100,000	86,000	86,000	86,000	86,000	86,000
Allocations Out									
Electric	(2,653)	(60,211)	(64,000)	(64,000)	(28,900)	(28,900)	(28,900)	(28,900)	(28,900)
Facilities	(2,903)	(1,951)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Fire Services	(5,126)	(13,065)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Human Resources & Safety	(155,186)	(163,471)	(71,000)	(90,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)
Public Works - General	(13,189)	(19,764)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Parks	(2,507)	-	-	-	-	-	-	-	-
Recreation	(4,269)	(1,297)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Sewer Utility	(5,529)	(5,628)	(5,000)	(5,000)	(24,400)	(24,400)	(24,400)	(24,400)	(24,400)
Water Utility	(1,521)	(3,649)	(5,000)	(5,000)	(24,400)	(24,400)	(24,400)	(24,400)	(24,400)
General Government/Utility Overhead Credit	(127,982)	(151,291)	(168,599)	(168,599)	(186,986)	(186,986)	(186,986)	(186,986)	(186,986)

Human Resources & Safety - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Total Allocations Out	(320,865)	(420,327)	(344,599)	(363,599)	(371,686)	(371,686)	(371,686)	(371,686)	(371,686)
Net Allocations	(149,706)	(241,011)	(263,599)	(263,599)	(285,686)	(285,686)	(285,686)	(285,686)	(285,686)
Total Expenses and Allocations	943,471	946,297	781,218	801,318	852,070	835,970	835,970	835,970	835,970
Net Expense (Surplus)	\$ 905,230	\$ 902,478	\$ 781,218	\$ 801,318	\$ 852,070	\$ 835,970	\$ 835,970	\$ 835,970	\$ 835,970

% of Property Tax	2.53 %	2.35 %	1.84 %	1.88 %	1.82 %	1.73 %	1.66 %	1.61 %	1.57 %
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Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 70,852</u>
% Change	<u>9.07 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$38k Part-time HR Coordinator becoming full-time.

Information Technology - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (59,299)	\$ (45,955)	\$ (38,830)	\$ (38,830)	\$ (39,230)	\$ (39,230)	\$ (39,230)	\$ (39,230)	\$ (39,230)
Total Revenues	(59,299)	(45,955)	(38,830)	(38,830)	(39,230)	(39,230)	(39,230)	(39,230)	(39,230)
Expenses									
General Expenses	61,539	63,940	72,564	69,564	70,720	70,879	71,042	71,206	71,374
GIS Operations	456,979	477,162	658,160	658,160	665,550	651,086	684,923	671,072	681,547
Operational Reviews & Process Improvements	193,715	153,763	345,200	295,200	298,464	301,793	285,189	288,653	292,186
Salaries and Wages	896,239	919,572	1,071,977	1,016,977	1,088,500	1,102,224	1,116,222	1,130,500	1,145,064
Service Contracts	52,707	48,134	54,180	54,180	55,265	56,370	57,497	58,647	59,821
Small Equipment, Supplies, General Repairs & Maintenance	95,849	120,762	119,250	119,250	124,310	61,212	61,836	62,473	63,122
Software Licenses & Maintenance	577,398	839,087	827,129	838,914	1,022,717	1,035,436	1,060,727	1,083,485	1,110,538
Telephone/Internet/Fax	200,666	200,450	202,500	202,500	205,310	208,176	211,100	214,082	217,123
Training, Conferences, & Memberships	3,404	30,903	36,100	36,100	36,202	36,306	36,412	36,520	36,631
Total Expenses	2,538,496	2,853,773	3,387,060	3,290,845	3,567,038	3,523,482	3,584,948	3,616,638	3,677,406
Allocations In									
Operating Transfers	314,840	341,583	315,000	315,000	315,000	315,000	315,000	315,000	315,000
Public Works - Fleet	5,500	5,500	5,500	5,500	6,500	6,500	6,500	6,500	6,500
Total Allocations In	320,340	347,083	320,500	320,500	321,500	321,500	321,500	321,500	321,500

Information Technology - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations Out									
Accounting	(4,687)	(8,955)	(10,500)	(10,500)	(11,500)	(11,500)	(11,500)	(11,500)	(11,500)
Building and License	-	-	(50,000)	(50,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Bylaw Enforcement	(1,518)	(2,806)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)	(3,750)
Communications	(18,877)	(30,269)	(19,094)	(35,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)
Development Services	(7,099)	(118,459)	(9,321)	(11,000)	(11,000)	(9,321)	(9,321)	(6,000)	(6,000)
Electric	(122,289)	(38,158)	(198,000)	(191,000)	(191,060)	(191,281)	(191,507)	(191,737)	(191,971)
Engineering Services	(5,313)	(22,110)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Facilities	(296)	(1,838)	(102,000)	(102,000)	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)
Fire Services	(14,022)	(24,056)	(30,650)	(15,850)	(15,850)	(15,850)	(15,850)	(15,850)	(15,850)
General Government/Utility Overhead Credit	(383,424)	(518,509)	(551,171)	(551,171)	(586,700)	(586,700)	(586,700)	(586,700)	(586,700)
Human Resources & Safety	(10,473)	(10,345)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Legislative Services	(7,406)	(477)	(5,000)	(2,000)	(43,000)	(33,000)	(33,000)	(33,000)	(33,000)
Mayor and Council	-	(107)	-	-	-	-	-	-	-
Museum	(624)	(1,328)	(900)	(900)	(900)	(900)	(900)	(900)	(900)
Operations	-	-	(20,000)	-	-	-	-	-	-
Parks	-	(966)	-	-	-	-	-	-	-
Planning	-	(2)	-	-	-	-	-	-	-
Procurement	(32,843)	(19,128)	(27,500)	(33,500)	(35,500)	(36,100)	(36,712)	(37,336)	(37,973)
Public Works - Fleet	(5,542)	(4,942)	(7,000)	(7,000)	(7,036)	(7,177)	(7,320)	(7,320)	(7,320)
Public Works - General	(2,797)	(3,436)	(8,815)	(8,815)	(8,815)	(8,815)	(8,815)	(8,815)	(8,815)
Recreation	(7,226)	(29,520)	(34,844)	(34,844)	(35,400)	(35,966)	(36,543)	(37,132)	(37,733)
Revenue and Collections	(7,210)	(6,525)	(7,650)	(7,650)	(7,803)	(7,959)	(8,118)	(8,280)	(8,446)
Sewer Utility	(3,987)	(3,956)	(26,630)	(26,630)	(26,763)	(26,898)	(27,036)	(27,176)	(27,320)
Storm Water	(1,428)	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Water Utility	(14,461)	(522)	(20,714)	(20,714)	(20,728)	(20,743)	(20,758)	(20,773)	(20,788)
Total Allocations Out	(651,522)	(846,414)	(1,183,539)	(1,162,324)	(1,181,805)	(1,171,960)	(1,173,830)	(1,172,269)	(1,174,066)
Net Allocations	(331,182)	(499,331)	(863,039)	(841,824)	(860,305)	(850,460)	(852,330)	(850,769)	(852,566)
Total Expenses and Allocations	2,207,314	2,354,442	2,524,021	2,449,021	2,706,733	2,673,022	2,732,618	2,765,869	2,824,840
Net Expense (Surplus)	\$ 2,148,015	\$ 2,308,487	\$ 2,485,191	\$ 2,410,191	\$ 2,667,503	\$ 2,633,792	\$ 2,693,388	\$ 2,726,639	\$ 2,785,610

Information Technology - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	6.01 %	6.02 %	5.84 %	5.66 %	5.69 %	5.46 %	5.35 %	5.26 %	5.24 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 182,312</u>
% Change	<u>7.34 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$173k Office 365 and financial ERP additional licensing costs.

Legislative Services - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (511)	\$ (268)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
Other Contributions	-	(18,335)	-	-	-	-	-	-	-
Total Revenues	(511)	(18,603)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Expenses									
Election Expenses	133,578	128,298	-	-	-	-	150,000	-	-
General Expenses	21,000	157,037	23,000	23,000	18,000	18,000	18,000	18,000	18,000
Legal	381,025	384,417	282,500	282,500	282,500	282,500	282,500	282,500	282,500
Salaries and Wages	735,083	768,994	406,250	406,250	422,250	422,250	422,250	422,250	422,250
Training, Conferences, & Memberships	14,375	13,561	18,000	18,000	18,500	18,500	18,500	18,500	18,500
Total Expenses	1,285,061	1,452,307	729,750	729,750	741,250	741,250	891,250	741,250	741,250
Allocations In									
Information Technology	7,406	477	5,000	2,000	43,000	33,000	33,000	33,000	33,000
Public Works - Fleet	-	11,000	11,000	11,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	7,406	11,477	16,000	13,000	56,000	46,000	46,000	46,000	46,000
Allocations Out									
Engineering Services	(55,150)	(17,251)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Fire Services	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Development Services	(147,214)	(248,245)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
General Government/Utility Overhead Credit	(157,955)	(200,455)	(111,229)	(111,229)	(119,537)	(119,537)	(119,537)	(119,537)	(119,537)
Total Allocations Out	(360,319)	(465,951)	(243,729)	(243,729)	(252,037)	(252,037)	(252,037)	(252,037)	(252,037)
Net Allocations	(352,913)	(454,474)	(227,729)	(230,729)	(196,037)	(206,037)	(206,037)	(206,037)	(206,037)
Total Expenses and Allocations	932,148	997,833	502,021	499,021	545,213	535,213	685,213	535,213	535,213
Net Expense (Surplus)	\$ 931,637	\$ 979,230	\$ 501,521	\$ 498,521	\$ 544,713	\$ 534,713	\$ 684,713	\$ 534,713	\$ 534,713

Legislative Services - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	2.61 %	2.55 %	1.18 %	1.17 %	1.16 %	1.11 %	1.36 %	1.03 %	1.01 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 43,192</u>
% Change	<u>8.61 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$40k for agenda meeting management software.

Mayor and Council - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
Annual Indemnity	\$ 241,501	\$ 259,842	\$ 266,000	\$ 266,000	\$ 273,980	\$ 279,460	\$ 285,049	\$ 290,750	\$ 296,565
General Expenses	2,570	2,338	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Public Relations	5,279	20,782	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Training, Conferences, & Memberships	31,687	61,249	57,030	74,000	73,000	73,560	74,131	74,714	75,308
Total Expenses	281,037	344,211	347,530	364,500	371,480	377,520	383,680	389,964	396,373
Allocations In									
Information Technology	-	107	-	-	-	-	-	-	-
Public Works - Fleet	11,000	-	-	-	-	-	-	-	-
Total Allocations In	11,000	107	-	-	-	-	-	-	-
Allocations Out									
General Government/Utility Overhead Credit	(58,039)	(63,224)	(63,085)	(63,085)	(66,851)	(66,851)	(66,851)	(66,851)	(66,851)
Total Allocations Out	(58,039)	(63,224)	(63,085)	(63,085)	(66,851)	(66,851)	(66,851)	(66,851)	(66,851)
Net Allocations	(47,039)	(63,117)	(63,085)	(63,085)	(66,851)	(66,851)	(66,851)	(66,851)	(66,851)
Total Expenses and Allocations	233,998	281,094	284,445	301,415	304,629	310,669	316,829	323,113	329,522
Net Expense (Surplus)	\$ 233,998	\$ 281,094	\$ 284,445	\$ 301,415	\$ 304,629	\$ 310,669	\$ 316,829	\$ 323,113	\$ 329,522

% of Property Tax	0.65 %	0.73 %	0.67 %	0.71 %	0.65 %	0.64 %	0.63 %	0.62 %	0.62 %
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Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 20,184</u>
% Change	<u>7.10 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$16k Training, Conference and Membership budget increased.

Office of the City Manager - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
General Expenses	\$ -	\$ -	\$ 18,500	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Salaries and Wages	-	18,748	487,440	457,440	513,050	513,050	513,050	513,050	513,050
Training, Conferences, & Memberships	-	-	2,000	2,000	12,000	12,000	12,000	12,000	12,000
Total Expenses	-	18,748	507,940	478,440	544,050	544,050	544,050	544,050	544,050
Allocations Out									
General Government/Utility Overhead Credit	-	-	(92,203)	(92,203)	(97,906)	(97,906)	(97,906)	(97,906)	(97,906)
Total Allocations Out	-	-	(92,203)	(92,203)	(97,906)	(97,906)	(97,906)	(97,906)	(97,906)
Total Expenses and Allocations	-	18,748	415,737	386,237	446,144	446,144	446,144	446,144	446,144
Net Expense (Surplus)	\$ -	\$ 18,748	\$ 415,737	\$ 386,237	\$ 446,144	\$ 446,144	\$ 446,144	\$ 446,144	\$ 446,144

% of Property Tax	-	%	0.05 %	0.98 %	0.91 %	0.95 %	0.92 %	0.89 %	0.86 %	0.84 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ 30,407
% Change	7.31 %

Finance - Purchasing - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Other Contributions	\$ (900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(900)	-	-	-	-	-	-	-	-
Expenses									
Consulting Services	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000
General Expenses	65,250	88,395	93,800	94,300	94,300	95,620	96,966	98,339	99,741
Legal	1,709	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Salaries and Wages	380,677	375,586	380,450	380,450	395,059	398,151	401,304	404,521	407,802
Training, Conferences, & Memberships	5,340	9,570	12,500	5,500	12,500	12,500	12,500	12,500	12,500
Total Expenses	452,976	473,551	495,750	484,250	510,859	515,271	519,770	524,360	529,043
Allocations In									
Information Technology	32,843	19,128	27,500	33,500	35,500	36,100	36,712	37,336	37,973
Public Works - Fleet	3,000	4,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Total Allocations In	35,843	23,128	33,500	39,500	41,500	42,100	42,712	43,336	43,973
Allocations Out									
Finance	(139)	(278)	-	-	-	-	-	-	-
General Government/Utility Overhead Credit	(298,020)	(235,301)	(252,977)	(252,977)	(263,337)	(263,337)	(263,337)	(263,337)	(263,337)
Total Allocations Out	(298,159)	(235,579)	(252,977)	(252,977)	(263,337)	(263,337)	(263,337)	(263,337)	(263,337)
Net Allocations	(262,316)	(212,451)	(219,477)	(213,477)	(221,837)	(221,237)	(220,625)	(220,001)	(219,364)
Total Expenses and Allocations	190,660	261,100	276,273	270,773	289,022	294,034	299,145	304,359	309,679
Net Expense	\$ 189,760	\$ 261,100	\$ 276,273	\$ 270,773	\$ 289,022	\$ 294,034	\$ 299,145	\$ 304,359	\$ 309,679

Finance - Purchasing - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.53 %	0.68 %	0.65 %	0.64 %	0.62 %	0.61 %	0.59 %	0.59 %	0.58 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 12,749</u>
% Change	<u>4.61 %</u>

Finance - Revenue and Collections - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (135,920)	\$ (127,704)	\$ (130,000)	\$ (130,000)	\$ (130,000)	\$ (130,000)	\$ (130,000)	\$ (130,000)	\$ (130,000)
Other Contributions	-	(24)	-	-	-	-	-	-	-
Total Revenues	(135,920)	(127,728)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)
Expenses									
General Expenses	270,035	304,876	315,500	315,500	324,260	333,283	342,576	352,149	362,008
Salaries and Wages	719,419	664,942	679,700	657,700	679,760	691,193	702,854	714,749	726,881
Training, Conferences, & Memberships	1,021	3,350	3,576	3,576	11,000	11,000	11,000	11,000	11,000
Total Expenses	990,475	973,168	998,776	976,776	1,015,020	1,035,476	1,056,430	1,077,898	1,099,889
Allocations In									
Information Technology	7,210	6,525	7,650	7,650	7,803	7,959	8,118	8,280	8,446
Total Allocations In	7,210	6,525	7,650	7,650	7,803	7,959	8,118	8,280	8,446
Allocations Out									
General Government/Utility Overhead Credit	(710,025)	(736,269)	(697,950)	(697,950)	(710,060)	(710,060)	(710,060)	(710,060)	(710,060)
Total Allocations Out	(710,025)	(736,269)	(697,950)	(697,950)	(710,060)	(710,060)	(710,060)	(710,060)	(710,060)
Net Allocations	(702,815)	(729,744)	(690,300)	(690,300)	(702,257)	(702,101)	(701,942)	(701,780)	(701,614)
Total Expenses and Allocations	287,660	243,424	308,476	286,476	312,763	333,375	354,488	376,118	398,275
Net Expense (Surplus)	\$ 151,740	\$ 115,696	\$ 178,476	\$ 156,476	\$ 182,763	\$ 203,375	\$ 224,488	\$ 246,118	\$ 268,275

% of Property Tax	0.42 %	0.30 %	0.42 %	0.37 %	0.39 %	0.42 %	0.45 %	0.47 %	0.51 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ 4,287
% Change	2.40 %

Protective Services - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Animal Control	\$ (123,142)	\$ (118,564)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)
Building and License	(2,372,142)	(2,654,306)	(2,367,500)	(1,907,500)	(2,375,000)	(2,435,000)	(2,491,350)	(2,539,091)	(2,598,263)
Bylaw Services	(952,571)	(1,190,840)	(947,000)	(887,000)	(1,149,500)	(1,153,050)	(1,156,671)	(1,160,364)	(1,164,132)
Fire Services	(1,242,114)	(1,212,219)	(1,036,274)	(963,723)	(964,037)	(861,500)	(861,500)	(861,500)	(861,500)
RCMP	(415,499)	(471,022)	(428,040)	(428,040)	(430,120)	(432,242)	(434,407)	(436,615)	(438,868)
Total Revenues	(5,105,468)	(5,646,951)	(4,895,814)	(4,303,263)	(5,035,657)	(4,998,792)	(5,060,928)	(5,114,570)	(5,179,763)
Expenses									
Animal Control	152,960	188,931	199,700	199,150	214,670	217,659	224,927	232,486	240,348
Building and License	1,490,093	1,550,638	1,559,556	1,559,556	1,606,959	1,630,662	1,654,839	1,679,501	1,704,654
Bylaw Services	1,146,110	1,653,203	2,084,865	1,968,115	2,203,881	2,237,409	2,271,604	2,345,682	2,381,254
Fire Services	7,168,918	7,983,589	8,622,452	8,363,110	8,525,534	8,594,552	8,792,034	9,007,115	9,228,474
Public Safety	-	-	-	-	200,000	200,000	200,000	200,000	200,000
RCMP	10,161,255	11,241,282	14,160,107	13,252,107	14,681,157	15,111,863	15,798,301	16,496,983	17,239,487
Total Expenses	20,119,336	22,617,643	26,626,680	25,342,038	27,432,201	27,992,145	28,941,705	29,961,767	30,994,217
Net Operating Expense / (Surplus)	\$ 15,013,868	\$ 16,970,692	\$ 21,730,866	\$ 21,038,775	\$ 22,396,544	\$ 22,993,353	\$ 23,880,777	\$ 24,847,197	\$ 25,814,454

Animal Control - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
License Fees	\$ (100,840)	\$ (98,716)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)
Penalty/Ticket/Fee Revenues	(5,720)	(2,295)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Dog Kennel	(16,582)	(17,553)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Total Revenues	(123,142)	(118,564)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)
Expenses									
General Expenses	9,971	4,414	8,500	7,950	7,950	7,950	7,950	7,950	7,950
Service Contracts	118,000	160,000	163,200	163,200	174,720	181,709	188,977	196,536	204,398
Training, Conferences, & Memberships	1,085	330	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Expenses	129,056	164,744	172,700	172,150	183,670	190,659	197,927	205,486	213,348
Allocations In									
Facilities	8,404	8,687	11,500	11,500	15,500	11,500	11,500	11,500	11,500
Land Management	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Total Allocations In	23,904	24,187	27,000	27,000	31,000	27,000	27,000	27,000	27,000
Total Expenses and Allocations	152,960	188,931	199,700	199,150	214,670	217,659	224,927	232,486	240,348
Net Expense (Surplus)	\$ 29,818	\$ 70,367	\$ 82,700	\$ 82,150	\$ 97,670	\$ 100,659	\$ 107,927	\$ 115,486	\$ 123,348

Animal Control - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.08 %	0.18 %	0.19 %	0.19 %	0.21 %	0.21 %	0.21 %	0.22 %	0.23 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 14,970</u>
% Change	<u>18.10 %</u>

Building and License - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
License Fees	\$ (687,496)	\$ (730,624)	\$ (727,500)	\$ (727,500)	\$ (750,000)	\$ (750,000)	\$ (750,000)	\$ (750,000)	\$ (750,000)
Misc Recoveries	-	(89,312)	-	-	-	-	-	-	-
Misc Grants	(47,962)	(8,478)	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(41,006)	(26,954)	(40,000)	(30,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Permitting Fees	(1,595,678)	(1,798,938)	(1,600,000)	(1,150,000)	(1,585,000)	(1,645,000)	(1,701,350)	(1,749,091)	(1,808,263)
Total Revenues	(2,372,142)	(2,654,306)	(2,367,500)	(1,907,500)	(2,375,000)	(2,435,000)	(2,491,350)	(2,539,091)	(2,598,263)
Expenses									
Consulting Services	12	87,603	20,000	20,000	20,000	20,000	20,000	20,000	20,000
General Expenses	15,810	15,258	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Operational Reviews & Process Improvements	49,014	23,052	40,000	40,000	-	-	-	-	-
Public Relations	20,677	2,954	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Salaries and Wages	1,288,479	1,296,146	1,264,556	1,264,556	1,339,959	1,363,662	1,387,839	1,412,501	1,437,654
Training, Conferences, & Memberships	12,501	22,025	25,000	25,000	27,000	27,000	27,000	27,000	27,000
Total Expenses	1,386,493	1,447,038	1,382,056	1,382,056	1,419,459	1,443,162	1,467,339	1,492,001	1,517,154
Allocations In									
Fire Services	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Information Technology	-	-	50,000	50,000	55,000	55,000	55,000	55,000	55,000
Public Works - Fleet	28,600	28,600	27,500	27,500	32,500	32,500	32,500	32,500	32,500
Total Allocations In	103,600	103,600	177,500	177,500	187,500	187,500	187,500	187,500	187,500
Net Allocations	103,600	103,600	177,500	177,500	187,500	187,500	187,500	187,500	187,500
Total Expenses and Allocations	1,490,093	1,550,638	1,559,556	1,559,556	1,606,959	1,630,662	1,654,839	1,679,501	1,704,654
Net Expense (Surplus)	\$ (882,049)	\$ (1,103,668)	\$ (807,944)	\$ (347,944)	\$ (768,041)	\$ (804,338)	\$ (836,511)	\$ (859,590)	\$ (893,609)

Building and License - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	(2.47)%	(2.88)%	(1.90)%	(0.82)%	(1.64)%	(1.67)%	(1.66)%	(1.66)%	(1.68)%

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 39,903</u>
% Change	<u>4.94 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$104k increase for an additional full-time Building Official, offset by reduction in relief time, for a overall net cost of \$51k.

Bylaw Services - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (200)	\$ (15,560)	\$ (9,500)	\$ (9,500)	\$ (9,500)	\$ (9,500)	\$ (9,500)	\$ (9,500)	\$ (9,500)
Penalty/Ticket/Fee Revenues	(178,066)	(184,423)	(153,000)	(153,000)	(205,500)	(209,050)	(212,671)	(216,364)	(220,132)
Parking Revenues	(774,305)	(893,657)	(784,500)	(724,500)	(934,500)	(934,500)	(934,500)	(934,500)	(934,500)
Provincial Grants	-	(97,200)	-	-	-	-	-	-	-
Total Revenues	(952,571)	(1,190,840)	(947,000)	(887,000)	(1,149,500)	(1,153,050)	(1,156,671)	(1,160,364)	(1,164,132)
Expenses									
General Expenses	69,137	88,551	83,000	123,250	100,250	100,250	100,250	100,250	100,250
Property Taxes/Leases	23,344	23,998	24,250	24,250	24,493	24,738	24,985	25,235	25,488
Public Relations	3,196	3,162	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Salaries and Wages	934,411	1,405,144	1,808,865	1,656,865	1,916,648	1,949,890	1,983,797	2,018,382	2,053,658
Security	33,499	26,235	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Training, Conferences, & Memberships	2,732	26,247	28,500	28,500	28,500	28,500	28,500	28,500	28,500
Vandalism	28,852	28,800	36,000	31,000	32,000	32,000	32,000	32,000	32,000
Total Expenses	1,095,171	1,602,137	2,013,615	1,896,865	2,134,891	2,168,378	2,202,532	2,237,367	2,272,896
Allocations In									
Facilities	21,921	20,760	18,000	18,000	43,440	43,481	43,522	43,565	43,608
Information Technology	1,518	2,806	3,750	3,750	3,750	3,750	3,750	3,750	3,750
Public Works - Fleet	27,500	27,500	49,500	49,500	61,000	61,000	61,000	61,000	61,000
Total Allocations In	50,939	51,066	71,250	71,250	108,190	108,231	108,272	108,315	108,358
Allocations Out									
Social Development	-	-	-	-	(39,200)	(39,200)	(39,200)	-	-
Total Allocations Out	-	-	-	-	(39,200)	(39,200)	(39,200)	-	-
Net Allocations	50,939	51,066	71,250	71,250	68,990	69,031	69,072	108,315	108,358
Total Expenses and Allocations	1,146,110	1,653,203	2,084,865	1,968,115	2,203,881	2,237,409	2,271,604	2,345,682	2,381,254
Net Expense (Surplus)	\$ 193,539	\$ 462,363	\$ 1,137,865	\$ 1,081,115	\$ 1,054,381	\$ 1,084,359	\$ 1,114,933	\$ 1,185,318	\$ 1,217,122

Bylaw Services - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.54 %	1.21 %	2.67 %	2.54 %	2.25 %	2.25 %	2.21 %	2.29 %	2.29 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (83,484)</u>
% Change	<u>(7.34)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(\$200k) Increased revenue over 2023 for free parking from Jan-Mar 2023.

Fire Services - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Donations	\$ (17,818)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Recoveries	(21,676)	(23,316)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Misc Recoveries	(38,535)	(128,084)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Mutual Aid/Service Contracts	(722,036)	(818,467)	(675,000)	(675,000)	(820,000)	(820,000)	(820,000)	(820,000)	(820,000)
Misc Grants	(439,398)	(232,365)	(50,000)	(79,986)	-	-	-	-	-
Permitting Fees	(2,651)	(1,587)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Provincial Grants	-	(8,400)	(269,774)	(167,237)	(102,537)	-	-	-	-
Total Revenues	(1,242,114)	(1,212,219)	(1,036,274)	(963,723)	(964,037)	(861,500)	(861,500)	(861,500)	(861,500)
Expenses									
Emergency Work/Prevention	82,977	59,195	24,240	24,240	24,485	24,735	24,989	25,249	25,514
Fire Events & Mutual Aid Costs	160,400	255,414	224,080	224,080	229,662	235,383	241,246	247,255	253,415
Fire Prevention	3,197	12,582	7,500	7,500	7,500	7,500	7,500	7,500	7,500
General Expenses	34,125	36,292	54,565	54,550	61,362	62,205	63,066	63,946	64,845
Grant Expenses	365,713	163,501	319,774	115,247	102,537	-	-	-	-
Public Relations	49,574	87,419	-	-	-	-	-	-	-
Safety and Wellness	132,232	164,851	193,250	193,250	239,791	229,586	234,487	239,494	244,612
Salaries and Wages	5,584,234	6,365,118	6,931,793	6,891,793	7,025,741	7,210,430	7,400,632	7,596,511	7,798,234
Small Equipment, Supplies, General Repairs & Maintenance	121,344	130,478	116,800	116,800	127,762	130,318	132,924	135,583	138,294
Training, Conferences, & Memberships	102,498	147,063	139,200	139,200	144,374	147,108	149,906	152,766	155,692
Total Expenses	6,636,294	7,421,913	8,011,202	7,766,660	7,963,214	8,047,265	8,254,750	8,468,304	8,688,106

Fire Services - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations In									
Legislative Services	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Facilities	131,057	105,400	176,100	176,100	141,970	126,937	116,934	118,461	120,018
Information Technology	14,022	24,056	30,650	15,850	15,850	15,850	15,850	15,850	15,850
Operating Transfers	90,664	88,297	92,000	92,000	92,000	92,000	92,000	92,000	92,000
Public Works - Fleet	366,755	405,858	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Human Resources & Safety	5,126	13,065	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Allocations In	607,624	636,676	711,250	696,450	662,320	647,287	637,284	638,811	640,368
Allocations Out									
Building and License	(75,000)	(75,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Allocations Out	(75,000)	(75,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Allocations	532,624	561,676	611,250	596,450	562,320	547,287	537,284	538,811	540,368
Total Expenses and Allocations	7,168,918	7,983,589	8,622,452	8,363,110	8,525,534	8,594,552	8,792,034	9,007,115	9,228,474
Net Expense (Surplus)	\$ 5,926,804	\$ 6,771,370	\$ 7,586,178	\$ 7,399,387	\$ 7,561,497	\$ 7,733,052	\$ 7,930,534	\$ 8,145,615	\$ 8,366,974
% of Property Tax	16.58 %	17.66 %	17.83 %	17.38 %	16.13 %	16.02 %	15.74 %	15.71 %	15.75 %
Change 2023 budget to 2024 budget:									
\$ Change		\$	(24,681)						
% Change			(0.33)%						

Public Safety - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Expenses and Allocations	-	-	-	-	200,000	200,000	200,000	200,000	200,000
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

% of Property Tax	-	%	-	%	-	%	-	%	0.43 %	0.41 %	0.40 %	0.39 %	0.38 %
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Change 2023 forecast to 2024 budget:

\$ Change \$ 200,000

Changes in net operating budget from 2023 forecast to 2024 budget are primarily due to:

\$200k New Director of Public Safety and Partnerships.

RCMP - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Donations	\$ (7,500)	\$ -	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)
Misc Recoveries	(302,462)	(352,046)	(310,500)	(310,500)	(310,500)	(310,500)	(310,500)	(310,500)	(310,500)
Other Contributions	(105,537)	(118,976)	(111,040)	(111,040)	(113,120)	(115,242)	(117,407)	(119,615)	(121,868)
Total Revenues	(415,499)	(471,022)	(428,040)	(428,040)	(430,120)	(432,242)	(434,407)	(436,615)	(438,868)
Expenses									
Crime Prevention	8,238	15,819	29,532	29,532	18,000	18,000	18,000	18,000	18,000
General Expenses	40,567	44,159	47,150	47,150	47,150	47,150	47,150	47,150	47,150
Safety and Wellness	3,313	8,242	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Salaries and Wages	2,041,151	2,285,059	2,437,825	2,437,825	2,441,475	2,490,305	2,540,110	2,590,913	2,642,732
Service Contracts	7,867,927	8,662,271	11,345,000	10,437,000	11,910,750	12,289,788	12,913,527	13,568,454	14,256,127
Training, Conferences, & Memberships	-	15,250	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total Expenses	9,961,196	11,030,800	13,880,007	12,972,007	14,437,875	14,865,743	15,539,287	16,245,017	16,984,509
Allocations In									
Facilities	188,942	199,482	269,100	269,100	230,282	233,120	246,014	238,966	241,978
Public Works - Fleet	11,117	11,000	11,000	11,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	200,059	210,482	280,100	280,100	243,282	246,120	259,014	251,966	254,978
Net Allocations	200,059	210,482	280,100	280,100	243,282	246,120	259,014	251,966	254,978
Total Expenses and Allocations	10,161,255	11,241,282	14,160,107	13,252,107	14,681,157	15,111,863	15,798,301	16,496,983	17,239,487
Net Expense (Surplus)	\$ 9,745,756	\$ 10,770,260	\$ 13,732,067	\$ 12,824,067	\$ 14,251,037	\$ 14,679,621	\$ 15,363,894	\$ 16,060,368	\$ 16,800,619

RCMP - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	27.26 %	28.09 %	32.28 %	30.13 %	30.41 %	30.40 %	30.50 %	30.98 %	31.63 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 518,970</u>
% Change	<u>3.78 %</u>

Transportation Services - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Public Works - Fleet	\$ (2,136,535)	\$ (2,217,728)	\$ (2,184,500)	\$ (2,184,500)	\$ (2,244,250)	\$ (2,275,758)	\$ (2,307,896)	\$ (2,340,676)	\$ (2,374,113)
Public Works - General	(119,693)	(23,991)	-	-	-	-	-	-	-
Storm Water	(763,378)	(957,387)	(1,197,958)	(1,182,500)	(1,576,000)	(2,073,000)	(2,727,000)	(3,588,000)	(4,664,400)
Street Lighting	(2,952)	-	-	-	-	-	-	-	-
Traffic Control	(6,217)	(6,218)	-	-	-	-	-	-	-
Transit	(854,544)	(793,192)	(703,382)	(728,382)	(730,000)	(730,000)	(730,000)	(730,000)	(730,000)
Total Revenues	(3,883,319)	(3,998,516)	(4,085,840)	(4,095,382)	(4,550,250)	(5,078,758)	(5,764,896)	(6,658,676)	(7,768,513)
Expenses									
Engineering Services	48,205	141,589	(9,500)	(9,500)	-	-	-	-	-
Operations	(31,730)	(17,072)	-	(20,000)	-	-	-	-	-
Public Works - Fleet	4,523,531	5,082,311	4,983,163	4,983,163	5,070,220	5,072,702	5,086,737	5,100,422	5,114,624
Public Works - General	272,024	143,207	1,000	1,000	-	-	-	-	-
Public Works - Roads and Maintenance	2,261,913	2,834,889	2,956,192	2,956,712	3,063,253	3,190,746	3,181,794	3,239,027	3,436,757
Storm Water	445,495	494,419	618,611	652,711	678,150	731,328	783,969	787,986	997,383
Street Lighting	361,457	267,839	421,000	421,000	490,990	455,115	370,179	386,253	403,401
Traffic Control	167,563	190,743	176,000	167,000	241,460	246,401	251,454	256,619	261,902
Transit	1,915,669	2,132,407	2,291,718	2,291,718	2,341,112	2,915,800	3,960,941	4,075,379	4,195,327
Total Expenses	9,964,127	11,270,332	11,438,184	11,443,804	11,885,185	12,612,092	13,635,074	13,845,686	14,409,394
Net Operating Expense / (Surplus)	\$ 6,080,808	\$ 7,271,816	\$ 7,352,344	\$ 7,348,422	\$ 7,334,935	\$ 7,533,334	\$ 7,870,178	\$ 7,187,010	\$ 6,640,881

Engineering Services - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
Consulting Services	\$ 162,711	\$ 188,338	\$ 160,000	\$ 160,000	\$ 210,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000
Emergency Work/Prevention	18,540	-	-	-	-	-	-	-	-
General Expenses	3,326	5,016	6,200	6,200	6,200	6,200	6,200	6,200	6,200
Master Plans & Assessments	61,692	84,395	-	-	-	106,500	346,500	200,000	346,500
Salaries and Wages	700,157	852,674	1,281,230	783,230	1,158,623	1,172,332	1,186,314	1,200,577	1,215,124
Training, Conferences, & Memberships	13,606	25,228	38,000	38,000	43,200	44,600	46,100	46,100	46,100
Total Expenses	960,032	1,155,651	1,485,430	987,430	1,418,023	1,519,632	1,775,114	1,642,877	1,803,924
Allocations In									
Legislative Services	55,150	17,251	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Information Technology	5,313	22,110	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Operations	25,000	25,000	26,000	26,000	24,562	24,562	24,562	24,562	24,562
Public Works - Fleet	13,750	16,500	11,000	11,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	99,213	80,861	97,000	97,000	97,562	97,562	97,562	97,562	97,562

Engineering Services - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations Out									
Electric	(49,000)	(58,000)	(64,000)	(64,000)	(58,000)	(58,000)	(59,000)	(65,000)	(60,000)
General Capital	(218,549)	(226,000)	(362,000)	(220,000)	(378,000)	(347,000)	(351,000)	(389,000)	(357,000)
Parks	(14,000)	(35,500)	(16,000)	(16,000)	(8,500)	(15,000)	(15,000)	(16,000)	(15,000)
Public Works - Roads & Maintenance	(80,491)	(75,500)	(64,000)	(64,000)	(35,000)	(118,000)	(59,000)	(65,000)	(210,000)
Sewer Capital	(102,500)	(35,000)	(211,000)	(80,000)	(260,000)	(235,000)	(237,000)	(263,000)	(242,000)
Sewer Collection	(112,000)	(133,300)	(157,000)	(157,000)	(144,000)	(144,000)	(146,000)	(161,000)	(148,000)
Sewer Utility	-	-	-	-	-	(46,500)	(150,000)	(50,000)	-
Storm Water	(91,000)	(107,623)	(124,930)	(124,930)	(69,085)	(116,694)	(163,676)	(130,439)	(317,486)
Waste Water Treatment Plant	(34,000)	(59,000)	(48,000)	(48,000)	(44,000)	(44,000)	(44,000)	(49,000)	(45,000)
Water Capital	(161,500)	(170,000)	(340,000)	(115,000)	(331,000)	(305,000)	(308,000)	(342,000)	(314,000)
Water Distribution	(115,000)	(137,000)	(157,000)	(157,000)	(144,000)	(144,000)	(146,000)	(161,000)	(148,000)
Water Treatment Plant	(33,000)	(58,000)	(48,000)	(48,000)	(44,000)	(44,000)	(44,000)	(49,000)	(45,000)
Water Utility	-	-	-	-	-	-	(150,000)	-	-
Total Allocations Out	(1,011,040)	(1,094,923)	(1,591,930)	(1,093,930)	(1,515,585)	(1,617,194)	(1,872,676)	(1,740,439)	(1,901,486)
Net Allocations	(911,827)	(1,014,062)	(1,494,930)	(996,930)	(1,418,023)	(1,519,632)	(1,775,114)	(1,642,877)	(1,803,924)
Total Expenses and Allocations	48,205	141,589	(9,500)	(9,500)	-	-	-	-	-
Net Expense (Surplus)	\$ 48,205	\$ 141,589	\$ (9,500)	\$ (9,500)	\$ -	\$ -	\$ -	\$ -	\$ -

Engineering Services - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.13 %	0.37 %	(0.02)%	(0.02)%	- %	- %	- %	- %	- %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 9,500</u>
% Change	<u>100.00 %</u>

Operations - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
Salaries and Wages	\$ 206,675	\$ 231,428	\$ 232,875	\$ 232,875	\$ 238,700	\$ 238,700	\$ 238,700	\$ 238,700	\$ 238,700
Training, Conferences, & Memberships	2,595	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Total Expenses	209,270	231,428	236,375	236,375	242,200	242,200	242,200	242,200	242,200
Allocations In									
Information Technology	-	-	20,000	-	-	-	-	-	-
Total Allocations In	-	-	20,000	-	-	-	-	-	-
Allocations Out									
Electric	(71,000)	(72,000)	(75,375)	(75,375)	(71,208)	(71,208)	(71,208)	(71,208)	(71,208)
Engineering Services	(25,000)	(25,000)	(26,000)	(26,000)	(24,562)	(24,562)	(24,562)	(24,562)	(24,562)
Storm Water	(15,000)	(16,000)	(16,000)	(16,000)	(15,115)	(15,115)	(15,115)	(15,115)	(15,115)
Public Works - Roads & Maintenance	(25,000)	(27,500)	(27,000)	(27,000)	(25,508)	(25,508)	(25,508)	(25,508)	(25,508)
Public Works - Solid Waste Disposal	(15,000)	(16,000)	(16,000)	(16,000)	(15,115)	(15,115)	(15,115)	(15,115)	(15,115)
Sewer Utility	(45,000)	(46,000)	(48,000)	(48,000)	(45,346)	(45,346)	(45,346)	(45,346)	(45,346)
Water Utility	(45,000)	(46,000)	(48,000)	(48,000)	(45,346)	(45,346)	(45,346)	(45,346)	(45,346)
Total Allocations Out	(241,000)	(248,500)	(256,375)	(256,375)	(242,200)	(242,200)	(242,200)	(242,200)	(242,200)
Net Allocations	(241,000)	(248,500)	(236,375)	(256,375)	(242,200)	(242,200)	(242,200)	(242,200)	(242,200)
Total Expenses and Allocations	(31,730)	(17,072)	-	(20,000)	-	-	-	-	-
Net Expense (Surplus)	\$ (31,730)	\$ (17,072)	\$ -	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -

Public Works - Fleet - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
RDOS Fleet Recoveries	\$ (47,767)	\$ (59,818)	\$ (45,000)	\$ (45,000)	\$ -	\$ -	\$ -	\$ -	\$ -
RCMP Fleet Recoveries	(61,754)	(56,435)	(47,000)	(47,000)	(47,940)	(48,899)	(49,877)	(50,874)	(51,892)
Fleet Hourly Charges	(1,308,315)	(1,500,637)	(1,497,500)	(1,497,500)	(1,527,450)	(1,557,999)	(1,589,159)	(1,620,942)	(1,653,361)
Fleet Pool Charges	(503,750)	(535,225)	(530,000)	(530,000)	(603,860)	(603,860)	(603,860)	(603,860)	(603,860)
Other Revenue	(214,949)	(65,613)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Total Revenues	(2,136,535)	(2,217,728)	(2,184,500)	(2,184,500)	(2,244,250)	(2,275,758)	(2,307,896)	(2,340,676)	(2,374,113)
Expenses									
Amortization - General Fleet	2,453,142	2,573,875	2,574,000	2,574,000	2,574,000	2,574,000	2,574,000	2,574,000	2,574,000
Fleet Insurance	93,424	90,545	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Fuel, Oil, Grease	378,825	604,507	507,000	507,000	585,000	585,000	585,000	585,000	585,000
General Expenses	999	-	500	500	500	500	500	500	500
Internal Fleet Charges	510,051	540,116	529,050	529,050	603,860	603,860	603,860	603,860	603,860
Salaries and Wages	528,317	591,531	806,937	806,937	757,674	770,077	782,729	795,634	808,796
Small Equipment, Supplies, General Repairs & Maintenance	656,709	791,553	611,500	611,500	617,000	617,000	617,000	617,000	617,000
Training, Conferences, & Memberships	17,852	15,976	29,000	29,000	27,700	27,700	27,700	27,700	27,700
Total Expenses	4,639,319	5,208,105	5,157,987	5,157,987	5,265,734	5,278,137	5,290,789	5,303,694	5,316,856
Allocations In									
Facilities	33,770	45,545	46,709	46,709	57,404	46,955	47,798	48,173	48,800
Information Technology	5,542	4,942	7,000	7,000	7,036	7,177	7,320	7,320	7,320
Operating Transfers	657,509	703,477	659,000	659,000	703,486	703,486	703,486	703,486	703,486
Public Works - General	25,000	30,000	30,517	30,517	33,920	34,307	34,704	35,109	35,522
Total Allocations In	721,821	783,964	743,226	743,226	801,846	791,925	793,308	794,088	795,128

Public Works - Fleet - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations Out									
Building and License	(28,600)	(28,600)	(27,500)	(27,500)	(32,500)	(32,500)	(32,500)	(32,500)	(32,500)
Bylaw Enforcement	(27,500)	(27,500)	(49,500)	(49,500)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)
Legislative Services	-	(11,000)	(11,000)	(11,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Electric	(52,900)	(53,200)	(65,600)	(65,600)	(73,200)	(73,200)	(73,200)	(73,200)	(73,200)
Engineering Services	(13,750)	(16,500)	(11,000)	(11,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Facilities	(63,750)	(64,750)	(73,000)	(73,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
Fire Services	(366,755)	(405,858)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Human Resources & Safety	(5,500)	(5,500)	-	-	-	-	-	-	-
Information Technology	(5,500)	(5,500)	(5,500)	(5,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Mayor and Council	(11,000)	-	-	-	-	-	-	-	-
Public Works - General	(73,250)	(93,325)	(35,666)	(35,666)	(39,932)	(39,932)	(39,932)	(39,932)	(39,932)
Parks	(64,500)	(76,975)	(66,500)	(66,500)	(60,500)	(60,500)	(60,500)	(60,500)	(60,500)
Public Works - Solid Waste									
Disposal	(5,500)	(5,500)	(5,500)	(5,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Procurement	(3,000)	(4,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
RCMP	(11,117)	(11,000)	(11,000)	(11,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Recreation	(8,250)	(8,250)	(12,200)	(12,200)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Sewer Utility	(62,201)	(60,600)	(72,827)	(72,827)	(96,760)	(96,760)	(96,760)	(96,760)	(96,760)
Water Utility	(34,536)	(31,700)	(65,257)	(65,257)	(88,968)	(88,968)	(88,968)	(88,968)	(88,968)
Total Allocations Out	(837,609)	(909,758)	(918,050)	(918,050)	(997,360)	(997,360)	(997,360)	(997,360)	(997,360)
Net Allocations	(115,788)	(125,794)	(174,824)	(174,824)	(195,514)	(205,435)	(204,052)	(203,272)	(202,232)
Total Expenses and Allocations	4,523,531	5,082,311	4,983,163	4,983,163	5,070,220	5,072,702	5,086,737	5,100,422	5,114,624
Net Expense / (Surplus) before Debt Servicing and Transfers	2,386,996	2,864,583	2,798,663	2,798,663	2,825,970	2,796,944	2,778,841	2,759,746	2,740,511
Transfer from Surplus/Reserves									
Transfer from Non-Statutory Reserves									
Amortization Offset	(2,453,142)	(2,573,875)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)

Public Works - Fleet - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Total Transfers from Surplus/Reserves	(2,453,142)	(2,573,875)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)	(2,574,000)
Net Expense (Surplus)	\$ (66,146)	\$ 290,708	\$ 224,663	\$ 224,663	\$ 251,970	\$ 222,944	\$ 204,841	\$ 185,746	\$ 166,511

% of Property Tax	6.68 %	7.47 %	6.58 %	6.58 %	6.03 %	5.79 %	5.52 %	5.32 %	5.16 %
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Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 27,307</u>
% Change	<u>0.98 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$75k Increase in fuel costs.

