

City of Penticton

2019 - 2023 Financial Plan



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Schedule A

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Revenue					
Taxation	(56,091,125)	(57,816,797)	(60,027,316)	(62,324,767)	(64,710,612)
Sale of Services	(7,290,528)	(7,263,736)	(7,248,673)	(7,335,369)	(7,460,288)
Electric Utility Fees	(42,083,551)	(42,300,494)	(42,518,685)	(42,738,137)	(42,958,859)
Sewer Utility Fees	(6,784,578)	(7,528,926)	(8,380,443)	(9,305,377)	(10,313,395)
Water Utility Fees	(8,822,919)	(9,162,419)	(9,515,154)	(9,881,640)	(10,262,413)
Storm Water Fees	(367,000)	(558,000)	(753,000)	(950,000)	(1,150,000)
Fiscal Services	(3,621,925)	(3,665,398)	(3,665,685)	(3,665,980)	(3,666,283)
Operating Grants	(1,677,995)	(1,647,326)	(1,647,326)	(1,647,326)	(1,647,326)
Other Revenues	(12,650,931)	(12,659,169)	(12,662,895)	(12,716,286)	(12,762,787)
Development Cost Charges	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Donations	-	-	-	-	-
	(139,990,553)	(143,202,264)	(147,019,176)	(151,164,881)	(155,531,964)
Expense					
General Operating	73,833,830	75,829,237	77,589,850	79,564,150	81,506,248
Electric Operating	35,509,407	36,756,740	37,119,323	38,136,398	39,334,021
Sewer Operating	4,569,471	4,948,334	4,929,239	4,746,148	4,802,606
Water Operating	4,268,086	4,438,707	4,374,180	4,437,183	4,498,347
Storm Water Operating	425,300	407,864	468,990	376,178	380,930
	118,606,093	122,380,882	124,481,582	127,260,057	130,522,153
Annual Operating Surplus	(21,384,460)	(20,821,383)	(22,537,594)	(23,904,824)	(25,009,811)
Capital					
General Capital	7,495,397	17,172,389	11,058,480	10,104,745	6,614,599
Electric Capital	2,100,233	1,457,951	2,022,080	2,083,091	1,511,057
Sewer Capital	4,577,800	4,818,900	8,032,700	7,269,050	2,407,000
Water Capital	5,512,200	5,485,403	4,283,100	3,979,310	5,785,800
	19,685,630	28,934,643	25,396,360	23,436,195	16,318,456
Debt Proceeds	-	(7,463,497)	-	-	-
Land Proceeds	-	-	-	-	-
Principal repayments	2,333,054	2,307,992	2,477,215	2,487,215	2,480,992
Capital Grant Funding	(535,000)	(375,000)	(1,450,000)	(562,500)	-
Transfer to/(from) surplus/reserve	(99,224)	(2,582,755)	(3,885,981)	(1,456,086)	6,210,363
Financial Plan Balance	-	-	-	-	-

General Operating Fund Summary

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Revenue									
Taxation	(26,929,404)	(30,668,586)	(32,026,536)	(31,934,884)	(33,368,395)	(34,266,991)	(35,617,479)	(37,021,932)	(38,482,507)
Taxation - Collection for Other Gov'ts	(20,489,113)	(20,060,922)	(21,375,873)	(21,375,873)	(22,178,855)	(23,005,931)	(23,865,962)	(24,758,960)	(25,684,230)
Sale of Service	(21,885,220)	(25,058,826)	(15,768,532)	(16,616,968)	(16,792,647)	(16,951,428)	(17,178,807)	(17,493,444)	(17,841,143)
Fiscal Services	(3,487,540)	(4,491,295)	(3,027,330)	(3,519,612)	(3,612,655)	(3,655,850)	(3,655,850)	(3,655,850)	(3,655,850)
Rentals/Leases	(581,343)	(1,179,702)	(1,097,474)	(1,056,052)	(1,084,626)	(1,096,422)	(1,110,551)	(1,125,025)	(1,139,853)
Other Revenue	(5,796,535)	(2,337,257)	(2,072,445)	(1,606,308)	(2,637,090)	(2,643,507)	(2,650,661)	(2,658,638)	(2,667,530)
Grants	(2,057,628)	(2,190,610)	(1,677,398)	(1,756,048)	(1,673,795)	(1,647,326)	(1,647,326)	(1,647,326)	(1,647,326)
Development Cost Charges	(186,019)	(1,086,797)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Donations	(18,214)	(99,939)	(10,000)	(20,815)	-	-	-	-	-
	(81,431,017)	(87,173,933)	(77,355,587)	(78,186,559)	(81,648,064)	(83,567,454)	(86,026,636)	(88,661,175)	(91,418,439)
Expense									
General Government Services	34,168,871	35,468,836	36,239,584	36,963,203	33,377,641	34,108,840	35,126,500	36,113,144	37,172,460
Protective Services	15,199,058	16,326,876	17,080,219	16,904,103	18,506,013	19,216,890	19,810,280	20,490,400	21,038,082
Transportation Services	5,242,393	5,699,555	6,011,801	6,461,121	7,047,618	7,444,116	7,672,837	7,682,454	7,822,314
Environmental Development Service:	2,857,619	2,714,693	2,646,125	2,701,097	2,904,310	2,846,678	2,665,513	2,689,824	2,714,621
Recreation and Cultural Services	6,515,402	6,851,678	7,335,106	7,275,712	10,297,192	10,423,815	10,544,791	10,682,039	10,813,276
Environmental Health Services	1,446,528	1,547,071	1,732,723	1,788,034	1,851,357	1,917,969	1,954,685	1,992,635	2,030,834
Public Health and Safety	200,798	198,347	202,649	201,735	275,000	278,792	284,235	289,833	295,590
	65,630,669	68,807,055	71,248,207	72,295,005	74,259,130	76,237,101	78,058,840	79,940,328	81,887,178
Surplus	15,800,348	18,366,878	6,107,380	5,891,554	7,388,934	7,330,354	7,967,796	8,720,847	9,531,262
Debt Principal Repayments	3,225,102	3,232,873	1,985,241	1,985,241	1,365,859	1,346,882	1,216,105	1,226,105	1,219,882
Transfer to surplus/reserve	17,881,522	17,435,918	6,605,926	6,339,011	7,682,312	8,168,467	8,603,586	9,194,667	9,879,239
Transfer from surplus/reserve	(5,306,276)	(2,301,913)	(2,483,788)	(2,432,698)	(1,659,237)	(2,184,995)	(1,851,895)	(1,699,925)	(1,567,859)
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