Public Works - General - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Irrigation Revenue	\$ (45,446)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Recoveries	(74,247)	(23,991)	-	-	-	-	-	-	-
Total Revenues	(119,693)	(23,991)	-	-	-	-	-	-	-
Expenses									
General Expenses	480	2,673	-	-	-	-	-	-	-
Salaries and Wages	956,601	979,258	1,046,375	1,046,375	1,203,448	1,218,028	1,232,900	1,248,071	1,263,543
Service Contracts	57,582	43,037	-	-	-	-	-	-	-
Training, Conferences, & Memberships	7,577	9,031	5,650	5,650	5,750	5,750	5,750	5,750	5,750
Total Expenses	1,022,240	1,033,999	1,052,025	1,052,025	1,209,198	1,223,778	1,238,650	1,253,821	1,269,293
Allocations In									
Accounting	521	674	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Information Technology	2,797	3,436	8,815	8,815	8,815	8,815	8,815	8,815	8,815
Public Works - Fleet	73,250	93,325	35,666	35,666	39,932	39,932	39,932	39,932	39,932
Human Resources & Safety	13,189	19,764	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Water	45,446	-	-	-	-	-	-	-	-
Total Allocations In	135,203	117,199	57,481	57,481	61,747	61,747	61,747	61,747	61,747

Public Works - General - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations Out									
Electric	(43,925)	-	-	-	-	-	-	-	-
Public Works - Cemetery	(10,000)	(12,391)	(11,564)	(11,564)	(12,880)	(13,030)	(13,181)	(13,335)	(13,492)
Public Works - Fleet	(25,000)	(30,000)	(30,517)	(30,517)	(33,920)	(34,307)	(34,704)	(35,109)	(35,522)
Parks	(30,000)	(36,300)	(37,004)	(37,004)	(51,530)	(52,121)	(52,724)	(53,339)	(53,966)
Public Works - Roads & Maintenance	(175,000)	(216,600)	(243,401)	(243,401)	(278,920)	(282,120)	(285,384)	(288,713)	(292,109)
Public Works - Solid Waste Disposal	(33,000)	(39,000)	(42,132)	(42,132)	-	-	-	-	-
Public Works - Transit	(30,000)	(34,500)	(37,912)	(37,912)	(58,100)	(58,768)	(59,448)	(60,142)	(60,849)
Sewer Utility	(198,001)	(227,700)	(249,191)	(249,191)	(297,985)	(301,404)	(304,891)	(308,447)	(312,075)
Storm Water	(70,000)	(84,000)	(92,031)	(92,031)	(107,320)	(108,551)	(109,807)	(111,088)	(112,395)
Water Utility	(270,493)	(327,500)	(364,754)	(364,754)	(430,290)	(435,224)	(440,258)	(445,394)	(450,632)
Total Allocations Out	(885,419)	(1,007,991)	(1,108,506)	(1,108,506)	(1,270,945)	(1,285,525)	(1,300,397)	(1,315,567)	(1,331,040)
Net Allocations	(750,216)	(890,792)	(1,051,025)	(1,051,025)	(1,209,198)	(1,223,778)	(1,238,650)	(1,253,820)	(1,269,293)
Total Expenses and Allocations	272,024	143,207	1,000	1,000	-	-	-	-	-
Net Expense	\$ 152,331	\$ 119,216	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (1,000)</u>
% Change	<u>(100.00)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$110k for Small Projects Coordinator.

Public Works - Roads and Maintenance - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
Emergency Work/Prevention	\$ 3,450	\$ 39,369	\$ 5,300	\$ 5,300	\$ 5,360	\$ 5,421	\$ 5,484	\$ 5,547	\$ 5,612
General Expenses	21,798	26,298	33,000	33,000	34,560	34,721	34,886	35,053	35,224
Parking Lots	192,811	202,629	273,790	273,790	285,777	292,540	299,489	306,643	313,994
Repairs & Maintenance - Roads and Related Infrastructure	1,092,349	1,215,418	1,630,335	1,630,855	1,676,223	1,704,256	1,733,148	1,762,921	1,793,614
Small Equipment, Supplies, General Repairs & Maintenance	47,154	72,169	52,700	52,700	67,890	68,784	69,695	70,625	71,573
Snow & Ice Removal	483,317	756,558	473,900	473,900	489,518	496,494	503,611	510,868	518,272
Streetscape	45,701	48,805	50,450	50,450	56,710	57,545	58,397	59,266	60,153
Training, Conferences, & Memberships	15,978	37,388	37,000	37,000	37,000	37,000	37,000	37,000	37,000
Vandalism	81,836	131,588	70,000	70,000	71,000	72,020	73,060	74,122	75,204
Total Expenses	1,984,394	2,530,222	2,626,475	2,626,995	2,724,038	2,768,781	2,814,770	2,862,045	2,910,646
Allocations In									
Electric	29,564	13,187	23,000	23,000	23,460	23,929	24,408	24,896	25,394
Engineering Services	80,491	75,500	64,000	64,000	35,000	118,000	59,000	65,000	210,000
Facilities	12,664	17,080	17,516	17,516	21,527	17,608	17,924	18,065	18,300
Operations	25,000	27,500	27,000	27,000	25,508	25,508	25,508	25,508	25,508
Public Works - General	175,000	216,600	243,401	243,401	278,920	282,120	285,384	288,713	292,109
Total Allocations In	322,719	349,867	374,917	374,917	384,415	467,165	412,224	422,182	571,311

Public Works - Roads and Maintenance - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 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	277,519	304,667	329,717	329,717	339,215	421,965	367,024	376,982	526,111
Total Expenses and Allocations	2,261,913	2,834,889	2,956,192	2,956,712	3,063,253	3,190,746	3,181,794	3,239,027	3,436,757
Net Expense	\$ 2,261,913	\$ 2,834,889	\$ 2,956,192	\$ 2,956,712	\$ 3,063,253	\$ 3,190,746	\$ 3,181,794	\$ 3,239,027	\$ 3,436,757

% of Property Tax	6.33 %	7.39 %	6.95 %	6.95 %	6.54 %	6.61 %	6.32 %	6.25 %	6.47 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ 107,061
% Change	3.62 %

Storm Water - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Service Recoveries	\$ -	\$ (1,260)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water User Fee	(763,378)	(956,127)	(1,197,958)	(1,182,500)	(1,576,000)	(2,073,000)	(2,727,000)	(3,588,000)	(4,664,400)
Total Revenues	(763,378)	(957,387)	(1,197,958)	(1,182,500)	(1,576,000)	(2,073,000)	(2,727,000)	(3,588,000)	(4,664,400)
Expenses									
Catch Basin Cleaning	25,955	30,411	27,500	27,500	27,500	28,030	28,570	29,122	29,685
Creeks & Dams	236	-	-	-	-	-	-	-	-
Detention Ponds	18,045	21,591	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Ditching	56,260	58,138	69,000	69,000	70,380	71,788	73,223	74,687	76,182
Main Repairs	76,882	47,860	105,400	93,500	116,500	117,300	118,116	118,949	119,797
Master Plans & Assessments	-	-	-	-	75,000	75,000	75,000	100,000	125,000
Utilities	-	44,708	46,250	56,250	46,250	46,250	46,250	46,250	46,250
Video Inspection	12,689	5,088	10,000	46,000	30,000	30,600	31,212	31,836	32,473
Total Expenses	190,067	207,796	278,150	312,250	385,630	388,968	392,371	420,844	449,387
Allocations In									
Electric	-	-	7,500	7,500	-	-	-	7,500	-
Engineering Services	91,000	107,623	124,930	124,930	69,085	116,694	163,676	130,439	317,486
General Government/Overhead	78,000	79,000	80,000	80,000	81,000	82,000	83,000	83,000	83,000
Information Technology	1,428	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Operations	15,000	16,000	16,000	16,000	15,115	15,115	15,115	15,115	15,115
Public Works - General	70,000	84,000	92,031	92,031	107,320	108,551	109,807	111,088	112,395
Total Allocations In	255,428	286,623	340,461	340,461	292,520	342,360	391,598	367,142	547,996
Total Expenses and Allocations	445,495	494,419	618,611	652,711	678,150	731,328	783,969	787,986	997,383
Net Surplus before Debt Servicing and Transfers	(317,883)	(462,968)	(579,347)	(529,789)	(897,850)	(1,341,672)	(1,943,031)	(2,800,014)	(3,667,017)
Transfers to Reserve									
Transfer to Non-Statutory Reserves									
Storm Reserve	239,981	364,230	378,547	328,989	7,350	-	1,021,730	2,565,014	3,632,017
Storm Capital	-	-	200,800	200,800	890,500	1,341,673	921,300	235,000	35,000

Storm Water - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Total Transfers to Reserves	239,981	364,230	579,347	529,789	897,850	1,341,673	1,943,030	2,800,014	3,667,017
Total Net Transfers	239,981	364,230	579,347	529,789	897,850	1,341,673	1,943,030	2,800,014	3,667,017
Net Expense (Surplus)	\$ (77,903)	\$ (98,738)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (318,503)</u>
% Change	<u>(54.98)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(\$378k) Revenue increase for a 30% rate increase and anticipated growth per the utility rate review.

\$75k for Creek environmental monitoring.

Street Lighting - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Other Contributions	\$ (2,952)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(2,952)	-	-	-	-	-	-	-	-
Expenses									
Lighting Projects	165,944	50,927	200,000	200,000	250,000	200,000	100,000	100,000	100,000
General Expenses	-	-	-	-	2,000	2,000	2,000	2,000	2,000
Master Plans & Assessments	861	-	-	-	-	-	-	-	-
Parking Lots	2,024	-	1,000	1,000	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maintenance	25,206	46,262	45,000	45,000	46,950	47,944	48,961	50,005	51,074
Utilities	301	301	-	-	-	-	-	-	-
Vandalism	7,291	2,349	5,000	5,000	5,040	5,081	5,122	5,165	5,208
Total Expenses	201,627	99,839	251,000	251,000	303,990	255,025	156,083	157,170	158,282
Allocations In									
Electric	159,830	168,000	170,000	170,000	187,000	200,090	214,096	229,083	245,119
Total Allocations In	159,830	168,000	170,000	170,000	187,000	200,090	214,096	229,083	245,119
Total Expenses and Allocations	361,457	267,839	421,000	421,000	490,990	455,115	370,179	386,253	403,401
Net Expense (Surplus)	\$ 358,505	\$ 267,839	\$ 421,000	\$ 421,000	\$ 490,990	\$ 455,115	\$ 370,179	\$ 386,253	\$ 403,401

% of Property Tax	1.00 %	0.70 %	0.99 %	0.99 %	1.05 %	0.94 %	0.73 %	0.75 %	0.76 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ 69,990
% Change	16.62 %

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:
\$50k Pedestrian crossing improvements.

Traffic Control - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Other Contributions	\$ (6,217)	\$ (6,218)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(6,217)	(6,218)	-	-	-	-	-	-	-
Expenses									
Small Equipment, Supplies, General Repairs & Maintenance	96,643	111,559	104,000	95,000	168,120	171,694	175,353	179,096	182,929
Utilities	43,764	41,431	65,000	65,000	66,300	67,626	68,979	70,358	71,765
Vandalism	9,798	3,645	7,000	7,000	7,040	7,081	7,122	7,165	7,208
Total Expenses	150,205	156,635	176,000	167,000	241,460	246,401	251,454	256,619	261,902
Allocations In									
Electric	17,358	34,108	-	-	-	-	-	-	-
Total Allocations In	17,358	34,108	-	-	-	-	-	-	-
Total Expenses and Allocations	167,563	190,743	176,000	167,000	241,460	246,401	251,454	256,619	261,902
Net Expense (Surplus)	\$ 161,346	\$ 184,525	\$ 176,000	\$ 167,000	\$ 241,460	\$ 246,401	\$ 251,454	\$ 256,619	\$ 261,902

% of Property Tax	0.45 %	0.48 %	0.41 %	0.39 %	0.52 %	0.51 %	0.50 %	0.50 %	0.49 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ 65,460
% Change	37.19 %

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$70k Metering technician, position split between Electric and Traffic Control.

Transit - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ -	\$ (2,340)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Fees	(854,544)	(790,852)	(703,382)	(728,382)	(730,000)	(730,000)	(730,000)	(730,000)	(730,000)
Total Revenues	(854,544)	(793,192)	(703,382)	(728,382)	(730,000)	(730,000)	(730,000)	(730,000)	(730,000)
Expenses									
General Expenses	7,317	8,105	9,000	9,000	28,536	499,130	1,435,173	1,435,258	1,435,344
Service Contracts	1,794,252	2,007,167	2,190,806	2,190,806	2,192,206	2,294,547	2,401,858	2,514,388	2,632,392
Snow & Ice Removal	4,428	25,951	20,500	20,500	24,100	24,502	24,912	25,330	25,756
Transit Infrastructure	79,672	56,684	33,500	33,500	38,170	38,853	39,550	40,261	40,986
Total Expenses	1,885,669	2,097,907	2,253,806	2,253,806	2,283,012	2,857,032	3,901,493	4,015,237	4,134,478
Allocations In									
Public Works - General	30,000	34,500	37,912	37,912	58,100	58,768	59,448	60,142	60,849
Total Allocations In	30,000	34,500	37,912	37,912	58,100	58,768	59,448	60,142	60,849
Total Expenses and Allocations	1,915,669	2,132,407	2,291,718	2,291,718	2,341,112	2,915,800	3,960,941	4,075,379	4,195,327
Net Expense (Surplus)	\$ 1,061,125	\$ 1,339,215	\$ 1,588,336	\$ 1,563,336	\$ 1,611,112	\$ 2,185,800	\$ 3,230,941	\$ 3,345,379	\$ 3,465,327

% of Property Tax	2.97 %	3.49 %	3.73 %	3.67 %	3.44 %	4.53 %	6.41 %	6.45 %	6.52 %
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Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 22,776</u>
% Change	<u>1.43 %</u>

Development Services - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Development Services	\$ (114,109)	\$ (275,938)	\$ (68,400)	\$ (68,400)	\$ (68,400)	\$ (68,700)	\$ (69,006)	\$ (69,318)	\$ (69,636)
Economic Development & Tourism	(81,086)	(51,238)	(20,500)	(20,500)	-	-	-	-	-
Land Management	(1,115,539)	(1,107,636)	(1,129,197)	(1,183,920)	(1,162,306)	(1,142,063)	(1,156,974)	(1,172,254)	(1,187,909)
Planning	(455,390)	(420,426)	(242,500)	(242,500)	(242,500)	(242,500)	(242,500)	(242,500)	(242,500)
Social Development	(23,464)	(287,846)	(362,900)	(362,900)	(452,149)	(409,149)	(233,800)	-	-
Total Revenues	(1,789,588)	(2,143,084)	(1,823,497)	(1,878,220)	(1,925,355)	(1,862,412)	(1,702,280)	(1,484,072)	(1,500,045)
Expenses									
Development Services	828,741	1,177,714	1,020,766	978,820	1,026,910	1,035,837	1,046,655	1,054,368	1,065,624
Economic Development	420,322	690,354	607,950	555,950	223,565	303,565	203,565	203,565	203,565
Tourism	300,000	300,000	275,000	275,000	250,000	250,000	250,000	250,000	250,000
Land Management	716,081	773,039	721,622	724,322	849,234	890,591	836,463	798,451	791,559
Planning	608,451	644,014	929,465	894,465	688,249	629,406	590,686	597,092	603,626
Social Development	23,464	287,846	369,900	369,900	676,524	633,524	458,175	224,375	224,375
Total Expenses	2,897,059	3,872,967	3,924,703	3,798,457	3,714,482	3,742,923	3,385,544	3,127,851	3,138,749
Net Operating Expense / (Surplus)	\$ 1,107,471	\$ 1,729,883	\$ 2,101,206	\$ 1,920,237	\$ 1,789,127	\$ 1,880,511	\$ 1,683,264	\$ 1,643,779	\$ 1,638,704

Development Services - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Inspection Fees	\$ (96,421)	\$ (18,615)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)
Land Proceeds	-	(238,737)	-	-	-	-	-	-	-
Misc Recoveries	(17,688)	(18,586)	(16,400)	(16,400)	(16,400)	(16,700)	(17,006)	(17,318)	(17,636)
Total Revenues	(114,109)	(275,938)	(68,400)	(68,400)	(68,400)	(68,700)	(69,006)	(69,318)	(69,636)
Expenses									
Bylaw & Policy Updates	-	24,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
General Expenses	30,904	48,591	50,000	52,000	50,000	50,000	50,000	50,000	50,000
Salaries and Wages	632,773	734,639	884,945	844,945	894,910	905,516	916,334	927,368	938,624
Training, Conferences, & Memberships	2,634	3,780	6,500	8,875	8,500	8,500	8,500	8,500	8,500
Total Expenses	666,311	811,010	961,445	925,820	973,410	984,016	994,834	1,005,868	1,017,124
Allocations In									
Legislative Services	147,214	248,245	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Communications	8,117	-	10,000	2,000	7,500	7,500	7,500	7,500	7,500
Information Technology	7,099	118,459	9,321	11,000	11,000	9,321	9,321	6,000	6,000
Total Allocations In	162,430	366,704	109,321	103,000	108,500	106,821	106,821	103,500	103,500
Allocations Out									
General Capital	-	-	(50,000)	(50,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Allocations Out	-	-	(50,000)	(50,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Expenses and Allocations	828,741	1,177,714	1,020,766	978,820	1,026,910	1,035,837	1,046,655	1,054,368	1,065,624
Net Expense (Surplus)	\$ 714,632	\$ 901,776	\$ 952,366	\$ 910,420	\$ 958,510	\$ 967,137	\$ 977,649	\$ 985,050	\$ 995,988

Development Services - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	2.00 %	2.35 %	2.24 %	2.14 %	2.05 %	2.00 %	1.94 %	1.90 %	1.87 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 6,144</u>
% Change	<u>0.65 %</u>

Economic Development - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Grants	\$ (26,497)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contributions	(54,589)	(51,238)	(20,500)	(20,500)	-	-	-	-	-
Total Revenues	(81,086)	(51,238)	(20,500)	(20,500)	-	-	-	-	-
Expenses									
Attraction	30,410	26,955	50,000	45,000	27,000	27,000	27,000	27,000	27,000
Collaboration	67,855	36,922	25,000	15,000	10,000	10,000	10,000	10,000	10,000
Consulting Services	2,168	63,479	100,000	100,000	20,000	20,000	20,000	20,000	20,000
COVID Restart Initiatives	30,758	108,800	-	-	-	-	-	-	-
Event Sport Tourism	9,236	107,119	-	-	-	-	-	-	-
General Expenses	92,801	94,045	300,500	275,500	50,000	130,000	30,000	30,000	30,000
Retention & Expansion	-	28,467	25,000	15,000	10,000	10,000	10,000	10,000	10,000
Salaries and Wages	125,558	205,452	-	-	-	-	-	-	-
Strategic Communication	15,410	11,356	25,000	25,000	18,000	18,000	18,000	18,000	18,000
Training, Conferences, & Memberships	3,135	7,759	9,000	7,000	9,000	9,000	9,000	9,000	9,000
Total Expenses	377,331	690,354	534,500	482,500	144,000	224,000	124,000	124,000	124,000
Allocations In									
Recreation	-	-	73,450	73,450	79,565	79,565	79,565	79,565	79,565
Social Development	42,991	-	-	-	-	-	-	-	-
Total Allocations In	42,991	-	73,450	73,450	79,565	79,565	79,565	79,565	79,565
Total Expenses and Allocations	420,322	690,354	607,950	555,950	223,565	303,565	203,565	203,565	203,565
Net Expense (Surplus)	\$ 339,236	\$ 639,116	\$ 587,450	\$ 535,450	\$ 223,565	\$ 303,565	\$ 203,565	\$ 203,565	\$ 203,565

Economic Development - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.95 %	1.67 %	1.38 %	1.26 %	0.48 %	0.63 %	0.40 %	0.39 %	0.38 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (363,885)</u>
% Change	<u>(61.94)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(\$390k) Special projects completed or ending in 2023.

Tourism - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Expenses									
Tourism Contract	\$ 300,000	\$ 300,000	\$ 275,000	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Expenses and Allocations	300,000	300,000	275,000	275,000	250,000	250,000	250,000	250,000	250,000
Net Expense (Surplus)	\$ 300,000	\$ 300,000	\$ 275,000	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

% of Property Tax	0.84 %	0.78 %	0.65 %	0.65 %	0.53 %	0.52 %	0.50 %	0.48 %	0.47 %
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Change 2023 budget to 2024 budget:

\$ Change	\$ (25,000)
% Change	(9.09)%

Land Management - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (14,600)	\$ (8,200)	\$ (10,000)	\$ (5,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Property Rentals	(1,100,939)	(1,099,436)	(1,119,197)	(1,178,920)	(1,152,306)	(1,132,063)	(1,146,974)	(1,162,254)	(1,177,909)
Total Revenues	(1,115,539)	(1,107,636)	(1,129,197)	(1,183,920)	(1,162,306)	(1,142,063)	(1,156,974)	(1,172,254)	(1,187,909)
Expenses									
General Expenses	113,710	71,554	97,000	97,000	47,000	47,000	47,000	47,000	47,000
Master Plans & Assessments	20,378	6,563	-	-	-	-	-	-	-
Property Taxes/Leases	184,407	195,789	178,800	181,500	193,400	184,800	184,800	184,800	184,800
Safety and Wellness	27,925	22,475	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Salaries and Wages	257,103	284,087	283,640	283,640	299,415	301,133	302,886	304,674	306,498
Training, Conferences, & Memberships	-	375	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Expenses	603,523	580,843	591,440	594,140	571,815	564,933	566,686	568,474	570,298
Allocations In									
Facilities	191,995	276,351	210,784	210,784	360,298	408,537	352,656	312,856	304,140
Total Allocations In	191,995	276,351	210,784	210,784	360,298	408,537	352,656	312,856	304,140
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	(63,937)	(68,655)	(65,102)	(65,102)	(67,379)	(67,379)	(67,379)	(67,379)	(67,379)
Total Allocations Out	(79,437)	(84,155)	(80,602)	(80,602)	(82,879)	(82,879)	(82,879)	(82,879)	(82,879)
Net Allocations	112,558	192,196	130,182	130,182	277,419	325,658	269,777	229,977	221,261
Total Expenses and Allocations	716,081	773,039	721,622	724,322	849,234	890,591	836,463	798,451	791,559
Net Expense (Surplus)	\$ (399,458)	\$ (334,597)	\$ (407,575)	\$ (459,598)	\$ (313,072)	\$ (251,472)	\$ (320,511)	\$ (373,803)	\$ (396,350)

Land Management - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	(1.12)%	(0.87)%	(0.96)%	(1.08)%	(0.67)%	(0.52)%	(0.64)%	(0.72)%	(0.75)%

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 94,503</u>
% Change	<u>23.19 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$150k Increase in Facilities allocation.

Planning - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Application Fees	\$ (273,155)	\$ (214,627)	\$ (220,000)	\$ (220,000)	\$ (220,000)	\$ (220,000)	\$ (220,000)	\$ (220,000)	\$ (220,000)
Misc Recoveries	(182,235)	(205,799)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
Total Revenues	(455,390)	(420,426)	(242,500)	(242,500)	(242,500)	(242,500)	(242,500)	(242,500)	(242,500)
Expenses									
General Expenses	4,335	2,479	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Public Relations	5,470	11,123	10,200	10,200	10,404	10,612	10,824	11,041	11,262
Safety and Wellness	-	11,421	-	-	-	-	-	-	-
Salaries and Wages	558,189	618,938	516,850	510,850	550,345	556,294	562,362	568,551	574,864
Training, Conferences, & Memberships	5,474	6,946	11,500	17,500	15,500	15,500	15,500	15,500	15,500
Total Expenses	573,468	650,907	540,550	540,550	578,249	584,406	590,686	597,092	603,626
Allocations In									
Social Development	9,803	184,816	488,915	453,915	153,000	45,000	-	-	-
Sustainability	112,564	65,467	5,000	5,000	-	-	-	-	-
Information Technology	-	2	-	-	-	-	-	-	-
Total Allocations In	122,367	250,285	493,915	458,915	153,000	45,000	-	-	-
Allocations Out									
Social Development	(400)	(51,530)	(100,000)	(100,000)	(43,000)	-	-	-	-
Sustainability	(86,984)	(205,648)	(5,000)	(5,000)	-	-	-	-	-
Total Allocations Out	(87,384)	(257,178)	(105,000)	(105,000)	(43,000)	-	-	-	-
Net Allocations	34,983	(6,893)	388,915	353,915	110,000	45,000	-	-	-
Total Expenses and Allocations	608,451	644,014	929,465	894,465	688,249	629,406	590,686	597,092	603,626
Net Expense (Surplus)	\$ 153,061	\$ 223,588	\$ 686,965	\$ 651,965	\$ 445,749	\$ 386,906	\$ 348,186	\$ 354,592	\$ 361,126

Planning - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.43 %	0.58 %	1.61 %	1.53 %	0.95 %	0.80 %	0.69 %	0.68 %	0.68 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (241,216)</u>
% Change	<u>(35.11)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

Social Development allocation reduced as now included in separate Social Development department.

Social Development - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Federal Grants	\$ -	\$ (18,317)	\$ (116,900)	\$ (116,900)	\$ (409,149)	\$ (409,149)	\$ (233,800)	\$ -	\$ -
Misc Grants	(23,464)	(269,529)	(246,000)	(246,000)	(43,000)	-	-	-	-
Total Revenues	(23,464)	(287,846)	(362,900)	(362,900)	(452,149)	(409,149)	(233,800)	-	-
Expenses									
Collaboration	103	760	128,000	128,000	85,000	45,000	-	-	-
General Expenses	203	17,686	5,000	5,000	18,000	18,000	18,000	18,000	18,000
Grant Expenses	75,552	402,686	407,900	402,900	437,949	369,949	194,600	-	-
Salaries and Wages	-	-	210,915	180,915	201,375	201,375	201,375	201,375	201,375
Training, Conferences, & Memberships	-	-	7,000	7,000	5,000	5,000	5,000	5,000	5,000
Total Expenses	75,858	421,132	758,815	723,815	747,324	639,324	418,975	224,375	224,375
Allocations In									
Bylaw Enforcement	-	-	-	-	39,200	39,200	39,200	-	-
Planning	400	51,530	100,000	100,000	43,000	-	-	-	-
Total Allocations In	400	51,530	100,000	100,000	82,200	39,200	39,200	-	-
Allocations Out									
Economic Development & Tourism	(42,991)	-	-	-	-	-	-	-	-
Planning	(9,803)	(184,816)	(488,915)	(453,915)	(153,000)	(45,000)	-	-	-
Total Allocations Out	(52,794)	(184,816)	(488,915)	(453,915)	(153,000)	(45,000)	-	-	-
Net Allocations	(52,394)	(133,286)	(388,915)	(353,915)	(70,800)	(5,800)	39,200	-	-
Total Expenses and Allocations	23,464	287,846	369,900	369,900	676,524	633,524	458,175	224,375	224,375
Net Expense (Surplus)	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 224,375	\$ 224,375	\$ 224,375	\$ 224,375	\$ 224,375

Social Development - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	- %	- %	0.02 %	0.02 %	0.48 %	0.46 %	0.45 %	0.43 %	0.42 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 217,375</u>
% Change	<u>3,105.36 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:
Social Development costs separated from Planning.

Recreation and Cultural Services - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Library	\$ (272,790)	\$ (249,316)	\$ (300,359)	\$ (302,339)	\$ (419,613)	\$ (419,608)	\$ (248,308)	\$ (248,308)	\$ (248,308)
Museum	(13,491)	(89,451)	(85,000)	(65,052)	(88,500)	(63,500)	(63,500)	(63,500)	(63,500)
Parks	(17,688)	(14,780)	(150,000)	(150,000)	(150,000)	-	-	-	-
Recreation	(1,084,801)	(1,960,152)	(2,014,000)	(2,055,000)	(2,046,420)	(2,066,109)	(2,086,191)	(2,106,675)	(2,127,569)
SOEC Complex	(166,381)	(255,331)	(209,089)	(230,422)	(275,938)	(279,045)	(282,210)	(285,438)	(288,728)
Total Revenues	(1,555,151)	(2,569,030)	(2,758,448)	(2,802,813)	(2,980,471)	(2,828,262)	(2,680,209)	(2,703,921)	(2,728,105)
Expenses									
Library	1,523,350	1,709,782	1,909,216	1,916,278	2,100,696	2,139,539	1,974,508	1,991,308	2,024,646
Museum	345,360	361,036	452,193	432,193	447,517	413,600	411,171	415,628	430,974
Parks	3,006,797	3,129,990	3,915,723	3,913,253	4,034,908	3,787,479	3,827,720	3,879,294	3,914,357
Recreation	3,474,147	4,449,789	4,886,404	4,761,404	5,212,430	4,975,109	5,050,810	5,071,137	5,123,747
SOEC Complex	2,305,800	2,109,995	2,499,930	2,291,750	2,418,911	2,430,437	2,442,021	2,453,663	2,408,513
Total Expenses	10,655,454	11,760,592	13,663,466	13,314,878	14,214,462	13,746,164	13,706,230	13,811,030	13,902,237
Net Operating Expense / (Surplus)	\$ 9,100,303	\$ 9,191,562	\$ 10,905,018	\$ 10,512,065	\$ 11,233,991	\$ 10,917,902	\$ 11,026,021	\$ 11,107,109	\$ 11,174,132

Library - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Donations	\$ (1,685)	\$ (10,230)	\$ (4,000)	\$ (11,290)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ (4,000)
Federal Grants	(7,981)	-	(12,500)	-	(14,021)	(14,021)	(14,021)	(14,021)	(14,021)
Misc Grants	(41,658)	(34,152)	(44,152)	(34,165)	(34,118)	(34,118)	(34,118)	(34,118)	(34,118)
Other Contributions	(97,741)	(102,893)	(100,400)	(111,515)	(100,300)	(100,300)	(100,300)	(100,300)	(100,300)
Penalty/Ticket/Fee Revenues	(9,579)	(1,395)	(2,000)	(2,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Provincial Grants	(114,146)	(100,646)	(136,307)	(143,369)	(264,674)	(264,669)	(93,369)	(93,369)	(93,369)
Service Recoveries	-	-	(1,000)	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total Revenues	(272,790)	(249,316)	(300,359)	(302,339)	(419,613)	(419,608)	(248,308)	(248,308)	(248,308)
Expenses									
Book/Audiobook/Periodical Purchases	182,873	199,962	269,938	277,000	395,805	413,300	242,000	242,000	242,000
General Expenses	57,885	59,688	67,500	67,500	82,500	77,500	77,500	77,500	77,500
Public Relations	815	3,979	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Salaries and Wages	901,359	1,059,235	1,141,258	1,141,258	1,183,439	1,198,726	1,214,318	1,230,223	1,246,446
Small Equipment, Supplies, General Repairs & Maintenance	62,429	37,476	46,000	46,000	46,000	46,000	46,000	46,000	46,000
Training, Conferences, & Memberships	4,402	9,521	15,000	15,000	17,000	17,000	17,000	17,000	17,000
Videos & Online Databases	26,718	33,841	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Expenses	1,236,481	1,403,702	1,584,696	1,591,758	1,769,744	1,797,526	1,641,818	1,657,723	1,673,946
Allocations In									
Facilities	98,069	117,280	135,720	135,720	142,152	153,213	143,890	144,785	161,900
General Government	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
Total Allocations In	286,869	306,080	324,520	324,520	330,952	342,013	332,690	333,585	350,700
Total Expenses and Allocations	1,523,350	1,709,782	1,909,216	1,916,278	2,100,696	2,139,539	1,974,508	1,991,308	2,024,646
Net Expense	\$ 1,250,560	\$ 1,460,466	\$ 1,608,857	\$ 1,613,939	\$ 1,681,083	\$ 1,719,931	\$ 1,726,200	\$ 1,743,000	\$ 1,776,338

Library - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	3.50 %	3.81 %	3.78 %	3.79 %	3.59 %	3.56 %	3.43 %	3.36 %	3.34 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 72,226</u>
% Change	<u>4.49 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$15k Increase for digital collections.

\$12k Increased hours for part-time staff.

\$5k Maker technologies equipment.

\$5k Equity, Diversity, and Inclusion (EDI) initiatives.

Museum - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Donations	\$ (9,011)	\$ (9,300)	\$ (11,000)	\$ (9,000)	\$ (9,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)
Federal Grants	-	(26,813)	-	(552)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Misc Recoveries	(4,480)	(4,338)	(4,000)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Misc Grants	-	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Provincial Grants	-	(49,000)	(69,000)	(50,000)	(49,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Revenues	(13,491)	(89,451)	(85,000)	(65,052)	(88,500)	(63,500)	(63,500)	(63,500)	(63,500)
Expenses									
Archives	37,923	46,857	46,000	50,000	40,000	40,800	41,616	42,448	43,297
Collections Management	5,476	6,957	8,000	8,000	8,160	8,323	8,490	8,659	8,833
Exhibits, Programs, & Projects	14,751	8,560	61,000	33,000	61,200	16,404	16,612	16,824	17,041
General Expenses	6,734	3,062	2,500	8,500	4,000	4,000	4,000	4,000	4,000
Public Relations	2,069	3,556	6,000	5,500	6,000	6,000	6,000	6,000	6,000
Salaries and Wages	212,404	212,160	232,913	232,913	228,089	230,632	233,226	235,872	238,571
Training, Conferences, & Memberships	-	369	4,400	2,900	4,400	4,400	4,400	4,400	4,400
Total Expenses	279,357	281,521	360,813	340,813	351,849	310,559	314,344	318,203	322,142
Allocations In									
Facilities	65,379	78,187	90,480	90,480	94,768	102,141	95,927	96,525	107,932
Information Technology	624	1,328	900	900	900	900	900	900	900
Total Allocations In	66,003	79,515	91,380	91,380	95,668	103,041	96,827	97,425	108,832
Total Expenses and Allocations	345,360	361,036	452,193	432,193	447,517	413,600	411,171	415,628	430,974
Net Expense	\$ 331,869	\$ 271,585	\$ 367,193	\$ 367,141	\$ 359,017	\$ 350,100	\$ 347,671	\$ 352,128	\$ 367,474

Museum - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.93 %	0.71 %	0.86 %	0.86 %	0.77 %	0.73 %	0.69 %	0.68 %	0.69 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (8,176)</u>
% Change	<u>(2.23)%</u>

Parks - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Federal Grants	-	-	(150,000)	(150,000)	(150,000)	-	-	-	-
Service Recoveries	\$ (17,688)	\$ (14,780)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(17,688)	(14,780)	(150,000)	(150,000)	(150,000)	-	-	-	-
Expenses									
Beach Maintenance	181,113	153,189	188,800	195,730	196,060	198,582	201,155	203,780	206,454
General Expenses	24,917	49,438	280,200	280,200	221,200	31,208	31,216	31,224	31,233
Park/Beach Horticulture Expenses	527,499	493,599	609,500	639,300	674,250	684,741	695,442	706,357	717,493
Parks, SD, Boulevards, Trails Maintenance	828,125	795,620	998,775	1,006,475	1,065,870	1,030,375	1,045,175	1,060,267	1,075,664
Salaries and Wages	445,028	463,875	587,600	587,600	603,787	610,844	618,041	625,383	632,871
Service Contracts	24,473	21,079	14,000	13,600	14,000	14,280	14,566	14,857	15,154
Signage	17,445	15,524	44,250	41,250	39,270	39,749	40,237	40,734	41,241
Snow & Ice Removal	67,882	115,555	81,000	81,000	82,040	83,101	84,182	85,287	86,412
Solid Waste Program	263,025	293,023	280,000	280,000	246,600	250,512	254,501	258,572	262,724
Sport & Events	2,229	6,903	62,800	14,000	63,000	64,140	65,303	66,489	67,699
Training, Conferences, & Memberships	10,980	26,629	47,400	48,700	41,400	41,400	41,400	41,400	41,400
Vandalism	33,081	25,037	28,500	32,500	33,000	33,440	33,889	34,347	34,814
Total Expenses	2,425,797	2,459,471	3,222,825	3,220,355	3,280,477	3,082,372	3,125,107	3,168,697	3,213,159

Parks - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations In									
Engineering Services	14,000	35,500	16,000	16,000	8,500	15,000	15,000	16,000	15,000
Facilities	297,640	348,286	394,812	394,812	455,159	449,927	454,536	458,905	463,529
Finance	90,593	89,067	93,277	93,277	91,672	38,726	29,020	29,020	15,370
Information Technology	-	966	-	-	-	-	-	-	-
Public Works - Fleet	64,500	76,975	66,500	66,500	60,500	60,500	60,500	60,500	60,500
Public Works - General	30,000	36,300	37,004	37,004	51,530	52,121	52,724	53,339	53,966
Human Resources & Safety	2,507	-	-	-	-	-	-	-	-
Waste Water Treatment Plant	53,000	55,000	57,000	57,000	59,000	61,000	63,000	65,000	65,000
Water Treatment Plant	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Allocations In	592,240	682,094	704,593	704,593	766,361	717,274	714,780	722,764	713,365
Allocations Out									
Public Works - Cemetery	(11,240)	(11,575)	(11,695)	(11,695)	(11,930)	(12,167)	(12,167)	(12,167)	(12,167)
Total Allocations Out	(11,240)	(11,575)	(11,695)	(11,695)	(11,930)	(12,167)	(12,167)	(12,167)	(12,167)
Net Allocations	581,000	670,519	692,898	692,898	754,431	705,107	702,613	710,597	701,198
Total Expenses and Allocations	3,006,797	3,129,990	3,915,723	3,913,253	4,034,908	3,787,479	3,827,720	3,879,294	3,914,357
Net Expense	\$ 2,989,109	\$ 3,115,210	\$ 3,765,723	\$ 3,763,253	\$ 3,884,908	\$ 3,787,479	\$ 3,827,720	\$ 3,879,294	\$ 3,914,357

Parks - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	8.36 %	8.12 %	8.85 %	8.84 %	8.29 %	7.84 %	7.60 %	7.48 %	7.37 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 119,185</u>
% Change	<u>3.16 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$50k Increase for horticulture activities.

\$45k Park upgrade projects.

Supplemental Schedule - Parks - Project Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Parks - General	\$ 512,897	\$ 524,960	\$ 973,900	\$ 931,700	\$ 940,787	\$ 760,132	\$ 769,663	\$ 779,385	\$ 789,302
A - Standard - Beaches	145,287	130,087	155,400	160,200	161,270	163,316	165,402	167,531	169,699
A - Standard - Parks	388,333	414,123	474,450	473,450	504,460	512,152	519,995	528,000	536,166
B - Standard - Beaches	38,282	31,111	45,250	48,580	46,970	47,502	48,046	48,599	49,164
B - Standard - Parks	103,492	106,884	167,450	178,900	166,220	168,802	171,437	174,123	176,863
Boulevards	267,022	233,735	287,525	298,725	325,830	330,867	336,004	341,245	346,592
C - Standard - Beaches	6,229	3,159	13,750	12,750	13,870	13,999	14,130	14,266	14,403
C - Standard - Parks	20,083	9,633	15,750	15,800	17,170	17,412	17,660	17,913	18,169
Natural Green Belts	2,699	10,641	14,250	14,950	12,470	12,658	12,852	13,046	13,246
Parking Lots	8,672	5,771	13,350	13,350	13,750	13,958	14,170	14,387	14,607
Parks City Owned Buildings	107,321	91,437	108,250	112,650	118,220	119,991	121,799	123,640	125,520
School District	21,378	20,172	22,400	35,000	52,150	27,549	27,958	28,373	28,799
Sports Fields	234,606	216,194	279,150	280,650	309,910	288,032	291,217	294,467	297,781
Trails	167,791	133,311	166,250	162,200	163,830	166,676	169,579	172,538	175,558
Undeveloped Lots	1,281	1,558	3,100	3,100	3,240	3,291	3,342	3,396	3,449
Parks - Tools and Equipment	6,179	11,451	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Parks - Garbage and Recycling	263,025	293,023	280,000	280,000	246,600	250,512	254,501	258,572	262,724
Parks - Snow and Ice Control	67,326	112,523	77,500	77,500	78,500	79,520	80,560	81,622	82,704
Parks - Wildlife Control	11,985	14,945	20,500	15,950	20,590	20,962	21,342	21,728	22,122
Parks - Mobile Toilets	6,801	15,858	18,000	18,000	17,540	17,891	18,249	18,613	18,985
Parks - Fountains	6,834	6,140	19,000	18,000	5,500	5,550	5,601	5,653	5,706
Parks - Other Accounts	8,349	29,729	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Works - Parks	12,237	28,246	47,600	48,900	41,600	41,600	41,600	41,600	41,600
Total Parks Projects	\$ 2,408,109	\$ 2,444,691	\$ 3,222,825	\$ 3,220,355	\$ 3,280,477	\$ 3,082,372	\$ 3,125,107	\$ 3,168,697	\$ 3,213,159

Recreation - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Aquatics	\$ (429,865)	\$ (719,809)	\$ (727,000)	\$ (727,000)	\$ (731,400)	\$ (732,828)	\$ (734,285)	\$ (735,770)	\$ (737,286)
Facility Rentals	(348,975)	(762,813)	(797,000)	(827,000)	(840,580)	(855,232)	(870,176)	(885,421)	(900,968)
Misc Recoveries	(8,758)	(63,743)	(127,000)	(127,000)	(127,000)	(127,000)	(127,000)	(127,000)	(127,000)
Programs	(297,203)	(413,787)	(363,000)	(374,000)	(347,440)	(351,049)	(354,730)	(358,484)	(362,315)
Total Revenues	(1,084,801)	(1,960,152)	(2,014,000)	(2,055,000)	(2,046,420)	(2,066,109)	(2,086,191)	(2,106,675)	(2,127,569)
Expenses									
Aquatics	562,682	640,471	756,000	656,000	780,800	795,896	811,294	827,000	843,020
Consulting Services	-	-	15,000	15,000	75,000	-	-	-	-
Event Sport Tourism	-	-	120,000	120,000	120,000	122,400	124,848	127,345	129,891
Facility Rentals	79,162	140,487	144,000	144,000	146,000	148,780	151,615	154,507	157,458
General Expenses	69,092	214,052	252,000	252,000	289,000	230,010	231,040	247,091	233,163
Program Expenses	443,519	542,532	608,500	583,500	604,350	614,207	624,260	634,517	644,977
Safety and Wellness	42,464	42,509	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Salaries and Wages	792,724	867,475	1,154,455	1,154,455	1,185,000	1,194,000	1,203,180	1,212,544	1,222,095
Training, Conferences, & Memberships	7,372	15,981	24,500	24,500	24,900	25,002	25,106	25,212	25,320
Total Expenses	1,997,015	2,463,507	3,119,455	2,994,455	3,270,050	3,175,295	3,216,343	3,273,216	3,300,924
Allocations In									
Facilities	1,234,149	1,747,020	1,664,018	1,664,018	1,859,293	1,718,693	1,754,051	1,765,876	1,790,177
Finance	223,238	200,195	197,787	197,787	195,317	192,785	191,503	142,543	142,543
Information Technology	7,226	29,520	34,844	34,844	35,400	35,966	36,543	37,132	37,733
Public Works - Fleet	8,250	8,250	12,200	12,200	6,500	6,500	6,500	6,500	6,500
Human Resources & Safety	4,269	1,297	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Allocations In	1,477,132	1,986,282	1,913,849	1,913,849	2,101,510	1,958,944	1,993,597	1,957,051	1,981,953
Allocations Out									
Facilities	-	-	(146,900)	(146,900)	(159,130)	(159,130)	(159,130)	(159,130)	(159,130)
Total Allocations Out	-	-	(146,900)	(146,900)	(159,130)	(159,130)	(159,130)	(159,130)	(159,130)
Net Allocations	1,477,132	1,986,282	1,766,949	1,766,949	1,942,380	1,799,814	1,834,467	1,797,921	1,822,823
Total Expenses and Allocations	3,474,147	4,449,789	4,886,404	4,761,404	5,212,430	4,975,109	5,050,810	5,071,137	5,123,747

Recreation - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Net Expense (Surplus)	\$ 2,389,346	\$ 2,489,637	\$ 2,872,404	\$ 2,706,404	\$ 3,166,010	\$ 2,909,000	\$ 2,964,619	\$ 2,964,462	\$ 2,996,178

% of Property Tax	6.68 %	6.49 %	6.75 %	6.36 %	6.76 %	6.03 %	5.89 %	5.72 %	5.64 %
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Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 293,606</u>
% Change	<u>10.22 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$60k Sport Strategy study.

\$60k Arena Feasibility study funded from Growing Communities grant.

\$195k Increase for Facilities maintenance.

SOEC Complex - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ -	\$ (86,061)	\$ (36,667)	\$ (58,000)	\$ (100,470)	\$ (100,470)	\$ (100,470)	\$ (100,470)	\$ (100,470)
Property Rentals	(166,381)	(169,270)	(172,422)	(172,422)	(175,468)	(178,575)	(181,740)	(184,968)	(188,258)
Total Revenues	(166,381)	(255,331)	(209,089)	(230,422)	(275,938)	(279,045)	(282,210)	(285,438)	(288,728)
Expenses									
COVID Restart Initiatives	-	-	250,000	-	-	-	-	-	-
Service Contracts	2,226,300	2,030,495	-	-	-	-	-	-	-
South Okanagan Event Centre (SOEC)	-	-	1,516,057	1,544,871	1,401,584	1,408,592	1,415,635	1,422,713	1,429,827
Penticton Trade & Convention Centre (PTCC)	-	-	673,661	660,892	803,626	807,644	811,682	815,741	819,820
Okanagan Hockey School (OHS) Memorial Arena	-	-	(28,859)	(17,147)	(24,165)	(24,286)	(24,407)	(24,529)	(24,652)
	-	-	9,571	23,634	124,166	124,787	125,411	126,038	126,668
Total Expenses	2,226,300	2,030,495	2,420,430	2,212,250	2,305,211	2,316,737	2,328,321	2,339,963	2,351,663
Allocations In									
Finance	79,500	79,500	79,500	79,500	113,700	113,700	113,700	113,700	56,850
Total Allocations In	79,500	79,500	79,500	79,500	113,700	113,700	113,700	113,700	56,850
Total Expenses and Allocations	2,305,800	2,109,995	2,499,930	2,291,750	2,418,911	2,430,437	2,442,021	2,453,663	2,408,513
Net Expense (Surplus)	\$ 2,139,419	\$ 1,854,664	\$ 2,290,841	\$ 2,061,328	\$ 2,142,973	\$ 2,151,392	\$ 2,159,811	\$ 2,168,225	\$ 2,119,785

SOEC Complex - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	5.98 %	4.84 %	5.39 %	4.84 %	4.57 %	4.46 %	4.29 %	4.18 %	3.99 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (147,868)</u>
% Change	<u>(6.45)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(\$250k) for COVID restart initiative not required.

\$34k Increased debt interest.

Public Works - Cemetery - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (122,770)	\$ (135,476)	\$ (137,500)	\$ (137,500)	\$ (145,750)	\$ (145,750)	\$ (145,750)	\$ (145,750)	\$ (145,750)
Other Contributions	(248,714)	(255,132)	(278,850)	(278,850)	(295,584)	(295,584)	(295,584)	(295,584)	(295,584)
Total Revenues	(371,484)	(390,608)	(416,350)	(416,350)	(441,334)	(441,334)	(441,334)	(441,334)	(441,334)
Expenses									
General Expenses	14,632	15,733	13,000	13,000	13,120	13,242	13,367	13,495	13,624
Grave Liners, Niche Vases, Misc. Inventory	17,338	10,442	12,000	17,000	12,220	12,444	12,673	12,907	13,145
Service Contracts	230,748	234,600	240,245	240,245	245,000	249,900	254,898	259,996	265,196
Small Equipment, Supplies, General Repairs & Maintenance	24,962	46,690	21,500	24,500	21,600	21,732	21,867	22,004	22,144
Training, Conferences, & Memberships	164	168	600	600	600	600	600	600	600
Total Expenses	287,844	307,633	287,345	295,345	292,540	297,918	303,405	309,002	314,709
Allocations In									
Finance	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500
Public Works - General	10,000	12,391	11,564	11,564	12,880	13,030	13,181	13,335	13,492
Parks	11,240	11,575	11,695	11,695	11,930	12,167	12,167	12,167	12,167
Total Allocations In	93,740	96,466	95,759	95,759	97,310	97,697	97,848	98,002	98,159
Net Allocations	93,740	96,466	95,759	95,759	97,310	97,697	97,848	98,002	98,159
Total Expenses and Allocations	381,584	404,099	383,104	391,104	389,850	395,615	401,253	407,004	412,868
Net Expense (Surplus)	\$ 10,100	\$ 13,491	\$ (33,246)	\$ (25,246)	\$ (51,484)	\$ (45,719)	\$ (40,081)	\$ (34,330)	\$ (28,466)

Public Works - Cemetery - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	0.03 %	0.04 %	(0.08)%	(0.06)%	(0.11)%	(0.09)%	(0.08)%	(0.07)%	(0.05)%

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (18,238)</u>
% Change	<u>(54.86)%</u>

Environment - Segment Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Solid Waste Disposal	\$ (2,732,148)	\$ (2,873,038)	\$ (2,954,190)	\$ (2,954,190)	\$ (3,031,190)	\$ (3,031,190)	\$ (3,031,190)	\$ (3,031,190)	\$ (3,031,190)
Sustainability	(89,197)	(208,119)	(370,082)	(248,472)	(311,692)	(190,082)	(190,082)	(190,082)	(190,082)
Total Revenues	(2,821,345)	(3,081,157)	(3,324,272)	(3,202,662)	(3,342,882)	(3,221,272)	(3,221,272)	(3,221,272)	(3,221,272)
Expenses									
Solid Waste Disposal	1,878,034	2,125,270	2,119,832	2,122,332	2,287,165	2,275,109	2,276,072	2,277,054	2,278,056
Sustainability	86,984	206,406	582,394	434,394	476,315	290,833	292,892	294,991	297,133
Total Expenses	1,965,018	2,331,676	2,702,226	2,556,726	2,763,480	2,565,942	2,568,964	2,572,045	2,575,189
Net Operating Expense / (Surplus)	\$ (856,327)	\$ (749,481)	\$ (622,046)	\$ (645,936)	\$ (579,402)	\$ (655,330)	\$ (652,308)	\$ (649,227)	\$ (646,083)

Solid Waste Disposal - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (13,172)	\$ (13,170)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)
MMBC Recycle Program	(506,277)	(549,223)	(575,000)	(575,000)	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)
Recycling User Fees	(583,271)	(614,801)	(640,000)	(640,000)	(660,000)	(660,000)	(660,000)	(660,000)	(660,000)
Solid Waste User Fees	(1,629,428)	(1,695,844)	(1,727,000)	(1,727,000)	(1,779,000)	(1,779,000)	(1,779,000)	(1,779,000)	(1,779,000)
Total Revenues	(2,732,148)	(2,873,038)	(2,954,190)	(2,954,190)	(3,031,190)	(3,031,190)	(3,031,190)	(3,031,190)	(3,031,190)
Expenses									
Cart Maintenance Program	62,608	116,256	130,500	130,500	132,000	132,000	132,000	132,000	132,000
Master Plans & Assessments	19,409	-	-	-	-	-	-	-	-
Public Relations	26,034	38,731	74,250	74,250	95,000	82,765	83,545	84,341	85,153
Recycling/Yard Waste Program	792,816	823,369	855,000	855,000	898,500	898,500	898,500	898,500	898,500
Sport & Events	29,665	25,874	33,300	33,300	33,300	33,326	33,353	33,380	33,407
Solid Waste Program	923,710	931,534	970,650	973,150	1,007,650	1,007,803	1,007,959	1,008,118	1,008,281
Total Expenses	1,854,242	1,935,764	2,063,700	2,066,200	2,166,450	2,154,394	2,155,357	2,156,339	2,157,341
Allocations In									
Operations	15,000	16,000	16,000	16,000	15,115	15,115	15,115	15,115	15,115
Public Works - Fleet	5,500	5,500	5,500	5,500	6,500	6,500	6,500	6,500	6,500
Public Works - General	33,000	39,000	42,132	42,132	-	-	-	-	-
Sustainability	(29,708)	129,006	-	-	106,750	106,750	106,750	106,750	106,750
Total Allocations In	23,792	189,506	63,632	63,632	128,365	128,365	128,365	128,365	128,365
Allocations Out									
Water Utility	-	-	(7,500)	(7,500)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)
Total Allocations Out	-	-	(7,500)	(7,500)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)
Net Allocations	23,792	189,506	56,132	56,132	120,715	120,715	120,715	120,715	120,715
Total Expenses and Allocations	1,878,034	2,125,270	2,119,832	2,122,332	2,287,165	2,275,109	2,276,072	2,277,054	2,278,056
Net Expense (Surplus)	\$ (854,114)	\$ (747,768)	\$ (834,358)	\$ (831,858)	\$ (744,025)	\$ (756,081)	\$ (755,118)	\$ (754,136)	\$ (753,134)

Solid Waste Disposal - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	(2.39)%	(1.95)%	(1.96)%	(1.95)%	(1.59)%	(1.57)%	(1.50)%	(1.45)%	(1.42)%

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ 90,333</u>
% Change	<u>10.83 %</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$107k Wage allocation from Sustainability.

Sustainability - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Recoveries	\$ (2,213)	\$ (2,471)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)
Misc Grants	(22,000)	(16,566)	(5,000)	(58,390)	(121,610)	-	-	-	-
Provincial Grants	(64,984)	(189,082)	(364,082)	(189,082)	(189,082)	(189,082)	(189,082)	(189,082)	(189,082)
Total Revenues	(89,197)	(208,119)	(370,082)	(248,472)	(311,692)	(190,082)	(190,082)	(190,082)	(190,082)
Expenses									
General Expenses	112,564	66,225	140,000	140,000	213,000	173,500	173,500	173,500	173,500
Grant Expenses	-	-	213,109	65,109	148,000	-	-	-	-
Salaries and Wages	(29,708)	129,006	220,785	220,785	213,565	215,583	217,642	219,741	221,883
Training, Conferences, & Memberships	-	-	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Total Expenses	82,856	195,231	582,394	434,394	583,065	397,583	399,642	401,741	403,883
Allocations In									
Planning	86,984	205,648	5,000	5,000	-	-	-	-	-
Total Allocations In	86,984	205,648	5,000	5,000	-	-	-	-	-
Allocations Out									
Planning	(112,564)	(65,467)	(5,000)	(5,000)	-	-	-	-	-
Public Works - Solid Waste Disposal	29,708	(129,006)	-	-	(106,750)	(106,750)	(106,750)	(106,750)	(106,750)
Total Allocations Out	(82,856)	(194,473)	(5,000)	(5,000)	(106,750)	(106,750)	(106,750)	(106,750)	(106,750)
Net Allocations	4,128	11,175	-	-	(106,750)	(106,750)	(106,750)	(106,750)	(106,750)
Total Expenses and Allocations	173,968	412,054	587,394	439,394	476,315	290,833	292,892	294,991	297,133
Net Expense (Surplus)	\$ (2,213)	\$ (1,713)	\$ 212,312	\$ 185,922	\$ 164,623	\$ 100,751	\$ 102,810	\$ 104,909	\$ 107,051

Sustainability - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	(0.01)%	- %	0.50 %	0.44 %	0.35 %	0.21 %	0.20 %	0.20 %	0.20 %

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (47,689)</u>
% Change	<u>(22.46)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

\$107k Wage allocation transfer to Solid Waste.

Climate Action Initiatives are:

- Multi-unit Residential Building energy audits \$60k
- Bike racks & valet \$55k
- EV ready plan and EV outreach \$65k
- Enabling transit ridership \$25k

Electric - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Billing & Collecting	\$ (106,722)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric User Fees	(41,458,943)	(42,336,723)	(44,824,448)	(44,824,448)	(48,410,400)	(52,283,232)	(56,465,894)	(60,983,173)	(65,861,839)
Energy Retrofit Loan Program	(60,742)	(72,797)	(70,040)	(70,040)	(72,139)	(74,303)	(76,532)	(78,828)	(81,194)
Misc Revenue	(141,569)	(149,050)	(81,515)	(131,515)	(133,090)	(134,698)	(136,341)	(138,017)	(139,730)
Other Contributions	(868,259)	(663,803)	-	-	-	-	-	-	-
Pole Rental	(209,468)	(217,258)	(220,000)	(220,000)	(224,400)	(228,888)	(233,466)	(238,135)	(242,898)
Service Recoveries	(75,069)	(75,549)	-	-	-	-	-	-	-
Total Revenues	(42,920,772)	(43,515,180)	(45,196,003)	(45,246,003)	(48,840,029)	(52,721,121)	(56,912,233)	(61,438,153)	(66,325,661)
Expenses									
Amortization - Electrical	2,216,122	1,605,479	1,605,000	1,605,000	1,605,000	1,605,000	1,605,000	1,605,000	1,605,000
Cost of Electrical Energy	31,306,075	33,010,968	35,007,160	35,007,160	36,757,518	38,227,819	39,756,932	41,347,211	43,001,101
General Expenses	183,338	175,295	390,620	360,620	271,032	255,811	258,665	411,593	264,602
Metering & Billing	372,538	299,210	216,420	216,420	221,280	226,174	231,185	236,315	241,569
Property Taxes/Leases	-	108,713	20,000	10,000	10,000	10,000	10,000	10,000	10,000
Safety and Wellness	34,159	47,900	25,000	20,000	20,000	20,600	21,218	21,855	22,510
Salaries and Wages	1,129,984	1,313,030	1,250,264	1,250,264	1,241,535	1,266,367	1,291,692	1,317,527	1,343,878
Small Equipment, Supplies, General Repairs & Maintenance	117,021	108,547	118,000	133,000	135,060	138,576	142,187	145,895	149,704
System Operation and Maintenance	1,018,699	781,284	1,017,300	1,062,300	1,097,895	1,614,385	1,131,257	1,148,516	1,166,176
Training, Conferences, & Memberships	160,344	95,078	177,577	153,500	188,870	191,289	193,757	196,275	198,846
Vandalism	1,909	813	6,000	6,000	6,100	6,202	6,306	6,412	6,520
Total Expenses	36,540,189	37,546,317	39,833,341	39,824,264	41,554,290	43,562,223	44,648,199	46,446,599	48,009,906

Electric - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations In									
Under Threshold Capital Expenses	1,802,593	1,333,295	-	-	-	-	-	-	-
Engineering Services	49,000	58,000	64,000	64,000	58,000	58,000	59,000	65,000	60,000
Facilities	52,765	71,165	72,983	72,983	89,694	73,367	74,684	75,270	76,250
Accounting	4,573	3,762	4,000	4,000	4,000	4,000	4,000	4,000	4,000
General Government	1,384,510	1,471,283	1,485,896	1,485,896	1,593,393	1,593,393	1,593,393	1,593,393	1,593,393
Information Technology	122,289	38,158	198,000	191,000	191,060	191,281	191,507	191,737	191,971
Operations	71,000	72,000	75,375	75,375	71,208	71,208	71,208	71,208	71,208
Public Works - Fleet	52,900	53,200	65,600	65,600	73,200	73,200	73,200	73,200	73,200
Public Works - General	43,925	-	-	-	-	-	-	-	-
Public Works - Roads And Maintenance	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
Human Resources & Safety	2,653	60,211	64,000	64,000	28,900	28,900	28,900	28,900	28,900
Total Allocations In	3,593,108	3,167,974	2,036,754	2,029,754	2,116,355	2,100,249	2,102,792	2,109,608	2,105,822
Allocations Out									
Storm Water	-	-	(7,500)	(7,500)	-	-	-	(7,500)	-
Public Works - Roads & Maintenance	(29,564)	(13,187)	(23,000)	(23,000)	(23,460)	(23,929)	(24,408)	(24,896)	(25,394)
Public Works - Street Lighting	(177,188)	(202,108)	(170,000)	(170,000)	(187,000)	(200,090)	(214,096)	(229,083)	(245,119)
Sewer Utility	-	-	(34,500)	(34,500)	-	-	-	(34,500)	-
Water Utility	-	-	(34,500)	(34,500)	-	-	-	(34,500)	-
Total Allocations Out	(206,752)	(215,295)	(269,500)	(269,500)	(210,460)	(224,019)	(238,504)	(330,479)	(270,513)
Net Allocations	3,386,356	2,952,679	1,767,254	1,760,254	1,905,895	1,876,230	1,864,288	1,779,129	1,835,309
Total Expenses and Allocations	39,926,545	40,498,996	41,600,595	41,584,518	43,460,185	45,438,453	46,512,487	48,225,728	49,845,215
Net Surplus before Debt Servicing and Transfers	(2,994,227)	(3,016,184)	(3,595,408)	(3,661,485)	(5,379,844)	(7,282,668)	(10,399,746)	(13,212,425)	(16,480,446)

Electric - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Transfer from Surplus/Reserves									
Transfer from Statutory Reserves									
Electric Capital	(73,028)	(856,019)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(73,028)	(856,019)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Electric Surplus	-	(3,460,090)	(2,458,778)	(2,392,701)	(4,153,056)	(2,872,174)	1,562,509	3,909,945	6,298,664
General Surplus	-	-	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)
Amortization Offset	(2,216,122)	(1,605,479)	(1,605,000)	(1,605,000)	(1,605,000)	(1,605,000)	(1,605,000)	(1,605,000)	(1,605,000)
Total Transfer from Non-Statutory Reserves	(2,216,122)	(5,065,569)	(4,803,778)	(4,737,701)	(6,498,056)	(5,217,174)	(782,491)	1,564,945	3,953,664
Total Transfers from Surplus/Reserves	(2,289,150)	(5,921,588)	(4,803,778)	(4,737,701)	(6,498,056)	(5,217,174)	(782,491)	1,564,945	3,953,664
Transfers to Reserve									
Transfer to Statutory Reserves									
General Capital	3,162,000	6,685,330	3,740,199	3,740,199	4,191,086	4,484,462	4,798,374	5,134,260	5,493,659
Electric Capital	1,006,931	4,410,260	3,918,987	3,918,987	6,946,814	7,275,382	5,643,864	5,773,219	6,293,121
Total Transfer to Statutory Reserves	4,168,931	11,095,590	7,659,186	7,659,186	11,137,900	11,759,844	10,442,238	10,907,479	11,786,780
Transfer to Non-Statutory Reserves									
Electric Surplus - repayment	-	-	740,000	740,000	740,000	740,000	740,000	740,000	740,000
Electric Surplus	1,114,446	(2,157,818)	-	-	-	-	-	-	-
Total Transfer to Non-Statutory Reserves	1,114,446	(2,157,818)	740,000	740,000	740,000	740,000	740,000	740,000	740,000
Total Transfers to Reserves	5,283,377	8,937,772	8,399,186	8,399,186	11,877,900	12,499,844	11,182,238	11,647,479	12,526,780

Electric - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Total Net Transfers	2,994,227	3,016,184	3,595,408	3,661,485	5,379,844	7,282,670	10,399,747	13,212,424	16,480,444
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Electric - Operating Budget

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (1,784,436)</u>
% Change	<u>(49.63)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(\$3.6M) Increase in electric revenue for 3% 2024 rate increase, 5% rate increase Oct 2023 and anticipated growth.

\$1.8M Increase in electrical purchase costs and anticipated growth.

\$70k Increase for metering technician, position split between Electric and Traffic Control.

\$32k Increase for Co-op student.

Water Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
DCC - Water	\$ (825,891)	\$ (199,864)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Irrigation Revenue	(352,256)	(353,868)	(387,280)	(387,280)	(412,066)	(438,438)	(466,498)	(496,354)	(528,121)
Misc. Water Recoveries	(138,386)	(116,329)	(189,330)	(189,330)	(199,218)	(209,739)	(220,933)	(232,844)	(245,516)
Other Contributions	(699,545)	-	-	-	-	-	-	-	-
Sale of Water	(9,467,158)	(9,104,630)	(9,737,745)	(9,537,745)	(10,448,000)	(11,208,000)	(12,022,000)	(12,896,000)	(13,720,832)
Service Recoveries	(49,544)	(36,345)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Total Revenues	(11,532,780)	(9,811,036)	(10,536,355)	(10,336,355)	(11,281,284)	(12,078,177)	(12,931,431)	(13,847,198)	(14,716,469)
Expenses									
Amortization - Water	964,639	1,001,026	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Consulting Services	122,085	94,636	137,350	112,050	241,500	143,479	145,499	147,560	149,659
Creeks & Dams	53,399	59,145	127,450	130,850	245,050	77,618	78,198	76,788	77,391
Fuel, Oil, Grease	6,657	2,597	6,620	3,560	4,120	4,201	4,286	4,372	4,460
General Expenses	26,374	59,754	88,900	96,400	101,360	102,108	102,872	103,650	104,446
Irrigation	59,561	59,936	74,500	74,500	75,500	76,860	78,247	79,662	81,106
Main Repairs	22,693	39,070	200,000	250,000	250,000	255,000	260,100	265,302	270,608
Master Plans & Assessments	-	16,755	-	-	-	-	-	-	-
Metering & Billing	314,128	802,588	271,900	275,000	284,500	286,900	289,347	291,845	294,393
Repairs & Maintenance - Hydrants	155,118	182,180	226,000	234,500	243,500	246,260	249,076	251,948	254,875
Repairs & Maintenance - PRV/Water Valves	74,386	78,669	119,500	134,750	147,000	148,730	150,495	152,294	154,130
Safety and Wellness	86,803	88,842	88,330	88,330	90,660	92,263	93,898	95,566	97,268
Salaries and Wages	964,338	887,206	925,935	930,535	984,177	1,000,771	1,017,696	1,034,960	1,052,569
Small Equipment, Supplies, General Repairs & Maintenance	660,710	1,006,746	873,424	875,924	831,733	834,826	837,984	841,203	844,489
Training, Conferences, & Memberships	24,633	43,473	51,920	45,920	49,045	49,095	49,146	49,198	49,251
Transmission & Distribution	98,605	76,416	116,000	116,000	117,000	118,020	119,060	120,122	121,204
Utilities	392,032	369,748	432,722	432,722	454,210	462,476	470,908	479,507	488,281
Vandalism	1,681	-	2,000	2,000	2,000	2,036	2,073	2,110	2,148

Water Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Total Expenses	4,027,842	4,868,787	4,742,551	4,803,041	5,121,355	4,900,643	4,948,885	4,996,087	5,046,278
Allocations In									
Electric	-	-	34,500	34,500	-	-	-	34,500	-
Engineering Services	148,000	195,000	205,000	205,000	188,000	188,000	340,000	210,000	193,000
Facilities	44,323	59,779	61,305	61,305	75,343	61,629	62,735	63,227	64,050
Finance	707,598	697,325	803,074	803,074	1,056,870	1,366,170	1,784,868	1,556,590	1,556,590
General Government	861,940	927,502	993,512	993,512	1,097,722	1,097,722	1,097,722	1,097,722	1,097,722
Information Technology	14,461	522	20,714	20,714	20,728	20,743	20,758	20,773	20,788
Operations	45,000	46,000	48,000	48,000	45,346	45,346	45,346	45,346	45,346
Public Works - Fleet	34,536	31,700	65,257	65,257	88,968	88,968	88,968	88,968	88,968
Public Works - General	270,493	327,500	364,754	364,754	430,290	435,224	440,258	445,394	450,632
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	-	-	7,500	7,500	7,650	7,650	7,650	7,650	7,650
Human Resources & Safety	1,521	3,649	5,000	5,000	24,400	24,400	24,400	24,400	24,400
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Under-threshold capital expense	574,072	883,844	-	-	-	-	-	-	-
Total Allocations In	2,741,094	3,211,971	2,647,766	2,647,766	3,074,467	3,375,002	3,951,855	3,633,720	3,588,296
Allocations Out									
Principal Payments	-	-	(422,123)	(422,123)	(586,619)	(786,269)	(924,117)	(767,290)	(767,290)
Public Works - General	(45,446)	-	-	-	-	-	-	-	-
Parks	(58,590)	(55,000)	(57,000)	(57,000)	(59,000)	(61,000)	(63,000)	(65,000)	(65,000)
Total Allocations Out	(104,036)	(55,000)	(479,123)	(479,123)	(645,619)	(847,269)	(987,117)	(832,290)	(832,290)
Net Allocations	2,637,058	3,156,971	2,168,643	2,168,643	2,428,848	2,527,733	2,964,738	2,801,430	2,756,006
Total Expenses and Allocations	6,664,900	8,025,758	6,911,194	6,971,684	7,550,203	7,428,376	7,913,623	7,797,517	7,802,284
Net Surplus before Debt Servicing and Transfers	(4,867,880)	(1,785,278)	(3,625,161)	(3,364,671)	(3,731,081)	(4,649,801)	(5,017,808)	(6,049,681)	(6,914,185)

Water Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Water	(1,744,780)	(488,379)	(488,379)	(488,379)	(566,514)	(609,621)	(758,121)	(609,621)	(609,621)
Total Transfer from DCC	(1,744,780)	(488,379)	(488,379)	(488,379)	(566,514)	(609,621)	(758,121)	(609,621)	(609,621)
Transfer from Statutory Reserves									
Water Capital	(2,745,545)	(2,363,448)	-	-	-	-	-	-	-
Total Transfer From Statutory Reserves	(2,745,545)	(2,363,448)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Water Surplus	-	-	-	-	(2,686,794)	-	-	-	-
West Bench Water	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
Amortization Offset	(964,639)	(1,001,026)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Total Transfer from Non-Statutory Reserves	(1,042,975)	(1,079,362)	(1,078,336)	(1,078,336)	(3,765,130)	(1,078,336)	(1,078,336)	(1,078,336)	(1,078,336)
Total Transfers from Surplus/Reserves	(5,533,300)	(3,931,189)	(1,566,715)	(1,566,715)	(4,331,644)	(1,687,957)	(1,836,457)	(1,687,957)	(1,687,957)
Transfers to Reserve									
Transfer to DCC									
Water	1,122,700	199,863	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Transfer to DCC	1,122,700	199,863	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfer to Statutory Reserves									
Water Capital	7,389,558	6,057,314	4,552,525	4,552,525	7,862,725	3,414,975	2,309,470	3,418,150	5,845,425
Total Transfer to Statutory Reserves	7,389,558	6,057,314	4,552,525	4,552,525	7,862,725	3,414,975	2,309,470	3,418,150	5,845,425
Transfer to Non-Statutory Reserves									
Year end adjustment	(296,810)	-	-	-	-	-	-	-	-

Water Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Water Surplus	2,185,732	(540,710)	439,351	178,861	-	2,722,779	4,344,794	4,119,486	2,556,719
Total Transfer To Non-Statutory Reserve	1,888,922	(540,710)	439,351	178,861	-	2,722,779	4,344,794	4,119,486	2,556,719
Total Transfers to Reserves	10,401,180	5,716,467	5,191,876	4,931,386	8,062,725	6,337,754	6,854,264	7,737,636	8,602,144
Total Net Transfers	4,867,880	1,785,278	3,625,161	3,364,671	3,731,081	4,649,797	5,017,807	6,049,679	6,914,187
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (105,920)</u>
% Change	<u>(2.92)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(\$711k) Increased revenues for and average 6.4% water user fee increase and anticipated growth per utility rate review.

\$100k Ellis Intake dredging and silt removal.

\$100k Irrigation water screening.

\$50k Increase for water main repairs.

\$150k Increase principal debt payments.

Supplemental Schedule - Water distribution - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc. Water Recoveries	\$ -	\$ -	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)
Service Recoveries	(37,544)	(29,265)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Total Revenues	(37,544)	(29,265)	(49,830)	(49,830)	(49,830)	(49,830)	(49,830)	(49,830)	(49,830)
Expenses									
Consulting Services	12,797	16,849	20,500	20,500	122,500	22,500	22,500	22,500	22,500
Creeks & Dams	53,298	55,237	127,450	130,850	245,050	77,618	78,198	76,788	77,391
General Expenses	4,286	44,829	50,930	58,430	58,450	58,470	58,491	58,512	58,534
Irrigation	59,561	59,936	74,500	74,500	75,500	76,860	78,247	79,662	81,106
Main Repairs	22,693	39,070	200,000	250,000	250,000	255,000	260,100	265,302	270,608
Metering & Billing	314,128	802,588	271,900	275,000	284,500	286,900	289,347	291,845	294,393
Repairs & Maintenance - Hydrants	155,118	182,180	226,000	234,500	243,500	246,260	249,076	251,948	254,875
Repairs & Maintenance - PRV/Water Valves	74,386	78,669	119,500	134,750	147,000	148,730	150,495	152,294	154,130
Salaries and Wages	4,862	7,890	4,000	8,600	11,500	11,500	11,500	11,500	11,500
Small Equipment, Supplies, General Repairs & Maintenance	255,311	276,425	260,000	262,500	263,000	263,740	264,495	265,264	266,050
Training, Conferences, & Memberships	9,349	21,684	30,500	27,100	29,345	29,345	29,345	29,345	29,345
Transmission & Distribution	98,605	76,416	116,000	116,000	117,000	118,020	119,060	120,122	121,204
Vandalism	1,681	-	2,000	2,000	2,000	2,036	2,073	2,110	2,148
Total Expenses	1,066,075	1,661,773	1,503,280	1,594,730	1,849,345	1,596,979	1,612,927	1,627,192	1,643,784
Net Expense	\$ 1,028,531	\$ 1,632,508	\$ 1,453,450	\$ 1,544,900	\$ 1,799,515	\$ 1,547,149	\$ 1,563,097	\$ 1,577,362	\$ 1,593,954

Supplemental Schedule - Water distribution - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	2.88 %	4.26 %	3.42 %	3.63 %	3.84 %	3.20 %	3.10 %	3.04 %	3.00 %

Change 2023 budget to 2024 budget:

\$ Change	<u>346,065</u>
% Change	<u>23.81 %</u>

Supplemental Schedule - Water Treatment Plant - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Irrigation Revenue	\$ (352,256)	\$ (353,868)	\$ (387,280)	\$ (387,280)	\$ (412,066)	\$ (438,438)	\$ (466,498)	\$ (496,354)	\$ (528,121)
Misc. Water Recoveries	(138,386)	(116,329)	(154,500)	(154,500)	(164,388)	(174,909)	(186,103)	(198,014)	(210,686)
Sale of Water	(9,467,158)	(9,104,630)	(9,737,745)	(9,537,745)	(10,448,000)	(11,208,000)	(12,022,000)	(12,896,000)	(13,720,832)
Service Recoveries	(12,000)	(7,080)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Total Revenues	(9,969,800)	(9,581,907)	(10,286,525)	(10,086,525)	(11,031,454)	(11,828,347)	(12,681,601)	(13,597,368)	(14,466,639)
Expenses									
Amortization - Water	964,639	1,001,026	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Consulting Services	109,288	77,787	116,850	91,550	119,000	120,979	122,999	125,060	127,159
Fuel, Oil, Grease	6,657	2,597	6,620	3,560	4,120	4,201	4,286	4,372	4,460
General Expenses	29,027	20,005	37,970	37,970	42,910	43,638	44,381	45,138	45,912
Master Plans & Assessments	-	16,755	-	-	-	-	-	-	-
Safety and Wellness	86,803	88,842	88,330	88,330	90,660	92,263	93,898	95,566	97,268
Salaries and Wages	959,476	879,316	921,935	921,935	972,677	989,271	1,006,196	1,023,460	1,041,069
Small Equipment, Supplies, General Repairs & Maintenance	405,399	730,321	613,424	613,424	568,733	571,086	573,489	575,939	578,439
Training, Conferences, & Memberships	15,284	21,789	21,420	18,820	19,700	19,750	19,801	19,853	19,906
Utilities	392,032	369,748	432,722	432,722	454,210	462,476	470,908	479,507	488,281
Total Expenses	2,968,605	3,208,186	3,239,271	3,208,311	3,272,010	3,303,664	3,335,958	3,368,895	3,402,494

Supplemental Schedule - Water Treatment Plant - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Allocations In									
Public Works - Solid Waste									
Disposal	-	-	7,500	7,500	7,650	7,650	7,650	7,650	7,650
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Allocations In	20,000	20,000	27,500	27,500	27,650	27,650	27,650	27,650	27,650
Allocations Out									
Parks	(58,590)	(55,000)	(57,000)	(57,000)	(59,000)	(61,000)	(63,000)	(65,000)	(65,000)
Total Allocations Out	(58,590)	(55,000)	(57,000)	(57,000)	(59,000)	(61,000)	(63,000)	(65,000)	(65,000)
Net Allocations	(38,590)	(35,000)	(29,500)	(29,500)	(31,350)	(33,350)	(35,350)	(37,350)	(37,350)
Total Expenses and Allocations	2,930,015	3,173,186	3,209,771	3,178,811	3,240,660	3,270,314	3,300,608	3,331,545	3,365,144
Net Surplus	\$ (7,039,785)	\$ (6,408,721)	\$ (7,076,754)	\$ (6,907,714)	\$ (7,790,794)	\$ (8,558,033)	\$ (9,380,993)	\$ (10,265,823)	\$ (11,101,495)

% of Property Tax	(19.69)%	(16.71)%	(16.64)%	(16.23)%	(16.62)%	(17.73)%	(18.62)%	(19.80)%	(20.90)%
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Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (714,040)</u>
% Change	<u>(10.09)%</u>

Sewer Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Compost Recoveries	\$ -	\$ (16,281)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
DCC - Waste Water	(1,540,972)	(781,898)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Misc Grants	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)
Misc Sewer Recoveries	(863,808)	(564,366)	(592,361)	(592,361)	(551,897)	(561,629)	(571,556)	(581,681)	(592,009)
Other Contributions	(48,754)	(59,911)	-	-	-	-	-	-	-
Sewer User Fees	(7,713,957)	(8,032,109)	(8,356,196)	(8,356,196)	(9,271,000)	(10,287,000)	(11,417,000)	(12,674,000)	(13,966,748)
Total Revenues	(10,319,829)	(9,606,903)	(9,851,395)	(9,851,395)	(10,725,735)	(11,751,467)	(12,891,394)	(14,158,519)	(15,461,595)
Expenses									
Amortization - Sewer	1,186,798	1,213,091	1,213,000	1,213,000	1,213,000	1,213,000	1,213,000	1,213,000	1,213,000
AWWTP - Liquids	1,036,779	1,048,220	1,264,333	1,264,333	1,259,000	1,218,960	1,239,219	1,254,783	1,270,659
AWWTP - Reclaimed Water	89,066	87,382	120,000	117,000	112,800	113,616	114,448	115,297	116,163
AWWTP - Septage	36,996	30,095	55,060	55,060	48,571	50,197	51,947	47,834	49,871
AWWTP - Solids	463,828	416,038	536,900	536,900	458,538	465,308	472,214	479,260	486,444
Emergency Work/Prevention	47,382	-	-	-	-	-	-	-	-
General Expenses	90,890	165,538	105,000	88,000	86,000	86,260	86,525	86,796	87,071
Main Repairs	167,717	127,102	186,500	186,500	189,000	190,930	192,899	194,906	196,955
Pumps, Stations, Sewers	123,739	109,392	171,965	171,965	183,232	184,525	185,843	187,186	188,557
Repairs & Maintenance - Sewer Collection Operation	189,091	129,429	232,400	232,400	232,700	236,130	239,628	243,198	246,835
Repairs & Maintenance - Sewer Compost Operations	293,415	322,595	335,200	335,200	349,884	356,882	364,020	371,300	378,728
Safety and Wellness	25,198	29,536	44,500	44,500	44,500	44,650	44,803	44,959	45,118
Salaries and Wages	486,454	487,864	564,915	564,915	591,860	600,340	608,990	617,812	626,811
Small Equipment, Supplies, General Repairs & Maintenance	47,033	83,432	152,000	154,000	164,700	86,385	87,349	78,281	38,483

Sewer Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Training, Conferences, & Memberships	14,776	17,775	27,040	27,040	27,581	28,132	28,695	29,268	29,854
Utilities	43,355	67,635	61,700	61,700	61,910	62,131	62,362	62,605	62,860
Vandalism	-	-	1,000	1,000	1,000	1,015	1,030	1,046	1,062
Video Inspection	57,427	81,620	114,500	89,500	127,500	127,800	128,106	128,418	128,736
Total Expenses	4,399,944	4,416,744	5,186,013	5,143,013	5,151,776	5,066,261	5,121,078	5,155,949	5,167,207
Allocations In									
Electric	-	-	34,500	34,500	-	-	-	34,500	-
Engineering Services	146,000	192,300	205,000	205,000	188,000	234,500	340,000	260,000	193,000
Facilities	44,323	59,779	61,305	61,305	75,343	61,629	62,735	63,227	64,050
Finance	940,300	952,112	1,043,355	1,043,355	1,210,753	1,210,753	1,210,753	1,416,901	1,336,522
General Government	823,334	884,437	955,292	955,292	1,016,824	1,016,824	1,016,824	1,016,824	1,016,824
Information Technology	3,987	3,956	26,630	26,630	26,763	26,898	27,036	27,176	27,320
Operations	45,000	46,000	48,000	48,000	45,346	45,346	45,346	45,346	45,346
Public Works - Fleet	62,201	60,600	72,827	72,827	96,760	96,760	96,760	96,760	96,760
Public Works - General	198,001	227,700	249,191	249,191	297,985	301,404	304,891	308,447	312,075
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	5,529	5,628	5,000	5,000	24,400	24,400	24,400	24,400	24,400
Under-threshold capital expense	230,507	380,055	-	-	-	-	-	-	-
Total Allocations In	2,518,332	2,831,717	2,720,250	2,720,250	3,001,324	3,037,664	3,147,895	3,312,731	3,135,447
Allocations Out									
Principal Payments	-	-	(543,155)	(543,155)	(651,653)	(651,653)	(651,653)	(743,603)	(704,174)
Parks	(34,410)	(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	(54,410)	(60,000)	(603,155)	(603,155)	(711,653)	(711,653)	(711,653)	(803,603)	(764,174)
Net Allocations	2,463,922	2,771,717	2,117,095	2,117,095	2,289,671	2,326,011	2,436,242	2,509,128	2,371,273
Total Expenses and Allocations	6,863,866	7,188,461	7,303,108	7,260,108	7,441,447	7,392,272	7,557,320	7,665,077	7,538,480
Net Surplus before Debt Servicing and Transfers	(3,455,963)	(2,418,442)	(2,548,287)	(2,591,287)	(3,284,288)	(4,359,195)	(5,334,074)	(6,493,442)	(7,923,115)

Sewer Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Waste Water	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,406,632)	(1,258,132)	(1,258,132)
Total Transfer from DCC	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,258,132)	(1,406,632)	(1,258,132)	(1,258,132)
Transfer from Statutory Reserves									
Sewer Capital	(707,624)	(1,152,102)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(707,624)	(1,152,102)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Sewer Surplus	-	-	-	-	-	-	(2,090,818)	-	-
Amortization Offset	(1,186,798)	(1,213,091)	(1,213,000)	(1,213,000)	(1,213,000)	(1,213,000)	(1,213,000)	(1,213,000)	(1,213,000)
Total Transfer from Non-Statutory Reserves	(1,186,798)	(1,213,091)	(1,213,000)	(1,213,000)	(1,213,000)	(1,213,000)	(3,303,818)	(1,213,000)	(1,213,000)
Total Transfers from Surplus/Reserves	(3,152,554)	(3,623,325)	(2,471,132)	(2,471,132)	(2,471,132)	(2,471,132)	(4,710,450)	(2,471,132)	(2,471,132)
Transfers to Reserve									
Transfer to DCC									
Waste Water	1,555,786	781,898	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total Transfer to DCC	1,555,786	781,898	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Transfer to Statutory Reserves									
Sewer Capital	2,053,923	2,869,775	3,175,800	3,175,800	3,209,900	3,645,200	9,294,524	3,428,040	4,481,335
Total Transfer to Statutory Reserves	2,053,923	2,869,775	3,175,800	3,175,800	3,209,900	3,645,200	9,294,524	3,428,040	4,481,335
Transfer to Non-Statutory Reserves									
Sewer Equipment Replacement	169,732	-	-	-	-	-	-	-	-
Sewer Surplus	2,829,076	2,390,094	1,093,619	1,136,619	1,795,520	2,435,128	-	4,786,532	5,162,910

Sewer Utility - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Total Transfer to Non-Statutory Reserves	2,998,808	2,390,094	1,093,619	1,136,619	1,795,520	2,435,128	-	4,786,532	5,162,910
Total Transfers to Reserves	6,608,517	6,041,767	5,019,419	5,062,419	5,755,420	6,830,328	10,044,524	8,964,572	10,394,245
Total Net Transfers	3,455,963	2,418,442	2,548,287	2,591,287	3,284,288	4,359,196	5,334,074	6,493,440	7,923,113
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (736,001)</u>
% Change	<u>(28.88)%</u>

Changes in net operating budget from 2023 budget to 2024 budget are primarily due to:

(914k) Increase in sewer user fees for 10.2% rate increase and anticipated growth per utility rate review.

\$60k Fencing and landscaping.

\$60k Filter rebuild.