General Capital Fund Summary

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Expense					
Asset Management	110,000	-	-	-	-
Facilities	2,232,500	5,228,075	3,882,620	3,089,412	2,493,670
Information Technology	931,014	1,973,832	858,657	1,053,399	539,811
Engineering	2,064,253	6,208,950	3,528,690	4,396,230	2,392,230
Fire Services	442,500	100,300	103,100	105,700	108,500
Cemetery	60,000	60,000	46,200	129,375	60,000
Fleet	812,950	2,969,450	2,195,200	1,013,750	782,100
Parks	346,500	341,595	269,191	117,286	112,382
Roads	50,000	120,000	-	20,000	-
Traffic Control	445,680	170,187	174,823	179,593	125,907
Total General Capital Projects	7,495,397	17,172,389	11,058,480	10,104,745	6,614,599
Funding Sources & Transfers					
Transfer to/from Marina Reserve	(50,000)	-	-	-	-
Electrical Dividend	(3,165,733)	(3,159,622)	(3,159,622)	(3,159,622)	(3,159,622)
Transfer to/from Gas Tax Reserve	(1,680,950)	(1,507,826)	(1,507,826)	(1,507,826)	(1,507,826)
Transfer to/from DCC storm sewer	(98,303)	-	-	-	-
Transfer to/from Capital Reserve	(303,211)	(5,903,641)	(1,888,032)	(2,548,697)	(73,151)
Transfer to/from Equipment Reserve	(1,524,950)	(2,647,000)	(2,909,000)	(1,728,000)	(1,728,000)
Transfer to/from RCMP Reserve	(137,250)	-	-	-	-
Transfer to/from Storm Operating	-	(150,136)	(284,010)	(573,822)	(769,070)
Transfer to/from Storm Reserve	-	7,136	140,010	(24,278)	623,070
Penticton & Ellis Creek Grant Funding	(535,000)	(375,000)	(1,450,000)	(562,500)	-
Debt Financing	-	(3,436,300)	-	-	-
Total Funding Sources	(7,495,397)	(17,172,389)	(11,058,480)	(10,104,745)	(6,614,599)
Balance General Capital Fund	-	-	-	-	-

General Government Segment

General Government Segment Summary

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Taxation	(28,447,588)	(30,186,207)	(31,582,017)	(31,501,007)	(33,368,395)	(34,266,991)	(35,617,479)	(37,021,932)	(38,482,507)
General Government	(9,448,448)	(9,338,018)	(7,571,050)	(8,048,585)	(7,961,157)	(7,982,045)	(7,983,045)	(7,984,045)	(7,985,045)
Grants	(1,439,404)	(1,458,679)	(1,439,404)	(1,439,404)	(1,507,826)	(1,507,826)	(1,507,826)	(1,507,826)	(1,507,826)
FOIPPA Requests	(116)	(550)	(100)	(150)	(100)	(100)	(100)	(100)	(100)
HFAA Gaming Funds	(1,678,348)	(1,982,787)	(2,000,000)	(1,450,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Provincial Grant (CARIP)	(42,920)	-	-	-	-	-	-	-	-
DAC Gaming Funds	(2,885,282)	-	-	-	-	-	-	-	-
Revenue Sharing-Traffic Fines	(401,411)	(381,557)	(380,000)	(385,881)	(380,000)	(380,000)	(380,000)	(380,000)	(380,000)
Information Technology	(43,761)	(41,449)	(62,202)	(73,836)	(57,370)	(58,231)	(59,104)	(59,991)	(60,890)
Revenue & Collections	(148,353)	(143,568)	(142,800)	(147,900)	(148,000)	(150,960)	(153,979)	(157,059)	(160,200)
Development Cost Charges	-	-	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Collections for Other Governments	(20,507,207)	(20,078,257)	(21,375,873)	(21,375,873)	(22,178,855)	(23,005,931)	(23,865,962)	(24,758,960)	(25,684,230)
	(65,042,837)	(63,611,072)	(64,853,445)	(64,722,636)	(67,901,703)	(69,652,084)	(71,867,495)	(74,169,912)	(76,560,799)
Corporate Administration	711,094	858,039	944,016	1,130,406	990,100	1,014,932	1,020,779	1,026,742	1,032,825
Mayor and Council	260,396	252,490	278,473	272,971	300,000	290,360	295,827	308,904	314,592
Finance	4,706,945	4,834,997	3,754,577	4,078,753	2,566,978	2,584,620	2,601,435	2,618,767	2,635,625
Procurement	405,560	432,986	535,555	501,370	636,657	609,150	616,774	624,529	632,420
Revenue & Collections	945,484	900,166	952,137	945,956	975,700	992,782	1,010,205	1,027,977	1,046,105
Municipal Grants/Partnerships	739,342	974,347	1,173,776	1,160,675	641,170	640,170	640,170	640,170	640,170
Communications	209,519	339,659	414,242	406,946	410,660	412,670	414,720	416,811	418,944
General Government	792,082	855,935	810,000	810,000	885,000	855,000	855,000	855,000	855,000
Collections for Other Governments	20,486,789	20,018,950	21,375,873	21,375,873	22,178,855	23,005,931	23,865,962	24,758,960	25,684,230
Facilities	3,119,002	3,354,672	3,126,653	3,460,774	783,150	795,054	807,207	819,611	832,275
Human Resources	660,039	983,952	732,629	739,523	803,000	807,740	823,795	840,170	856,874
Information Technology	1,505,219	1,662,643	2,141,653	2,079,956	2,206,370	2,100,430	2,174,627	2,175,502	2,223,401
	34,541,469	35,468,836	36,239,584	36,963,203	33,377,641	34,108,840	35,126,500	36,113,144	37,172,460
Net Operations	(30,501,368)	(28,142,236)	(28,613,861)	(27,759,433)	(34,524,063)	(35,543,244)	(36,740,995)	(38,056,768)	(39,388,338)