Supplemental Schedule - Sewer Collection - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Compost Recoveries	\$ -	\$ (16,281)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
Total Revenues	-	(16,281)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Expenses									
General Expenses	444	6,150	14,000	10,000	10,000	10,200	10,404	10,612	10,824
Main Repairs	167,717	127,102	186,500	186,500	189,000	190,930	192,899	194,906	196,955
Safety and Wellness	5,604	4,757	7,500	7,500	7,500	7,650	7,803	7,959	8,118
Repairs & Maintenance - Sewer Collection Operation	189,091	129,429	232,400	232,400	232,700	236,130	239,628	243,198	246,835
Repairs & Maintenance - Sewer Compost Operations	293,415	320,967	335,200	335,200	349,884	356,882	364,020	371,300	378,728
Salaries and Wages	1,568	-	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maintenance	13,518	17,128	41,000	43,000	46,700	28,385	29,349	20,281	20,483
Utilities	2,835	4,098	4,200	4,200	4,410	4,631	4,862	5,105	5,360
Vandalism	-	-	1,000	1,000	1,000	1,015	1,030	1,046	1,062
Video Inspection	57,427	81,620	114,500	89,500	127,500	127,800	128,106	128,418	128,736
Total Expenses	731,619	691,251	936,300	909,300	968,694	963,623	978,101	982,825	997,101
Total Expenses and Allocations	731,619	691,251	936,300	909,300	968,694	963,623	978,101	982,825	997,101
Net Expense (Surplus)	\$ 731,619	\$ 674,970	\$ 935,800	\$ 908,800	\$ 968,194	\$ 963,123	\$ 977,601	\$ 982,325	\$ 996,601
% of Property Tax	2.05 %	1.76 %	2.20 %	2.14 %	2.07 %	1.99 %	1.94 %	1.89 %	1.88 %
Change 2023 budget to 2024 budget:									
\$ Change	\$	32,394							
% Change		3.46 %							

Supplemental Schedule - Advanced Waste Water Treatment Plant - Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenue									
Misc Sewer Recoveries	\$ (863,808)	\$ (564,366)	\$ (592,361)	\$ (592,361)	\$ (551,897)	\$ (561,629)	\$ (571,556)	\$ (581,681)	\$ (592,009)
Misc Grants	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)	(152,338)
Sewer User Fees	(7,704,759)	(8,019,130)	(8,356,196)	(8,356,196)	(9,271,000)	(10,287,000)	(11,417,000)	(12,674,000)	(13,966,748)
Total Revenues	(8,720,905)	(8,735,834)	(9,100,895)	(9,100,895)	(9,975,235)	(11,000,967)	(12,140,894)	(13,408,019)	(14,711,095)
Expenses									
Amortization - Sewer	1,186,798	1,213,091	1,213,000	1,213,000	1,213,000	1,213,000	1,213,000	1,213,000	1,213,000
AWWTP - Liquids	1,036,779	1,048,220	1,264,333	1,264,333	1,259,000	1,218,960	1,239,219	1,254,783	1,270,659
AWWTP - Reclaimed Water	89,066	87,382	120,000	117,000	112,800	113,616	114,448	115,297	116,163
AWWTP - Septage	36,996	30,095	55,060	55,060	48,571	50,197	51,947	47,834	49,871
AWWTP - Solids	463,828	416,038	536,900	536,900	458,538	465,308	472,214	479,260	486,444
Emergency Work/Prevention	47,382	-	-	-	-	-	-	-	-
General Expenses	51,332	46,825	91,000	78,000	76,000	76,060	76,121	76,184	76,247
Pumps, Stations, Sewers	123,739	109,392	171,965	171,965	183,232	184,525	185,843	187,186	188,557
Safety and Wellness	19,594	24,779	37,000	37,000	37,000	37,000	37,000	37,000	37,000
Salaries and Wages	484,886	487,864	564,915	564,915	591,860	600,340	608,990	617,812	626,811
Small Equipment, Supplies, General Repairs & Maintenance	33,515	66,304	111,000	111,000	118,000	58,000	58,000	58,000	18,000
Training, Conferences, & Memberships	14,776	17,775	27,040	27,040	27,581	28,132	28,695	29,268	29,854
Utilities	40,520	63,537	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Total Expenses	3,629,211	3,611,302	4,249,713	4,233,713	4,183,082	4,102,638	4,142,977	4,173,124	4,170,106
Allocations Out									
Parks	(34,410)	(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	(54,410)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Net Allocations	(54,410)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Total Expenses and Allocations	3,574,801	3,551,302	4,189,713	4,173,713	4,123,082	4,042,638	4,082,977	4,113,124	4,110,106
Net Expense (Surplus)	\$ (5,146,104)	\$ (5,184,532)	\$ (4,911,182)	\$ (4,927,182)	\$ (5,852,153)	\$ (6,958,329)	\$ (8,057,917)	\$ (9,294,895)	\$ (10,600,989)

Supplemental Schedule - Advanced Waste Water Treatment Plant - Operating Budget

Outputs and Outcomes	2021 Actual	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection
% of Property Tax	(14.39)%	(13.52)%	(11.55)%	(11.58)%	(12.49)%	(14.41)%	(16.00)%	(17.93)%	(19.96)%

Change 2023 budget to 2024 budget:

\$ Change	<u>\$ (940,971)</u>
% Change	<u>(19.16)%</u>



2024-2028

DRAFT Capital Plan



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Capital Budget Summary by Fund

Summary of Capital Projects

	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
General Capital Fund	15,271,465	15,002,111	12,796,268	11,197,167	12,455,570
Electric Capital Fund	8,361,409	8,730,012	7,139,765	7,311,666	7,875,435
Sewer Capital Fund	3,209,900	3,645,200	11,220,500	5,728,800	6,316,303
Water Capital Fund	14,462,725	8,451,725	2,569,400	3,418,150	5,845,425
Total Funded Capital Projects	\$ 41,305,499	\$ 35,829,048	\$ 33,725,933	\$ 27,655,783	\$ 32,492,733

General Capital Fund

	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Department					
Electric	729,425	316,886	322,383	246,917	251,690
Engineering	5,307,165	5,400,500	3,554,600	3,218,500	6,917,180
Facilities	4,694,750	2,570,000	1,750,000	1,750,000	1,750,000
Fire Services	59,700	61,400	63,100	64,800	66,500
Information Technology	1,176,000	461,000	436,000	551,000	411,000
Public Works - Fleet	1,795,600	1,832,650	2,744,850	1,433,050	1,169,200
Public Works - Parks	1,148,825	4,119,675	3,925,335	3,932,900	1,890,000
Sustainability	360,000	240,000	-	-	-
Total General Capital Fund	15,271,465	15,002,111	12,796,268	11,197,167	12,455,570
Funding Sources & Transfers					
Asset Sustainability Reserve	2,475,065	2,456,000	1,668,100	100,000	1,475,000
Canada-Community Building Fund	2,241,573	1,263,311	1,100,817	2,092,700	867,882
Climate Action Reserve	137,500	100,000	-	-	-
DCC Parks Reserve	99,000	99,000	1,146,222	1,892,484	456,588
DCC Roads & Highways Reserve	184,912	289,189	282,883	318,800	2,435,882
Dividend	4,191,086	4,484,462	4,798,374	5,134,260	5,493,659
Equipment Replacement Reserve	2,954,300	1,969,050	2,951,450	1,614,850	1,351,200
General Capital Reserve	37,529	(161,901)	(72,878)	(190,927)	(1,273,457)
Grant Funding, General Fund	1,380,000	-	-	-	-
Growing Communities Fund	600,000	1,800,000	-	-	1,613,816
Public Amenity Reserve	80,000	-	-	-	-
Storm Water, General Fund	890,500	2,703,000	921,300	235,000	35,000
General Funding Sources & Transfers	\$ 15,271,465	\$ 15,002,111	\$ 12,796,268	\$ 11,197,167	\$ 12,455,570

Capital Budget Summary by Fund cont.

Electric Capital Fund

	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Department					
Electric	8,146,989	8,730,012	7,139,765	7,311,666	7,875,435
Engineering	214,420	-	-	-	-
Total Electric Capital Fund	8,361,409	8,730,012	7,139,765	7,311,666	7,875,435
Funding Sources & Transfers					
Electric Fund	6,946,814	7,275,382	5,643,864	5,773,219	6,293,121
Recoveries, Electric Fund	1,414,595	1,454,630	1,495,901	1,538,447	1,582,314
Electric Funding Sources & Transfers	\$ 8,361,409	\$ 8,730,012	\$ 7,139,765	\$ 7,311,666	\$ 7,875,435

Sewer Capital Fund

	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Department					
Engineering - AWWTP	1,202,000	1,385,000	2,955,000	3,059,000	3,770,003
Engineering	1,485,400	2,260,200	8,265,500	2,669,800	2,546,300
Facilities	500,000	-	-	-	-
Public Works - Fleet	22,500	-	-	-	-
Total Sewer Capital Fund	3,209,900	3,645,200	11,220,500	5,728,800	6,316,303
Funding Sources & Transfers					
DCC Sanitary Sewer Reserve	-	-	1,925,976	815,760	1,834,968
External Debt Financing, Sewer Fund	-	-	-	1,485,000	-
Sewer Fund	3,209,900	3,645,200	9,294,524	3,428,040	4,481,335
Sewer Funding Sources & Transfers	\$ 3,209,900	\$ 3,645,200	\$ 11,220,500	\$ 5,728,800	\$ 6,316,303

Water Capital Fund

	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Department					
Engineering	2,605,225	3,296,725	2,074,400	3,098,150	4,850,425
Engineering - WTP	745,000	840,000	230,000	80,000	80,000
Facilities	500,000	-	-	-	-
Public Works - Fleet	22,500	-	-	-	-
Public Works - Parks	100,000	-	-	-	-
Water distribution	10,490,000	4,315,000	265,000	240,000	915,000
Total Water Capital Fund	14,462,725	8,451,725	2,569,400	3,418,150	5,845,425
Funding Sources & Transfers					
DCC Water Reserve	-	-	259,930	-	-
External Debt Financing, Water Fund	-	4,000,000	-	-	-
Grant Funding, Water Fund	6,600,000	-	-	-	-
Local Improvements Fund	-	1,036,750	-	-	-
Water Fund	7,862,725	3,414,975	2,309,470	3,418,150	5,845,425
Water Funding Sources & Transfers	\$ 14,462,725	\$ 8,451,725	\$ 2,569,400	\$ 3,418,150	\$ 5,845,425

General Government Services

Facilities Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection	
Funded Capital Projects						
FA-01	-	150,000	-	-	-	
FA-02	-	-	-	15,000	-	
FA-03	150,000	-	-	-	-	
FA-04	75,000	-	-	-	-	
FA-08	12,000	-	-	-	27,000	
FA-06	-	-	-	110,000	-	
FA-05	50,000	-	-	-	-	
FA-07	87,250	-	-	-	-	
FA-69	125,000	-	-	-	-	
FA-09	250,000	-	-	-	-	
FA-15	-	-	55,000	-	-	
FA-11	-	-	50,000	-	-	
FA-14	-	-	-	170,000	-	
FA-10	1,000,000	500,000	-	-	-	
FA-13	125,000	-	-	-	-	
FA-12	125,000	-	-	-	-	
FA-24	50,000	-	-	-	-	
FA-20	-	-	-	160,000	-	
FA-17	80,000	60,000	-	-	-	
FA-21	-	-	-	-	60,000	
FA-23	1,901,500	-	-	-	-	
FA-22	75,000	-	-	-	35,000	
FA-19	75,000	-	-	55,000	80,000	
FA-16	-	630,000	-	-	-	
FA-18	-	150,000	-	-	-	
FA-66	600,000	-	-	-	-	
FA-25	-	-	-	50,000	-	
FA-00	-	-	623,500	663,000	940,500	
FA-26	20,000	-	-	-	-	
FA-27	-	-	-	-	110,000	
FA-28	125,000	125,000	125,000	-	-	
FA-33	-	-	-	15,000	-	
FA-32	-	-	65,000	-	75,000	
FA-30	-	40,000	65,000	-	-	
FA-29	-	200,000	-	-	-	
FA-31	-	-	260,000	-	-	
FA-35	-	-	-	12,000	30,000	
FA-34	-	-	-	-	50,000	
FA-37	10,000	-	-	-	-	
FA-38	-	25,000	6,500	-	-	
FA-39	-	65,000	-	-	-	
FA-42	-	-	65,000	-	-	
FA-40	200,000	-	-	-	-	
FA-41	14,000	-	-	-	-	
FA-44	35,000	-	-	-	-	
FA-43	35,000	-	-	-	-	
FA-46	-	250,000	-	-	-	
FA-68	100,000	-	-	-	-	
FA-50	-	-	47,000	-	202,000	
FA-48	75,000	75,000	75,000	75,000	75,000	
FA-49	-	250,000	-	-	-	
FA-47	-	-	-	400,000	-	
FA-51	-	-	13,000	-	-	
FA-52	50,000	-	-	-	-	
FA-53	60,000	50,000	50,000	-	-	
FA-54	-	-	150,000	-	-	
FA-55	125,000	-	-	-	-	
FA-56	65,000	-	-	-	-	
FA-57	-	-	100,000	-	-	
FA-58	-	-	-	25,000	65,500	
Funded Capital Projects: Facilities		\$ 5,694,750	\$ 2,570,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000

* Capital Project Highlight available in Supplemental Schedules

General Government Services cont.

Facilities Capital Projects cont.

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funding Sources & Transfers					
Water Fund	500,000	-	-	-	-
Sewer Fund	500,000	-	-	-	-
Canada-Community Building Fund	50,000	150,000	-	-	-
Equipment Replacement Reserve	600,000	-	-	-	-
Dividend	1,768,250	2,045,000	1,625,000	1,750,000	1,750,000
Grant Funding	1,380,000	-	-	-	-
Asset Sustainability Reserve	896,500	375,000	125,000	-	-
Total Funding Sources & Transfers	\$ 5,694,750	\$ 2,570,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000

Information Technology Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
IT-01 Hardware - Audio Visual, Security Video	100,000	50,000	50,000	50,000	50,000
IT-10 Hardware - Cleland Theatre	10,000	10,000	10,000	10,000	10,000
IT-02 Hardware - Council Chambers	10,000	10,000	10,000	10,000	10,000
IT-03 Hardware - Desktop & Cellular Telephones	250,000	10,000	10,000	150,000	10,000
IT-04 Hardware - Desktop Computers, Laptops, Tablets	125,000	125,000	125,000	125,000	125,000
IT-05 Hardware - Printers	6,000	6,000	6,000	6,000	6,000
IT-06 Hardware - Servers & Appliances	500,000	75,000	50,000	25,000	25,000
IT-11 Hardware - SOEC	100,000	100,000	100,000	100,000	100,000
IT-07 Infrastructure - Local Area Network	50,000	50,000	50,000	50,000	50,000
IT-09 IT Strategy - System Reconfigurations	25,000	25,000	25,000	25,000	25,000
Funded Capital Projects: Information Technology	\$ 1,176,000	\$ 461,000	\$ 436,000	\$ 551,000	\$ 411,000
Funding Sources & Transfers					
Equipment Replacement Reserve	625,000	200,000	175,000	150,000	150,000
Dividend	551,000	261,000	261,000	401,000	261,000
Total Funding Sources & Transfers	\$ 1,176,000	\$ 461,000	\$ 436,000	\$ 551,000	\$ 411,000

Protective Services

Fire Services Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
FS-01 Emergency Training Centre Upgrades	12,500	13,000	13,500	14,000	14,500
FS-03 Equipment Replacement	31,200	31,400	31,600	31,800	32,000
FS-02 Fire Hose Replacement	16,000	17,000	18,000	19,000	20,000
Funded Capital Projects: Fire Services	\$ 59,700	\$ 61,400	\$ 63,100	\$ 64,800	\$ 66,500
Funding Sources & Transfers					
Equipment Replacement Reserve	31,200	31,400	31,600	31,800	32,000
Dividend	28,500	30,000	31,500	33,000	34,500
Total Funding Sources & Transfers	\$ 59,700	\$ 61,400	\$ 63,100	\$ 64,800	\$ 66,500

Fleet

Fleet Capital Projects

Project ID		2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects						
FLT-16	1 Ton Dump Truck (Replace Unit 16)	-	-	100,000	-	-
FLT-104	1 Ton Pickup (Replace Unit 104)	100,000	-	-	-	-
FLT-41	1 Ton Pickup with Winch Crane (Replace Unit 41)	-	-	70,000	-	-
FLT-138	1/2 Ton Pickup Truck (Replace Unit 138)	103,500	-	-	-	-
FLT-70	16' Mower (Replace Unit 70)	165,000	-	-	-	-
FLT-9429	Aerator (Replace Unit 9429)	11,000	-	-	-	-
FLT-732	Aerial Truck (Replace Unit 732)	-	-	-	-	250,000
FLT-49	Arborist Truck (Replace Unit 49)	-	-	150,000	-	-
FLT-58	Backhoe (Replace Unit 58)	-	-	-	250,000	-
FLT-71	Backhoe (Replace Unit 71)	-	-	-	-	250,000
FLT-9413	Barge Engine (Replace Unit 9413)	-	-	30,000	-	-
FLT-75	Boom Truck (Replace Unit 75)	-	-	-	300,000	-
FLT-B202	Bush Truck (Replace Unit B-202)	-	-	-	-	80,000
FLT-CAR.VAN	Car & Van Replacements	100,500	137,000	98,500	48,500	237,000
FLT-80	Compressor (Replace Unit 80)	52,000	-	-	-	-
FLT-BIKES	Electric Bikes	37,500	-	-	-	-
FLT-61	Electric Line Truck (Replace Unit 61)	-	425,000	-	-	-
FLT-E203	Fire Truck (Replace Unit E-203)	-	-	1,300,000	-	-
FLT-9409	Flail Mower (Replace Unit 9409)	-	11,000	-	-	-
FLT-EQUIP	Fleet Equipment Replacements	41,000	-	200,000	25,000	-
FLT-340	Forklift (Replace Unit 340)	75,000	-	-	-	-
FLT-341	Forklift (Replace Unit 341)	75,000	-	-	-	-
FLT-67	Forklift (Replace Unit 67)	-	-	95,000	-	-
FLT-GARAGE	Garage Equipment Replacements	66,000	9,000	19,000	46,000	17,000
FLT-9401	Gravelly (Replace Unit 9401)	-	25,000	-	-	-
FLT-140	Heavy Duty Truck (Replace Unit 140)	-	-	185,000	-	-
FLT-18	Heavy Duty Truck (Replace Unit 18)	-	103,500	-	-	-
FLT-47	Heavy Duty Truck (Replace Unit 47)	-	-	-	120,000	-
FLT-129	Hydrant Truck (Replace Unit 129)	110,000	-	-	-	-
FLT-EXC	Mini Excavator	105,000	-	-	-	-
FLT-9460	Overseeder (Replace Unit 9460)	11,000	-	-	-	-
FLT-PARKS	Parks Equipment Replacements	38,100	38,150	55,850	41,550	44,200
FLT-MR202	Personal Water Rescue Craft (Replace Unit MR-202)	-	-	20,000	-	-
FLT-MR203	Personal Water Rescue Craft (Replace Unit MR-203)	-	-	20,000	-	-
FLT-76	Puller Tensioner (Replace Unit 76)	-	230,000	-	-	-
FLT-9215	Reel Trailer (Replace Unit 9215)	-	-	-	55,000	-
FLT-773	Rotary Mower (Replace Unit 773)	86,500	-	-	-	-
FLT-86	Snow Plows/Sanders/Blades (Replace Unit 86)	75,000	75,000	-	-	-
FLT-9425	Sprayer (Replace Unit 9425)	-	-	10,000	-	-
FLT-756	Tandem Dump Truck (Replace Unit 756)	-	-	-	390,000	-
FLT-91	Tandem Dump Truck (Replace Unit 86)	-	390,000	-	-	-
FLT-48	Tractor (Replace Unit 48)	-	-	65,000	-	-
FLT-62	Tractor (Replace Unit 62)	-	-	110,000	-	-
FLT-TRAILER	Trailer Replacements	10,000	20,000	16,000	-	-
FLT-TRUCK	Truck Replacements	348,500	139,000	200,500	157,000	291,000
FLT-330	Zamboni (Replace Unit 330)	-	230,000	-	-	-
FLT-331	Zamboni (Replace Unit 331)	230,000	-	-	-	-
Funded Capital Projects: Fleet		\$ 1,840,600	\$ 1,832,650	\$ 2,744,850	\$ 1,433,050	\$ 1,169,200
Funding Sources & Transfers						
	Water Fund	22,500	-	-	-	-
	Sewer Fund	22,500	-	-	-	-
	Equipment Replacement Reserve	1,698,100	1,737,650	2,744,850	1,433,050	1,169,200
	Dividend	-	95,000	-	-	-
	General Capital Reserve	60,000	-	-	-	-
	Climate Action Reserve	37,500	-	-	-	-
Total Funding Sources & Transfers		\$ 1,840,600	\$ 1,832,650	\$ 2,744,850	\$ 1,433,050	\$ 1,169,200

Transportation, Roads & Utilities

Transportation Network Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
TN-AT-01	810,000	-	-	-	-
ELEC-NE-10	140,000	120,000	120,000	120,000	120,000
TN-MP-01	285,000	433,500	388,000	498,000	71,000
TN-IR-02	-	-	-	322,000	339,600
TN-NG-01	-	-	-	-	3,790,080
TN-IR-01	-	1,045,000	999,600	883,000	1,375,000
TN-IR-01A	100,000	100,000	100,000	100,000	100,000
TN-MP-03	1,085,779	-	-	-	-
TN-TC-04	150,000	150,000	150,000	150,000	150,000
TN-AT-03	859,100	386,000	385,700	420,500	420,500
TN-TC-03	734,000	583,000	610,000	610,000	636,000
ELEC-NE-06	131,425	135,886	141,383	62,917	64,490
ELEC-NE-09	58,000	61,000	61,000	64,000	67,200
Funded Capital Projects: Transportation Network	\$ 4,353,304	\$ 3,014,386	\$ 2,955,683	\$ 3,230,417	\$ 7,133,870
Funding Sources & Transfers					
Water Fund	387,624	-	-	-	-
Sewer Fund	255,170	-	-	-	-
Electric Fund	214,420	-	-	-	-
Canada-Community Building Fund	1,851,573	1,113,311	1,100,817	2,092,700	867,882
DCC Roads & Highways Reserve	184,912	289,189	282,883	318,800	2,435,882
Dividend	1,131,040	466,886	472,383	718,917	741,290
Asset Sustainability Reserve	328,565	1,145,000	1,099,600	100,000	1,475,000
Growing Communities Fund	-	-	-	-	1,613,816
Total Funding Sources & Transfers	\$ 4,353,304	\$ 3,014,386	\$ 2,955,683	\$ 3,230,417	\$ 7,133,870

Neighbourhood Reconstruction Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
RC-16	95,000	-	-	-	-
RC-15	3,476,000	-	-	-	-
Funded Capital Projects: Neighbourhood Reconstruction	\$ 3,571,000	\$ -	\$ -	\$ -	\$ -
Funding Sources & Transfers					
Water Fund	1,511,000	-	-	-	-
Sewer Fund	360,000	-	-	-	-
Asset Sustainability Reserve	1,250,000	-	-	-	-
Storm Water, General Fund	450,000	-	-	-	-
Total Funding Sources & Transfers	\$ 3,571,000	\$ -	\$ -	\$ -	\$ -

Storm Water Management Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
DC-MP-02	-	-	686,300	-	-
ECR-R7	-	200,000	35,000	-	-
ECR-R8	-	-	200,000	35,000	-
ECR-R9	-	-	-	200,000	35,000
DC-NE-01	440,500	-	-	-	-
DC-MP-01	-	2,503,000	-	-	-
Funded Capital Projects: Storm Water Management	\$ 440,500	\$ 2,703,000	\$ 921,300	\$ 235,000	\$ 35,000
Funding Sources & Transfers					
Storm Water, General Fund	440,500	2,703,000	921,300	235,000	35,000
Total Funding Sources & Transfers	\$ 440,500	\$ 2,703,000	\$ 921,300	\$ 235,000	\$ 35,000

* Capital Project Highlight available in Supplemental Schedules

Transportation, Roads & Utilities cont.

Water & Sanitary Sewer Networks Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
WD-IR-04	-	-	-	2,558,000	-
SC-IR-01	870,230	2,260,200	2,721,300	2,669,800	2,421,300
WD-IR-02	467,601	1,082,225	-	-	1,516,125
WD-NE-02	140,000	140,000	140,000	140,000	140,000
WD-NE-03	150,000	4,000,000	-	-	-
WD-NE-04	10,000,000	-	-	-	-
WD-NE-05	-	-	125,000	100,000	700,000
WD-MP-01	139,000	141,000	145,000	148,000	153,000
WD-IR-03	-	-	1,875,400	-	2,368,000
WD-NE-06	200,000	175,000	-	-	75,000
SC-MP-03	-	-	4,027,100	-	-
WD-MP-09	-	-	54,000	392,150	420,000
WD-NE-01	100,000	2,073,500	-	-	-
SC-MP-02	-	-	412,100	-	-
SC-MP-01	-	-	1,105,000	-	-
SC-MP-04	-	-	-	-	125,000
WD-MP-07	-	-	-	-	393,300
Funded Capital Projects: Water & Sanitary Sewer Networks	\$ 12,066,831	\$ 9,871,925	\$ 10,604,900	\$ 6,007,950	\$ 8,311,725
Funding Sources & Transfers					
Grant Funding	6,600,000	-	-	-	-
Water Fund	4,596,601	2,574,975	2,079,470	3,338,150	5,765,425
DCC Water Reserve	-	-	259,930	-	-
External Debt Financing	-	4,000,000	-	-	-
Sewer Fund	870,230	2,260,200	7,821,356	2,669,800	2,546,300
DCC Sanitary Sewer Reserve	-	-	444,144	-	-
Local Improvements Fund	-	1,036,750	-	-	-
Total Funding Sources & Transfers	\$ 12,066,831	\$ 9,871,925	\$ 10,604,900	\$ 6,007,950	\$ 8,311,725

* Capital Project Highlight available in Supplemental Schedules

Parks

Parks & Cemetery Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
PK-2020-P25	8,800	-	-	-	-
PK-DCC-11	-	-	-	1,350,000	-
PK-2020-P10	-	-	247,250	-	158,000
PK-2020-P18	-	-	-	-	100,000
PK-DCC-02	-	-	96,000	350,000	-
PK-DCC-03	-	-	-	97,000	476,500
PK-2020-P3	86,250	238,625	207,960	160,000	80,000
PK-2020-P17A	200,000	1,800,000	-	-	-
PK-DCC-04	125,000	125,000	-	-	-
PK-2020-P2B	-	415,200	-	-	-
PK-DCC-05	-	-	75,000	204,000	-
PK-DCC-06	-	-	-	-	100,000
PK-2020-C1	-	-	213,600	60,000	70,000
PK-DCC-07	-	100,000	640,000	-	-
PK-2020-P5	-	-	-	57,500	-
PK-2023-P38	-	86,000	600,000	-	-
PK-2020-P36	-	-	96,025	-	-
PK-2020-P19	-	-	69,000	-	-
PK-2023-P41	48,000	-	-	-	-
PK-2020-P6	-	936,000	443,500	546,000	498,500
PK-2020-P20	170,775	-	-	-	-
PK-DCC-09	-	-	250,000	-	-
PK-2020-P16	184,000	-	-	-	-
PK-2020-P17	50,000	257,600	-	-	-
PK-2020-P8	156,000	-	-	-	-
PK-2023-P40	80,000	-	-	-	-
PK-2020-P1	-	75,000	-	-	-
PK-2020-P22	-	86,250	454,000	345,000	345,000
PK-2020-P28	-	-	303,000	333,000	62,000
PK-DCC-10	-	-	145,000	-	-
PK-2020-P14	40,000	-	85,000	430,400	-
PK-2023-P42	100,000	-	-	-	-
Funded Capital Projects: Parks & Cemetery					
	\$ 1,248,825	\$ 4,119,675	\$ 3,925,335	\$ 3,932,900	\$ 1,890,000
Funding Sources & Transfers					
Water Fund	100,000	-	-	-	-
Canada-Community Building Fund	340,000	-	-	-	-
Dividend	429,825	1,284,675	2,335,613	2,040,416	1,433,412
Asset Sustainability Reserve	-	936,000	443,500	-	-
Growing Communities Fund	200,000	1,800,000	-	-	-
DCC Parks Reserve	99,000	99,000	1,146,222	1,892,484	456,588
Public Amenity Reserve	80,000	-	-	-	-
Total Funding Sources & Transfers					
	\$ 1,248,825	\$ 4,119,675	\$ 3,925,335	\$ 3,932,900	\$ 1,890,000

* Capital Project Highlight available in Supplemental Schedules

Energy & Environment

Electric & Sustainability Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
ELEC-NE-03 Carmi Substation Feeders	-	-	1,900,000	2,000,000	2,200,000
ELEC-IR-03 Distribution System Rebuilds	759,592	797,572	837,450	879,323	923,289
SP-02 Electric Vehicle (EV) Rapid Charging Infrastructure*	360,000	240,000	-	-	-
ELEC-NE-11 Electrical Inventory Storage Racks	75,000	-	-	-	-
ELEC-NE-04 Fibre Optic System Redundancy	131,250	-	137,813	-	144,703
ELEC-ND-02 Flat Rate New/Upgrade Services	420,250	430,756	441,525	452,563	463,877
ELEC-IR-02 Huth Substation Refurbishment	324,730	331,224	-	-	-
ELEC-IR-05 Main Street Underground Conversion*	1,171,659	1,230,242	1,291,754	1,356,342	1,424,159
ELEC-ND-01 New/Upgrade Services	1,261,469	1,293,006	1,325,331	1,358,464	1,392,426
ELEC-ND-03 New/Upgrade Underground Services	186,818	196,159	205,967	216,265	227,078
ELEC-NE-05 Power Line Technician & Engineering Tool Replacements	46,146	47,300	48,482	49,694	50,937
ELEC-NE-02 Reliability/Resiliency Improvements	1,155,030	1,155,030	499,565	524,543	550,770
SP-04 Riverside Park - Skate Park & Basketball Court Lighting*	400,000	-	-	-	-
ELEC-NE-01 SCADA Improvements & System Automation	62,870	66,014	69,314	72,780	76,419
ELEC-ND-04 Underground Conversion Project Coordination	193,058	-	-	-	-
ELEC-IR-04 Underground Residential Subdivision Rebuild	346,997	364,347	382,564	401,692	421,777
ELEC-NE-08 Utility Scale Battery Storage*	1,700,000	2,500,000	-	-	-
ELEC-IR-01 Waterford Substation Refurbishment	312,120	318,362	-	-	-
Funded Capital Projects: Energy & Environment	\$ 8,906,989	\$ 8,970,012	\$ 7,139,765	\$ 7,311,666	\$ 7,875,435
Funding Sources & Transfers					
Recoveries	1,414,595	1,454,630	1,495,901	1,538,447	1,582,314
Electric Fund	6,732,394	7,275,382	5,643,864	5,773,219	6,293,121
Dividend	260,000	140,000	-	-	-
Climate Action Reserve	100,000	100,000	-	-	-
Growing Communities Fund	400,000	-	-	-	-
Total Funding Sources & Transfers	\$ 8,906,989	\$ 8,970,012	\$ 7,139,765	\$ 7,311,666	\$ 7,875,435

* Capital Project Highlight available in Supplemental Schedules

Treatment Plants

Advanced Waste Water Treatment Plant (AWWTP) Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
AWWTP-2 Asset Management Replacement for AWWTP	750,000	850,000	750,000	750,000	750,000
AWWTP-3 Asset Management Replacement for Lift Stations	20,000	200,000	30,000	-	-
AWWTP-20 AWWTP - SCADA Equipment Replacements	35,000	35,000	35,000	-	-
AWWTP-S2 Phase 2 of AWWTP Expansion & Upgrades*	397,000	300,000	1,871,000	-	-
AWWTP-S3 Phase 3 of AWWTP Expansion & Upgrades	-	-	269,000	2,309,000	3,020,003
Funded Capital Projects: AWWTP	\$ 1,202,000	\$ 1,385,000	\$ 2,955,000	\$ 3,059,000	\$ 3,770,003
Funding Sources & Transfers					
Sewer Fund	1,202,000	1,385,000	1,473,168	758,240	1,935,035
DCC Sanitary Sewer Reserve	-	-	1,481,832	815,760	1,834,968
External Debt Financing	-	-	-	1,485,000	-
Total Funding Sources & Transfers	\$ 1,202,000	\$ 1,385,000	\$ 2,955,000	\$ 3,059,000	\$ 3,770,003

Water Treatment Plant (WTP) Capital Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
WTP-NE-08 Duncan Avenue Pump Station Roof Replacement	15,000	135,000	-	-	-
WTP-NE-07 Okanagan Lake Pump Station Roof Replacement	-	15,000	150,000	-	-
WTP-NE-04 Warren Ave Well Decommissioning	75,000	50,000	-	-	-
WTP-NE-02 WTP - Building Improvements	100,000	-	-	-	-
WTP-NE-01 WTP - Dissolved Air Floatation Pump Retrofit	-	160,000	-	-	-
WTP-IR-03 WTP - Equipment Replacement	80,000	80,000	80,000	80,000	80,000
WTP-IR-05 WTP - Makeup Air Replacement	275,000	-	-	-	-
WTP-IR-02 WTP - PLC & Communications Equipment Replacement	200,000	-	-	-	-
WTP-NE-05 WTP - SCADA Upgrades	-	400,000	-	-	-
Funded Capital Projects: WTP	\$ 745,000	\$ 840,000	\$ 230,000	\$ 80,000	\$ 80,000
Funding Sources & Transfers					
Water Fund	745,000	840,000	230,000	80,000	80,000
Total Funding Sources & Transfers	\$ 745,000	\$ 840,000	\$ 230,000	\$ 80,000	\$ 80,000

* Capital Project Highlight available in Supplemental Schedules

Advanced Waste Water Treatment Plant – Phase 2 Expansion & Upgrades

CAPITAL TYPE: GROWTH



Type	2024	2025	2026
Project Budget	\$397,000	\$300,000	\$1,871,000
Sewer Fund	(\$397,000)	(\$300,000)	(\$389,168)
DCC Sanitary Sewer Reserve	-	-	(\$1,481,832)

PROJECT SUMMARY:

AWWTP-S2-1: Main Motor Control Centre Upgrades - Motor control centres (MCC) are enclosed electrical assemblies, divided into sections with a common power bus, with motor starters, feeder breakers and panel boards. They are used to control the starting and stopping of different process equipment such as pumps, blowers and ventilation fans. The existing MCC's are over 30 years old and at end of functional life. New MCCs will be able to power more equipment with less space.

AWWTP-S2-2: Second Fermenter - The fermenter is an important part of the phosphorus removal process. It holds and ferments solids from the wastewater. The drinking water treatment plant produces sludge that is discharged to the sewer which creates capacity issues in the wastewater treatment plant fermenter seasonally. A second tank is available and was prepared during construction of the existing fermenter for conversion. To provide redundancy, mechanical equipment and piping would be installed to allow the 2 tanks to operate independently. This would also allow for maintenance without interrupting treatment.

Riverside Drive Storm Diversion

CAPITAL TYPE: NEW



Type	2024	2025
Project Budget	-	\$2,503,000
Storm Water, General Fund	-	(\$2,503,000)

PROJECT SUMMARY:

Storm diversion mains are used to channel runoff and rain water to suitable locations to avoid pooling and flooding in undesirable locations. The downstream main along Westminister Avenue is operating at capacity during minor (5-year) storm events. The City has also observed frequent surcharging along Westminister Avenue when Okanagan Lake levels are high.

To reduce the risk of overland flooding, the proposed diversion main will redirect a significant flow away from the downstream Westminister Avenue system. This main will discharge into the existing wetlands west of Riverside Drive, which is designated as a hazard area due to high water levels in the Okanagan Channel.

This project see the installation of 550m of 900mm diameter pipe installed along the proposed alignment. This project will also require upgrades to the wetland discharge point.

Main Street Underground Conversion

CAPITAL TYPE: RENEW



Type	2024	2025
Project Budget	\$1,171,659	\$1,230,242
Electric Fund	(\$1,171,659)	(\$1,230,242)

PROJECT SUMMARY:

Electrical connections on the west side of Main Street were historically serviced from overhead structures in the laneway. Over time, the growing electrical load, additional telecommunications wiring, and structural anchoring have created clearance challenges, which limits development options. The Energy & Environment department is actively working on converting the system from overhead to underground, building on the previous 200 block conversion in the east laneway in 2018 and 2019. This conversion will facilitate downtown infill development by eliminating clearance issues and providing greater flexibility in building design and construction. In addition, underground cables offer a safer, more reliable, and more aesthetically pleasing system.

By the end of 2024, the full design for converting the overhead conductors to underground in the west laneway of blocks 200 – 600 of Main St. will be completed and work for the 300 block conversion will be underway. 2025 will see the completion of the works along the 300 block and work beginning on the 400 block.

Utility Scale Battery Storage

CAPITAL TYPE: NEW



Type	2024	2025
Project Budget	\$1,700,000	\$2,500,000
Electric Fund	(\$1,700,000)	(\$2,500,000)

PROJECT SUMMARY:

Utility Scale Battery Storage, or Battery Energy Storage System (BESS) is essentially what it sounds like: a giant battery.

The addition of a large scale battery will enable more cost effective off-peak power purchase that can be stored and distributed later during periods of high demand for our electric customers. Furthermore, a BESS becomes more valuable to the grid as we add other distributed resources (solar, EVs, wind, etc.). Solar only generates power when the sun is shining, not necessarily when the City needs it. Battery storage allows us to integrate these resources effectively into our system. Lastly, the project was also identified through the resilience study as a method to support critical infrastructure for a section of the City during outages.

This project is subject to further review and the availability of grant applications.

PROJECT ID: FA-16; FA-23; FA-66

Community Centre - Energy & Emissions Reductions Retrofit, Fire Suppression System Refurbishment & Boiler Replacement

CAPITAL TYPE: RENEW



Type	2024	2025
Project Budget	\$2,501,500	\$630,000
General Fund	-	(\$630,000)
Asset Sustainability Reserve	(\$521,500)	-
Grant Funding	(\$1,380,000)	-
Equipment Replacement Reserve	(\$600,000)	-

PROJECT SUMMARY:

A project made possible by the award of a significant grant from the Government of Canada, the Energy & Emissions Reductions Retrofit project aims to enhance energy efficiency and reduce emissions in several ways. It includes upgrading HVAC equipment, improving heat recovery systems, and enhancing pool heat retention. The project's goals are to decrease natural gas and water consumption, and lower greenhouse gas emissions by up to 60%.

Additionally, both the boiler and chiller which have reached end of life will be replaced in 2024 and the fire suppression system will be refurbished in 2025.

PROJECT ID: PK-2020-P2B; PK-2020-P6

Lakawanna Park - Spray Park, Splash Pad & Playground Equipment Replacement

CAPITAL TYPE: RENEW



Type	2024	2025
Project Budget	-	\$1,351,200
General Fund	-	(\$415,200)
Asset Sustainability Reserve	-	(\$936,000)

PROJECT SUMMARY:

PK-2020-P2B: Lakawanna Spray Park & Splash Pad Replacement – The spray park and splash pad is at end of life and will be replaced to meet current Interior Health guidelines. The new structure, measuring around 200m², will incorporate smart water usage and offer a variety of spray features. It will also prioritize inclusivity with accessibility features for people of all abilities. The upgrade will complement the adjacent playground, providing families with more activities and options.

PK-2020-P6: Playground Equipment Replacement – The play structure at Lakawanna Park, built in 2000, will be replaced with a new and improved one of similar size. The new structure will have unique features to enhance the neighborhood's vibrancy. To protect the beautiful, mature trees surrounding the park, the new design will minimize impact with topographical and undulated features. The design will prioritize accessibility and safety, including better pathways, benches, picnic tables, lighting, bike racks, garbage cans, signage, and a water fill station. The existing irrigation system will also be upgraded. The plan will follow guidelines from the Canadian Playground Safety Institute for user safety.

To ensure that the residents are well-informed and updated on the progress of the project, City staff will share the design plans with the community through our Shape Your City page or the city's official website for capital project updates.

Kiwanis Walking Pier Replacement

CAPITAL TYPE: RENEW



Type	2024	2025
Project Budget	\$200,000	\$1,800,000
Growing Communities Fund	(\$200,000)	(\$1,800,000)

PROJECT SUMMARY:

The Kiwanis Pier is in poor structural condition due to damage caused by high water and storm events in 2017, as well as the ongoing aging and deterioration of timber components. This project aims to renew the deteriorated components of the pier structure, ensuring its safe usability and maximizing its future service life. The plan includes demolishing and fully replacing the existing pier structure. The replacement structure is expected to have a service life of 30-75 years, depending on the selected materials. Although some ongoing monitoring will be necessary, significant repairs are not expected to be required for at least 15-20 years after the upgrade. Moreover, a replacement structure would be better designed to withstand high water and storm events.

The Kiwanis project will also include landscape enhancements with the goal of improving both functionality and visual appeal of the surrounding green spaces. City staff will engage the public to support the proposed improvements and ensure that it aligns with the community's vision. These enhancements will include upgrades to the existing pathways, irrigation, seating areas, lighting and rehabilitation of existing green spaces with trees, various plant material and vegetation management within the riparian area.

Water Refill & Wash Stations

CAPITAL TYPE: NEW



Type	2024	2025
Project Budget	\$100,000	-
Water Fund	(\$100,000)	-

PROJECT SUMMARY:

A water hydration station has the potential to have a positive impact on both people and the environment. It is a small, long-term investment that can yield positive results for everyone. Bottle refilling stations have become one of the most effective methods for reducing the amount of plastic waste generated by water bottles. Additionally, our community’s active lifestyle combined with the projected annual rise in global temperatures has resulted in a growing demand for hydrations stations throughout the City.

In 2024, the Parks department will procure and install three additional water refill & wash stations throughout the City. To determine suitable spots, City staff will investigate potential locations in high-traffic areas such as waterfronts, community-wide parks and trailheads. Locations that will be considered include: Okanagan promenade, Skaha East, Riverside Youth Park, and KVR Trail Heads.

KVR Trail Planning & Improvements

CAPITAL TYPE: GROWTH



Type	2024	2025
Project Budget	\$125,000	\$125,000
General Fund	(\$26,000)	(\$26,000)
DCC Parks Reserve	(\$99,000)	(\$99,000)

PROJECT SUMMARY:

In 2024 and 2025, City staff will develop Penticton's first KVR Trail Master Plan/Green Corridor Strategy. The goal is to create a comprehensive green network by integrating existing green corridors, parks, trails, and open areas throughout the city. It is also a review of the trail standards, amenities and branding of the trail. Challenges such as limited park access, habitat loss, limited accessibility, and transportation issues arise due to population growth, urbanization demands, and climate change. By establishing a green corridor strategy, Penticton aims to improve transportation, address gaps in green space, and ensure equal access to natural areas in every neighborhood as the city grows, all while preserving its natural assets.

The plan will assess the current inventory of trails, bike lanes, parks, natural areas, creek areas, and other open spaces. It will also analyze the community's relationship with and patterns within these areas. This process will help identify additional networking opportunities throughout the city and potential benefits in these spaces. The strategy will involve reviewing existing policies and plans to ensure alignment with the goals and strategies of each plan. Community engagement and collaboration with stakeholders and partners will play a significant role in developing goals and strategic directions for this plan.

Eckhardt Avenue Corridor Reconstruction

CAPITAL TYPE: RENEW



Project Funding	2024	2025
Project Budget	\$3,476,000	-
Asset Sustainability Reserve	(\$1,250,000)	-
Sewer Fund	(\$325,000)	-
Storm Water, General Fund	(\$425,000)	-
Water Fund	(\$1,476,000)	-

PROJECT SUMMARY:

Eckhardt Avenue corridor upgrades from Government Street to Main Street. This project includes replacement of 585m of cast iron water mains with PVC along with water service upgrades and hydrant spacing improvements, relining of 400m of existing aging sanitary sewer and sanitary service renewals, storm water upgrades to address localized drainage issues and increase catch basin coverage, and crosswalk safety upgrades at Ellis Street, Gahan Avenue and the KVR Walkway which includes improved lighting, crossing distance reductions, and enhanced marking and crossing features.

The curb removal and replacement due to the utility upgrades will allow for grade-separated bike lanes to be installed, consistent with Eckhardt Avenue west of Main Street. Parking will be provided in pockets where feasible and redeployment of unused asphalt space behind the curb will allow for connection to the existing Government Street lanes and the KVR walkway to the Lake-to-Lake route.

Electric Vehicle (EV) Charging Stations

CAPITAL TYPE: NEW



Type	2024	2025
Project Budget	\$360,000	\$240,000
General Fund	(\$260,000)	(\$140,000)
Climate Action Reserve	(\$100,000)	(\$100,000)

PROJECT SUMMARY:

Supplemented with a grant of \$245,000 received in 2022, the City is undertaking expansion of our EV charger network, with the planned installation of four Level 3, 50 kW DC Fast Charger (DCFC) stations across the City. Four strategically located sites have been selected to promote usage of local amenities and encourage foot traffic through local businesses. The locations are Skaha Lake Park East, Recreation Centre, S.S. Sicamous, and City Hall.

In comparison to the City’s existing Level 2 chargers, DCFC stations offer residents and visitors the ability to recharge their EV batteries over a shorter period of time. The charging station power kiosks have been designed to allow expansion of the sites with Level 2 chargers and active transportation plugs (e-bikes, e-scooters, etc.) in 2025. This addition will support the overall transportation network by providing access to charging for multiple modes of transportation, and is aligned with the City’s Blue Skies Transportation Strategy.

PROJECT ID: SP-04

Riverside Park – Skate Park & Basketball Court Lighting

CAPITAL TYPE: NEW



Type	2024	2025
Project Budget	\$400,000	-
Growing Communities Fund	(\$400,000)	-

PROJECT SUMMARY:

At the May 2, 2023 regular Council meeting, a Notice of Motion was made to direct staff to report on projects eligible for funding through the Growing Communities Grant Fund received by the City. Subsequently, the Riverside skate park and adjacent basketball court lighting was endorsed on May 16 as a strategic community project.

The lighting will be built on four structures on the north, northeast, south, and southwest corners of the skate park. The basketball court will be illuminated from the south and southwest structures and will not include dedicated lighting structures on the southern side of the courts. This project will allow for extended usage of both amenities into the evening hours.