Corporate Administration

Corporate Services - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	38,498	46,815	141,631	131,329	90,600	44,982	45,882	46,799	47,735
Legal	168,981	231,365	176,500	276,014	240,000	244,800	249,696	254,690	259,784
Salaries and Benefits	542,928	756,825	704,497	857,388	817,000	819,800	822,656	825,569	828,541
	750,408	1,035,006	1,022,628	1,264,731	1,147,600	1,109,582	1,118,234	1,127,058	1,136,059
Recoveries	(116)	(550)	(100)	(150)	(100)	(100)	(100)	(100)	(100)
Net Operating Expense	750,292	1,034,456	1,022,528	1,264,581	1,147,500	1,109,482	1,118,134	1,126,958	1,135,959
Internal Allocations Out									
Engineering Services	233	41,228	25,000	30,014	25,000	25,500	26,010	26,530	27,061
Development Services	58,211	148,016	70,000	125,000	140,000	122,400	124,848	127,345	129,892
Total Internal Allocations Out	58,443	189,245	95,000	155,014	165,000	147,900	150,858	153,875	156,953
Internal Allocations In									
Finance - Procurement	585	223	-	-	-	-	-	-	-
Information Technology	4,188	5,609	7,689	7,689	7,500	53,250	53,403	53,559	53,718
Safety - City Hall	14,357	6,447	8,698	13,000	-	-	-	-	-
Total Internal Allocations In	19,130	12,278	16,388	20,689	7,500	53,250	53,403	53,559	53,718
Add back Recoveries	(116)	(550)	(100)	(150)	(100)	(100)	(100)	(100)	(100)
Total Operating Expense	711,094	858,039	944,016	1,130,406	990,100	1,014,932	1,020,779	1,026,742	1,032,825
Outputs and Outcomes									
Net Operating Expense	710,978	857,489	943,916	1,130,256	990,000	1,014,832	1,020,679	1,026,642	1,032,725
Cost per capita	21.63	26.08	28.71	34.38	29.32	30.06	30.23	30.41	30.59
% of property tax	2.64%	2.80%	2.95%	3.54%	2.97%	2.96%	2.87%	2.77%	2.68%
Change 2018 forecast to 2019 budget									
\$ change	<u>(140,256)</u>								
% change	<u>-12.41%</u>								

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Municipal election held in 2018, no election planned for 2019	(121,592)	-10.76%
Legal expenses expected to decrease from 2018 levels	(36,014)	-3.19%
Increase in allocations out to Dev Services for records amangement support	(15,000)	-1.33%
City Hall safety allocation now included in HR budget	(13,000)	-1.15%
New RMS position proposed, incremental cost of \$65K	65,000	5.75%

Corporate Services - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Advisory Committee	5,841	444	6,357	6,357	6,500	6,630	6,763	6,898	7,036
Council Catering	9,938	9,695	10,171	6,000	9,000	9,180	9,364	9,551	9,742
Legal	169,966	235,901	179,144	277,014	242,500	247,350	252,297	257,343	262,490
Municipal Elections	197	647	109,952	121,592	-	-	-	-	-
Records Management	-	31,779	12,000	10,709	95,000	76,500	78,030	79,591	81,182
Safety (City Hall)	1,719	1,294	1,400	1,400	1,400	1,428	1,457	1,486	1,515
FCM Meeting Host Expenses	-	-	-	-	26,500	-	-	-	-
Salary and Benefits	547,414	736,022	690,890	819,441	742,000	743,300	744,626	745,979	747,358
Supplies	12,651	16,216	7,628	17,218	9,200	9,384	9,572	9,763	9,958
Travel and Training	2,681	3,007	5,086	5,000	15,500	15,810	16,126	16,449	16,778
	750,408	1,035,006	1,022,628	1,264,731	1,147,600	1,109,582	1,118,234	1,127,058	1,136,059
Recoveries	(116)	(550)	(100)	(150)	(100)	(100)	(100)	(100)	(100)
	750,292	1,034,456	1,022,528	1,264,581	1,147,500	1,109,482	1,118,134	1,126,958	1,135,959

Mayor and Council

Mayor and Council - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	28,818	34,216	34,394	44,265	34,000	34,560	35,131	35,714	36,308
Training, Travel and Conferences	23,620	19,041	25,000	13,956	40,000	25,500	26,010	34,030	34,561
Salaries and Benefits	196,958	188,234	208,079	203,750	215,000	219,300	223,686	228,160	232,723
Net Operating Expense	249,396	241,490	267,473	261,971	289,000	279,360	284,827	297,904	303,592
Internal Allocations In									
Fleet	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Total Internal Allocations In	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Total Operating Expenses	260,396	252,490	278,473	272,971	300,000	290,360	295,827	308,904	314,592

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Cost per capita	7.92	7.68	8.47	8.30	8.89	8.60	8.76	9.15	9.32
% of property tax	0.97%	0.82%	0.87%	0.85%	0.90%	0.85%	0.83%	0.83%	0.82%

Change 2018 forecast to 2019 budget

\$ change	<u>27,029</u>
% change	<u>9.90%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
New Council orientation costs will be incurred in 2019	15,000	5.50%
Labour increases	11,250	4.12%

Mayor and Council - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Supplies	8,486	8,560	12,894	14,015	12,000	12,120	12,242	12,367	12,495
Dues and Memberships	15,903	20,826	21,500	25,000	22,000	22,440	22,889	23,347	23,813
Training, Conferences, Travel	23,620	19,041	25,000	13,956	40,000	25,500	26,010	34,030	34,561
Annual Indemnity	201,387	193,064	208,079	209,000	215,000	219,300	223,686	228,160	232,723
Net Operating Expense	249,396	241,490	267,473	261,971	289,000	279,360	284,827	297,904	303,592

Finance

Finance - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Goods and Services	118,650	539,131	303,900	281,423	342,615	345,467	348,377	351,344	354,371
Insurance	998,059	1,292,008	566,900	1,147,712	710,000	724,205	738,695	753,475	768,550
Interest and fees	10,701	13,299	22,695	43,050	42,700	42,914	43,132	43,355	43,582
Debt Interest	3,855,538	3,568,707	2,809,877	2,817,853	1,817,916	1,853,459	1,747,775	1,729,775	1,703,123
Debt Principal	4,258,572	4,230,053	2,982,421	2,982,421	2,333,054	2,307,992	2,477,215	2,487,215	2,480,992
Foreign Exchange	11,252	(9,270)	10,000	-	10,000	10,200	10,404	10,612	10,824
Transfer To Reserves	119,333	-	-	-	-	-	-	-	-
Operating Provision	-	-	315,000	-	315,000	315,000	315,000	315,000	315,000
Salaries and Benefits	1,013,521	596,776	949,172	984,697	970,107	977,890	985,829	993,926	1,002,186
	10,385,626	10,230,705	7,959,965	8,257,156	6,541,393	6,577,128	6,666,427	6,684,702	6,678,628
Revenue	(5,029,900)	(2,525,146)	(2,380,000)	(1,858,533)	(2,380,000)	(2,380,000)	(2,380,000)	(2,380,000)	(2,380,000)
Net Operating Expense	5,355,727	7,705,559	5,579,965	6,398,623	4,161,393	4,197,128	4,286,427	4,304,702	4,298,628
Internal Allocations Out									
Electric	2,781	1,486	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Debt Interest - Cemetery	-	-	-	-	72,500	72,500	72,500	72,500	72,500
Debt Interest - Parks	-	-	-	-	96,510	96,510	95,059	95,059	92,045
Debt Interest - RCMP	-	-	-	-	84,000	84,000	-	-	-
Debt Interest - Recreation	-	-	-	-	482,742	482,742	480,509	480,509	475,871
Sewer	1,445,849	1,339,616	1,348,887	1,321,902	1,091,587	1,128,712	1,419,712	1,410,712	1,401,712
Water	1,061,676	870,918	870,918	870,918	780,918	780,918	780,918	780,918	780,918
Gen Gov't - Debt Interest Accruals	(55,185)	(46,715)	-	-	-	-	-	-	-
Total Internal Allocations Out	2,455,120	2,165,305	2,222,805	2,195,820	2,611,257	2,648,382	2,851,698	2,842,698	2,826,046
Internal Allocations In									
Finance - Procurement	1,239	331	-	-	-	-	-	-	-
Information Technology	301	2,139	2,658	2,658	2,702	2,756	2,811	2,867	2,925
Total Internal Allocations In	1,540	2,470	2,658	2,658	2,702	2,756	2,811	2,867	2,925
Add back Revenue	(5,029,900)	(2,525,146)	(2,380,000)	(1,858,533)	(2,380,000)	(2,380,000)	(2,380,000)	(2,380,000)	(2,380,000)
Less Debt Principal	3,225,102	3,232,873	1,985,241	1,985,241	1,365,859	1,346,882	1,216,105	1,226,105	1,219,882
Total Operating expense	4,706,945	4,834,997	3,754,577	4,078,753	2,566,978	2,584,620	2,601,435	2,618,767	2,635,625
Outputs and Outcomes									
Net Operating Expense	(322,955)	2,309,851	1,374,577	2,220,220	186,978	204,620	221,435	238,767	255,625
Cost per capita	-	9.82	70.26	41.81	67.53	5.54	6.06	6.56	7.07
% of property tax	-	-1.20%	7.53%	4.29%	6.95%	0.56%	0.60%	0.62%	0.64%
Change 2018 forecast to 2019 budget									
\$ change					(2,033,242)				
% change					-91.58%				

Changes in net operating budget from 2018 forecast to 2019 budget are primarily due to:

	\$ change	% change
Reduction of interest payments	(999,937)	-45.04%
Decrease in casino revenue in 2018 due to strike, anticipated to normalize in 2019	(495,000)	-22.30%
Increase in cost allocations out to other cost centers	(388,452)	-17.50%
2018 insurance claims more than 2019 budget	(519,434)	-23.40%
Management Provision budgeted in Finance, expensed in other areas	315,000	14.19%

Finance Accounting- Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Audit & Consulting	67,281	41,693	72,500	90,000	100,000	102,000	104,040	106,121	108,243
Equipment Repairs and Maintenance	-	3,994	4,000	3,700	4,000	4,080	4,162	4,245	4,330
Insurance Claims	568,088	1,039,285	120,000	647,675	210,000	214,200	218,484	222,854	227,311
Property Insurance	316,554	325,864	320,000	360,000	360,000	367,200	374,544	382,035	389,675
Liability Insurance	153,417	126,859	126,900	140,037	140,000	142,806	145,667	148,587	151,564
Operating Provision	-	-	315,000	-	315,000	315,000	315,000	315,000	315,000
Salary and Benefits	1,016,617	609,700	949,172	976,522	970,107	977,890	985,829	993,926	1,002,186
Conferences & Training	16,157	10,313	18,100	14,940	28,315	28,881	29,459	30,048	30,649
Dues & Memberships	3,750	3,475	4,000	4,550	5,000	5,100	5,202	5,306	5,412
Supplies	1,049	530	1,000	3,517	1,100	1,122	1,144	1,167	1,191
Bank Fees, Charges and Interest	21,333	3,053	32,795	41,817	52,700	53,114	53,536	53,967	54,406
Secure courier - deposit services	4,478	5,265	4,200	5,000	4,200	4,284	4,370	4,457	4,546
Shared Services Project	18,000	(4,772)	-	1,472	-	-	-	-	-
Sewer - debenture payments, interest	762,770	764,560	773,830	746,845	546,515	589,725	580,725	571,725	562,725
sewer operating - trans. to equip. rep. res.	108,022	-	-	-	-	-	-	-	-
Debt - interest - RCMP building	84,000	84,000	84,000	84,000	84,000	84,000	-	-	-
Debt - interest - Public Works	174,478	126,064	131,732	131,732	67,354	61,687	61,687	61,687	61,687
Debt - interest - Facilities	466,672	462,812	452,419	472,501	426,742	426,742	424,509	424,509	419,871
Debt - interest - integrated waterfront	87,971	86,626	76,251	76,251	62,910	62,910	61,459	61,459	58,445
Debt - interest - parkland acquisition	97,975	33,600	33,600	33,600	33,600	33,600	33,600	33,600	33,600
Debt - interest - Cemetery	64,375	128,750	128,750	128,750	72,500	72,500	72,500	72,500	72,500
Debt - interest - sports fields	141,760	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000
Debt - interest - SOEC project	1,377,500	1,377,500	624,500	624,500	79,500	79,500	79,500	79,500	79,500
Debt - interest - 300 Block Main	-	-	-	14,879	30,000	28,000	19,000	10,000	-
Debt - interest - accrual on outstanding	(61,479)	(46,715)	-	-	-	-	-	-	-
Water - debenture payments, interest	591,951	448,795	448,795	448,795	358,795	358,795	358,795	358,795	358,795
Debt - principal - RCMP building	132,597	132,597	132,597	132,597	132,597	132,597	-	-	-
Debt - principal - Public Works	203,435	203,435	203,435	203,435	108,483	89,214	89,214	89,214	89,214
Debt - principal - Facilities	360,319	361,341	362,389	362,389	363,464	363,464	364,566	364,566	366,856
Debt - principal - integrated waterfront	109,594	110,258	110,940	110,940	111,638	111,638	112,355	122,355	113,843
Debt - principal - parkland acquisition	50,808	50,808	50,808	50,808	50,808	50,808	50,808	50,808	50,808
Debt - principal - Cemetery	83,954	83,954	83,955	83,955	83,955	83,954	83,955	83,955	83,954
Debt - principal - sports fields	107,462	107,462	107,462	107,462	107,462	107,462	107,462	107,462	107,462
Debt - principal - SOEC project	2,183,019	2,183,019	933,655	933,655	100,745	100,745	100,745	100,745	100,745
Debt - principal - 300 Block Main	-	-	-	-	306,707	307,000	307,000	307,000	307,000
Sewer - debenture payments, principal	575,057	575,057	575,057	575,057	545,072	538,987	838,987	838,987	838,987
Water - debenture payments, principal	458,414	422,123	422,123	422,123	422,123	422,123	422,123	422,123	422,123
water operating - trans. to res. - future exp	11,311	-	-	-	-	-	-	-	-
Asset Management/Framework	5,000	(2,950)	-	-	-	-	-	-	-
Provincial - Climate Action (CARIP)	(42,920)	-	-	-	-	-	-	-	-
Municipal Proceeds - Gaming HFAA	(1,678,348)	(1,982,787)	(2,000,000)	(1,450,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Municipal Proceeds - Gaming DAC	(2,885,282)	-	-	-	-	-	-	-	-
Transfer to other government	-	155,548	200,000	145,000	200,000	200,000	200,000	200,000	200,000
Revenue Sharing - Traffic Fines	(401,411)	(381,557)	(380,000)	(385,881)	(380,000)	(380,000)	(380,000)	(380,000)	(380,000)
Net Operating Expense	5,355,727	7,705,559	5,579,965	6,398,623	4,161,393	4,197,128	4,286,427	4,304,702	4,298,628