Sidewalk Network Improvements

CAPITAL TYPE: GROWTH



Type	2024	2025
Project Budget	\$859,100	\$386,000
Canada-Communities Building Fund	(\$674,188)	(\$156,894)
DCC Reserve - Roads & Highways	(\$184,912)	(\$229,106)

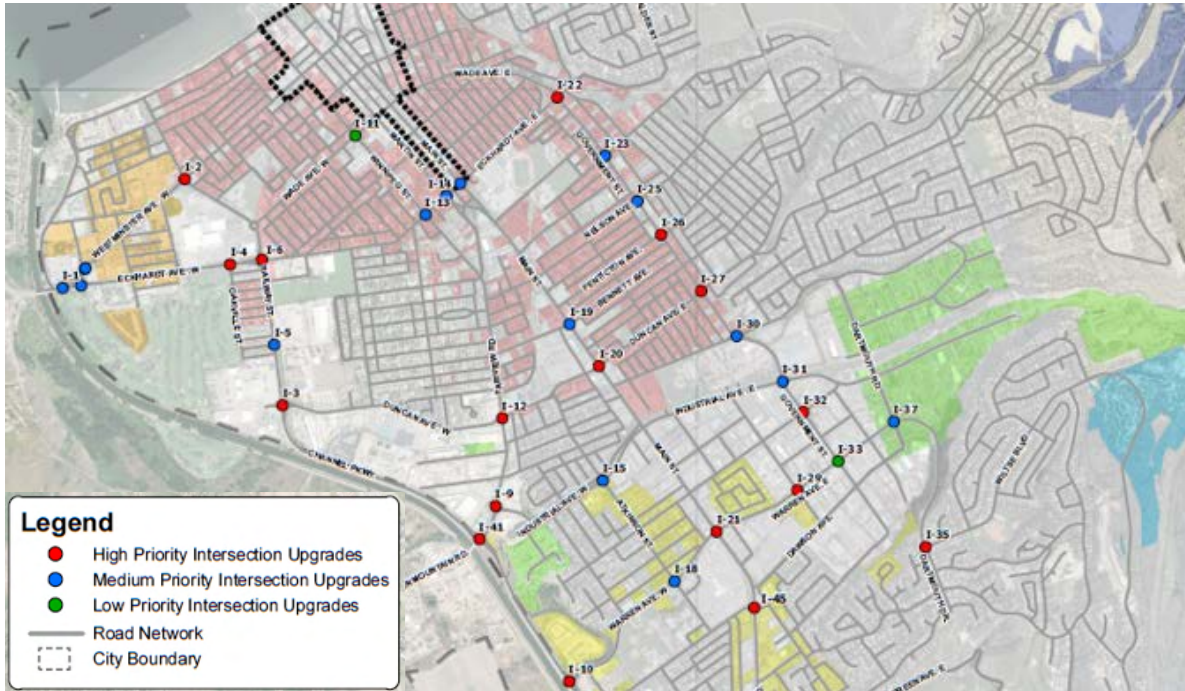
PROJECT SUMMARY:

Sidewalks play a crucial role in urban life. They serve as pathways for pedestrians, improving connectivity, encouraging walking and supports transit users. Additionally, sidewalks function as public spaces, activating streets both socially and economically. Investing in safe, accessible, and well-maintained sidewalks is essential for cities.

To further enhance the pedestrian network, sidewalks, curbs, and gutters should be installed in high pedestrian traffic areas where there are currently no sidewalks or walkways on collector type roads. The City has an annual program which prioritizes project areas each year. Projects for 2024 include adding 636 m along Manitoba Street from Forestbrook Drive to Duncan Avenue, the Pineview Walkway connection between Pineview Road and Balsam Avenue, and 225m of sidewalk on Forestbrook Drive from Ontario Street to Penticton Creek to complete the missing Penticton Creek pathway link. In 2025 Phoenix Avenue will see pedestrian improvements.

Traffic Calming & Crosswalk Improvement

CAPITAL TYPE: NEW



Type	2024	2025
Project Budget	\$734,000	\$583,000
Canada-Communities Building Fund	(\$734,000)	(\$583,000)

PROJECT SUMMARY:

Traffic calming measures can have positive impacts on multiple aspects of urban quality, such as safety, health, environment, and economy. Traffic calming refers to physical measures implemented on streets to enhance residents' quality of life, encourage consistent driving patterns at lower speeds, and improve safety for pedestrians and cyclists. Examples of common traffic calming measures include speed humps, chicanes, and elevated crosswalks, curb bump outs, and diverters. Works in 2024 undertaken will be at Lee Avenue & Cypress and Nanaimo Avenue & Ellis Street.

The Crosswalk Improvement program is an annually funded program that invests in safety, accessibility and light upgrades to existing and new marked crossing locations throughout the City.

- o 2024 - Green Avenue @ Paris Street and @ Walmart: includes curb extensions, lane reductions and changes, pedestrian refuge islands, lighting and rectangular rapid flashing beacons (RRFBs).
- o 2024 - Yorkton @ Wilson Street: curb extensions and raised crossing.
- o 2025 - Main and Lakeshore Crosswalk Improvements: crossing width reductions, lighting improvements, and RRFBs.

Ellis 2 Dam - Design & Upgrades

CAPITAL TYPE: RENEW



Type	2024	2025
Project Budget	\$150,000	\$4,000,000
Water Fund	(\$150,000)	-
Debt Financing	-	(\$4,000,000)

PROJECT SUMMARY:

The Ellis 2 Dam spans 140 meters and is rated as a high consequence dam with regards to the Dam Safety Regulations. In the event of a major storm under the worst case conditions the spillway may not safely pass the incoming flows resulting in overtopping of the dam, and the dam is showing signs of seepage. The dam does not meet the current regulations.

The provincial Dam Safety Regulation sets requirements and best practices for all aspects of dam design, construction, operation, maintenance, removal and decommissioning of dams. The Dam Safety Regulation came into effect on February 29, 2016. The objective of the regulation is to mitigate loss of life and damage to property and the environment from a dam breach by requiring dam owners to inspect their own dams, undertake proper maintenance on them, and ensure that these dams meet ongoing engineering standards.

Ellis 4 Dam - Upgrades

CAPITAL TYPE: RENEW



Type	2024	2025
Project Budget	\$10,000,000	-
Water Fund	(\$3,400,000)	-
Grant Funding	(\$6,600,000)	-

PROJECT SUMMARY:

The Ellis 4 Dam spans 520 meters and is rated as a high consequence dam with regards to the Dam Safety Regulations. In the event of a major storm under the worst case conditions the spillway may not safely pass the incoming flows resulting in overtopping of the dam. The dam does not meet the current regulations.

The provincial Dam Safety Regulation sets requirements and best practices for all aspects of dam design, construction, operation, maintenance, removal and decommissioning of dams. The Dam Safety Regulation came into effect on February 29, 2016. The objective of the regulation is to mitigate loss of life and damage to property and the environment from a dam breach by requiring dam owners to inspect their own dams, undertake proper maintenance on them, and ensure that these dams meet ongoing engineering standards.

Electric Funded Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection	
FUNDED Capital						
Electric Utility						
ELEC-IR-01	Waterford Substation Refurbishment	312,120	318,362	-	-	-
ELEC-IR-02	Huth Substation Refurbishment	324,730	331,224	-	-	-
ELEC-IR-03	Distribution System Rebuilds	759,592	797,572	837,450	879,323	923,289
ELEC-IR-04	Underground Residential Subdivision Rebuild	346,997	364,347	382,564	401,692	421,777
ELEC-IR-05	Main Street Underground Conversion*	1,171,659	1,230,242	1,291,754	1,356,342	1,424,159
ELEC-ND-01	New/Upgrade Services	1,261,469	1,293,006	1,325,331	1,358,464	1,392,426
ELEC-ND-02	Flat Rate New/Upgrade Services	420,250	430,756	441,525	452,563	463,877
ELEC-ND-03	New/Upgrade Underground Services	186,818	196,159	205,967	216,265	227,078
ELEC-ND-04	Underground Conversion Project Coordination	193,058	-	-	-	-
ELEC-NE-01	SCADA Improvements & System Automation	62,870	66,014	69,314	72,780	76,419
ELEC-NE-02	Reliability/Resiliency Improvements	1,155,030	1,155,030	499,565	524,543	550,770
ELEC-NE-03	Carmi Substation Feeders	-	-	1,900,000	2,000,000	2,200,000
ELEC-NE-04	Fibre Optic System Redundancy	131,250	-	137,813	-	144,703
ELEC-NE-05	Power Line Technician & Engineering Tool Replacements	46,146	47,300	48,482	49,694	50,937
ELEC-NE-08	Utility Scale Battery Storage*	1,700,000	2,500,000	-	-	-
ELEC-NE-11	Electrical Inventory Storage Racks	75,000	-	-	-	-
Total Electric Utility Capital Projects		8,146,989	8,730,012	7,139,765	7,311,666	7,875,435
Engineering						
TN-MP-03	Point Intersection	214,420	-	-	-	-
Total Engineering Capital Projects		214,420	-	-	-	-
Total Funded Electric Capital Expense		\$ 8,361,409	\$ 8,730,012	\$ 7,139,765	\$ 7,311,666	\$ 7,875,435
Funding Sources & Transfers						
	Recoveries	(1,414,595)	(1,454,630)	(1,495,901)	(1,538,447)	(1,582,314)
	Transfer from Electric Operating Fund	(6,946,814)	(7,275,382)	(5,643,864)	(5,773,219)	(6,293,121)
Total Funding Sources		(8,361,409)	(8,730,012)	(7,139,765)	(7,311,666)	(7,875,435)
Electric Utility Capital Fund		\$ -	\$ -	\$ -	\$ -	\$ -

* Capital Project Highlight available in Supplemental Schedules

Sewer Funded Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection	
FUNDED Capital						
Advanced Waste Water Treatment Plant (AWWTP)						
AWWTP-2	Asset Management Replacement for AWWTP	750,000	850,000	750,000	750,000	750,000
AWWTP-20	AWWTP - SCADA Equipment Replacements	35,000	35,000	35,000	-	-
AWWTP-3	Asset Management Replacement for Lift Stations	20,000	200,000	30,000	-	-
AWWTP-S2	Phase 2 of AWWTP Expansion & Upgrades*	397,000	300,000	1,871,000	-	-
AWWTP-S3	Phase 3 of AWWTP Expansion & Upgrades	-	-	269,000	2,309,000	3,020,003
Total AWWTP Capital Projects		1,202,000	1,385,000	2,955,000	3,059,000	3,770,003
Sewer Collection System Capital Projects						
Total Sewer Collection Capital Projects		-	-	-	-	-
Engineering						
RC-15	Eckhardt Avenue Corridor Reconstruction*	325,000	-	-	-	-
RC-16	Duncan Avenue East Corridor Reconstruction	35,000	-	-	-	-
SC-IR-01	Aging Sanitary Sewer Infrastructure Renewals	870,230	2,260,200	2,721,300	2,669,800	2,421,300
SC-MP-01	SOEC Lift Station Wet Well Expansion	-	-	1,105,000	-	-
SC-MP-02	SOEC Force Main Upsizing	-	-	412,100	-	-
SC-MP-03	North Interceptor - AWWTP to SOEC Lift Station	-	-	4,027,100	-	-
SC-MP-04	South Interceptor - AWWTP to Fairview Road	-	-	-	-	125,000
TN-MP-03	Point Intersection	255,170	-	-	-	-
Total Engineering Capital Projects		1,485,400	2,260,200	8,265,500	2,669,800	2,546,300
Other Departments						
FA-10	City Yards - Main Building Upgrades	500,000	-	-	-	-
FLT-EXC	Mini Excavator	22,500	-	-	-	-
Total Other Departments Capital Projects		522,500	-	-	-	-
Total Funded Sewer Capital Expense		\$ 3,209,900	\$ 3,645,200	\$ 11,220,500	\$ 5,728,800	\$ 6,316,303
Funding Sources & Transfers						
Debt Financing		-	-	-	(1,485,000)	-
Development Cost Charges		-	-	(1,925,976)	(815,760)	(1,834,968)
Net Transfers from Sewer Operating Fund		(3,209,900)	(3,645,200)	(9,294,524)	(3,428,040)	(4,481,335)
Total Funding Sources		(3,209,900)	(3,645,200)	(11,220,500)	(5,728,800)	(6,316,303)
Sewer Utility Capital Fund		\$ -	\$ -	\$ -	\$ -	\$ -

* Capital Project Highlight available in Supplemental Schedules

Water Funded Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
FUNDED Capital					
Water Treatment Plant					
WTP-IR-02	200,000	-	-	-	-
WTP-IR-03	80,000	80,000	80,000	80,000	80,000
WTP-IR-05	275,000	-	-	-	-
WTP-NE-01	-	160,000	-	-	-
WTP-NE-02	100,000	-	-	-	-
WTP-NE-04	75,000	50,000	-	-	-
WTP-NE-05	-	400,000	-	-	-
WTP-NE-07	-	15,000	150,000	-	-
WTP-NE-08	15,000	135,000	-	-	-
Total Water Treatment Plant Capital Projects	745,000	840,000	230,000	80,000	80,000
Water Distribution System					
WD-NE-02	140,000	140,000	140,000	140,000	140,000
WD-NE-03	150,000	4,000,000	-	-	-
WD-NE-04	10,000,000	-	-	-	-
WD-NE-05	-	-	125,000	100,000	700,000
WD-NE-06	200,000	175,000	-	-	75,000
Total Water Distribution System Capital Projects	10,490,000	4,315,000	265,000	240,000	915,000
Engineering					
RC-15	1,476,000	-	-	-	-
RC-16	35,000	-	-	-	-
TN-MP-03	387,624	-	-	-	-
WD-IR-02	467,601	1,082,225	-	-	1,516,125
WD-IR-03	-	-	1,875,400	-	2,368,000
WD-IR-04	-	-	-	2,558,000	-
WD-MP-01	139,000	141,000	145,000	148,000	153,000
WD-MP-07	-	-	-	-	393,300
WD-MP-09	-	-	54,000	392,150	420,000
WD-NE-01	100,000	2,073,500	-	-	-
Total Engineering Water Capital Projects	2,605,225	3,296,725	2,074,400	3,098,150	4,850,425
Other Department					
FA-10	500,000	-	-	-	-
FLT-EXC	22,500	-	-	-	-
PK-2023-P42	100,000	-	-	-	-
Total Other Departments Capital Projects	622,500	-	-	-	-
Total Funded Water Capital Expense	\$ 14,462,725	\$ 8,451,725	\$ 2,569,400	\$ 3,418,150	\$ 5,845,425
Funding Sources & Transfers					
Debt Financing	-	(4,000,000)	-	-	-
Grant Revenues	(6,600,000)	-	-	-	-
Development Cost Charges	-	-	(259,930)	-	-
Local Improvement Fund	-	(1,036,750)	-	-	-
Net Transfers from Water Operating Fund	(7,862,725)	(3,414,975)	(2,309,470)	(3,418,150)	(5,845,425)
Total Funding Sources	(14,462,725)	(8,451,725)	(2,569,400)	(3,418,150)	(5,845,425)
Water Utility Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -

* Capital Project Highlight available in Supplemental Schedules

Debt Funded Projects

External Debt Financing

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
AWWTP-S3 Phase 3 of AWWTP Expansion & Upgrades	-	-	-	1,485,000	-
WD-NE-03 Ellis 2 Dam Design & Upgrades*	-	4,000,000	-	-	-
Funded Capital Projects: External Financing	\$ -	\$ 4,000,000	\$ -	\$ 1,485,000	\$ -

* Capital Project Highlight available in Supplemental Schedules

Development Cost Charges Funded Projects

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Roads Development Cost Charges					
TN-MP-01	-	60,083	53,777	69,023	9,841
TN-NG-01	-	-	-	-	2,176,264
TN-AT-03	184,912	229,106	229,106	249,777	249,777
	-	-	-	-	148,500
	184,912	289,189	282,883	318,800	2,584,382
Storm Water Development Cost Charges					
	-	-	-	-	148,500
	-	-	-	-	148,500
Sewer Development Cost Charges					
AWWTP-S2	-	-	1,481,832	-	-
AWWTP-S3	-	-	-	815,760	1,834,968
SC-MP-01	-	-	444,144	-	-
	-	-	148,500	-	-
	-	-	2,074,476	815,760	1,834,968
Water Development Cost Charges					
WD-IR-03	-	-	259,930	-	-
	-	-	148,500	-	-
	-	-	408,430	-	-
Parks Development Cost Charges					
PK-DCC-06	-	-	-	-	79,200
PK-DCC-05	-	-	74,250	201,960	-
PK-DCC-03	-	-	-	76,824	377,388
PK-DCC-07	-	-	633,600	-	-
PK-DCC-09	-	-	247,500	-	-
PK-DCC-02	-	-	76,032	277,200	-
PK-DCC-10	-	-	114,840	-	-
PK-DCC-04	99,000	99,000	-	-	-
PK-DCC-11	-	-	-	1,336,500	-
	99,000	99,000	1,146,222	1,892,484	456,588
Total Development Cost Charges Funded Capital	\$ 283,912	\$ 388,189	\$ 3,912,011	\$ 3,027,044	\$ 5,024,438

* Capital Project Highlight available in Supplemental Schedules

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. 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
FA-03 City Hall - Building Envelope Renovation	4,000,000
FA-59 Community Safety Building	40,000,000
SP-01 Downtown Revitalization - 400 Block Main	3,250,000
RC-16 Duncan Avenue East Corridor Reconstruction	8,500,000
ECR-R7 Ellis Creek Restoration - Reach 7	3,840,000
ECR-R8 Ellis Creek Restoration - Reach 8	3,840,000
FA-65 Kings Park/Sportsplex - Soccer Building	8,000,000
FA-36 McLaren Arena - Replace Concrete, Slab-on-Grade	1,520,000
PCR-R2 Penticton Creek Restoration - Reach 2	4,285,000
RC-18 Pineview Road Corridor Reconstruction	4,055,000
DC-MP-03 Power Street North Improvements	2,450,000
DC-MP-06 Power Street South Improvements	2,230,000
PK-2020-P1 Skaha Park Upgrades from Master Plan	1,790,000
FA-62 SS Sicamous - Repairs & Abatement	900,000
FA-63 Twin Arenas	45,840,000
RC-20 Westminster Avenue Corridor Reconstruction	5,075,000
RC-19 Winnipeg Street Corridor Reconstruction	7,300,000
RC-17 Yorkton Avenue Corridor Reconstruction	3,615,000
Capital Projects Without Identified Funding:	\$ 150,490,000



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2024-2028 Draft Financial & Corporate Business Plan Overview

November 21, 2023



Topics

- What's new for 2024
- Approach
- Council Priorities
- Budget highlights
- Tax Rates



What's New for 2024

2024-2028

DRAFT Financial & Corporate Business Plan



www.penticton.ca

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 rates to property assessed values, less the value of any applicable tax exemptions.



How Assessments work with tax rates

A notice from BC Assessment showing an increase in the value of a property does not mean that the City of Penticton tax rate will rise, 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 from property taxes. This amount is fixed and does not change because of assessed value change.

Target property value change?	Property Tax Impact?
1. LOWER THAN AVERAGE Change to Property Class	Taxes Merely DECREASE
2. SIMILAR TO THE AVERAGE Change to Property Class	Taxes Merely REMAIN CONSTANT
3. HIGHER THAN AVERAGE Change to Property Class	Taxes Merely INCREASE

Example

- Property is currently assessed at \$620,000, based on a valuation date of July 1 last year. The previous assessed value was \$420,000. The property increased 48% in value, while the average increase for that property class is 30%.
- Since the property increased more than the average, there may 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 Chilliwack Shredders, the Chilliwack-DeSaan 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 these authorities.



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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, class 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 values and rates 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 tax increases when assessments shift from one year to the next:

Table 1 - Example of Revenue Neutral Multiplier Shift:

	ASSESSMENT	TAX RATE	TAXES	MULTIPLIER
2023 Residential	\$600,000	\$0.001200	\$720.00	1.00
2023 Commercial	\$1,200,000	\$0.001200	\$1,440.00	2.00
2024 Residential	\$700,000	\$0.001143	\$799.10	1.00
2024 Commercial	\$1,400,000	\$0.001143	\$1,600.20	2.00

As the residential assessment increased 16.6% and commercial increased 33%, the multiplier naturally shifted to 2.02 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 revenue, applying a BTM of 2.00 would increase taxes by 8.33% for the residential property and reduce commercial by 2.50%.

Table 2 - Example of Multiplier Shift to 2.00

	ASSESSMENT	TAX RATE	TAXES	TAX CHANGE	MULTIPLIER
2023 Residential	\$700,000	\$0.001143	\$799.10	0.33%	1.0
2023 Commercial	\$1,400,000	\$0.001143	\$1,600.20	-2.50%	2.0

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 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.

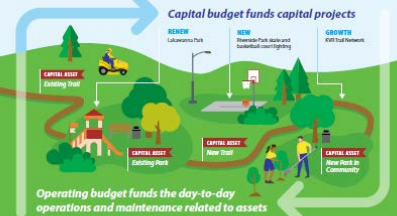
Operating Budget

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, amenity maintenance 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.



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What's New for 2024

Council identified four areas as the strategic focus for their 2022-2026 term as well as administration of the City of **Safe & Resilient**, **Livable & Accessible**, **Organizational Excellence**, and **Vibrant & Connected**. For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022-2026 term:

COUNCIL PRIORITY Safe & Resilient

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

Safe & Resilient | Initiatives

- **Community Safety Building (CSB)** detail and design. This is a multi-year project to establish a new central protective services building for the City of Penticton
- **Dem Safety Compliance** is a continuing initiative that spans multiple years to meet regulatory requirements and provide **safe water restrooms** and storage for the community
- **Replacement and relocation of the Penticton Avenue Pressure Reducing Valve (PRV) to increase reliability for the City water supply**
- **Implementing Building Safe Communities Fund (BSCF)** to support at-risk youth in our community
- **Proposed creation of a Director of Public Safety and Partnerships** to lead the recommendations made in the City's Community Safety Review
- **ICMP will implement the Car 40** (Integrated Crisis Response Team) Program and assign dedicated RCMP personnel to the program
- **FireSmart Program** awareness campaign to increase understanding of wildfire threats facing our community
- **Penticton Fire Department's (PFD)** resource analysis and regular updates to Council on the PFD's expanded operational readiness

For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022-2026 term:

COUNCIL PRIORITY Livable & Accessible

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

Livable & Accessible | Initiatives

- **Community Centre energy efficiency upgrades** to advance the City's Corporate Energy and Emissions Plan (CEEP)
- **Advanced Waste Water Treatment Plant (AWWTP) Phase 2** expansion and upgrades
- **Point Intersection and Kinney Avenue** improvements to reduce traffic congestion and improve safety for all road users
- **Home Energy Loan Program (HELP)** revitalization to increase uptake by residents and **reduce greenhouse gas emissions** in our community
- **Housing Accelerator Fund (HAF)** Grant application to the Canadian Mortgage Housing Corporation (CMHC) to **support key housing initiatives and deliberate growth** in Penticton
- **Accessibility Plan** leadership to support diversity, equity and inclusion in our community

For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022-2026 term:

COUNCIL PRIORITY Organizational Excellence

Foster a culture of service excellence around governance, leadership and sound financial decisions

Organizational Excellence | Initiatives

- **City Yards facility upgrades** which will incorporate recommendations made in the Electric Utility Reliability and Resiliency Study
- **City Hall building envelope review and design to improve the building's operation and energy use**
- **eScribe meeting management system** to improve and streamline meeting processes for staff and public
- **Digital Transformation Project** and the transition to Microsoft 365 for enhanced data security and records management
- **CIS Upgrade for City's Utility software**
- **Business Continuity planning** for City Hall to **increase emergency preparedness** for key City business operations
- **Procurement of a new waste collection contract** focusing on innovation and reducing recycling contamination
- **Emergency Support Services Program** enhancements

For the 2024 budget, City Divisions have proposed the following initiatives to further Council's Priorities for their 2022-2026 term:

COUNCIL PRIORITY Vibrant & Connected

Support vibrant and diverse activities creating opportunities for connection in community

Vibrant & Connected | Initiatives

- **Arena Feasibility Study** to inform decisions for the City's four arenas including input from external user groups
- **Sports and Recreational needs assessment** to guide short and long range planning to meet the needs of user groups and residents of Penticton
- **Maker Lab Pilot Project** at the Penticton Library to support learning, creative solutions and exploration through technology and fabric textile arts
- **Advancement of key recommendations in the CommuniTREE Plan** – the City's urban forest management plan
- **Enhancements and improvements to City park amenities**



What's New for 2024

Community Services Budget Overview

Department	2023 Budget	2024 Budget	Variance	% of Property Tax
Economic Development	587,450	223,565	(363,885)	0.48%
Tourism	275,000	250,000	(25,000)	0.53%
Facilities	1,197,151	762,051	(435,100)	1.63%
Land Management	(407,575)	(313,072)	94,503	(0.67%)
Museum	367,193	359,017	(8,176)	0.77%
Recreation	2,872,404	3,166,010	293,606	6.76%
SOEC	2,290,841	2,142,973	(147,868)	4.57%
Total Community Services	7,182,464	6,590,544	(591,920)	

2024 Capital

Facilities	\$5,694,750
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Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Facilities	Facilities Project Manager, Term-Specific	Creation of a position to lead the Community Safety Building (CSB) project as well as other capital and operating projects undertaken by the Facilities team.	\$112,500
Arts, Recreation & Culture	Sports and Recreational Needs Assessment	Assessment report to guide the short and long range planning for community recreation facilities and programs.	\$60,000
	Arena Feasibility Study	Development of a report to inform decisions for the City's four arenas: McLaren, Memorial, CHS and South Okanagan Events Centre.	\$60,000



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 Community Services Division services:

How Many?	2022 Actual	2023 Plan	2024 Plan
Number Public Skating Admissions	5,166	5,200	5,300
Number of Swimming Pool Admissions	121,928	121,000	125,000
Number of Fitness Room Admissions	35,878	36,000	36,000
Number of Event Applications Processed	106	106	110
Number of Museum Visitors	10,062	11,000	11,000
Number of School Program Participants at the Museum	3,317	3,500	3,500
Number of Archival Requests	263	275	275
Lost Time Incidents	-	0	0

2023 Actual KPI data will be released with the final version of the 2024-2028 Financial and Corporate Business Plan to capture year-end statistics



Presentation Approach

- Capital separated from Operating
- Senior Leader co-presents for their respective areas
- Time for Council deliberation
- Motion for approval subject to final review
- Recap and Final Decisions at end



Budget Process

- Managers developed budgets June through September
- Senior staff reviewed in September
- Council input at various stages
- Financial Plan went public Oct 23
- Public engagement Oct 23-Nov 12
- Council deliberations Nov 21-23

2024 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.

CITIZEN SURVEY CONDUCTED
Citizen surveys are used to measure and evaluate services year over year. Each survey asks questions that allow Penticton to be benchmarked against other cities as well as past City of Penticton surveys. The last survey was conducted in 2019.

JUNE 2023

CITY DIVISIONS PREPARE CAPITAL AND OPERATING BUDGETS

JUNE–AUGUST 2023

CITIZEN SURVEY RESULTS PRESENTED TO COUNCIL

JULY–AUGUST 2023

NOTICE OF MOTIONS
Mayor and Council were given opportunity at the August 15, 2023 meeting to propose motions to be included in the 2024 budget.

AUGUST 15, 2023

INTERNAL REVIEWS OF PROPOSED 2024 BUDGETS

AUGUST - SEPTEMBER 2023

PUBLIC ENGAGEMENT
The Draft 2024–2028 Financial and Corporate Business Plan is released to the public for review and engagement about budget deliverables.

OCTOBER–NOVEMBER 2023

DELIBERATE
Council receives presentations from all City Divisions for the proposed 2024 budgets as well as community grant requests for Council's consideration.

NOVEMBER 21–23, 2023

ADOPTION
Council votes to adopt the 2024–2028 Financial and Corporate Business Plan with three readings of the Financial Plan.

DECEMBER 2023–JANUARY 2024

NOTICES
Residents receive notice of the adopted 2024 tax rates approved by Council.

MAY–JUNE 2024

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

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Council's Priorities 2022 - 2026

<h3>Safe & Resilient</h3> <p>Enhance and protect the safety of all residents and visitors to Penticton.</p>	<h3>Livable & Accessible</h3> <p>Proactively plan for deliberate growth; focused on an inclusive, healthy, safe and desirable place to live.</p>	<h3>Vibrant & Connected</h3> <p>Support vibrant and diverse activities creating opportunities for connection in community.</p>	<h3>Organizational Excellence</h3> <p>Support a culture of service excellence built on good governance, leadership and sound financial decisions.</p>
 <p>2023-2026 COUNCIL PRIORITIES CITY OF PENTICTON</p>			



Safe & Resilient

Safe & Resilient: Enhance and protect the safety of all residents and visitors to Penticton

Community Safety Building Detail and Design

Building Safer Communities Fund Program Implementation

Introduction of Director of Public Safety and Partnerships

Integrated Crisis Response Team Program Implementation (Car 40)

FireSmart Program Awareness Campaign

Penticton Fire Resource Analysis

Relocation and Replacement of Water System Pressure Reducing Valve (PRV)

Dam Safety Compliance



Livable & Accessible

Livable & Accessible: Proactively plan for deliberate growth; focused on an inclusive, healthy, safe and desirable place to live

AWWTP Phase 2 Expansion and Upgrades

Point Intersection and Kinney Avenue Improvements

Housing Accelerator Fund Advancement

Accessibility Plan Leadership

Home Energy Loan Program (HELP) Revitalization

Community Centre Energy Efficiency Upgrades



Organizational Excellence

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

Procurement of a New Waste Collection Contract

City Yards Facility Upgrades – Including Electrical Building Replacement

City Hall Envelope Review and Design

CIS Upgrade

Digital Transformation Project – Microsoft 365

Business Continuity Planning for City Hall

ESS Program Enhancements

eScribe Meeting Management System

Vibrant & Connected

Vibrant & Connected: Support vibrant and diverse activities creating opportunities for connection in the community

ComuniTREE Plan – Urban Forest Master Plan

Improvements to City Park Amenities

Maker Lab Pilot Project – Penticton Library

Arena Feasibility Study

Sports & Recreational Needs Assessment

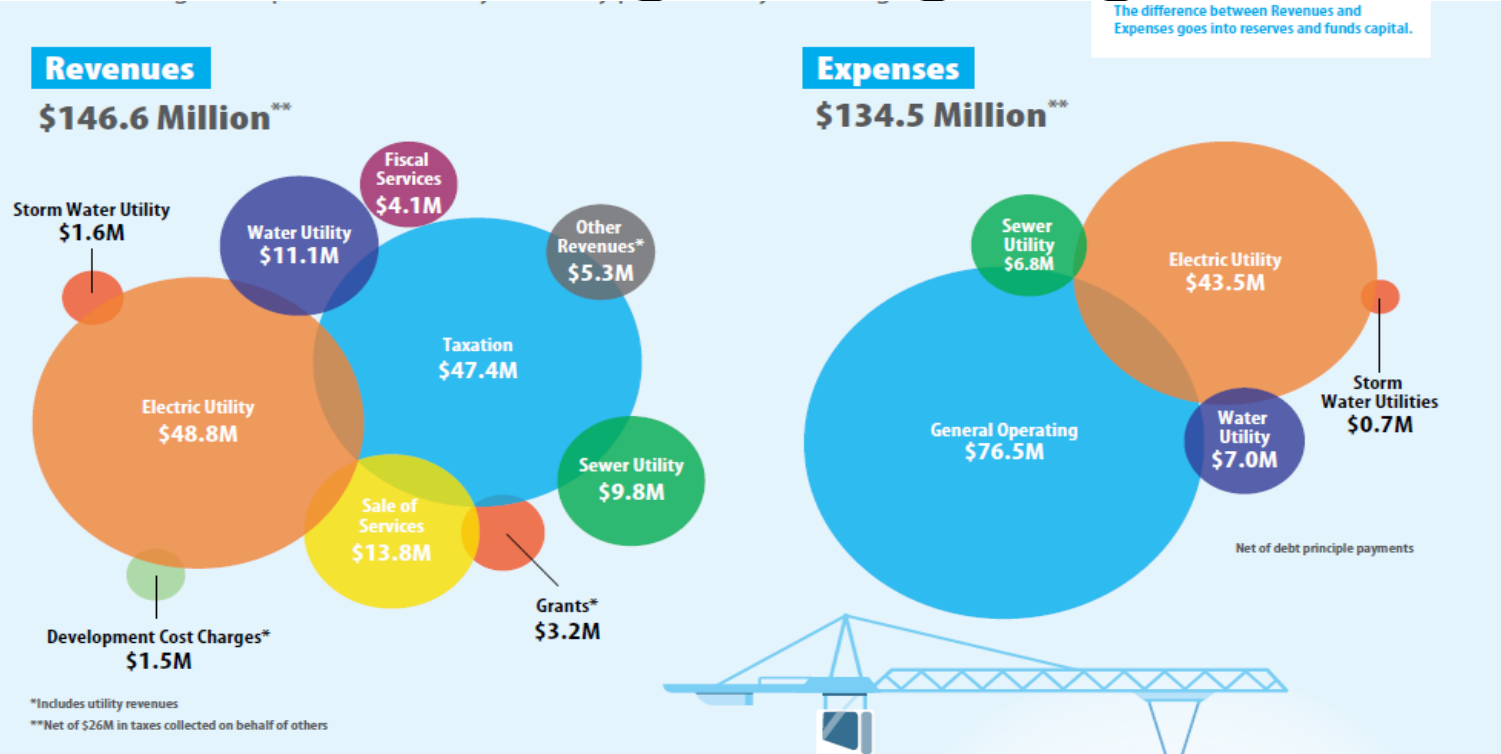


Strategic Initiatives

General Fund - Department		Proposed Increase	Funding Source
Building & Permitting	Transition of Relief Building Official Position to Permanent Full-Time	\$50,800	Taxation
Energy & Environment	Addition of Full-Time Meter and Traffic Technician to Ensure All Required Regulatory Meter Testing is Completed	\$140,000	50% Taxation/50% Electrical
Energy & Environment	Creation of Engineering Co-Op Student Position to Assist with Implementation of Climate Action Goals and Plans	\$32,000	Electrical Funded
Facilities	Creation of Term-Specific Facilities Project Manager Position to Lead the Community Safety Building Project	\$112,500	\$100k Capital/\$12.5k Taxation
Human Resources	Increase Existing Part-Time Coordinator Position to Full-Time	\$37,500	Taxation
Legislative Services	eScribe Meeting Management Software	\$40,000	Taxation
Parks	Improvements to City Park Amenities	\$45,000	Taxation
Parks	Staffing Re-Organization to Create a Second Full-Time Gardener Role to Meet Service Level Expectations	\$50,000	50% Funded Internally/50% Taxation
Planning & Licensing	Summer Co-Op Student Position to Add Capacity to Planning and Social Development	\$15,000	Taxation
Protective Services	Creation of a Leadership Position for Public Safety and Partnerships	\$200,000	100% Internally Funded
Public Works	Small Projects Coordinator for Development-Related and Small Capital Works' Projects	\$110,000	Taxation/Capital Funded
Recreation, Arts & Culture	Arena Feasibility Study	\$60,000	Growing Communities Fund
Recreation, Arts & Culture	Sports and Recreational Needs Assessment	\$60,000	Taxation
Social Development	Social Development Accessibility Plan Implementation	\$10,000	Taxation
Total		\$962,800	



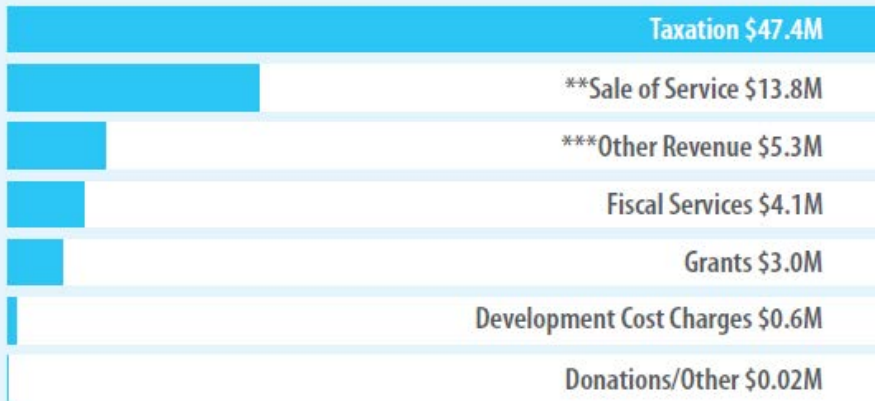
Overall Draft Budget Highlights



General Fund Draft Budget Highlights by Area - 253 -

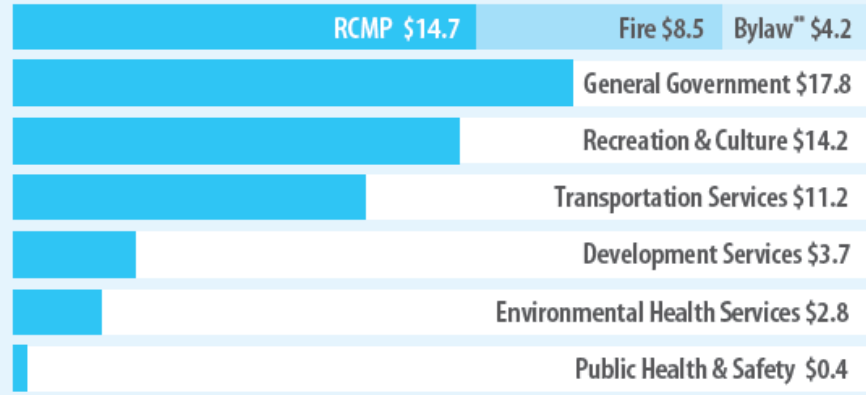
Area

General Revenues \$74.2 Million*



*Net of \$26M in taxes collected on behalf of others and Storm Utility ** Sale of Service includes items in fees and charges
 ***Other Revenues include fines and charges

General Expenses \$77.5 Million*



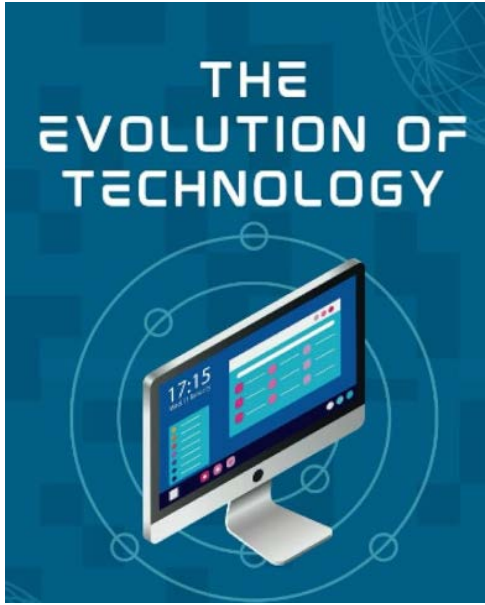
*Net of \$26M in taxes collected on behalf of others and Storm Utility
 **and Building and Licensing



Financial Challenges



City Impacts



City Impacts



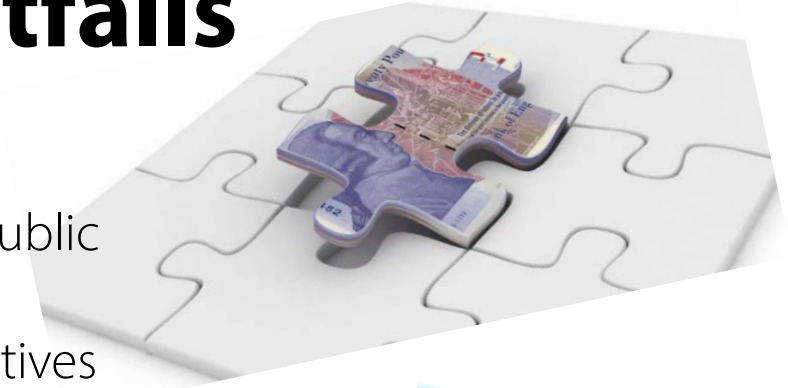
General Funding Shortfalls

Description	Amount
2022 Taxation Deferral	\$2.4M
Inflation and Operational	\$0.9M
Priorities and Initiatives	\$0.4M
Total	\$3.7M



General Funding Shortfalls

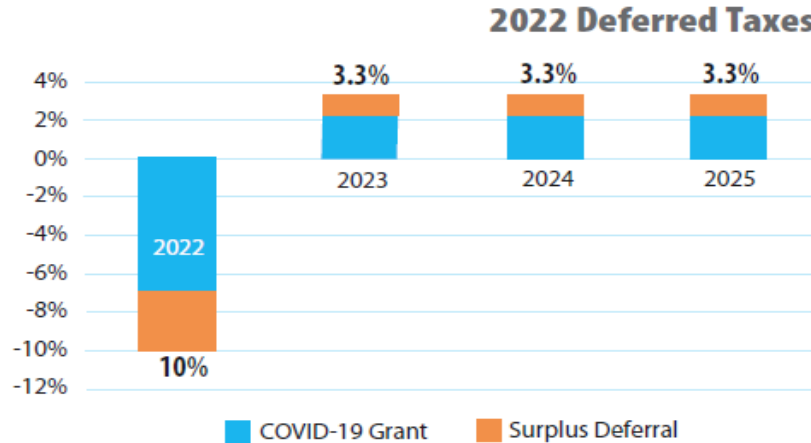
- Collecting maximum allowable property tax charges (\$200k) on utility assets
- Reallocated budget to fund new Director of Public Safety position with no new funding request
- Limited the number of new department initiatives
- Incorporating inflation into existing budgets where possible
- Budgets for completed department projects repurposed to offset inflation



2022 Deferral of Taxes

2023 Budget Impact

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



The Path to 2023

One of the three main factors driving this year's proposed budget increases is addressing the decisions made during the 2022 budget deliberations November 23-25, 2021 to defer taxes.

Summary of 2022 Budget Challenges



High Inflation



Sustained revenue losses due to COVID-19



Public demand for increased Community Safety Resources

The result of these challenges were that the City had funding shortfalls of just under \$0M in the operating fund equivalent to a 15.7% tax increase

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

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



2023 Budget Impact

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



City's Financial Plan

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

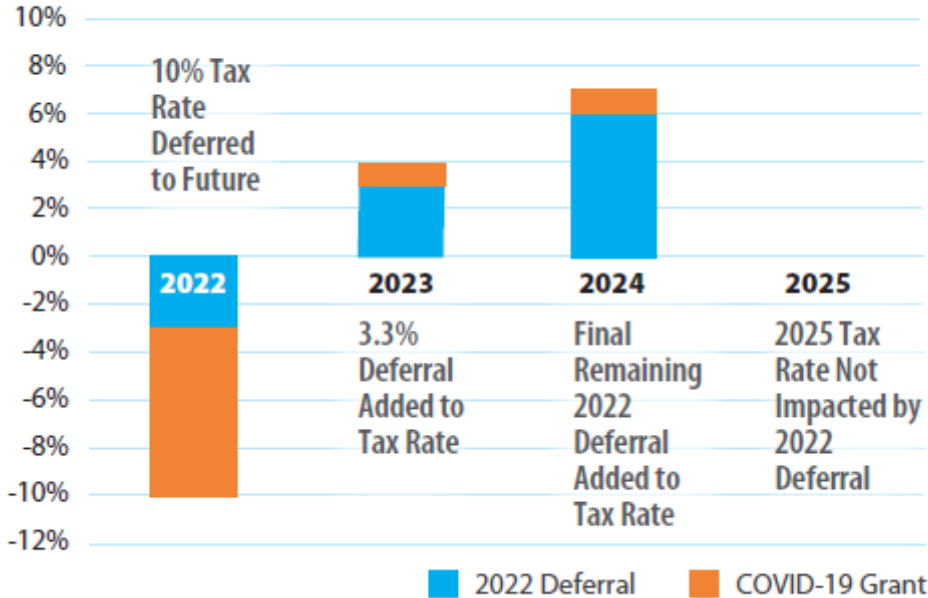
COVID-19 Deferral 7% (\$2.4M) – as presented Nov 22, 2021

3% Deferral (\$1.3M Surplus Draw) – approved by Council Nov 23, 2021



2022 Deferral of Taxes

2022 Deferred Taxes



The Path to 2024

One of the **three** main factors continuing to drive proposed budget increases is addressing the decisions made during the 2022 budget deliberations, November 22-23, 2022, to defer taxes through use of surplus drawn over the course of three years.

Summary of 2022 Budget Challenges

- High inflation
- Reduced revenue losses due to COVID-19
- Public demand for increased Community Safety measures

Thousands of other challenges identified the City had funding shortfalls of just under \$30M in their operating fund requested via a 13.7% tax increase.

Struck with the difficult challenge of balancing the budget, but following the recommendation the impact COVID-19 was having on Penticton residents, Towns Council made the following decisions to defer taxation for future years:

- 3.3% reduction in tax increases - can remaining \$2.8M of COVID-19 Grant
- 3% reduction in tax increases - draw from Surplus

Summary of 2023 Approved Budget

- General Surplus Revenue close of \$5.0M TO BALANCE THE 2023 BUDGET
- 3.3% deferral from 2022
- 3.4% operational increase
- 2.8% operational increase

2024 Budget Impact

- The 2022 funding deferral equated to 1.7% of location that were planned to be planned to over 3 fiscal years, the end of those tax deferrals was introduced with the 2023 budget.
- The 2022 budget proposals a financial strategy that will address the full and final 2022 deferral tax over four years from 2021-2025.
- Looking for deferral in the 2023 tax year **strengthened the City's position to maintain a balanced budget** by increasing the need to draw from reserves to balance budget needs, from required 4.7%

2022 DEFERRAL TRENDS

City's Financial Plan

- The City is required by provincial legislation to not run a deficit, and borrowing from reserves to balance is not a sustainable model.
- Similar to running a household, if monthly expenses exceed monthly income and savings are used to make up the difference, eventually the savings will run out.
- The proposed 2024 budget includes the full and final remaining 2022 budget deferral amount. By ending the deferral ahead of schedule the City's financial position is able to respond to unforeseen expenses to change.



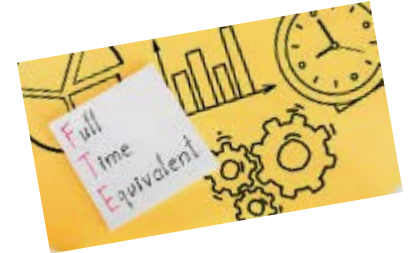
Full Time Equivalent Staffing

- Diversified workforce with unique challenges
 - 2023 Turnover Rate 11%; without retirements 8%
 - Attracting and retaining employees in specialized areas:
 - Lifeguards, Building, WTP/WWTP, Municipal RCMP, Works laborers, Foremen and Trades
 - Attraction and recruitment of external talent, along with engagement, retention and development of internal talent, crucial to organizational continuity
 - Lengthy recruitments



Full Time Equivalent Staffing

- 2023 Recruitments
 - City Manager
 - Director of Community Services
 - Director of Public Safety and Partnerships
 - Fire Chief, Manager of HR & Safety
 - Manager of IT and Digital Transformation
 - Public Works Manager
 - Engineering Technician
 - Business Analyst
 - Network Systems Analyst



FTE Staffing Levels

	2023 FTE	New	2024 FTE Proposed	Positions
Corporate Administration	3.0		3.0	
Finance and Administration <i>(Includes Municipal RCMP Employees)</i>	76.6	0.4	77.0	HR Coordinator
Community Services	54.0	1.0	55.0	Facilities Capital Project Manager
Infrastructure	111.0	5.3	116.3	Small Project Coordinator, Meter and Traffic Technician, Journeyman Technician, 2 Public Works Operators, Gardener
Development Services	43.5	1.0	44.5	Building Official
Penticton Fire Department	49.0		49.0	
Public Safety	0	1.0	1.0	Director of Public Safety and Partnerships
Municipal Staffing Subtotal	337	9	346	
Penticton Public Library*	14.5	0.3	14.8	Program Assistant
RCMP Members*	57.0		57.0	

**Positions not included in municipal staffing totals.*



Key Strategies to Address Fiscal Challenges

- Phase in remaining deferral in 2024
- Revenue generation
- Minimize inflationary impacts
- Seek funding opportunities



City Reserves (as at Dec 31, 2022)

Total Reserves as of December 31, 2022	\$114.1M
Less Restricted:	
Statutory	\$31.9M
Development Cost Charges	\$18.8M
Utility Reserves	\$39.8M
Other Restricted (Climate Action, Recycle BC)	\$2.0M
Reserves For Consideration	\$21.6M

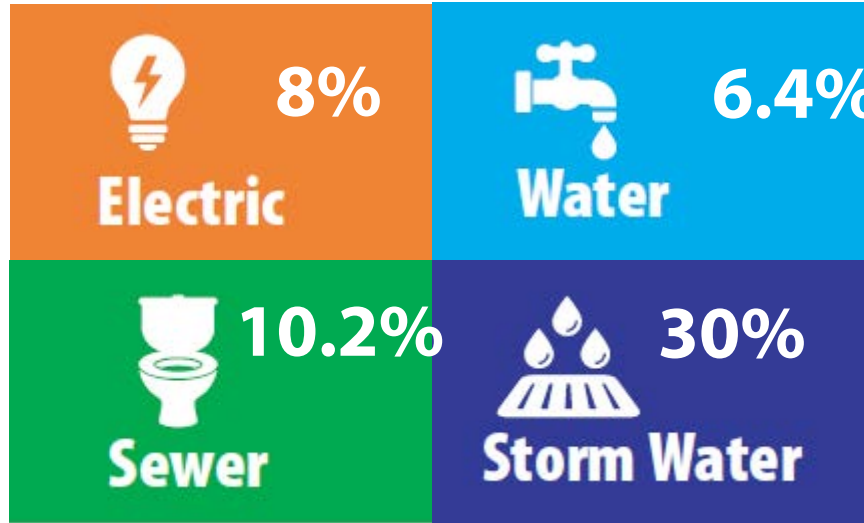
General Reserves (as at Dec 31, 2022)

- 266 -

Financial Stabilization	\$2.7M
Gaming	\$1.8M
Investment Income	\$1.4M
Surplus	\$10.1M
Assets (asset emergencies, or other capital needs)	\$4.7M
Other (RCMP, Election, Public Art)	\$.9M
Reserves Available for General Use	\$21.6M







Utility Rates Increases



What This Means to Residents – Utilities

Increase to annual charges by area:





 Storm Water	 Electric	 Water	 Sewer	Total
\$19	\$129	\$72	\$48	\$268
<i>Assumptions</i>	<i>914 kwh/mo</i>	<i>(3/4") 840 cu ft/mo</i>	<i>(3/4") 500 cu ft/mo (in winter)</i>	

- Average residential property will pay an extra \$22 per month



What This Means to Businesses – Utilities

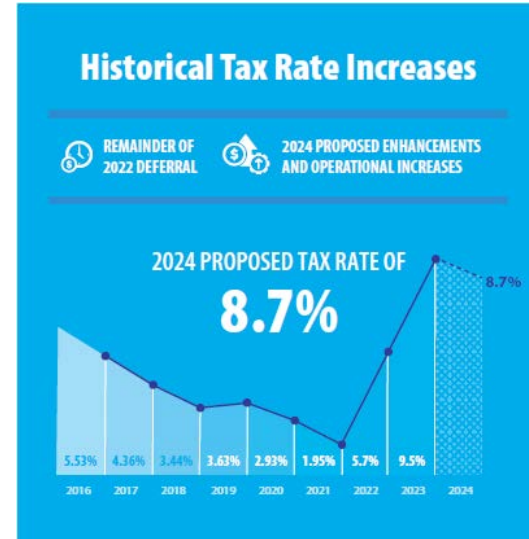
Increase to annual charges by area:

 Storm Water	 Electric	 Water	 Sewer	Total
\$57	\$413	\$375	\$515	\$1,360
<i>Assumptions</i>	<i>5,000 kwh/mo</i>	<i>(1 1/2") 7,000 cu ft/mo</i>	<i>(1 1/2") 7,000 cu ft/mo</i>	

- Average business property will pay an extra \$113 per month



Tax Increase



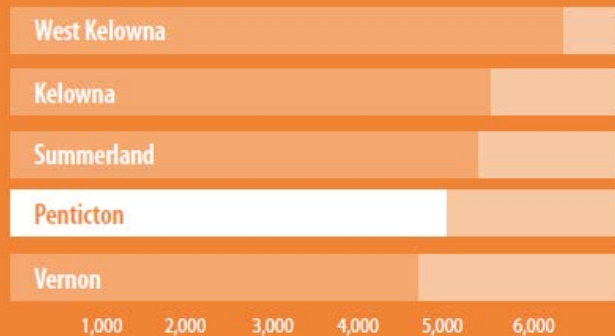
Tax Competitiveness

Resident Taxes

Residential Tax Competitiveness 2023

Total Residential Taxes & Charges Comparison

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



What this Means to Taxpayers

ESTIMATED TOTAL MONTHLY INCREASE

Residents

8.7% = \$15

Residents average annual increase of **\$175** per year, based on average annual property assessment of **\$669,290** (2023)

Businesses

8.7% = \$57

Businesses average annual increase of **\$678** per year, based on an annual average property assessment of **\$1,171,120** (2023)



What This Means to Residents

Monthly Tax Increase	\$15
Average Utilities Increase	<u>\$22</u>
Total	\$37
<i>Assumptions:</i>	<i>2023 \$669,290 Class 1 including NMC</i>

- Average residential property will pay an extra \$443 annually for taxes and utilities



What This Means to Businesses

Monthly Tax Increase	\$57
Average Utilities Increase	<u>\$113</u>
Total	\$170
<i>Assumptions:</i>	<i>2023 \$1,171,120 Class 6 including NMC</i>

- Average business property will pay an extra \$2,038 annually
- *Revenue neutral Business Tax Multiplier of 2.22 (same as previous year until 2024 assessment information is available)*



2024 Draft Financial Plan Summary

Priorities and Initiatives

- Fiscal sustainability
 - Incorporation of remaining deferral
- Operating:
 - Advancing Council Priorities



Questions?



2024 Budget Engagement Report

JoAnne Kleb

Communications and Engagement Manager

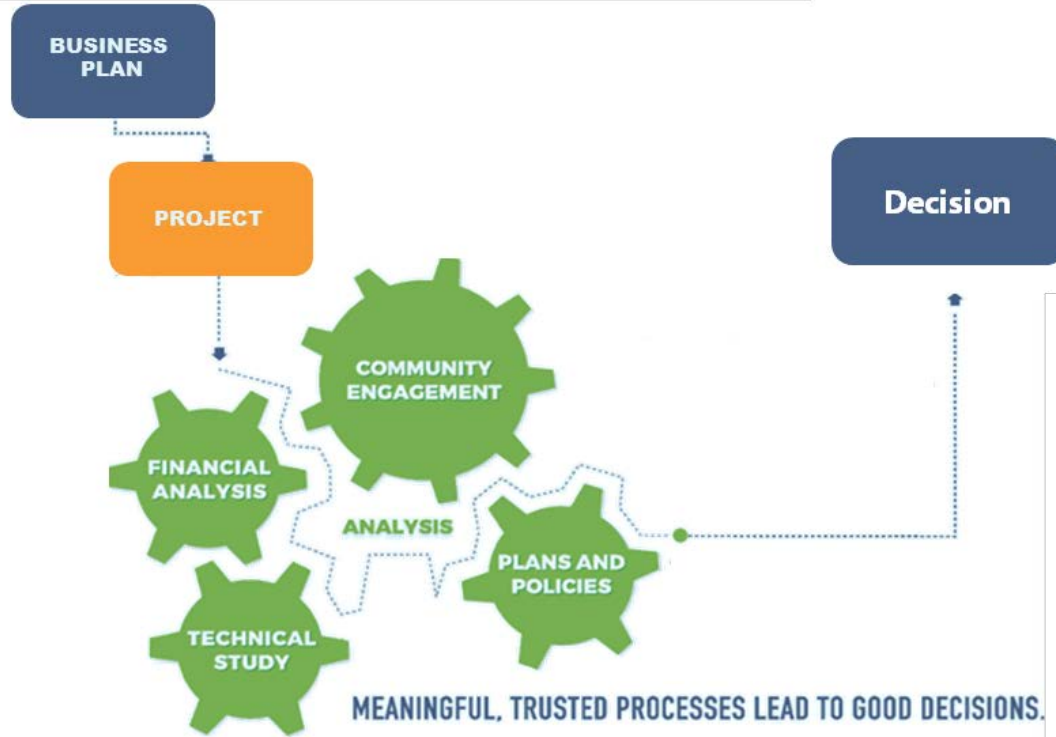


Legislated Requirement

“A council must undertake a process of public consultation regarding the proposed financial plan before it is adopted.”

COMMUNITY CHARTER
[SBC 2003] CHAPTER 26
Part 6 — Financial Management
Division 1 — Financial Planning and Accountability





Budget Engagement Strategy

- Reduce obstacles to make it easy to participate
- Provide wide range of easy-to-understand communications to reach as many people as possible
- Collect input that is helpful to Council while enabling participants to ask and say what they want
- Report back transparently



Engagement Overview

- 2023 Citizen Survey
- 2024 Budget Talks
 - Council Open House
 - Full page newspaper ads
 - Mayor Editorial
 - Video / Handout
 - PentTALKton Podcast
 - Social Media
 - Shapeyourcitypenticton / Eblasts
 - Business Community Info Session

2024 Proposed Plan and Budget
Information for residents and businesses

In The Proposed Plan

Path to 2024

Tightening our belts

Estimated Annual Utility Rates

Category	2023	2024
Dishes	\$132	\$132
Energy	\$413	\$413
Water	\$516	\$516
Sewer	\$72	\$72
Storm Water	\$19	\$19
Property	\$57	\$57

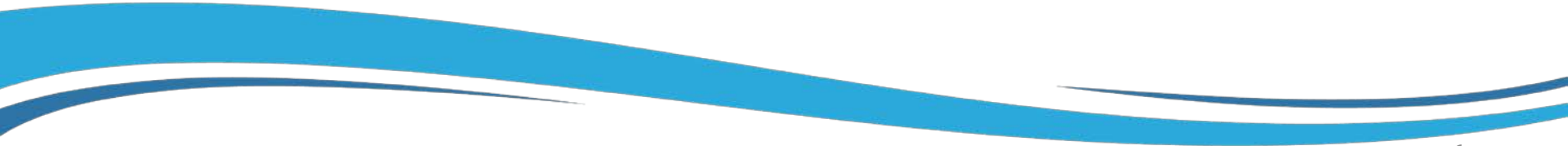
How Do We Compare?

RESIDENTS
Average Residential Property will pay an annual residential bill of \$1,966 annually, approximately \$116 per square foot.

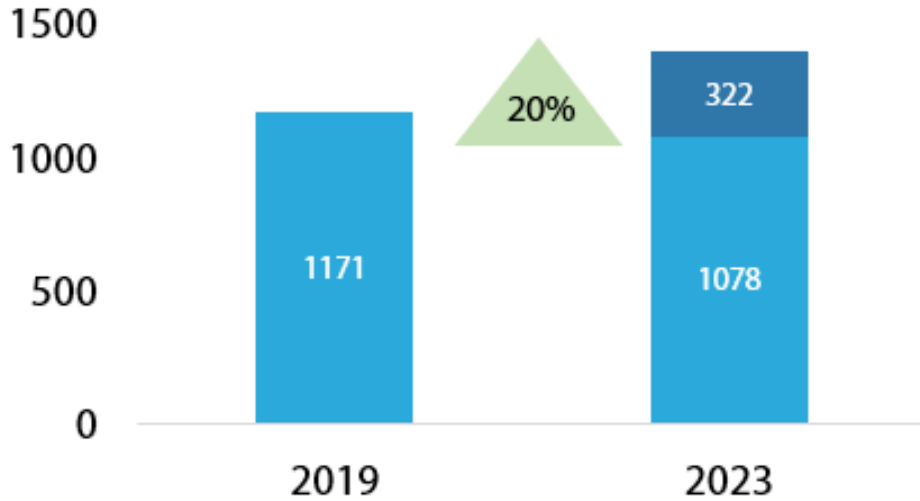
BUSINESS
Average Industrial Property will pay an annual commercial bill of \$1,966 annually, approximately \$116 per square foot.



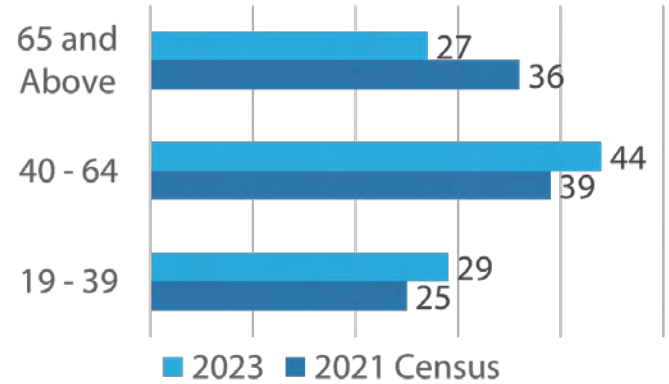
2023 Citizen Survey



1400 SURVEY COMPLETIONS

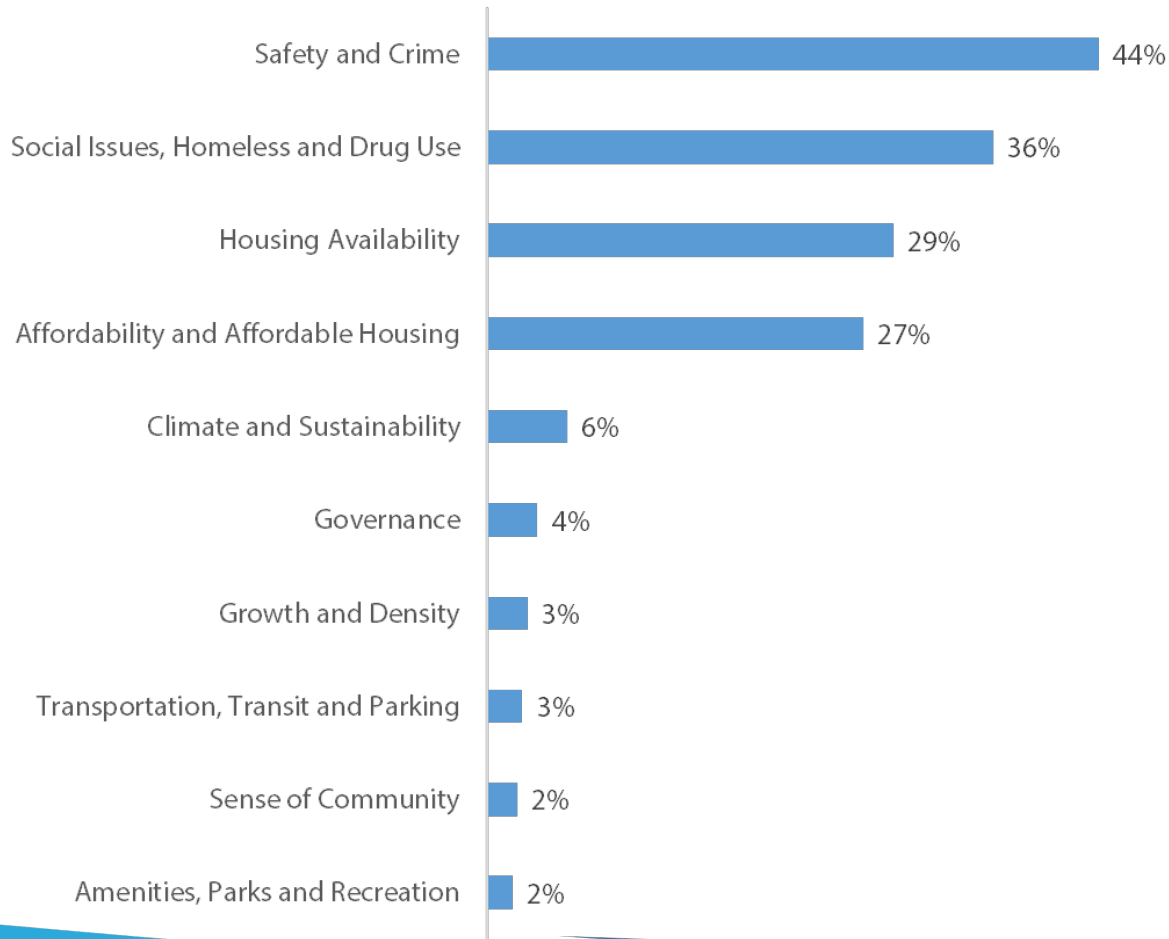


Age Groups (%)



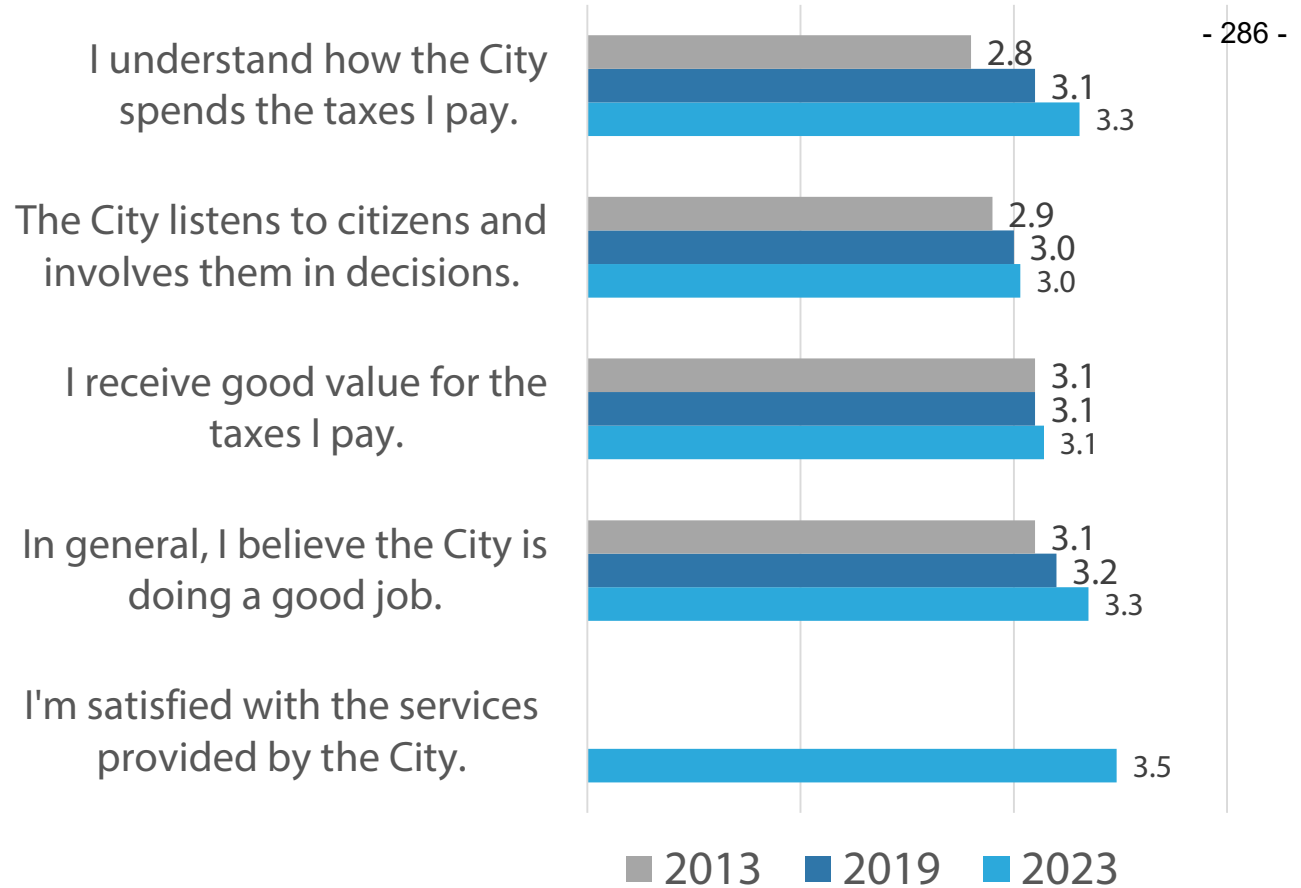
WHAT MAKES A CITY A GOOD PLACE TO LIVE?

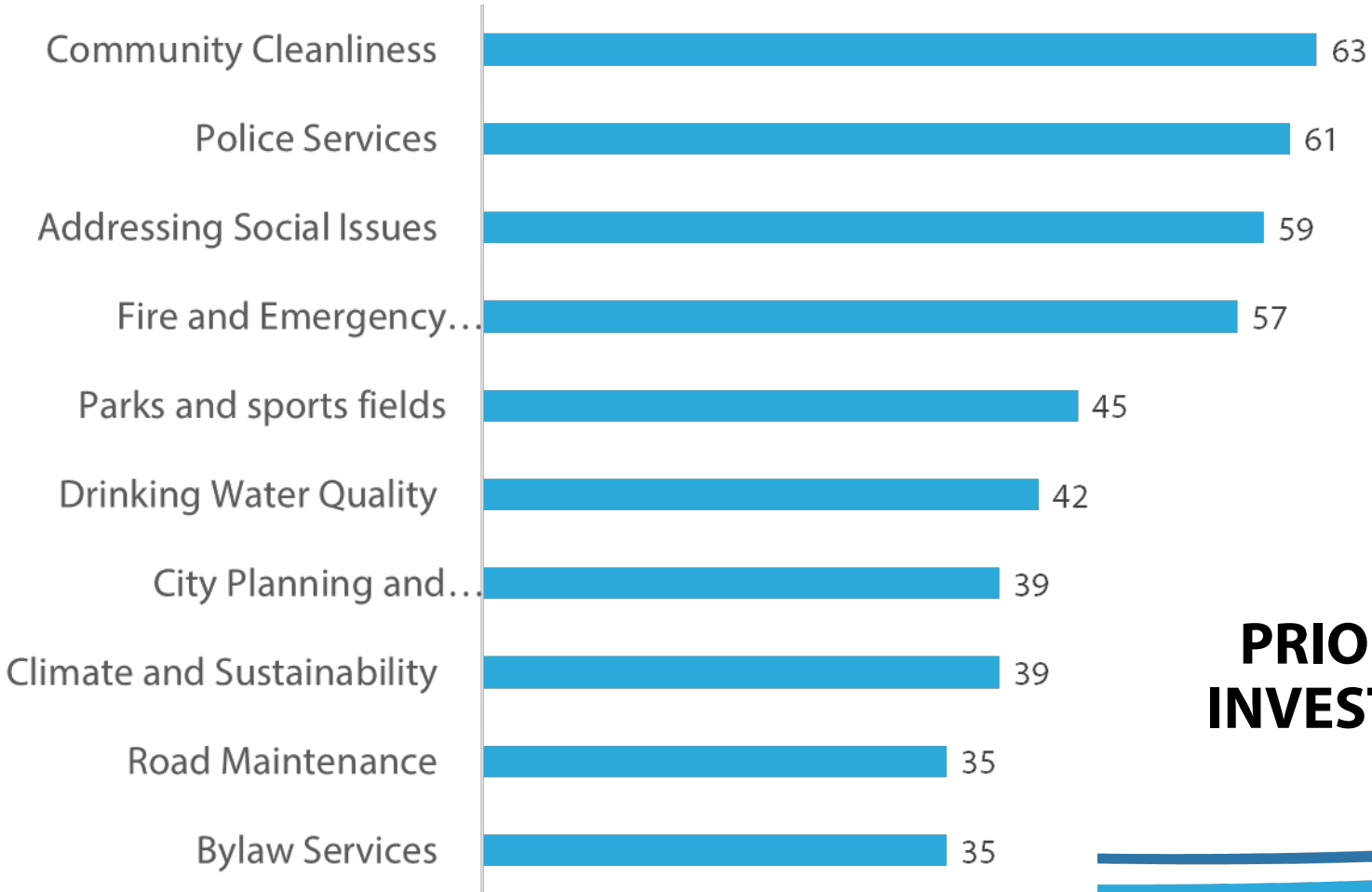
- Access to recreation, amenities and services
- Access to medical services
- Feelings of safety, low crime
- Events and activities
- Good governance/asset renewal
- Affordability
- Housing
- Natural environment
- Job opportunities
- Sense of community
- Size of community



MOST IMPORTANT ISSUES FACING THE COMMUNITY

HOW IS THE CITY DOING OVERALL?



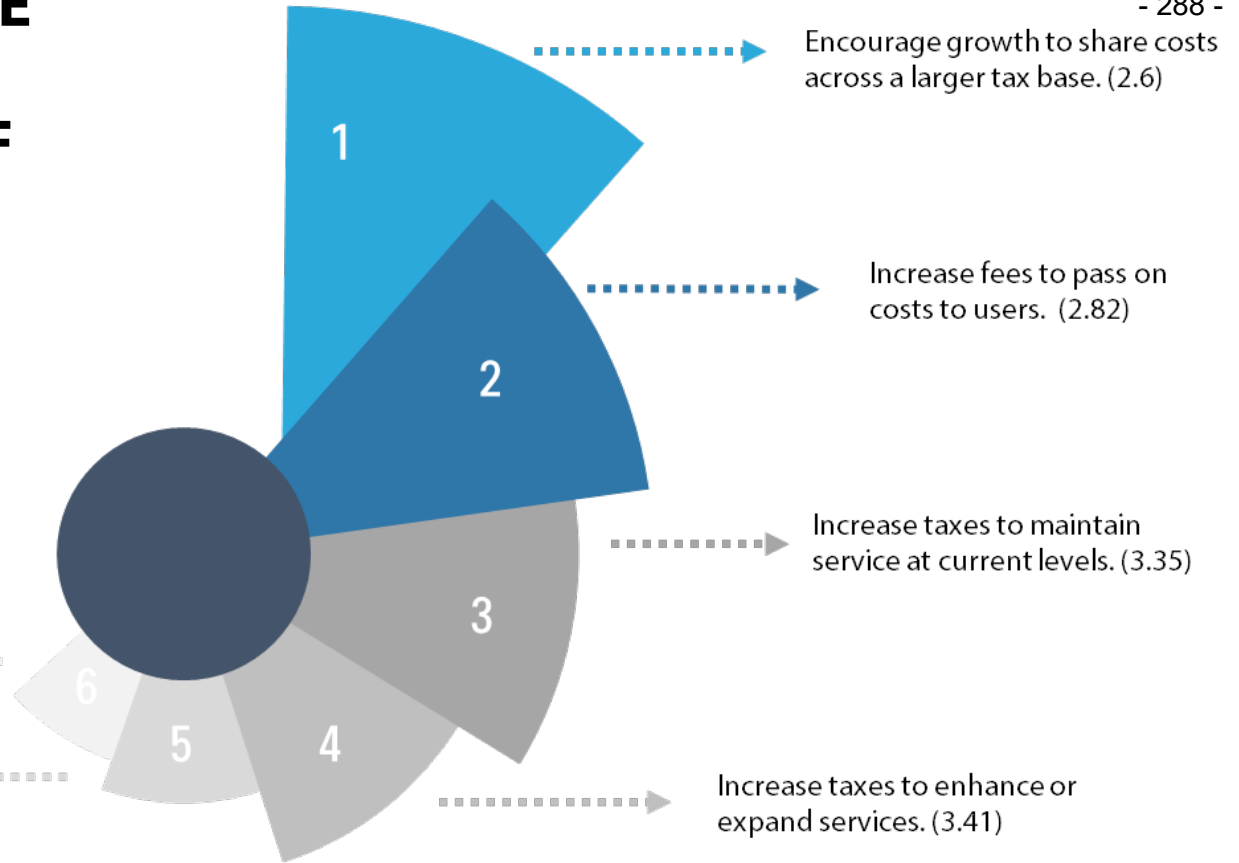


PRIORITIES FOR INVESTMENT (%)

HOW SHOULD WE ADDRESS THE RISING COSTS OF SERVICES?

Reduce services to reduce taxes. (4.57)

Reduce services to maintain current tax level. (3.85)



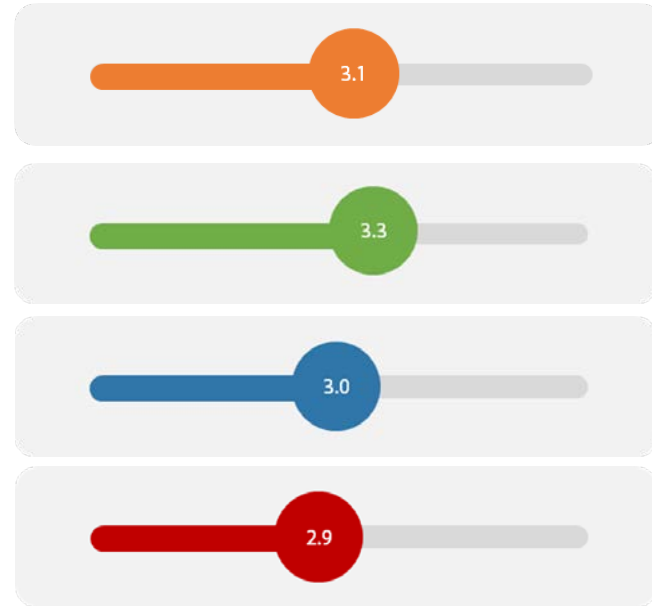
Council Priorities

Organizational Excellence

Vibrant and Connected

Livable and Accessible

Safe and Resilient

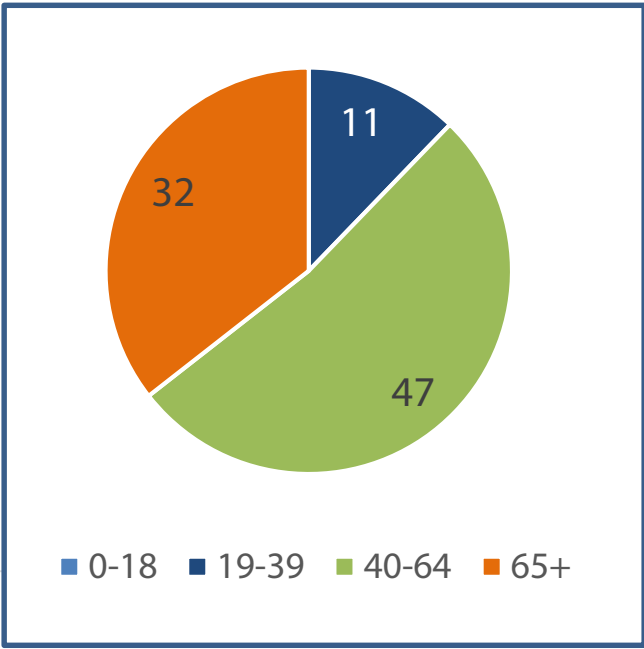
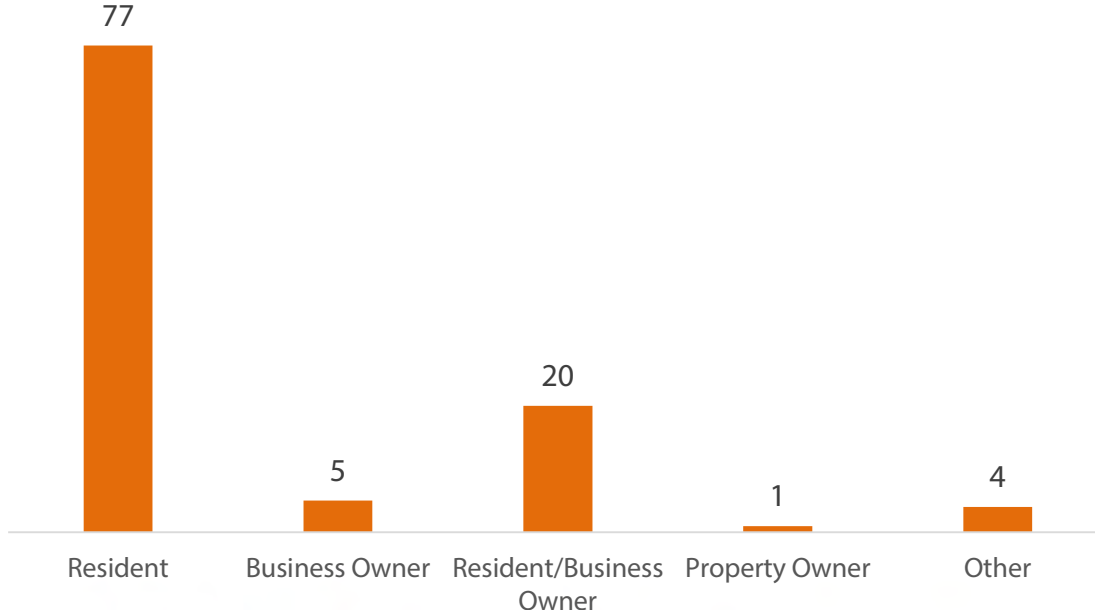


2024 Budget Talks



2024 Budget Talks

92 Feedback Forms

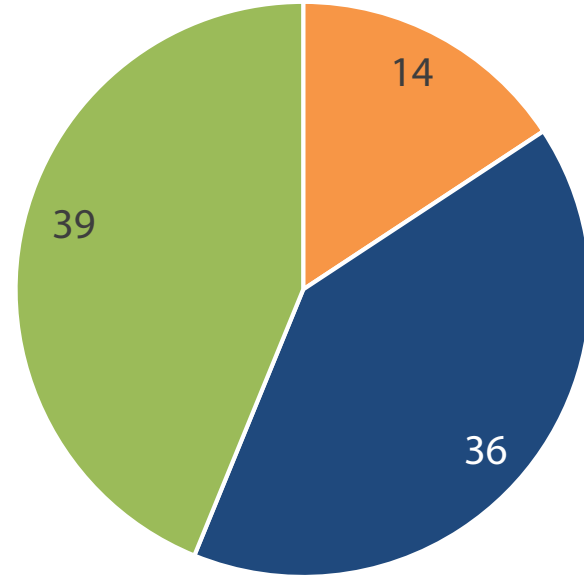
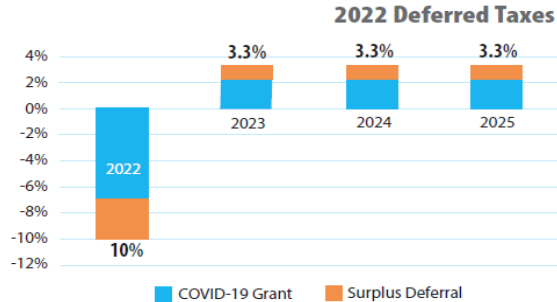


2024 Budget Talks

Awareness of decision in 2022 to defer tax increases

2023 Budget Impact

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



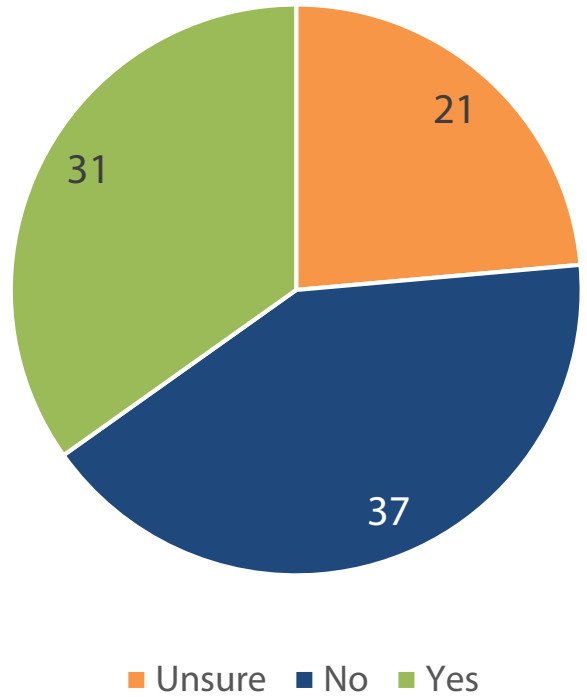
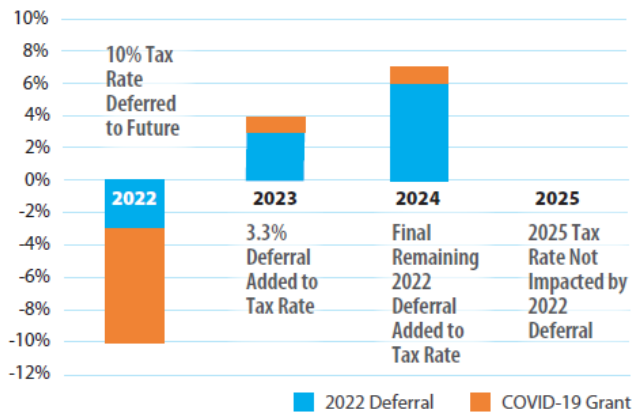
■ Not at all aware ■ Somewhat aware ■ Very aware



2024 Budget Talks

Agreement with addressing remaining deferral in 2024

2022 Deferred Taxes



Those who agree

“Pay it off asap.”

“Frankly, taxation is a challenging undertaking. This looks like the best option.”

“I think the current council would be wise to agree to this.”

“Pushing back payments isn’t in our city’s best interest.”

Those who disagree

“My concern is my ability to pay my mortgage.”

“I believe Mayor, Council and the City need to stay the course and pay back the deferral in manageable bites.”

“People are struggling with increasing costs. Repayment should be spread out over a few years.”

“Find cost savings instead of raising taxes.”



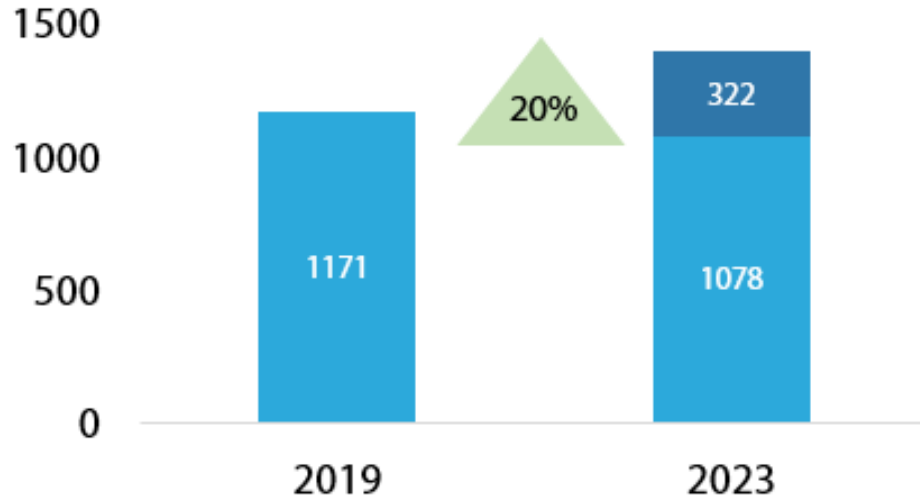
Business Feedback

- Discussed a range of topics including Director of Public Safety, Housing Accelerator Fund, Short Term Rentals, reserves
- Expressed importance of predictability to businesses
- Businesses facing increases from all levels of government (i.e. minimum wage)
- Not convinced there is a strong enough argument to accelerate addressing deferral

General Feedback

- Many views for and against the initiatives. Most discussion around the following:
 - Director of Public Safety & Partnerships
 - Traffic calming initiatives and bike lanes
 - Advancing the urban forest master plan and climate initiatives
 - Need for a decision on arenas and understanding of use
- Although split on deferral, most comments provided were related to financial challenges

1400 SURVEY COMPLETIONS



- 2023 Citizen Survey
- 2024 Budget Talks
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 - Mayor Editorial
 - Video
 - PenTALKton Podcast
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 - Business Community Info Session



Questions?



2024 Budget Deliberations

Debt & Borrowing



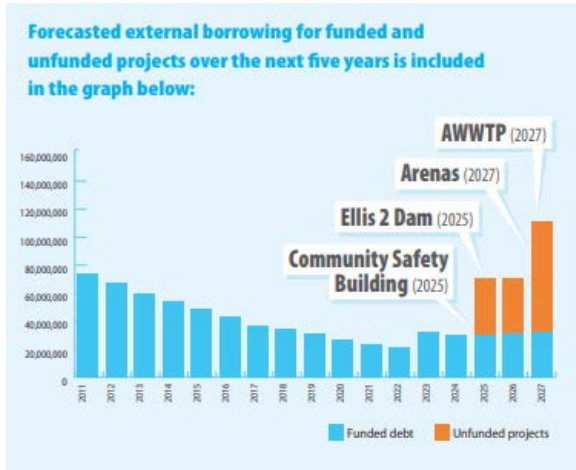
Capital Financing - Considerations³⁰¹ -

- Debt
 - Types
 - Short term
 - Long term
 - Benefits
- Reserves



Debt Levels

The City's liability servicing levels have declined to 2.8% in 2022 and over the course of 2024-2028 will grow to 3.6% and decline to 3.1%.



	2022	2023	2024	2025	2026	2027	2028
	Financial Statement	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Opening balance		\$ 20.80	\$ 26.69	\$ 29.60	\$ 31.32	\$ 29.34	\$ 28.87
Principal Repayment		\$ 1.91	\$ 2.19	\$ 2.28	\$ 1.98	\$ 1.98	\$ 2.27
New debt		\$ 7.80	\$ 5.10	\$ 4.00	\$ -	\$ 1.50	
Ending balance	\$ 20.80	\$ 26.69	\$ 29.60	\$ 31.32	\$ 29.34	\$ 28.87	\$ 26.60
Estimated Liability							
Servicing Cost %	2.8%	2.8%	3.6%	3.6%	3.5%	3.1%	3.1%



Debt Summary

Funding	2022 Balance	2023 Interest	2023 Principal	2023 New Debt
Casino	630,927	65,822	138,986	
Development Cost Charges	1,353,453	86,357	175,765	
Asset Sustainability	306,000	1,817	306,000	
General Fund	<u>7,442,919</u>	<u>337,438</u>	<u>629,262</u>	
Total General	9,733,299	502,023	1,250,013	
Water	4,512,634	372,726	422,123	4,700,000
Sewer	<u>6,521,248</u>	494,775	543,155	3,100,000
Total	20,767,181			



Proposed Borrowing

Debt Funded Projects

External Debt Financing

Project ID	2024 Budget	2025 Budget	2026 Projection	2027 Projection	2028 Projection
Funded Capital Projects					
AWWTP-S3 Phase 3 of AWWTP Expansion & Upgrades	-	-	-	1,485,000	-
WD-NE-03 Ellis 2 Dam Design & Upgrades*	-	4,000,000	-	-	-
Funded Capital Projects: External Financing	\$ -	\$ 4,000,000	\$ -	\$ 1,485,000	\$ -



Questions?