Procurement and Inventory Services

Procurement - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Goods and Services	58,345	67,104	94,068	85,070	76,600	77,500	78,418	79,354	80,309
Forklift Amortization	845	868	3,250	3,250	3,250	3,250	3,250	3,250	3,250
Salaries and benefits	368,993	375,452	427,037	394,550	496,107	501,700	507,406	513,225	519,161
Net Operating Expense	428,182	443,424	524,355	482,870	575,957	582,450	589,074	595,829	602,720
Internal Allocations Out									
Corporate Administration	585	223	-	-	-	-	-	-	-
Animal Control	3,028	60	-	-	-	-	-	-	-
Building & Licence	150	-	-	-	-	-	-	-	-
Bylaw Enforcement	3,264	519	-	-	-	-	-	-	-
Operations	685	429	-	-	-	-	-	-	-
Facilities & Recreation	300	184	-	-	-	-	-	-	-
Communications	60	-	-	-	-	-	-	-	-
Economic Development	390	60	-	-	-	-	-	-	-
Electric Utility	2,084	5,995	-	-	-	-	-	-	-
Engineering	2,713	1,676	-	-	-	-	-	-	-
Facilities	2,176	2,495	-	-	-	-	-	-	-
Finance	1,239	331	-	-	-	-	-	-	-
Development Services	600	605	-	-	-	-	-	-	-
Fire Services	480	-	-	-	-	-	-	-	-
Human Resources	-	153	-	-	-	-	-	-	-
Information Technology	1,823	276	-	-	-	-	-	-	-
Planning	210	-	-	-	-	-	-	-	-
Fleet	2,023	1,676	-	-	-	-	-	-	-
Public Works General	2,659	1,556	-	-	-	-	-	-	-
Parks	479	603	-	-	-	-	-	-	-
Roads & Maintenance	319	-	-	-	-	-	-	-	-
Solid Waste & Recycling	60	-	-	-	-	-	-	-	-
RCMP	845	814	-	-	-	-	-	-	-
Recreation	780	1,125	-	-	-	-	-	-	-
Sewer	1,694	2,687	-	-	-	-	-	-	-
Water	690	240	-	-	-	-	-	-	-
Total Internal Allocations Out	29,334	21,705	-	-	-	-	-	-	-
Internal Allocations In									
Information Technology	3,712	8,209	8,200	15,000	57,700	23,700	24,700	25,700	26,700
Mayor & Council	-	59	-	-	-	-	-	-	-
Fleet	3,000	3,000	3,000	3,500	3,000	3,000	3,000	3,000	3,000
Total Internal Allocations In	6,712	11,267	11,200	18,500	60,700	26,700	27,700	28,700	29,700
Total Operating Expense	405,560	432,986	535,555	501,370	636,657	609,150	616,774	624,529	632,420

Procurement - Operating Budget (Con't)

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Cost per capita	12.34	13.17	16.29	15.25	18.86	18.04	18.27	18.50	18.73
% of property tax	1.51%	1.41%	1.67%	1.57%	1.91%	1.78%	1.73%	1.69%	1.64%

Change 2018 forecast to 2019 budget

\$ change	<u>135,287</u>
% change	<u>26.98%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
2019 is first full year with assistant procurement manager, other minor salary and wage increases	85,387	17.03%
Increase in allocations in from IT for procurement of software & related licenses	42,700	8.52%

Procurement - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Logistics	318,796	340,054	499,337	469,370	554,757	561,250	567,874	574,629	581,520
Mayor & Council	-	-	-	-	-	-	-	-	-
Communications	60	-	-	-	-	-	-	-	-
Operations	685	429	-	-	-	-	-	-	-
Finance	190	210	-	-	-	-	-	-	-
Facilities & Recreation	300	184	-	-	-	-	-	-	-
Information Technology	1,823	276	-	-	-	-	-	-	-
Human Resources	-	153	-	-	-	-	-	-	-
Development Services	600	605	-	-	-	-	-	-	-
Corporate Admin	585	223	-	-	-	-	-	-	-
RCMP	845	814	-	-	-	-	-	-	-
Fire Hall 1	480	-	-	-	-	-	-	-	-
Water	690	240	-	-	-	-	-	-	-
Public Works	2,659	1,556	-	-	-	-	-	-	-
Engineering	2,713	1,676	-	-	-	-	-	-	-
Waste Water	1,694	2,687	-	-	-	-	-	-	-
Finance - Accounting	1,050	121	-	-	-	-	-	-	-
Training, Dues, & Conferences	80,053	81,665	25,018	13,500	21,200	21,200	21,200	21,200	21,200
Facilities	2,176	2,495	-	-	-	-	-	-	-
Recreation	780	1,125	-	-	-	-	-	-	-
Bylaw	3,264	519	-	-	-	-	-	-	-
Planning	210	-	-	-	-	-	-	-	-
Building	150	-	-	-	-	-	-	-	-
Roads and Maintenance	319	-	-	-	-	-	-	-	-
Parks	479	603	-	-	-	-	-	-	-
Fleet	2,023	1,676	-	-	-	-	-	-	-
Waste Disposal	60	-	-	-	-	-	-	-	-
Animal Control	3,028	60	-	-	-	-	-	-	-
Economic Development	390	60	-	-	-	-	-	-	-
Electric	2,084	5,995	-	-	-	-	-	-	-
	428,182	443,424	524,355	482,870	575,957	582,450	589,074	595,829	602,720