2024 Budget Deliberations

Financial Health
Reserves and Debt



Financial Health

Purpose

- Good governance
- Accountability and transparency
- Maintain levels of service

Financial Management Policy
• Approved 2018

Investment Policy
• Approved 2023

Reserve Policy
• Approved 2019
• To be reviewed 2023

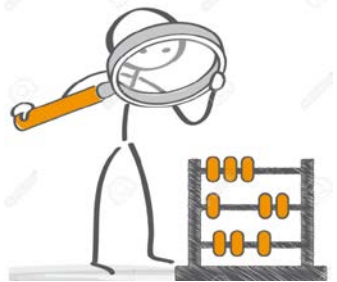
Financial Plan Process Policy
• Approved 2016

Year End Surplus Policy
• Approved 2022

Debt Policy
• Approved 2023

Financial Health

Statutory Bylaws



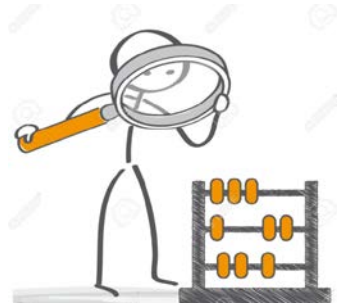
Financial Health



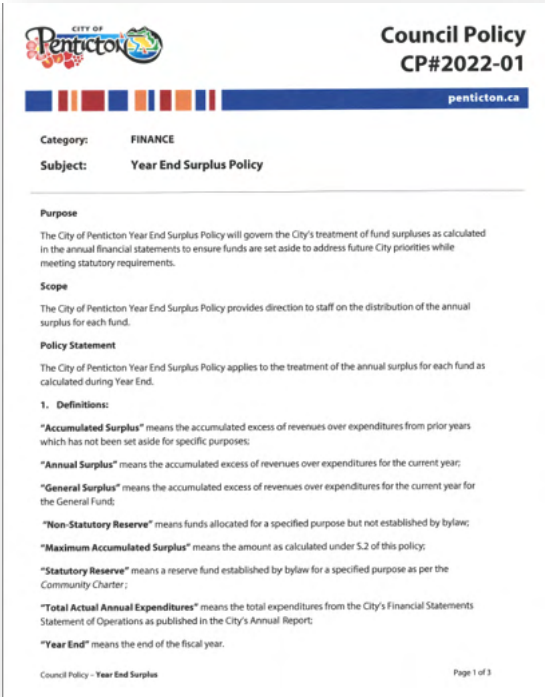
Reserve Policy – 45 Reserves

2022: \$114M

- Primary objective of funds
 - Ensure stable, predictable taxation
 - Focus on long-term financial stability
 - Safeguard & maintain existing assets
 - Provide for operating emergencies
 - Finance new assets
- Reserve details
 - Contribution sources
 - Minimum & optimal balances
 - Internal borrowing
 - Interest allocations



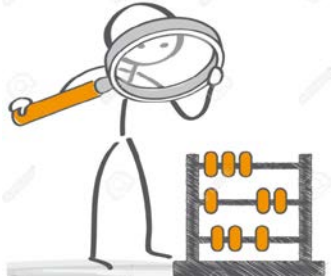
Financial Health



2022: \$10.1M

Year End Surplus Policy

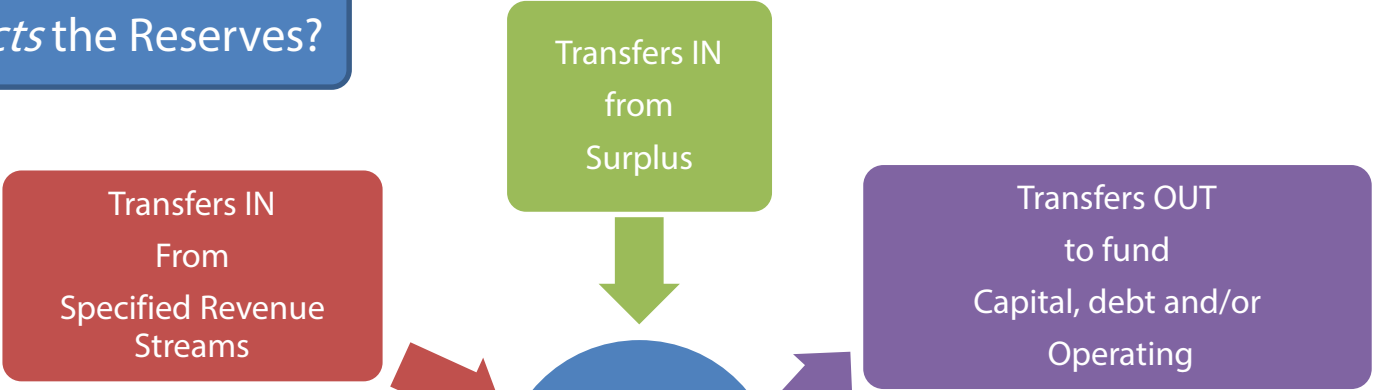
- Treatment of fund surplus from annual Financial Statements
- Maintain adequate Accumulated Surplus
- Set aside funds for future priorities
 - RCMP
 - Financial Stabilization
 - Equipment Replacement
 - Asset Emergencies
 - Asset Sustainability



Financial Health

Reserves - Community Charter Section 188 - 189

What *impacts* the Reserves?



How?

- Council approval through FP bylaw and budget amendments



Financial Health

\$	Utility Fee Revenues	Developer Fee Revenue	Grant Revenue
RESERVE	Water Surplus & Capital	Parkland Acquisition	Community Works
	Sewer Surplus & Capital	Public Amenity	Growing Communities
	Electric Surplus & Capital	Affordable Housing	Recycling
	Capital General	Alternative Transportation	Climate Action
	Storm Water	Local Improvement	
	Sewer Equipment Replacement	Off-site Parking	
		DCCs	
		Urban Forest	



Financial Health

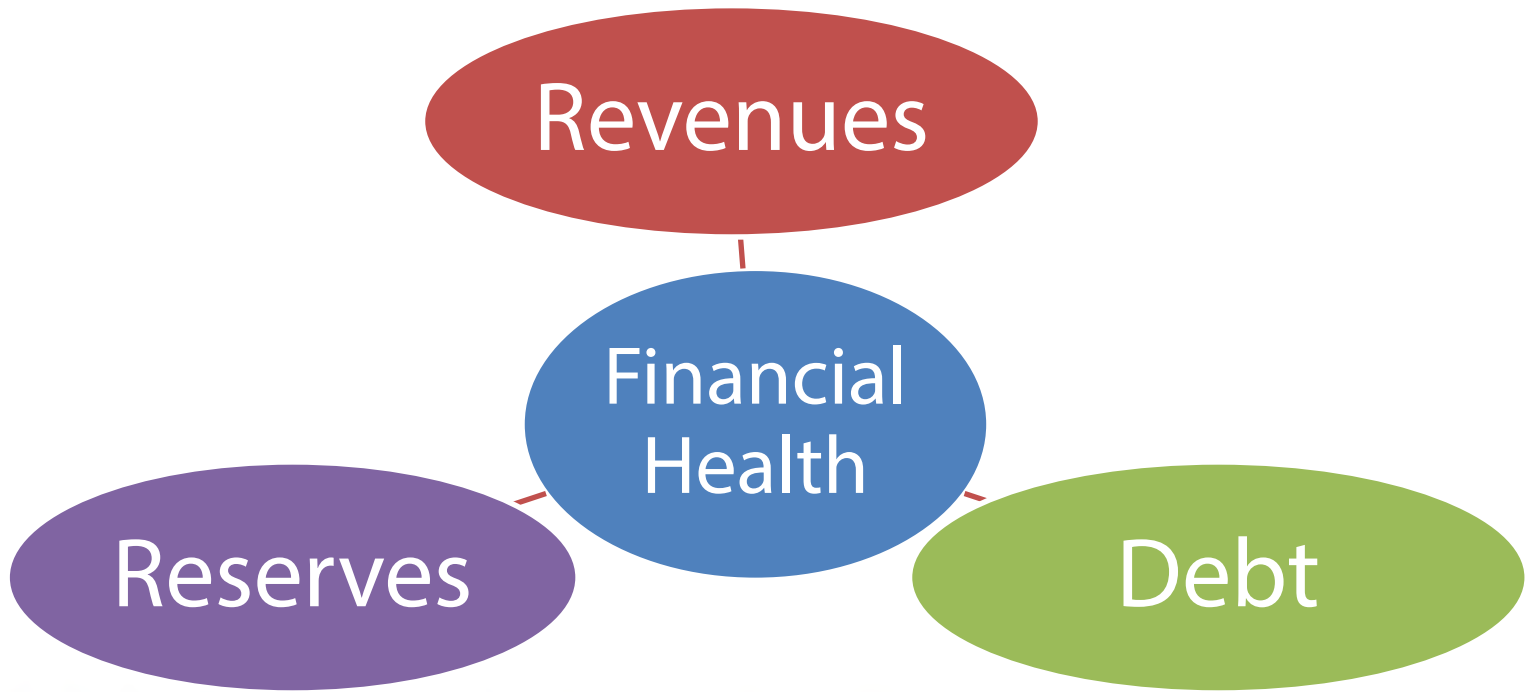
\$	General Revenue	Other Revenue	Other Revenue Source
RESERVE	RCMP	Land Acquisition	Land sales
	Financial Stabilization	Asset Sustainability	Gaming, rental fees
	Equipment Replacement	Marinas	Marina Leases
	Asset Emergency	Parking & Revitalization	Parking fees
	Asset Sustainability	Gaming	Gaming
	General Surplus	Online Accommodation	PRBC OAP funds



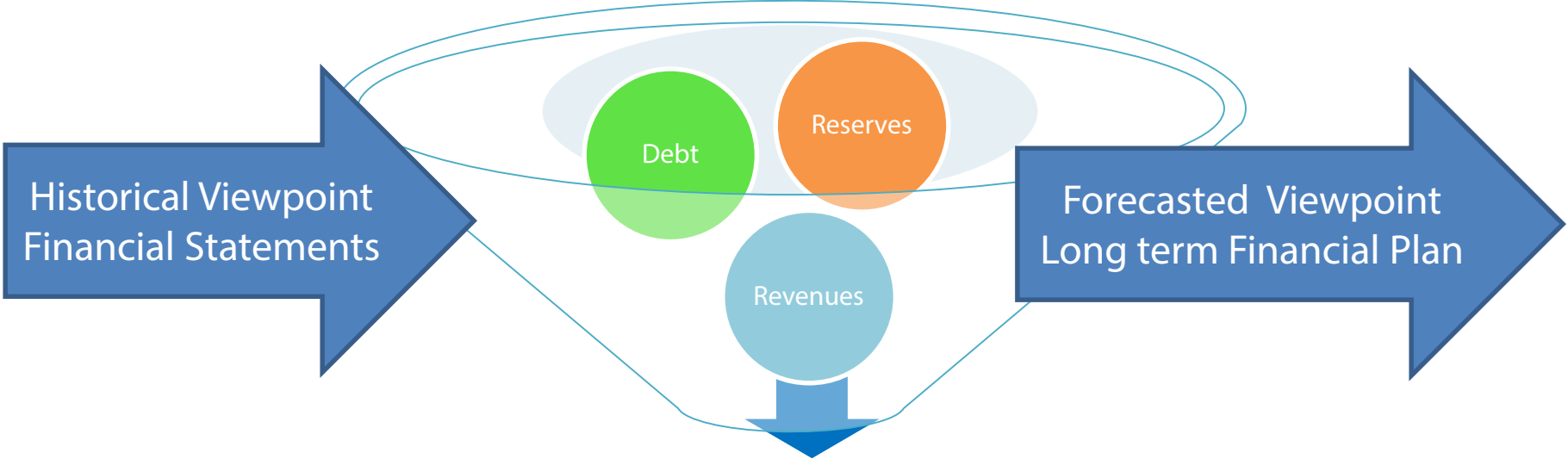
Financial Health



Financial Health



Financial Health Components



PSAB: Statement of Recommended Practice (SORP)
Trends and Ratios highlighting Sustainability, Flexibility and Vulnerability



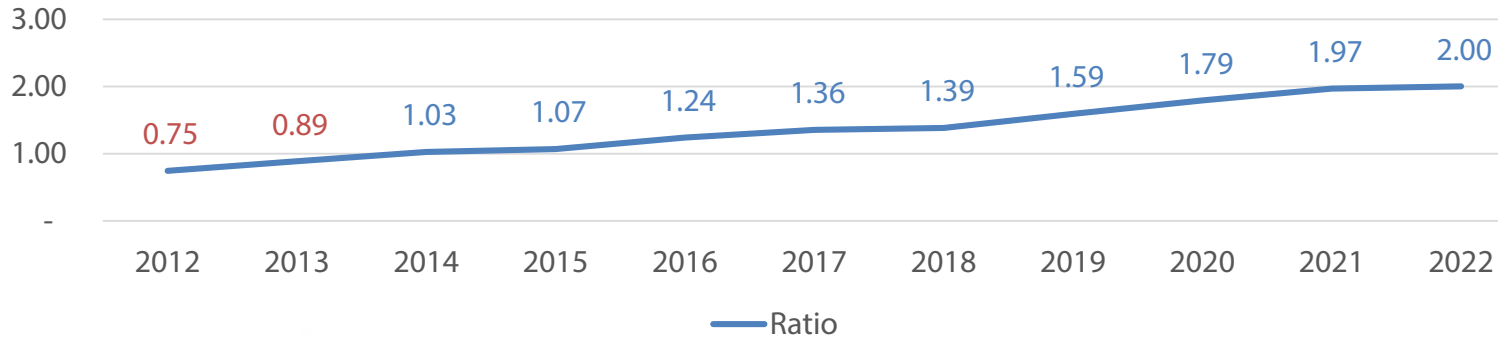
Financial Health - Sustainability

Indicator Story: This indicator measures the extent to which government requires future revenues to pay for past transactions.

>1 Resources are on hand to finance future operations. Sustainable.

<1 Future revenues will be required to pay for past transactions. Not Sustainable.

Financial Assets to Liabilities



2024-2028
Estimated
ratio with
projected
debt =
1.81



Financial Health - Flexibility

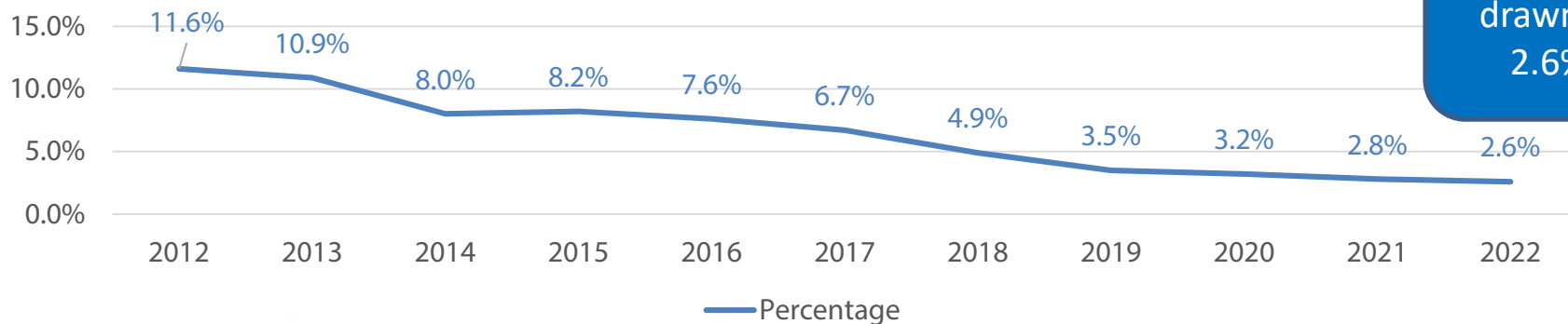
Indicator Story: Measures the impact of borrowing decisions on the city's ability to meet its financial and service commitments.

Decreasing % indicates increasing ability to meet servicing cost with revenues. Flexible.

Increasing % indicates decreasing ability to meet debt servicing cost with revenues. Limited flexibility.

2024-2028
Estimated
Projection
with debt
fully
drawn =
2.6%

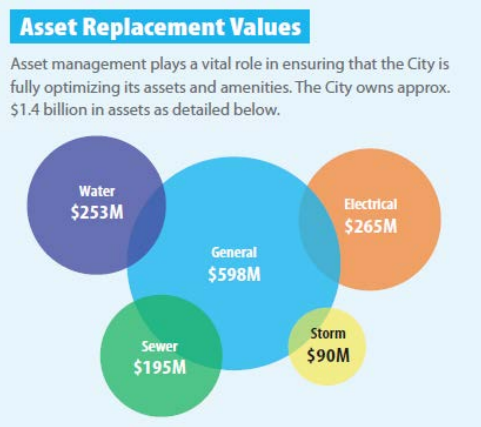
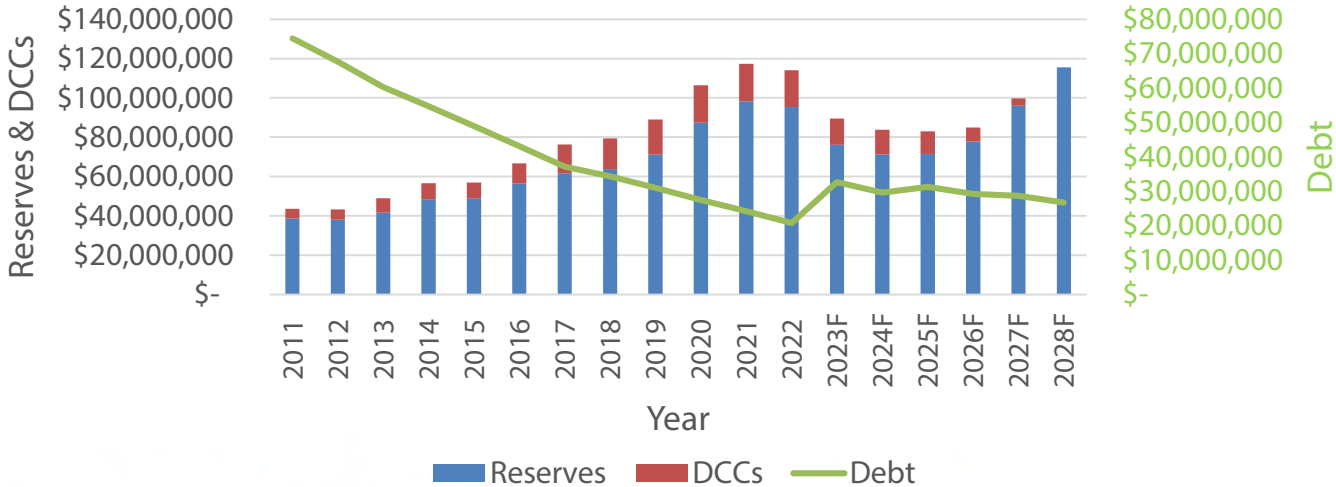
Debt Charges to Operating Revenue



Reserves, Debt & Asset Management 318 -

Planning

Reserves and Debt
2011 - 2028



Reserve Balances - Summary

Reserves	Financial Statement 2022
Statutory	\$ 31,882,413
Own	\$ 63,423,494
DCC	\$ 18,760,684
Total	\$ 114,066,591



Reserve Balances – Non-Statutory Reserves

Own Reserves	2022 Balance
Asset Emergency	4,115,859
Cemetery Land	133,000
Climate Action	668,523
Electric Surplus	18,372,975
Financial Stabilization	2,743,108
Gaming	1,848,216
General Surplus	10,115,553
Investment Income	1,369,942
Marinas	432,404
MMBC	1,362,054
Parking & Revitalization	51,765

Own Reserves	2022 Balance
Public Art	76,771
RCMP	612,999
Sewer Equipment Replacement	350,000
Sewer Surplus	8,000,316
Storm Water	610,044
Urban Forest	10,800
Water Surplus	10,007,980
West Bench Capital	1,185,185
West Bench Water	1,253,376
Online Accommodation Platform	102,624
TOTAL	\$ 63,423,494



Reserve Balances – DCC’s

DCC by Type	2022 Balance
Roads	2,070,651
Parks	902,011
Storm (Drainage)	1,127,322
Waste Water	10,985,760
Water	3,674,942
Total	\$ 18,760,686

The Corporation of the City of Penticton

Bylaw No. 2022-38

A Bylaw to impose development cost charges.

WHEREAS pursuant to the Local Government Act, Council is empowered to impose Development Cost Charges;

AND WHEREAS Council has adopted the City of Penticton Development Cost Charges Bylaw No. 2007-79 and now desires to repeal and replace that bylaw;

NOW THEREFORE the Municipal Council of The Corporation of the City of Penticton in open meeting assembled ENACTS as follows:

Title:

1. This bylaw may be cited for all purposes as "Development Cost Charges Bylaw No. 2022-38".

Administration:

2. The Director of Development Services is hereby appointed to administer this bylaw.

Definitions:

3. In this bylaw, unless the context otherwise requires, the definitions in the City of Penticton Zoning Bylaw, Local Government Act, Land Title Act and Interpretation Act govern, and the following definitions apply:

"Agricultural zone" means the Rural Zones as designated in the Zoning Bylaw.

"Apartment" means a residential building consisting of three (3) or more dwelling units on a lot, where each dwelling unit has its principal access from a common entrance or hallway. Ground level dwelling units may have the principal access from a common entrance or hallway or may have direct ground level access to the outside.

"Apartment in C5 and C6 Zone" means an Apartment unit on a parcel located within the C5 Urban Centre Commercial Zone or C6 Urban Peripheral Commercial Zone as set out in the Zoning Bylaw.

"Bare land strata lot" means the smallest unit of land defined on a horizontal plane according to a bare land strata plan under the provisions of regulations pursuant to the Strata Property Act.

"Boarding home" is defined as a building in which the owner or manager supplies accommodation and/or sleeping unit accommodation for remuneration. It may or may not include meal service. It includes lodges for senior citizens but does not include hotels, motels, temporary shelter services, congregate housing, or bed and breakfast homes.

"Building Bylaw" means the City of Penticton Building Bylaw as amended from time to time.

"Building permit" means permission or authorization in writing from the Chief Building Official to perform work regulated by the Building Bylaw.



City Reserves (as at Dec 31, 2022)

Total Reserves as of December 31, 2022	\$114.1M
Less Restricted:	
Statutory	\$31.9M
Development Cost Charges	\$18.8M
Utility Reserves	\$39.8M
Other Restricted (Climate Action, Recycle BC)	\$2.0M
Reserves For Consideration	\$21.6M



General Reserves (as at Dec 31, 2022) ⁻³²⁴⁻

Financial Stabilization	\$2.7M
Gaming	\$1.8M
Investment Income	\$1.4M
Surplus	\$10.1M
Assets (asset emergencies, or other capital needs)	\$4.7M
Other (RCMP, Election, Public Art)	\$.9M
Reserves Available for General Use	\$21.6M

General Surplus Forecast

Type	Amount
2022 General Surplus	\$10,115,549
2023 Forecast draw	-1,900,000
Ending 2023 Surplus	8,215,549
2024 Surplus Draw	-226,525
2025 Surplus Draw	-116,094
Forecasted future balance	7,872,930
2022 Optimum Balance	11,860,571
Projected Shortfall	-3,987,641



City Reserves (5 year projected)

Reserve	2022	2023	2024	2025	2026	2027	2028
	Financial Statement	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Statutory	31,882	31,894	28,846	25,821	25,609	27,555	29,206
Mandatory (DCCs)	18,761	13,386	12,495	11,741	8,138	6,632	3,920
Non-Statutory	63,423	44,229	42,429	45,634	52,129	68,470	86,295
Total	114,067	89,509	83,771	83,197	85,876	102,657	119,421



Questions?





Community Services Division

2024 Budget



Community Services



Overview

Our Division supports all facets of community health and safety as well as economic prosperity for Penticton.

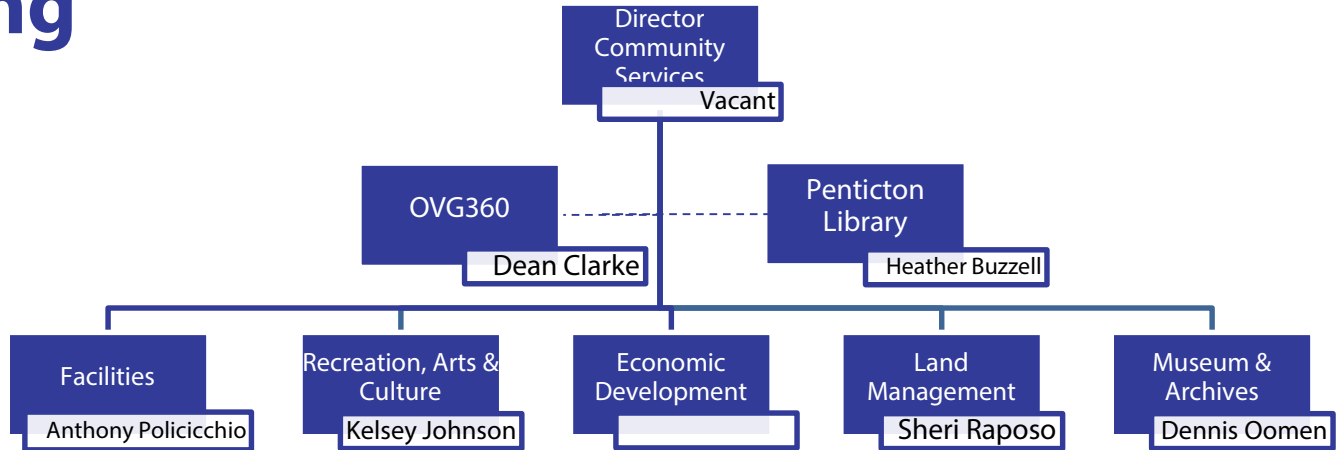
Departments within Community Services are focused on activities and actions and enable residents to enjoy a high quality of life:

Economic Development	Facilities	Recreation, Arts & Culture	Library	Museum & Archives	Land Management
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Community Services

Staffing



Community Services

2023 Achievements

- Hosted the 60th Anniversary BCHL All-Star Weekend
- Return of the Vancouver Canucks Young Stars Classic



Community Services

2023 Achievements

- Arena Use Analysis underway & on track for Q4 completion
- Continuing recreation services level recovery



Community Services

2023 Achievements

- Implementation of the CMMS for Facilities Maintenance
- Fire Hall 2 secondary apparatus building construction underway



Community Services

2023 Achievements

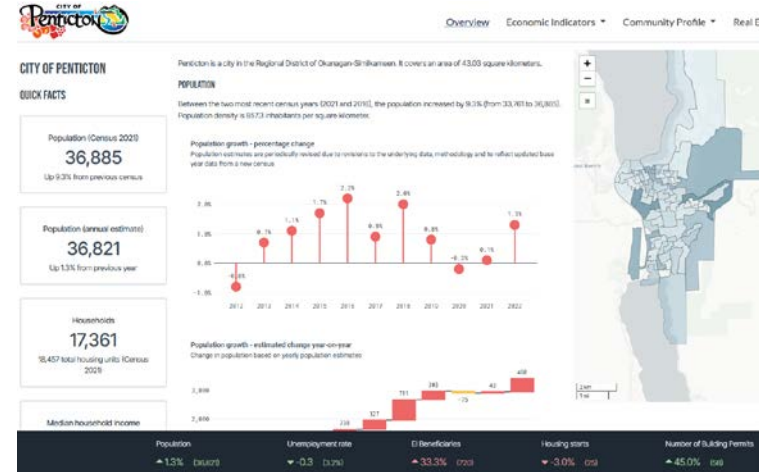
- Opening of the Dragon Boat Pub
- Opening of the Four Points by Sheraton



Community Services

2023 Achievements

- Launched the Economic Data Portal
- Welcome Home Initiative



Community Services

Welcome Home Initiative... the story so far

150 Applications Received

Applicants who arrived in Penticton between July 1, 2022 to Oct. 31, 2023. Responses collected Sept. 20-Oct. 31, 2023.



43% of new arrivals aged 19-44

Largest group of new arrivals came from the Lower Mainland, largely for work purposes



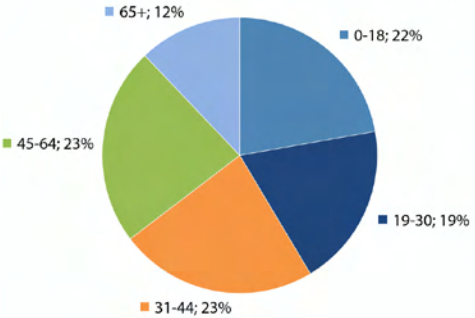
36%

Moved Here for Work

13%

Remote Worker

Age of New Arrivals



Community Services

Key Performance Indicators (KPIs)

How Many?	2022 Actual	2023 Plan
Number Public Skating Admissions	5,166	5,200
Number of Swimming Pool Admissions	121,928	121,000
Number of Fitness Room Admissions	35,878	36,000
Number of Event Applications Processed	106	106
Number of Museum Visitors	10,062	11,000
Number of School Program Participants at the Museum	3,317	3,500
Number of Archival Requests	263	275
Lost Time Incidents	-	0

2023 Actuals will be released in January 2024



Community Services – Proposed Initiatives 338 -

Safe & Resilient

Community Safety Building Detail and Design

Livable & Accessible

Community Centre Energy Efficiency Improvements

Organizational Excellence

City Yards Facility Upgrades

City Hall Envelope Review and Design

Vibrant & Connected

Arena Feasibility Study

Sport & Recreational Needs Assessment



Community Services

Operational Efficiencies

- ✓ Review of Subcontracted Work → 50% Reduction in Pro Services Budget
- ✓ 10 Year Capital Replacement Plan → Repair/Maintenance Strategies
- ✓ Equipment Inventory → Informed Decision Making
- ✓ Civic Events → Additional Shoulder Season Event

Community Services

Operational Efficiencies

- ✓ Recreation Guide Distribution → 70% Reduction in Printing Costs
- ✓ Digitizing Paper Files → Efficient Filing Systems
- ✓ Appraisals with Agreements → Optimizing Current Market Value
- ✓ Increasing In-House Legal Work → Reduced Legal Fees

What We Do

Economic Development

- Builds and enhances Penticton's economic well-being
- Focus on resident and labour attraction
- Promotes the City as an event destination, contribute to a healthy and vibrant community
- Leads strategic investment initiatives (e.g. North Gateway)
- Support partnership with DPBIA, Travel Penticton, Penticton Indian Band, Penticton & Wine Country Chamber of Commerce, YYF and OVG360



Community Services

2024 Economic Development

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(20,500)	(20,500)	-
Expense	534,500	482,500	144,000
Net Cost Allocations	<u>73,450</u>	<u>73,450</u>	<u>79,565</u>
Net Expense	587,450	535,450	223,565



Community Services

2024 Tourism

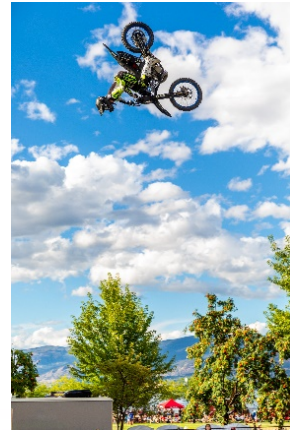
	2023 Budget	2023 Forecast	2024 Budget
Net Expense	275,000	275,000	250,000



What We Do

Recreation, Arts & Culture

- Recreation, aquatics, events and festivals & active living opportunities
- Partnerships to support recreation and wellness opportunities



What We Do

Recreation, Arts & Culture

- **135,000+** pool visits
- **35,749** Fitness Room Visits
- **11,477** Program Registrations
- **18,518** Rental Hours

- **105** Days Booked @ Cleland Theatre
- **16** Busking Permits
- **8** Public Sculptures Showcased
- **2+** Film Permits



- **12** Major Events
- **15** Sporting Events
- **53** Community Events
- **20** Private Events
- **6** Weddings & Ceremonies



2022 Data



Community Services

2024 Recreation, Arts & Culture

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(2,014,000)	(2,055,000)	(2,046,420)
Expense	3,119,455	2,994,455	3,270,050
Net Cost Allocations	<u>1,766,949</u>	<u>1,766,949</u>	<u>1,942,380</u>
Net Expense	2,872,404	2,706,404	3,166,010



What We Do

Land Management

- Responsible for more than 500 City-owned properties



What We Do

Land Management

- Prepares and manages agreements, leases and licenses to use, right of way and management operating agreements as well as legal research, title and company searches for all City departments
- Guide strategic municipal land decisions



Community Services

2024 Land Management

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(1,129,197)	(1,183,920)	(1,162,306)
Expense	591,440	594,140	571,815
Net Cost Allocations	<u>130,182</u>	<u>130,182</u>	<u>277,419</u>
Net Revenue	(407,575)	(459,598)	(313,072)



What We Do

Museum & Archives

- Interprets and showcases the unique history of Penticton and surrounding areas
- Provides educational programming for children and youth
- Tells the story of Penticton



Community Services

2024 Museum & Archives

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(85,000)	(65,052)	(88,500)
Expense	360,813	340,813	351,849
Net Cost Allocations	<u>91,380</u>	<u>91,380</u>	<u>95,668</u>
Net Expense	367,193	367,141	359,017



What We Do

Facilities

- Maintain approximately 650,000 square feet of City-owned buildings
- Leading the Civic Places and Spaces asset management plan
- Day-to-day maintenance of buildings, systems and equipment
- Delivery and execution of Facility Capital Projects



Community Services

2024 Facilities

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(47,267)	(47,267)	-
Expense	4,291,735	4,209,734	4,418,892
Net Cost Allocations	<u>(3,047,317)</u>	<u>(3,047,317)</u>	<u>(3,656,841)</u>
Net Expense	1,197,151	1,115,150	762,051



Community Services

Proposed Incremental Initiatives

Facilities

Request	Benefit	Budget Request
Facilities Project Manager, Term-Specific	Creation of a position to lead the Community Safety Building (CSB) project as well as other capital and operating projects undertaken by the Facilities team.	\$112,500 (\$100k funded through Capital, \$12.5k funded through taxation)



Community Services

Proposed Incremental Initiatives

Recreation, Arts & Culture

Request	Benefit	Budget Request
Sports and Recreational Needs Assessment	Assessment report to guide the short and long range planning for community recreation facilities and programs.	\$60,000



Community Services

Proposed Incremental Initiatives

Recreation, Arts & Culture

Request	Benefit	Budget Request
Arena Feasibility Study	Development of a report to inform decisions for the City's four arenas: McLaren, Memorial, OHS and South Okanagan Events Centre.	\$60,000 (funded by Growing Communities Grant)



Recommendation

THAT Council approve in principle the Community Services 2024 – 2028 Financial & Corporate Business Plan initiatives and proposed budget, subject to final review.



South Okanagan Events Centre Complex

South Okanagan Events Centre

Penticton Trade and Convention Centre

Okanagan Hockey Training Centre

Memorial Arena

2024 Budget

The SOEC Complex is managed under contract by OVG360, formerly Spectra Venue Management. This contract includes four (4) facilities:



**SOUTH OKANAGAN
EVENTS CENTRE**



**PENTICTON TRADE
& CONVENTION CENTRE**



**OKANAGAN HOCKEY
TRAINING CENTRE**



**MEMORIAL
ARENA**

Staffing

Below is the staffing structure within the SOEC Complex:



General Manager & RVP
Dean Clarke



Asst. General Manager
Kevin Webb



Department Directors
8 Positions



Full-Time Salaried
34 Positions



Part-Time Hourly
288 Positions

Part-time hourly positions are within Food & Beverage, Operations, Housekeeping, Box Office, Marketing, and Events Departments. Generally utilized event-by-event, though some positions work full-time hours.

Total payroll for 2022 exceeded \$4.28 million.

What We Do | South Okanagan Events Centre (SOEC)

The SOEC is multifaceted hub of entertainment, culture, and community engagement by offering diverse entertainment options and serves as a vital gathering place for events of all sizes, community sports, and much more.

Live Concerts

Sporting Events

Theatre Productions

Public Indoor Walking Track

Public Cooling/Warming Centre (Extreme Weather)

BC Hockey Hall of Fame

Penticton Vees Hockey

Recreation Hockey

Okanagan Hockey Group

Penticton Minor Hockey

CSSHL Hockey Western Championships

BCHL Top Prospects Showcase

Penticton High School Graduation

BC Hockey Hall of Fame Induction Dinner

And more!

What We Do | South Okanagan Events Centre (SOEC) - 362 -



What We Do | Penticton Trade & Convention Centre

The Penticton Trade and Convention Centre (PTCC) hosts a multitude of events, ranging from international conferences and trade shows, to weddings and community gatherings. With its adaptable spaces and extensive amenities, the PTCC is capable of accommodating most events, making it a versatile venue for both corporate and social gatherings of all sizes.

Meetings
Conventions
Banquets
Concerts
Special Events
Trade Shows
Consumer Shows
Evacuation Centre

Sporting Events (Roller Derby, Wrestling, etc.)
Community Events
Weddings
Religious Ceremonies
Holiday Celebrations
High School Graduations
Funerals/Memorials
And more!



What We Do | Penticton Trade & Convention Centre



What We Do | Okanagan Hockey Training Centre

The Okanagan Hockey Training Centre at the South Okanagan Events Centre Complex specializes in ice hockey-related events, including training camps, tournaments, and youth development programs.

Okanagan Hockey Academy Training

Okanagan Hockey Academy Summer Camps

Penticton Minor Hockey

Canadian Sport School Hockey League (CSSHL) Western Championships

Recreational Hockey

Local and Provincial Hockey Tournaments

Figure Skating

Extension Space for Complex-Wide Events at SOEC Complex

What We Do | Memorial Arena

The Memorial Arena at the South Okanagan Events Centre Complex is a multi-purpose facility that mainly hosts hockey-related activities such as training camps and tournaments. Additionally, it caters to lacrosse training and events and provides space for dry-land activities.

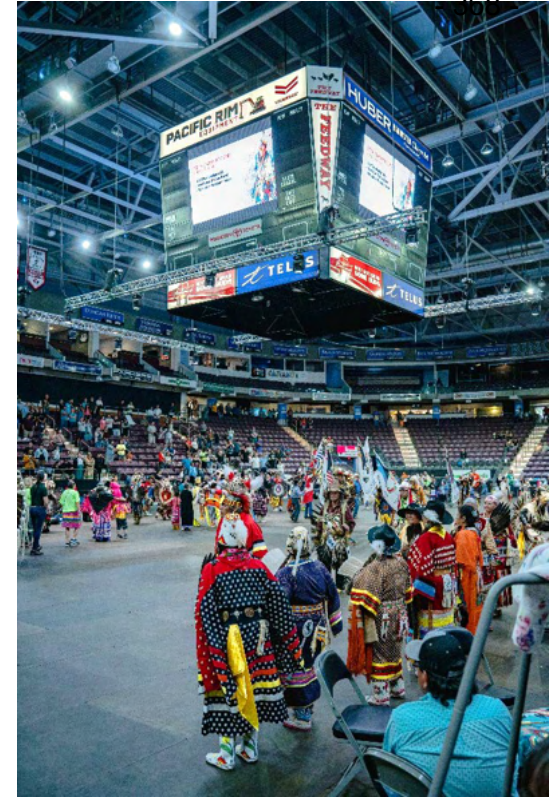
- Okanagan Hockey Academy Training (On-Ice and Dry-Land)**
- Okanagan Hockey Academy Summer Camps**
- Penticton Minor Hockey**
- Canadian Sport School Hockey League (CSSHL) Western Championships**
- Recreational Hockey**
- Silver Bullets Hockey**
- Local and Provincial Hockey Tournaments**
- Figure Skating**
- Lacrosse Training & Games**

Operational Efficiencies

- **Driving a 2nd electric Zamboni added to fleet**
- **Transitioning to LED light fixtures throughout venues**
- **Using POS systems throughout Complex is efficient and provides savings**
- **Working with Cleland Theatre to provide ticketing services**
- **Collaborating with Community Services Team creating synergies**
- **Executing events quickly and efficiently, maintaining high quality**

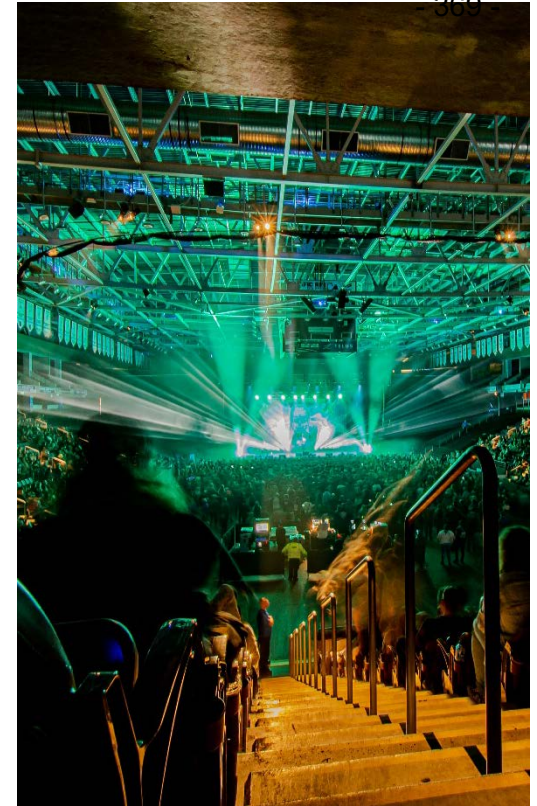
2023 Achievements

- Inaugural Pow Wow Between the Lakes Event
- 10-Year Agreement in place with Canadian Sport School Hockey League (CSSHL) Championships
- Strong convention and meeting business at Penticton Trade and Convention Centre
 - Hosted 12 Conventions, previously averaging 8.4 per year



2023 Achievements

- **Four (4) sold-out events through 2023**
 - TLC & Shaggy, Bryan Adams, Bonnie Raitt, and Billy Talent
- **Penticton Vees win 2023 BCHL Championship**
- **Return of the annual Vancouver Young Stars Classic**
- **Large conventions and trade shows return to Penticton Trade and Convention Centre, first time post COVID**
- **NEW Conventions for 2024, potential for multi-year bookings**



2024 Budget

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(209,089)	(230,422)	(275,938)
Expense	2,420,430	2,212,250	2,305,211
Net Cost Allocations	<u>79,500</u>	<u>79,500</u>	<u>113,700</u>
Net Expense	2,290,841	2,061,328	2,142,973

Pages 172 – 173 of the Financial Plan



2024 Budget

- Consolidated
- SOEC
- PTCC
- Memorial Arena
- OHG Training Centre

	CONSOLIDATED	SOEC	PTCC	MEMORIAL	OHS
	2024 Budget	2024 Budget	2024 Budget	2024 Budget	2024 Budget
EVENT OPERATING INCOME	2,228,343	1,322,653	905,690	-	-
TOTAL OTHER INCOME(EXPENSE)	1,922,961	1,103,363	15,500	314,449	489,649
INDIRECT EXPENSES					
EXECUTIVE	196,722	115,691	60,041	10,495	10,495
MARKETING/SALES	922,721	422,546	500,175	-	-
FINANCE	377,396	252,164	100,134	12,549	12,549
EVENTS	351,857	256,025	95,832	-	-
OPS	2,369,985	1,098,621	472,527	398,060	400,777
FOOD & BEVERAGE	800,813	471,724	329,089	-	-
VEES	560,165	560,165	-	-	-
BOX OFFICE	200,094	200,094	-	-	-
OVERHEAD	576,292	350,100	167,018	17,511	41,663
INDIRECT EXPENSES	6,356,045	3,727,130	1,724,816	438,615	465,484
NET OPERATING INCOME	(2,204,741)	(1,301,114)	(803,626)	(124,166)	24,165
FACILITY FEE PAID TO CITY	100,470	100,470	0	0	0
NET INCOME (LOSS)	(2,305,211)	(1,401,584)	(803,626)	(124,166)	24,165

Recommendation

THAT Council approve in principle the OVG360 2024 – 2028 Financial & Corporate Business Plan initiatives and proposed budget, subject to final review.