Revenue and Collections

Revenue & Collections - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Goods and Services	289,115	237,250	245,500	239,319	256,550	261,401	266,349	271,396	276,544
Salaries and Benefits	651,038	658,362	697,300	697,300	709,637	721,793	734,192	746,839	759,739
Total Operating Expense	940,153	895,612	942,800	936,619	966,187	983,194	1,000,541	1,018,235	1,036,283
Recoveries	(148,353)	(143,568)	(142,800)	(147,900)	(148,000)	(150,960)	(153,979)	(157,059)	(160,200)
Net operating expense	791,800	752,044	800,000	788,719	818,187	832,234	846,562	861,176	876,083
Internal Allocations In									
Communications	-	268	-	-	-	-	-	-	-
Information Technology	5,331	4,287	9,337	9,337	9,513	9,588	9,664	9,743	9,822
Total Internal Allocations In	5,331	4,554	9,337	9,337	9,513	9,588	9,664	9,743	9,822
Add back Revenue	(148,353)	(143,568)	(142,800)	(147,900)	(148,000)	(150,960)	(153,979)	(157,059)	(160,200)
Total Operating Expense	945,484	900,166	952,137	945,956	975,700	992,782	1,010,205	1,027,977	1,046,105
Outputs and Outcomes									
Net Operating Expense	797,131	756,598	809,337	798,056	827,700	841,822	856,226	870,919	885,905
Cost per capita	24.25	23.01	24.62	24.27	24.52	24.93	25.36	25.80	26.24
% of property tax	2.96%	2.47%	2.53%	2.50%	2.48%	2.46%	2.40%	2.35%	2.30%
Change 2018 forecast to 2019 budget									
\$ change	29,644								
% change	3.71%								
Changes in net operating budget from 2018 forecast to 2019 are primarily due to:									
					\$ change	% change			
Staff achieving max pay and holiday levels per contractual agreement					12,337	1.55%			
Allowance for bad debt budgeted annually, minimally used in 2018					9,000	1.13%			
Increase in postage expenses					3,900	0.49%			

Revenue & Collections - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Allowance for Bad Debt	59,085	2,336	10,000	1,000	10,000	10,000	10,000	10,000	10,000
Collection Costs	840	811	1,000	1,050	1,350	1,350	1,350	1,350	1,350
Commissions	4,398	3,344	3,400	1,950	1,950	1,950	1,950	1,950	1,950
Land Title Fees	482	615	500	350	700	700	700	700	700
Postage	188,651	201,873	192,600	192,600	196,500	200,430	204,439	208,527	212,698
Salaries and Benefits	652,647	658,757	697,300	697,300	709,637	721,793	734,192	746,839	759,739
Conferences & Training	2,032	3,740	4,500	1,750	4,500	4,590	4,682	4,775	4,871
Supplies	32,017	24,116	33,500	40,719	41,550	42,381	43,229	44,093	44,975
	940,153	895,592	942,800	936,719	966,187	983,194	1,000,541	1,018,235	1,036,283
Recoveries	(148,353)	(143,548)	(142,800)	(148,000)	(148,000)	(150,960)	(153,979)	(157,059)	(160,200)
Net Operating Expense	791,800	752,044	800,000	788,719	818,187	832,234	846,562	861,176	876,083

Civic Grants

Civic Grants - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Municipal Grants	592,905	476,146	533,776	530,675	500,170	500,170	500,170	500,170	500,170
Civic Partnerships	146,437	498,200	640,000	630,000	141,000	140,000	140,000	140,000	140,000
	739,342	974,347	1,173,776	1,160,675	641,170	640,170	640,170	640,170	640,170

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Cost per capita	22.49	29.64	35.70	35.30	18.99	18.96	18.96	18.96	18.96
% of property tax	2.75%	3.18%	3.67%	3.63%	1.92%	1.87%	1.80%	1.73%	1.66%

Change 2018 forecast to 2019 budget

\$ change	<u>(519,505)</u>
% change	<u>-44.76%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
2018 Scotties Tournament of Hearts not returning in 2019	(200,000)	
2018 YES Project Contribution was a one-time grant	(300,000)	

Civic Grants - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
B.C. Schizophrenia Society - Penticton Branch (Mental Wellness Centre)	18,000	18,000	18,000	18,000	18,000				
BC Winter Games	94,826	-	-	-	-				
Canada 150 Mosaic Initiative	4,500	-	-	-	-				
Canada Day Celebrations	-	-	2,500	-	-				
Canadian Mental Health Association	2,000	2,000	2,000	2,000	9,800				
Canadian Sport School Hockey League	-	10,000	10,000	10,000	10,000				
CFSOS - Yes Project	8,750	8,750	-	-	8,750				
Community Arts Council	13,600	12,312	12,312	12,312	-				
Community Foundation of the S. Ok. Similkameen	25,000	25,000	25,000	25,000	-				
SOICS - Cleland Theatre for Citizenship Ceremony	-	413	-	-	-				
DPA - BC Family Day	1,505	947	2,100	2,100	-				
DPA - Block Parties	-	-	1,950	1,400	-				
DPA - Canada Day Celebration	7,893	5,493	5,500	5,500	-				
DPA - Canada Day Fireworks	-	1,500	-	-	-				
DPA - Fall Fair	2,194	-	-	-	-				
DPA - Night Markets Summer Concert Series	15,382	8,000	10,300	10,300	-				
DPA & SOIS - Penticton's Birthday	560	-	-	-	-				
Dragonfly Pond Family Society	-	-	-	-	500				
Get Bent Active Arts Society	-	-	450	450	-				
Literacy Now - South Okanagan Similkameen (SD67)	350	-	-	-	-				
Penticton Royalty Society	9,024	9,193	9,150	9,150	9,150				
OK Similk. Comm Fndtn - Neighbourh. Sm. Grants	-	500	-	-	-				
OK Thunderchairs (BC Storm Power Soccer Tourn.)	900	-	-	-	-				
Okanagan Fruit Tree Project Society	6,700	3,400	-	-	-				
Canadian Sport Hockey League	10,000	-	-	-	-				
Okanagan Comedy Festival Society	-	-	-	-	3,500				
Okanagan International Children's	-	-	-	-	-				
Okanagan Motorcycle Association	441	450	500	500	500				
Okanagan Similkameen Healthy Living Fair Society	7,838	5,852	3,921	3,921	-				
OSCA - MeadowLark Festival	3,500	1,750	-	-	2,500				
Okanagan Symphony	5,000	-	-	-	-				
Okanagan Trestle Tours	1,092	-	-	-	-				
Okanagan Valley Music Festival Society	5,500	5,000	5,000	5,000	5,000				
Other	4,125	733	-	1,200	23,523	500,170	500,170	500,170	500,170
PDMS dba SOICS - South Okanagan Immigrant & Community Services (Citizenship Ceremony)	512	-	-	-	-				
PDCRS - Recovery Coaching	-	5,000	-	-	-				
Services (June 2016 Welcoming Communities)	7,500	-	15,700	15,700	-				
PACA - Bike Valet & Bike to Work Week	-	-	782	782	6,980				
Peach Festival Society	41,868	40,595	44,000	44,000	44,000				
Peach Festival Society - float refurbishment	10,000	-	-	-	10,000				
Penticton & Area Access Society	5,000	4,299	4,300	4,300	7,067				
Penticton Amateur Radio Club	-	-	666	666	-				
Penticton Arts Council - Inc. Arts Rising	-	438	5,000	5,000	15,645				
Penticton & Area Cycling Assoc. - 3 Blind Mice Exp.	-	20,745	-	-	-				
Penticton BMX	-	-	1,252	-	4,200				
Penticton Ikeda Sister City	-	-	200	200	-				
Penticton Tennis Club (in-kind LTU)	-	-	4,200	4,200	-				
Penticton Curling Club/World Curling Tour	-	39	14,000	14,000	14,000				
parade participant insurance	175	-	-	-	-				
Parkrun	-	-	2,500	2,500	-				
Pentastatic Jazz Festival	12,333	9,307	9,700	9,700	9,700				
Penticton Art Gallery Society	95,000	105,000	125,000	125,000	125,000				
Penticton Cycling Association	2,500	2,500	2,500	2,500	-				
Penticton Dragonboat Festival Society	13,439	10,724	12,752	12,752	13,650				
Penticton Elvis Festival	-	4,107	5,000	5,000	5,000				
Penticton Historic Automobile Assn	6,782	6,655	7,000	7,000	7,000				
Penticton Minor Hockey	-	-	-	-	-				
Penticton Scottish Festival Society	6,764	4,000	4,000	4,000	4,500				
Penticton Search & Rescue	-	12,435	12,435	12,435	-				
RCMP Youth Academy	-	-	3,000	3,000	3,000				
Red Cross	-	-	-	-	1,837				
Rotary Club of Penticton	9,358	4,825	5,807	5,807	-				
Royal Cdn Legion - Facility Rent	2,900	3,000	3,000	3,000	3,000				
Salvation Army	6,525	-	-	-	4,667				
School District reciprocal agreement	5,215	-	6,000	6,000	-				
Shatford Building - OSA	10,000	10,000	10,000	10,000	-				
Skaha Bluffs Park Watch Society	15,456	13,000	13,000	13,000	13,000				
South Okanagan Genealogical Society	3,003	721	-	-	-				
South Okanagan Kin Club	-	-	-	-	100				
South Okanagan Loss Society	-	-	-	-	8,400				
South Okanagan Seniors Wellness Society	12,000	13,000	13,000	13,000	13,000				
South Okanagan Similkameen Vol. Centre Society	-	-	20,000	20,000	20,000				
SS Sicamous - Operating	45,000	45,000	45,000	45,000	45,000				
SS Sicamous - Utilities	19,920	22,000	20,000	20,000	20,000				
The Penticton Centre for Exceptional Learning	1,500	-	1,500	1,500	2,100				
United Way	5,400	6,345	-	-	8,100				
Upperdeck Veas Hockey	6,075	14,120	8,800	8,800	-				
YoungLife	-	-	5,000	5,000	-				
Total Municipal Grants	592,905	476,146	533,776	530,675	500,170	500,170	500,170	500,170	500,170