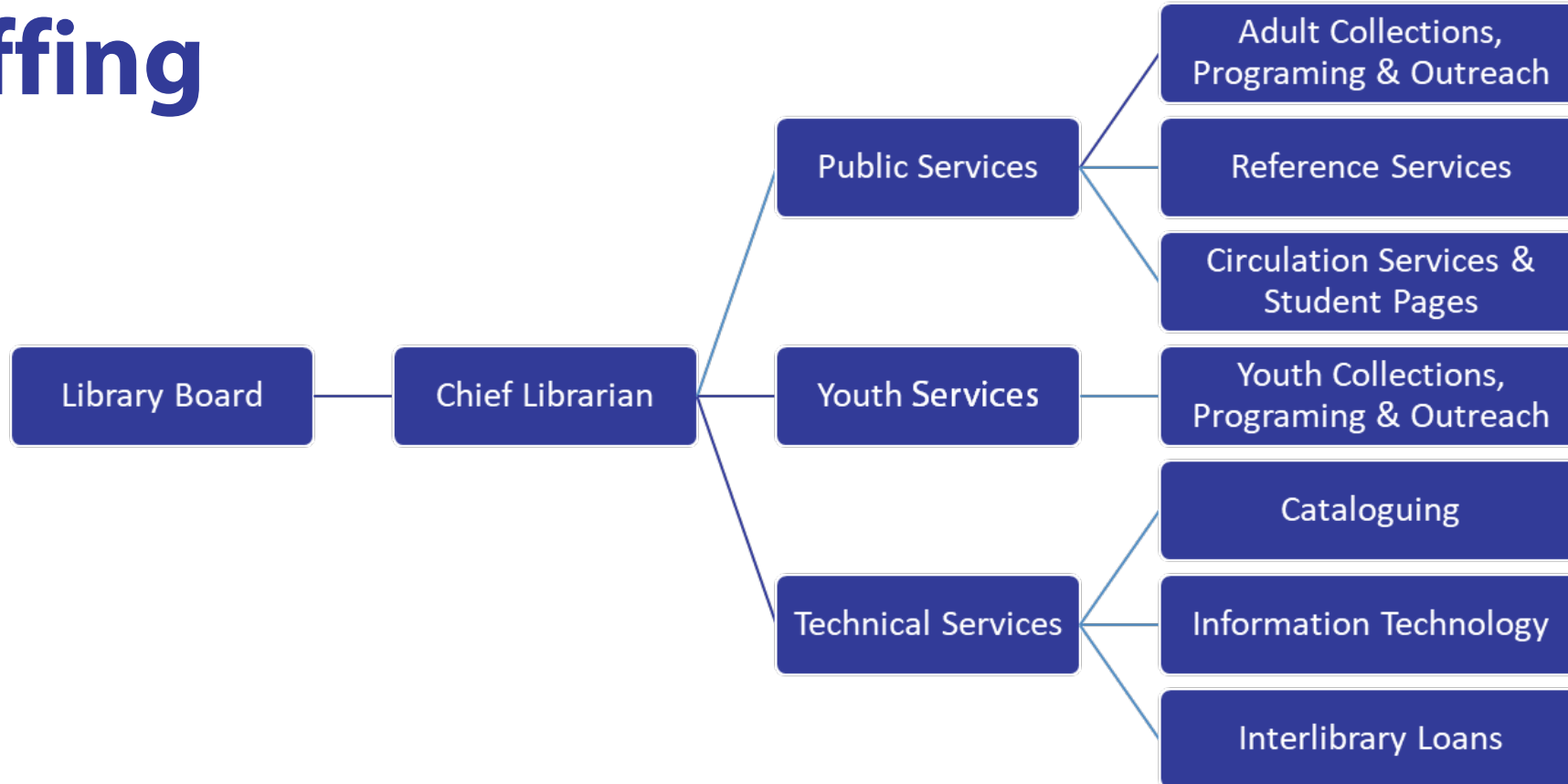
Penticton Public Library

2024 Budget

Overview

The Penticton Public Library provides free library services to the residents of the City of Penticton. The Library operates under the Library Act and is governed by a Board of Directors appointed by City Council.

Staffing



2023 Statistics (to end of September)

- **167,495** visits to the library
- **203** programs **4,627** attendees
- **343,331** items circulated
- **1,701** new card holders
- **24,727** reference questions answered



Key Performance Indicators (KPIs)

How Many?	2022 Actual	2023 Plan	2023 Actual <i>*As of August 2023</i>	2024 Plan
Program Attendance by Children & Teens	10,067 <i>(includes online via Facebook)</i>	2,000	1,342	2,000
Programs Attendance by Adults	303	350	265	350
Youth Advisory Committee Attendance	65	85	49	90
Summer Reading Club Participants	226	250	225	225
School Visits & Class Visits	14	15	10	15
Reading Challenge Participants	217	200	180	200
Library of Things Circulation (e.g. board games, bird watching, radon detectors, etc.)	275	400	462	650
Digital Circulation	80,020	85,000	89,411	150,000
New Patron Registrations	1,739	1,900	1,431	2,000
Tech Help sessions	46	75	62	75
Traffic In Counts	Data Incomplete	142,000	82,664	150,000

2023 Achievements

- Library Staff completed “Leading with Empathy” training to raise awareness and foster skills to assist patrons
- Penticton Public Library participates in Library Federation Accessibility Committee
- Chief Librarian completed Organizational Preparedness and Adaptability micro-certification, provincial Privacy training



2023 Achievements

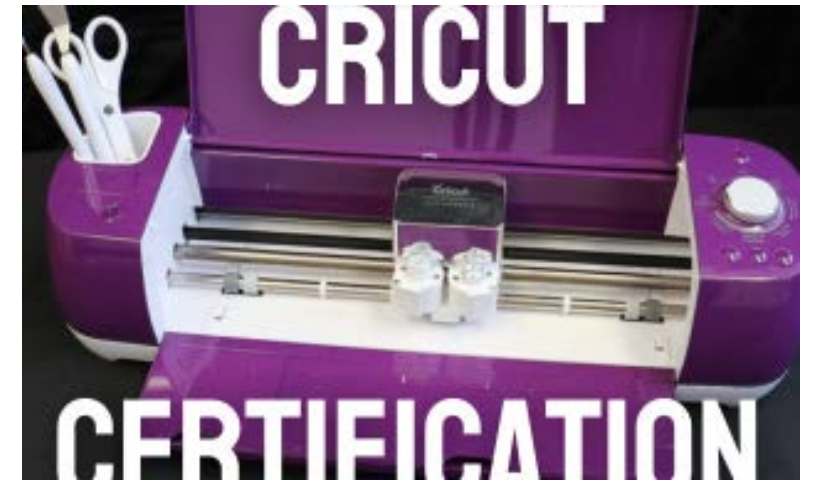
- Children's programming available year-round with Summer Reading Club participation open to residents and visitors
- Library staff support summer outreach through participation at Kidzfest, Penticton Community Market and Peachfest
- Penticton Library is a supportive partner for other local organizations and campaigns supporting our community



Initiatives

**Vibrant &
Connected**

Creative
Solutions
(Maker Lab)
Pilot Project



Operational Efficiencies

- Majority of new projects and initiatives are funded through provincial one-time grant where possible.

Supporting Council's Priorities

Safe & Resilient

- *Staff completed core Libraries & Homelessness training and action principles of leading with empathy*
- *Emergency Response Plan in development*

Livable & Accessible

- *Library Accessibility Plan developed*
- *Service focus on Diversity, Equity and Inclusive (DEI) access to library services, programs, and facility*



Supporting Council's Priorities

Organization Excellence

- *Staff training focused on improving skillsets and developing new initiatives in response to community expectations & legal requirements*

Vibrant & Connected

- *Ensuring library services meet community needs, e.g. Creative Solutions project*
- *Developing and maintaining partnerships with other local services*



2024 Budget

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(300,359)	(302,339)	(419,613)
Expense	1,584,696	1,591,758	1,769,744
Net Cost Allocations	<u>324,520</u>	<u>324,520</u>	<u>330,952</u>
Net Expense	1,608,857	1,613,939	1,681,083

Recommendation

THAT Council approve in principle the Penticton Public Library 2024 – 2028 Financial and Corporate Business Plan initiatives and proposed budget, subject to final review.

Penticton Fire Department

2024 Budget



Penticton Fire Department

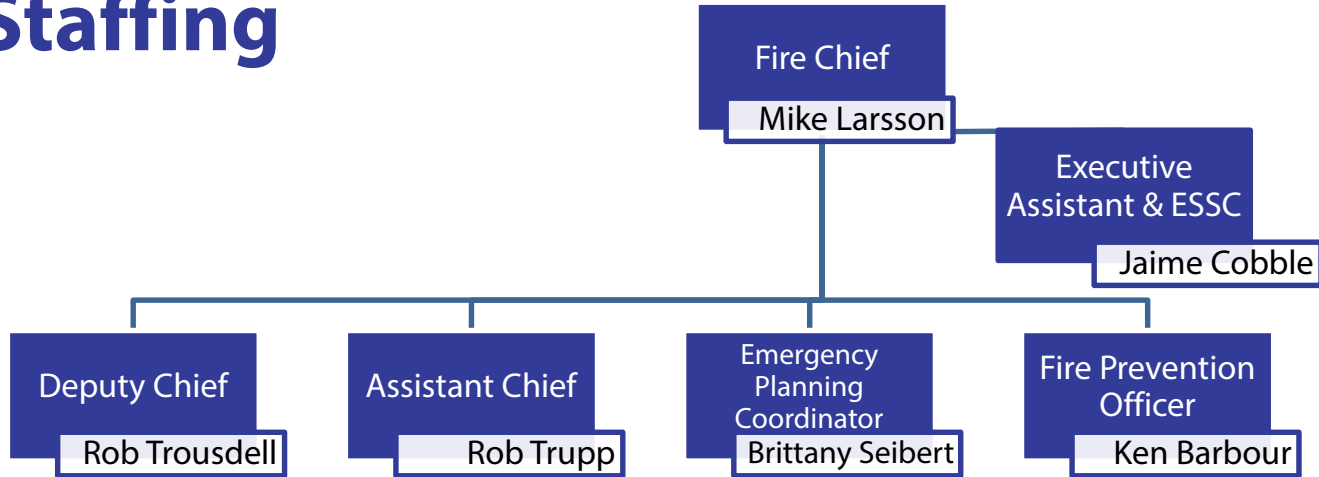
Overview

Penticton Fire Department provides a wide range of services to meet the expectations of the community and its many visitors including fire suppression, pre-hospital medical emergency response and various types of rescues.



Penticton Fire Department

Staffing



What We Do

Penticton Fire Department

- Responsible for all hazard emergency response and emergency management within the City
- Recruits, trains and maintains firefighters for emergency response
- Manages the City's Emergency Program
- Provides fire inspections and public education to our community



Penticton Fire Department

2023 Achievements

- Community ceremony to unveil the newest Fire Apparatus
- City's Emergency Management Program introduced a training series for EOC staff



Penticton Fire Department

2023 Achievements

- FireSmart Team hosted its first-ever Penticton community event: Ember Stomp in May 2023
- Penticton ESS Volunteers received Emergency Management Exemplary Service Award



Penticton Fire Department

2023 Achievements

- PFD hosted the Fifth Annual Hot Summer Nights community water fight
- PFD provided resources to neighbouring communities impacted by the 2023 wildfire season



Penticton Fire Department

2023 Achievements

- Penticton Firefighters Charitable Society hosted its Second Annual Charity Dodgeball tournament
- PFD supported Exercise Okanagan Response conducted by Canada Task Force 1 HUSAR



Penticton Fire Department

FR Study

- Penticton Fire Department (PFD) supporting medical response calls related to the opioid crisis
- Total Incidents up 31% from 2022
- Medical up 27% from 2022



Penticton Fire Department

Key Performance Indicators (KPIs)

How Many?	2022 Actual	2023 Actual <i>(January - June)</i>
Number of Fire Inspections Completed	1,395	940
Emergency Support Services (ESS) Activations	16	3
ESS Volunteer Hours	3,262	1,401
Number of People Supported with Emergency Support Services (ESS)	563	25
PFD Overdose Response Calls	402	179
PFD Training Hours	4,588	4,693 <i>(Jan 1 - Aug 6)</i>
Percentage of all PFD Shifts Equipped with 4-Crew Member Engine	N/A	30%



Penticton Fire Department

Safe & Resilient

FireSmart Program
Awareness Campaign

Penticton Fire
Department Resource
Analysis

Organizational Excellence

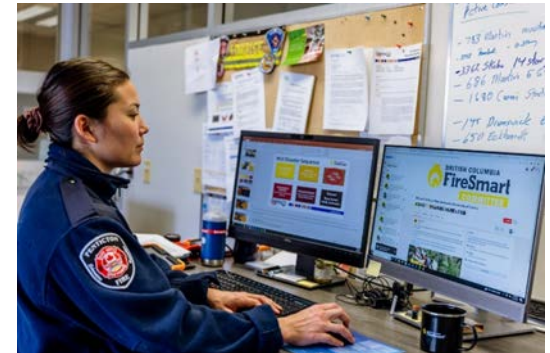
ESS Program
Enhancements



Penticton Fire Department

Operational Efficiencies

- ✓ Continuation of FireSmart Program → FireSmart Grant ~ \$200k
- ✓ Enhancements to the EOC Program → EOC Grant ~ \$30k
- ✓ ESS Program Operation → ESS Grant ~ 25k



Penticton Fire Department

2024 Budget

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(1,036,274)	(963,723)	(964,037)
Expense	8,011,202	7,766,660	7,963,214
Net Cost Allocations	<u>611,250</u>	<u>596,450</u>	<u>562,320</u>
Net Expense	7,586,178	7,399,387	7,561,497



Recommendation

THAT Council approve in principle the Penticton Fire Department 2024 – 2028 Financial & Corporate Business Plan initiatives and proposed budget, subject to final review





RCMP

2024 Budget



RCMP

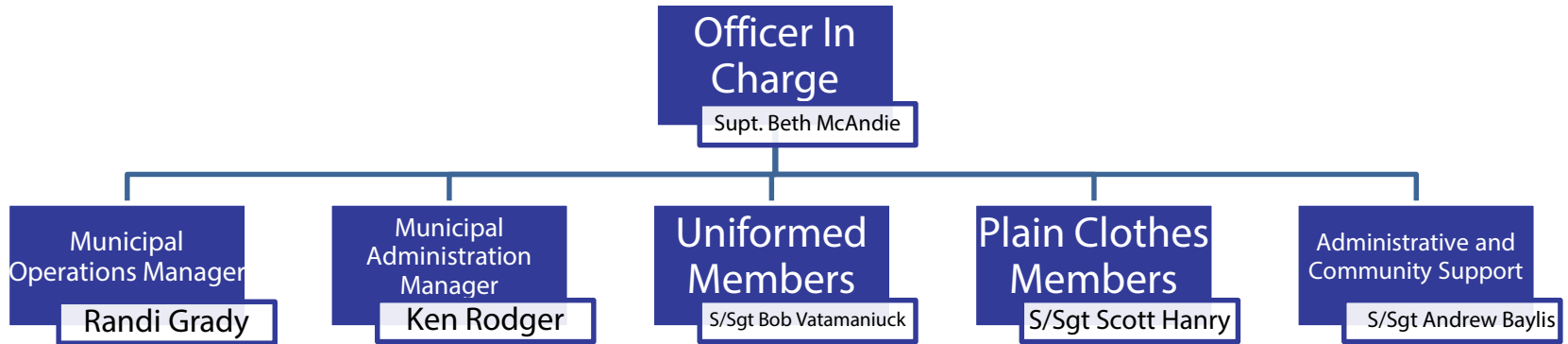
Overview

Our mission at Penticton RCMP detachment is to serve and protect the community, and work in partnership with the City to deliver a responsive and progressive police force.



RCMP

Staffing



What We Do

RCMP

- In partnership with the community, share in the delivery of a sensitive and progressive police service.
- Serve and protect the community.
- Treat all people equally and with respect.
- Promote respect for rights and freedoms, the law and democratic traditions.



RCMP

2023 Achievements

- Participation of RCMP Members at community events.



RCMP

2023 Achievements

- Creation of Serious Crimes Administrator municipal RCMP position to support RCMP Members.



RCMP

2023 Achievements

- Continued partnerships and engagement with all other service providers through the Community Action Support Table.
- Collaboration with our community members through the Public Safety Working Group allowing enlightenment through enhanced communication channels. This includes community service provider input as well as other justice partners such as Probation Services, MCFD and BC Crown Counsel.



RCMP

2023 Achievements

- Partnership with RCMP and Bylaw Services for a Community Safety Team.
- Participation in Transportation Safety Group which identifies and develops better transportation safety mechanisms.
- Established Digital Field Triage system which enables efficient, timely and congruent evidence gathering.



RCMP

2023 Achievements

- Crime statistics trending downwards comparative to recent years.
- Continued focus on collaboration and wrap-around service delivery.
- Enhanced member wellness through increase to establishment and enhanced supports.



RCMP

Key Performance Indicators (KPIs)

What We Measured?	2022 Actual	2023 Actual <i>Stats provided are current to Second Quarter 2023</i>
<p>Top 10 Calls for Service – Penticton Detachment</p>	<ol style="list-style-type: none">1. Unwanted Person2. Theft3. Check Wellbeing4. Disturbance5. Alarm6. Assist Other Agency7. Suspicious Person8. Suspicious Circumstances9. Traffic Incident10. Abandoned 911	<ol style="list-style-type: none">1. Unwanted Person2. Check Wellbeing3. Theft4. Disturbance5. Alarm6. Assist Other Agency7. Traffic Incident8. Suspicious Circumstances9. Suspicious Person10. Abandoned 911



RCMP Initiatives

Safe & Resilient

Implementation of the
Integrated Crisis Response
Team Program



RCMP

2024 Budget

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(428,040)	(428,040)	(430,120)
Expense	13,880,007	12,972,007	14,437,875
Net Cost Allocations	<u>280,100</u>	<u>280,100</u>	<u>243,282</u>
Net Expense	13,732,067	12,824,067	14,251,037



Recommendation

THAT Council approve in principle the RCMP 2024 - 2028 Financial & Corporate Business Plan initiatives and proposed budget, subject to final review.



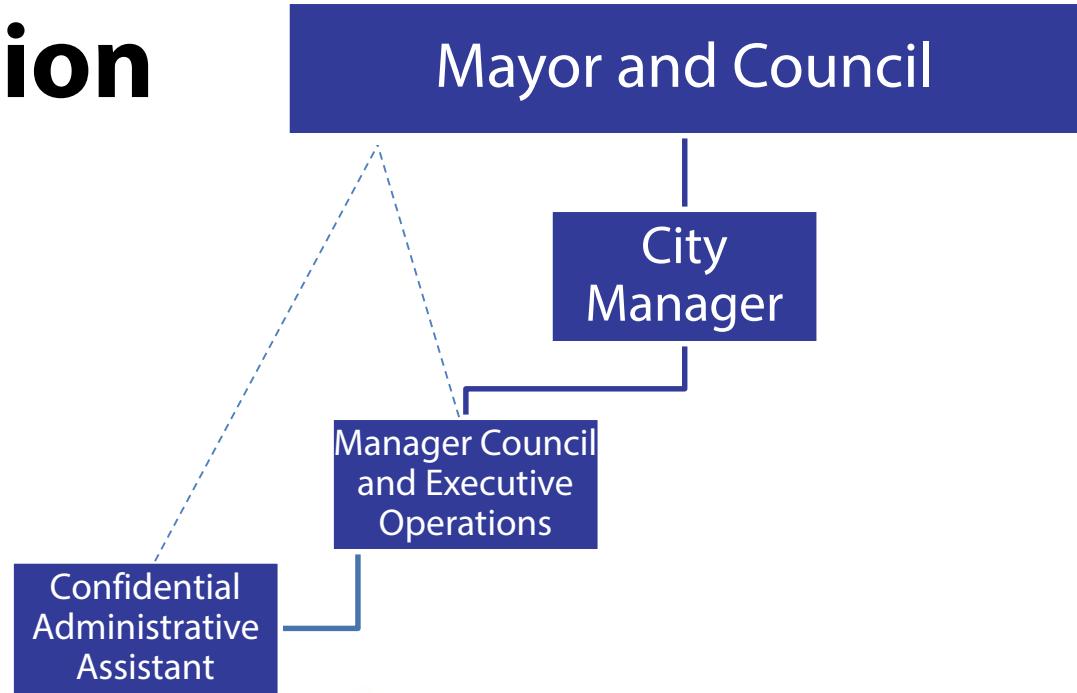
Corporate Administration

2024 Budget



Corporate Administration

Staffing



Corporate Administration

Overview

Corporate Administration provides a wide range of services that require close cooperation with internal and external stakeholders and partners to facilitate City initiatives.

We act as primary contact for government to government relationships including the Penticton Indian Band and senior levels of government.



Corporate Administration

On a Daily Basis We...

- Oversee the broad requirements of the organization.
- Provide advice to Council and execute its decisions.
- Work with the Senior Leadership Team and all departments to ensure effective and efficient delivery of City services.
- Lead Council's priority setting process, orientation, education and advocacy opportunities.



Corporate Administration

- SOWINS smile Campaign
- Grand Opening of Summerland Energy plant
- Remembrance Day ceremonies
- OSNS Facilities Tour
- Louis Riel Day
- Lobster Fest
- City Facilities Tour
- Governance and strat plan review
- 2 Council Open Houses
- RCMP Vets meetings
- Chamber Business Excellence Awards
- Sokana Groundbreaking ceremony
- ONA Walk for Truth and Reconciliation
- OK College Flag Raising Ceremony
- Concorde retirement VIP event
- Young Stars weekend
- Dragonboat fest
- Four Point Sheraton Grand Opening
- Edmonton Avenue Child Care Centre Opening
- Pentastic Jazz Fest
- Memorial Bench unvailing
- Provincial Tourism Roundtable
- Peach Fest Opening
- Miss Penticton Pageant
- Zak Muise Fire Fighter Memorial
- BC Day

- Church in the Park
- Hockey Hall of Fame Induction Ceremony
- Peach Classic Triathlon
- Grand Opening of Dragon Boat Pub
- Granfondo opening and reception
- Ribfest celebrity judging
- Canada Day
- Scottish Fest reception
- Pen HI and Maggie bursary presentation
- Four Seasons Cultural Pow Wow
- Elvis Fest Opening ceremony
- Peach City Beach Cruise
- OK College Board of Governors Lunch
- OK College Convocation
- CHBA Luncheon
- Travel Penticton Open House
- BCHL 60th Anniversary All Star Event
- CHBA "Let's talk housing" series
- UBCO Regional Leadership Table Inaugural Gathering
- BC Family Day in Gyro Park
- 1000 Flights Out – The Ukraine Nightingale Project
- LGLA Elected Officials Seminar Series
- PACA AGM
- BGC Okanagan Pink Shirt Day
- BC Fruit Growers' Association Annual Convention

- SD67 Flag Raising and Name Giving Ceremony
- Fest of Ale
- Penticton Farmer's Market Season Opening
- BCEDA Summit
- Miss Penticton Candidate Debut
- Community Foundation South Okanagan/Similkameen 30th Anniversary Celebration
- SOSVC Volunteer Appreciation Pancake Breakfast
- City of Penticton Earth Day
- Penticton Seniors' Drop In Centre Society Volunteer Appreciation Event
- SILGA Convention
- Nissan 5 Year Anniversary Celebration
- Day of Mourning
- FPOABC Annual Conference Banquet
- Red Dress Day Walk
- Penticton Youth Week Roller Skating Event
- Annual Vaisakhi Parade (Nagar Kirtan)
- McHappy Day
- Anti Racism Community Forum
- 23rd Annual Dual in the Desert Outrigger Canoe Race
- DPBIA Community Market Ribbon Cutting
- 2023 Penticton Public Sculpture Exhibit Opening
- Veves Victory Rally
- CNIB Mobile Hub Tour
- Penticton Secondary Jazz in the Park
- Penticton RCMP 150th Regimental Ball
- Launch of the Inaugural Indigenous Championship BC

- Early Years Picnic in the Park
- Rainbow Crosswalk Opening 417 -
- GoByBike Week Spring Celebration
- Queen's Park Carnival
- Annual Ceremonial Review Parade
- Kidney Walk
- SOWINS Walk to End Abuse
- Seniors Week Kick Off
- Fire Chiefs' Association Annual Opening Ceremonies
- HaHaHaKidzFest
- Fraternal Order of Eagles Annual Convention
- Barry Beecroft Fuel Distributors 25th Anniversary
- Pen Hi Graduation Ceremony
- Penticton Elks Lodge
- Wildstone's Colour4Kids Run
- BC's Energy Landscape and An Economic Look at Housing in the South Okanagan
- Penticton & Wine Country Chamber of Commerce Business Breakfast
- Council Open House
- A Celtic Thanks to COVID First Responders
- South Okanagan Division of the RCMP Veterans Association
- Penticton & Wine Country Chamber Meet & Greet Mixer
- Hungry Bear Power Bites Café Ribbon Cutting
- Amuzing Fun Rentals Ribbon Cutting
- UBCM Housing Summit
- PAG Tour
- Penticton Sunrise Rotary Club
- SD67 Flag Raising and Name Giving

Educational Facility Managers Association



Corporate Administration

2023 Advocacy & Training

- Local Government Leadership Academy
- Southern Interior Local Government Association
- BC Legislature delegation
- BC Housing Summit
- Pacific Northwest Economic Region
- Local Leadership United
- Union of British Columbia Municipalities



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Corporate Administration

Mayor & Council

	2023 Budget	2023 Forecast	2024 Budget
Expense	347,530	364,500	371,480
Net Cost Allocations	<u>(63,085)</u>	<u>(63,085)</u>	<u>(66,851)</u>
Net Expense	284,445	301,415	304,629



Corporate Administration

Office of the City Manager

	2023 Budget	2023 Forecast	2024 Budget
Expense	507,940	478,440	544,050
Net Cost Allocations	<u>(92,203)</u>	<u>(92,203)</u>	<u>(97,906)</u>
Net Expense	415,737	386,237	446,144



Recommendation

THAT Council approve in principle the Corporate Administration 2024 – 2028 Financial & Corporate Business Plan initiatives and proposed budget, subject to final review.





Finance & Administration Division

2024 Budget



Finance & Administration

Overview



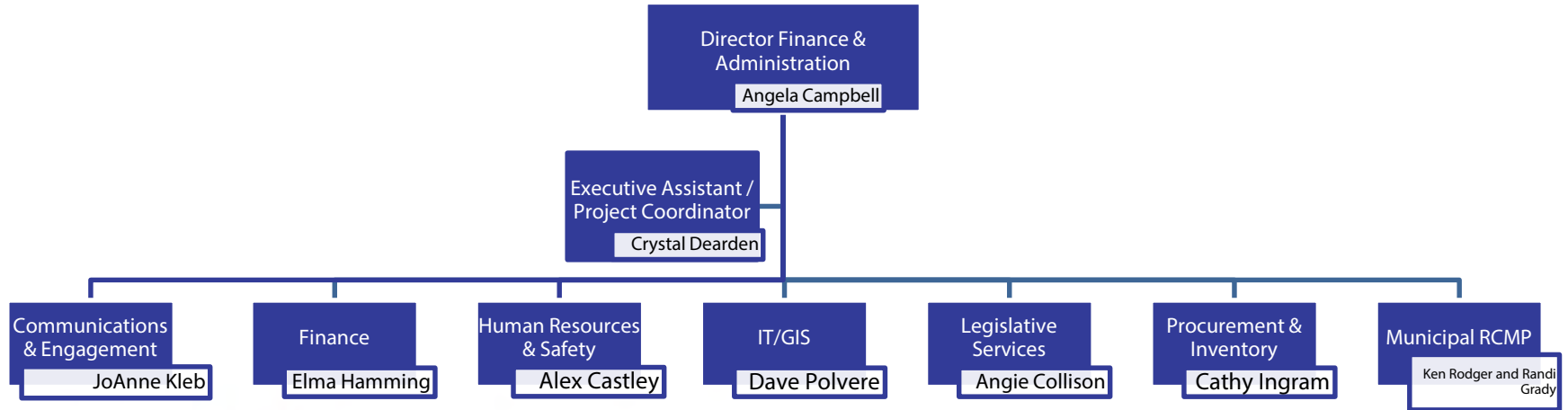
Our Division works as a strategic partner with departments throughout the City. Responsible for the overall financial administration of the City and collection of all City revenues.

Departments within this division ensure effective delivery of services and programs:

Communications & Engagement	Finance	Human Resources & Safety	IT/GIS
Legislative Services	Procurement & Inventory	Municipal RCMP	Revenue & Collections



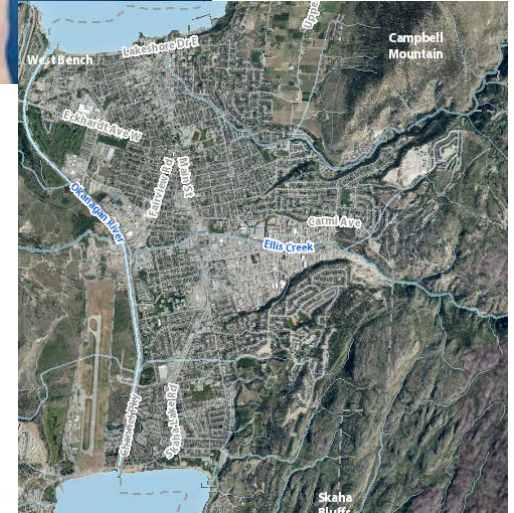
Finance & Administration Staffing



Finance & Administration

2023 Achievements

- Privacy Management Program
- GIS Upgrade



Finance & Administration

2023 Achievements

- Safety Team hosted a Gas Awareness training day for City staff and partner agencies
- Hosted the 2023 National Day of Mourning to raise awareness for worker safety
- BCMSA's 2023 Organization Safety Excellence Award



Finance & Administration

2023 Achievements

- Innovation and Community Celebration Award for Public Works Week Event
- Marketing Innovation Award from BC Economic Development Summit
- Established Water and Waste Water Treatment Plant School tours
- Supported the 2023 Pow Wow Between the Lakes in the SOEC
- Re-introduced CityNews, city-wide quarterly newspaper



Finance & Administration

Key Performance Indicators (KPIs)

How Many?	2022 Actual	2023 Actual <i>*As of August 2023</i>
Procurement Contracts Issued	45 totalling \$10.4M	73 totalling \$21M
Purchase Orders Issued	672 totalling \$7.6M	447 totalling \$7.2M
Public Bid Opportunities	50	48
Provincial/Regional Procurement Meetings and Education Opportunities	14	16
Number of Computers/Laptops Managed by the Help Desk	-	450



Finance & Administration Proposed Initiatives

Organizational Excellence

City Mission

eScribe Meeting
Management System

CIS Upgrade
(Capital)

Implementation of
Expanded
Customer Payment
Options

Digital Transformation
Project – MS 365

Business Continuity
Planning for City Hall

What We Do

Communications & Engagement

- Ensure the community has access to timely information about Council business and City services and operations
- Provide the community with opportunities to get involved in decisions that matter to them
- Oversees all communication channels for the City and supports communications with the media



2023 Communications / Engagement Projects

Short Term Rentals

Communications and Engagement Survey - 430 -

BC Transit

Zoning Bylaw

OCP Amendments (5)

Utility Rate Review

Urban Forest Management Plan

2023-2027 Financial Plan

Pow Wow Between the Lakes

Job Fair

Safe Public Places Bylaw

Point Intersection

Lake-to-Lake AAA Bike Route

School Tours Launch

Safe Routes to Schools

Friendly Streets

Climate Action (Earth Day, Trans Fund)

Public Works Week / Local Gov

OCP Housing Update

Focus on Safety

Ec Dev and Housing Strategy (Ec Dev Week)

Accessibility Task Force

Council Open House (2)

2023 Citizen Survey

Community Safety Building

2024-2028 Financial Plan

Street Banners Project

Book Recycling Campaign

Welcome Home Campaign

Council Advocacy (UBCM)

Events (Granfondo, Ironman, PeachFest, Canada Day etc.)

What We Do

Communications & Engagement

Why Engage?

- Supports better, more informed decisions
- Fosters trust between the City and citizens
- Enables more input from diverse audiences
- Increases citizens' sense of civic responsibility and understanding of issues
- Reduces conflict and looks for common ground



The process of community engagement gives residents a voice on the civic issues that matter to them.

The greater the level of impact and influence, the greater the level of involvement.



Supporting Council Decisions

The main purpose of the Community Engagement function is to support Council decisions by ensuring that the interests of the community are understood and considered in staff recommendations. The following chart shows how understanding the impact to the community is equally important to understanding financial and operational impacts when deciding how the City should move ahead.

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Penticton City Council Decision-Making Process:

What We Do

Communications & Engagement

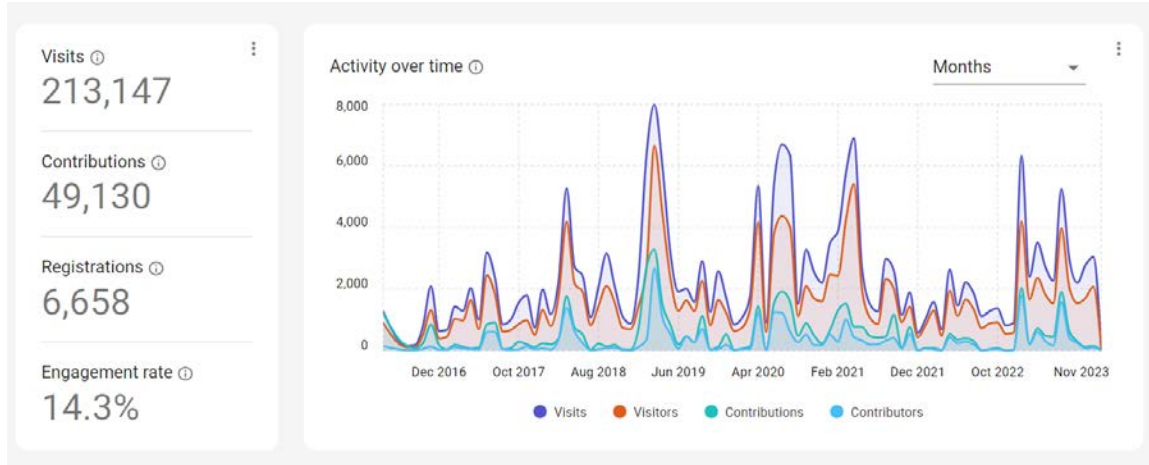
Home Engagement Policy Engagement Framework All Projects Search [Sign In](#) [Register](#)

Help shape the future of Penticton!
Your ideas are important to us. Watch this site to see what the City is working on and how you can get involved.

Featured Projects

2024 Budget Talks
Learn about how you can get involved before Council deliberations on Nov. 21.
[View project](#)

460 Conklin Ave
Review the plans and share your feedback on this OCP Amendment proposal.
[View project](#)



The City is always looking for new and creative ways to meaningfully involve residents.



What We Do

Communications & Engagement



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*Engagement is
all about making
better decisions on
civic issues.*

2024 Priority Projects

- North Gateway design
- Community Safety Building decision
- Arena analysis
- OCP Housing Task Force recommendations
- Provincial Housing
- Eckhardt Ave Reconstruction
- Economic Development
- Short Term Rentals
- Development Services and Planning Projects
- Kiwanis Pier
- KVR Trail
- Off-leash dog parks
- Sports and Recreation Analysis
- Budget - 2025-2029 Financial Plan
- Event support – Ironman, etc.



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Finance & Administration

Communications & Engagement

	2023 Budget	2023 Forecast	2024 Budget
Expense	624,575	594,375	606,010
Net Cost Allocations	<u>(105,932)</u>	<u>(82,026)</u>	<u>(83,225)</u>
Net Expense	518,643	512,349	522,785



What We Do

Finance

- Provides accounting, budgeting, financial analysis and revenue and collections services for the City
- Service fees and taxes are collected and managed within this department



Finance & Administration

Finance

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(2,360,000)	(2,360,000)	(2,360,000)
Expense	6,594,711	6,898,711	7,163,952
Net Cost Allocations	<u>(3,475,816)</u>	<u>(3,475,816)</u>	<u>(4,081,315)</u>
Net Expense/(Revenue)	758,895	1,062,895	722,637



What We Do

Human Resources & Safety

- Develop and manage corporate programs related to labour relations, recruitment and selection, compensation, safety and employee well-being, training and development and payroll.



Finance & Administration

Human Resources & Safety

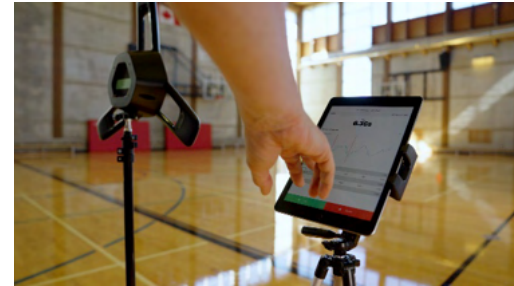
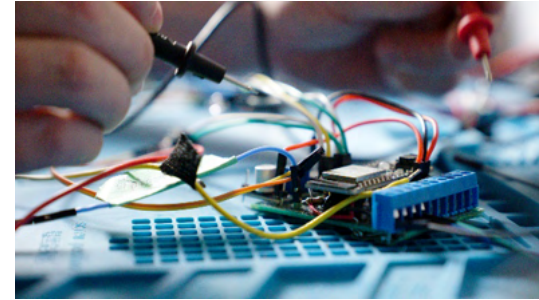
	2023 Budget	2023 Forecast	2024 Budget
Expense	1,044,817	1,064,917	1,137,756
Net Cost Allocations	<u>(263,599)</u>	<u>(263,599)</u>	<u>(285,686)</u>
Net Expense	781,218	801,318	852,070



What We Do

Information Technology/GIS

- IT & GIS play a critical role in ensuring that the municipality's technology infrastructure is secure, reliable, and up-to-date, and that the organization is able to leverage technology to improve its operations and better serve its residents.



Finance & Administration

Information Technology/GIS

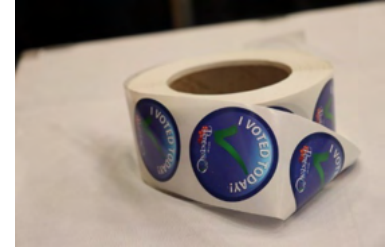
	2023 Budget	2023 Forecast	2024 Budget
Revenue	(38,830)	(38,830)	(39,230)
Expense	3,387,060	3,290,845	3,567,038
Net Cost Allocations	<u>(863,039)</u>	<u>(841,824)</u>	<u>(860,305)</u>
Net Expense	2,485,191	2,410,191	2,667,503



What We Do

Legislative Services

- Responsible for a wide variety of statutory duties
- Conducts local elections, Council and Committee meeting minutes and agendas
- Maintaining City bylaws



Finance & Administration

Legislative Services

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(500)	(500)	(500)
Expense	729,750	729,750	741,250
Net Cost Allocations	<u>(227,729)</u>	<u>(230,729)</u>	<u>(196,037)</u>
Net Expense	501,521	498,521	544,713



What We Do

Procurement & Inventory

- Purchase goods and services for the City through accountable and transparent processes
- Establishes the overall direction and general principles that the City follows in procurement of goods and services



Finance & Administration

Procurement & Inventory Services

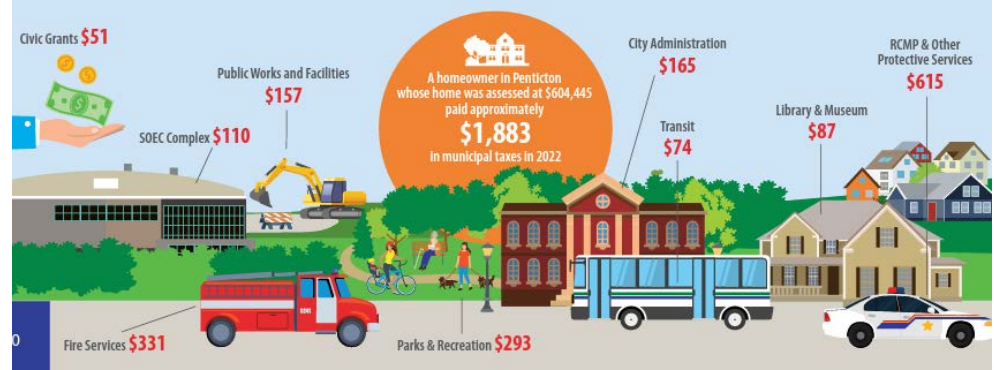
	2023 Budget	2023 Forecast	2024 Budget
Expense	495,750	484,250	510,859
Net Cost Allocations	<u>(219,477)</u>	<u>(213,477)</u>	<u>(221,837)</u>
Net Expense	276,273	270,773	289,022



What We Do

Revenue & Collections

- Responsible for billing and collecting service fees and taxes including electricity, water, sewer as well as property taxes
- Provide collection services on behalf of external organizations



Finance & Administration

Revenue & Collections

	2023 Budget	2023 Forecast	2024 Budget
Revenue	(130,000)	(130,000)	(130,000)
Expense	998,776	976,776	1,015,020
Net Cost Allocations	<u>(690,300)</u>	<u>(690,300)</u>	<u>(702,257)</u>
Net Expense	178,476	156,476	182,763



Finance & Administration

Proposed Incremental Initiatives

Human Resources

Request	Benefit	Budget Request
Increase Existing Part-Time Coordinator to Full-Time Role	Additional staffing resources to assist the HR team to focus on proactive, value-added activities including: recruitment and retention, staff development, payroll and benefits and health and safety.	\$37,500



Finance & Administration

Proposed Incremental Initiatives

Legislative Services

Request	Benefit	Budget Request
Implement escribe, an electronic tool for public meeting management	This program will improve efficiencies for meeting processes as well as increasing transparency and access to public meeting documents and reports.	\$40k (one time) \$30k (ongoing starting year 2)



Recommendation

THAT Council approve in principle the Finance and Administration 2024 – 2028 Financial & Corporate Business Plan initiatives and proposed budget, subject to final review.



Public Safety & Partnership Division

2024 Budget



Safe & Resilient

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

Livable & Accessible

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

Vibrant & Connected

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

Organizational Excellence

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



Safe & Resilient

Public Safety Investment

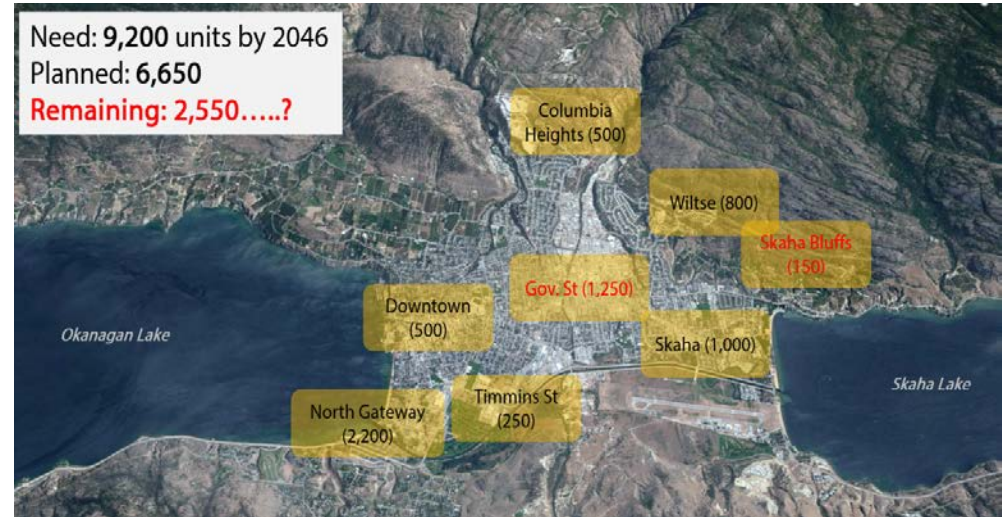
- Support for Framework
- 6-8 months of building the foundation
- Actioning 2022 Resource Review
- All agencies at the table – Public Safety Working Group
- Increased awareness of initiatives
- IHA at the table
- Crown Counsel at the table
- BC Housing – *Ongoing relationship*



Liveable & Accessible

Housing Focus

- OCP Task Force Implementation
- Housing Accelerator Fund Application
- Provincial Housing Plan
- Short Term Rentals
- Development Industry Support



Strategic Direction & Community Impact

Council

Corporate Culture, Organizational Integrity & Delivery of Priorities

Chief Administrative Officer

Fire / EOC

RCMP

Community Resilience

- ✓ Investing in Council's biggest priority
- ✓ Align all Public Safety support departments
- ✓ Realign Economic Development Budget to support Public Safety priority
- ✓ Continue to Support our Partners & Lobby Efforts
- ✓ Complete the connection between RCMP, Fire & City's

Public Safety resources

Dir. Public Safety & Partnerships

- Social Development
- Bylaw Services / CSO
- Partnerships (local/support for Provincial approach)



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Public Safety & Partnerships

Public Safety

	2024 Budget
Net Expense	200,000



Finance & Administration

Proposed Incremental Initiatives

Protective Services & Partnerships

Request	Benefit	Budget Request
Creation of a Leadership Position for Public Safety and Partnerships	Centralize and advance the City's community safety and well-being goals. Working with existing City staff and departments as well as strong partnerships with local agencies for a progressive approach to public safety.	\$200,000



Recommendation

THAT Council approve in principle the Public Safety 2024 – 2028 Financial & Corporate Business Plan initiatives and proposed budget, subject to final review.