Civic Grants - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Civic Partnerships - Challenge Penticton	110,064	29,896	-	-	-	-	-	-	-
Civic Partnerships - Western Canada Cup	-	10,000	-	-	-	-	-	-	-
Civic Partnerships - Rogers Hometown Hockey	7,473	-	-	-	-	-	-	-	-
Civic Partnerships - 2017 ITU Multisport	-	330,104	-	-	-	-	-	-	-
Civic Partnerships - Okanagan Trestle Tours	-	-	-	-	1,000	-	-	-	-
Civic Partnerships - Scotties Tournament of Hearts	-	212	200,000	200,000	-	-	-	-	-
Civic Partnerships - Triathlon	-	-	110,000	100,000	110,000	110,000	110,000	110,000	110,000
Civic Partnerships - Gran Fondo	28,900	27,988	-	-	-	-	-	-	-
Civic Partnerships - Gran Fondo	-	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Civic Partnerships - YES Project	-	100,000	300,000	300,000	-	-	-	-	-
Total Civic Partnerships	146,437	498,200	640,000	630,000	141,000	140,000	140,000	140,000	140,000

Communications and Engagement

Communications - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Operations by Object									
Goods and Services	56,242	66,128	188,500	165,506	143,500	145,410	147,358	149,345	151,372
Communications	74,526	107,494	-	-	-	-	-	-	-
Salaries and Benefits	97,805	163,030	231,742	250,000	277,160	277,160	277,160	277,160	277,160
Total Operations by Object	228,574	336,652	420,242	415,506	420,660	422,570	424,518	426,505	428,532
Operations by Project									
Communications	110,025	111,682	281,942	287,600	326,160	326,660	327,170	327,690	328,221
Public Relations	50,595	127,737	42,000	42,900	1,000	1,000	1,000	1,000	1,000
Publications	20,523	28,941	29,300	26,506	92,000	93,380	94,788	96,223	97,688
Print	43,564	66,888	50,000	52,000	-	-	-	-	-
Radio	2,235	704	2,000	-	-	-	-	-	-
Online	1,631	700	15,000	6,500	1,500	1,530	1,561	1,592	1,624
Total Operations by Project	228,574	336,652	420,242	415,506	420,660	422,570	424,518	426,505	428,532
Internal Allocations Out									
Building and License	-	4,271	-	400	-	-	-	-	-
Economic Development & Tourism	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineering Services	427	500	8,000	8,000	10,000	10,000	10,000	10,000	10,000
Facilities	60	-	-	-	-	-	-	-	-
Finance - Revenue and Collections	-	268	-	-	-	-	-	-	-
Development Services	-	683	8,000	8,000	8,000	8,160	8,323	8,490	8,659
Sewer	18,628	-	-	-	-	-	-	-	-
Total Internal Allocations Out	19,115	5,721	21,000	21,400	23,000	23,160	23,323	23,490	23,659
Internal Allocations In									
Finance - Procurement	60	-	-	-	-	-	-	-	-
Information Technology	-	8,728	15,000	12,840	13,000	13,260	13,525	13,796	14,072
Total Internal Allocations In	60	8,728	15,000	12,840	13,000	13,260	13,525	13,796	14,072
Net Operating Expense	209,519	339,659	414,242	406,946	410,660	412,670	414,720	416,811	418,944
Outputs and Outcomes									
	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Cost per capita	6.37	10.33	12.60	12.38	12.16	12.22	12.28	12.35	12.41
% of property tax	0.78%	1.11%	1.29%	1.27%	1.23%	1.20%	1.16%	1.13%	1.09%

Change 2018 forecast to 2019 budget

\$ change	<u>3,714</u>
% change	<u>0.91%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:
\$ change % change

No material changes between 2018 Forecast and 2019 Budget.

General Government

General Government - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
General Government Revenues									
Taxation Revenue									
General Property Tax Levy	(28,296,843)	(29,995,068)	(31,368,142)	(31,287,132)	(33,197,395)	(34,095,991)	(35,446,479)	(36,850,932)	(38,311,507)
Local Improvement Levy	(150,745)	(191,139)	(213,875)	(213,875)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)
Total Taxation Revenue	(28,447,588)	(30,186,207)	(31,582,017)	(31,501,007)	(33,368,395)	(34,266,991)	(35,617,479)	(37,021,932)	(38,482,507)
Development Cost Charge (DCC) Revenue									
DCC - Storm Water	(72,145)	(44,650)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
DCC - Roads	(114,051)	(70,585)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
DCC - Public Open Space	(161,789)	(100,130)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total DCC Revenue	(347,985)	(215,365)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Grant Revenue									
Community Works Fund Grant Revenue	(1,439,404)	(1,458,679)	(1,439,404)	(1,439,404)	(1,507,826)	(1,507,826)	(1,507,826)	(1,507,826)	(1,507,826)
Total Grant Revenue	(1,439,404)	(1,458,679)	(1,439,404)	(1,439,404)	(1,507,826)	(1,507,826)	(1,507,826)	(1,507,826)	(1,507,826)
Misc. Other Revenue									
Tax Penalties	(196,217)	(175,955)	(198,000)	(201,948)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Tax Arrears Interest	(34,209)	(29,812)	(14,000)	(17,331)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
Tax Delinquent Interest	(11,490)	(9,020)	(10,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Payment in Lieu of Taxes - Federal	(102,790)	(104,075)	(129,421)	(137,888)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
Payment in Lieu of Taxes - Provincial	(188,813)	(171,613)	(125,098)	(112,724)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
3% Franchise Fees	(297,247)	(263,810)	(297,000)	(326,457)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
1% Franchise Fees	(245,342)	(229,839)	(194,000)	(216,154)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)
General Fund Interest Earned	(2,557,154)	(2,808,693)	(989,830)	(1,400,000)	(1,356,805)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
RCMP Facilities Rental	(70,000)	(70,000)	(80,000)	(53,001)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
Tax Searches	(46,925)	(46,885)	(26,000)	(45,098)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Debt - interest - accrual on outstanding	(61,479)	(46,715)	-	-	-	-	-	-	-
RDOS - Community Center Bylaw	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
SOEC Recoveries	(28,617)	(21,447)	(32,412)	-	(45,238)	(45,238)	(45,238)	(45,238)	(45,238)
SOEC Facility Fee Revenue	(74,461)	(152,366)	(93,215)	(81,965)	-	-	-	-	-
SOEC Property Insurance	(63,760)	(65,899)	(73,000)	(66,700)	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Depreciation Offset	(913,264)	(705,082)	(900,000)	(900,000)	(900,000)	(900,000)	(900,000)	(900,000)	(900,000)
Electric Administration Fee	(2,060,080)	(1,881,457)	(1,702,834)	(1,702,834)	(1,524,211)	(1,345,588)	(1,345,588)	(1,345,588)	(1,345,588)
Library Administration Fee	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
Sewer Administration Fee	(465,587)	(557,594)	(649,601)	(649,601)	(741,608)	(833,615)	(833,615)	(833,615)	(833,615)
Storm Water Administration Fee	-	-	(75,000)	(75,000)	(76,000)	(77,000)	(78,000)	(79,000)	(80,000)
Water Administration Fee	(543,372)	(629,430)	(715,488)	(715,488)	(801,546)	(887,604)	(887,604)	(887,604)	(887,604)
Misc Revenue	(86,937)	31,116	(247,351)	(318,596)	(111,949)	(89,200)	(89,200)	(89,200)	(89,200)
Total Misc. Other Revenue	(8,256,543)	(8,147,376)	(6,761,050)	(7,238,585)	(7,076,157)	(7,097,045)	(7,098,045)	(7,099,045)	(7,100,045)
Revenue Flow-Throughs - Other Gov'ts									
School Tax Levy - Residential	(9,979,556)	(9,602,637)	(10,245,400)	(10,245,400)	(10,659,724)	(11,086,539)	(11,530,444)	(11,992,123)	(12,472,288)
School Tax Levy - Non Residential	(6,079,190)	(5,715,911)	(6,473,220)	(6,473,220)	(6,734,997)	(7,004,667)	(7,285,133)	(7,576,830)	(7,880,207)
Regional Hospital Levy	(2,378,286)	(2,483,961)	(2,558,818)	(2,558,818)	(2,662,296)	(2,768,894)	(2,879,761)	(2,995,067)	(3,114,989)
Municipal Finance Authority Levy	(1,508)	(1,614)	(1,508)	(1,508)	(1,568)	(1,631)	(1,696)	(1,764)	(1,835)
B.C. Assessment Authority Levy	(438,770)	(392,230)	(463,752)	(463,752)	(482,507)	(501,826)	(521,919)	(542,817)	(564,551)
Regional District (RDOS) General Levy	(1,154,578)	(1,354,085)	(1,168,126)	(1,168,126)	(1,171,431)	(1,174,751)	(1,178,087)	(1,181,438)	(1,181,438)
RDOS SIR Parcel Tax Levy	(34,396)	(35,174)	(36,575)	(36,575)	(36,575)	(36,575)	(36,575)	(36,575)	(36,575)
RDOS 911 Levy	(251,951)	(304,437)	(254,853)	(254,853)	(256,137)	(257,428)	(258,726)	(258,726)	(258,726)
RDOS SIR Levy	(170,879)	(170,871)	(173,620)	(173,620)	(173,620)	(173,620)	(173,620)	(173,620)	(173,620)
Total Revenue Flow-Throughs - Other Gov'ts	(20,489,113)	(20,060,922)	(21,375,873)	(21,375,873)	(22,178,855)	(23,005,931)	(23,865,962)	(24,758,960)	(25,684,230)
Revenue Flow-Throughs to Others									
Business Improvement Area Levy	(178,681)	(206,691)	(190,000)	(190,000)	(215,000)	(215,000)	(215,000)	(215,000)	(215,000)
Hotel Room Tax (MRDT) Levy	(580,181)	(610,005)	(590,000)	(590,000)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)
Cemetery Perpetual Care Fund Revenues	(30,000)	(22,800)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Revenue Flow-Throughs to Others	(788,862)	(839,495)	(810,000)	(810,000)	(885,000)	(885,000)	(885,000)	(885,000)	(885,000)
Total General Government Revenue	(59,769,495)	(60,908,044)	(62,268,344)	(62,664,869)	(65,316,233)	(67,062,793)	(69,274,312)	(71,572,763)	(73,959,608)

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Expense Flow-Throughs - Other Gov'ts									
School Tax Remittance - Residential	9,990,638	9,594,724	10,245,400	10,245,400	10,659,724	11,086,539	11,530,444	11,992,123	12,472,288
School Tax Remittance - Non-Resident	6,081,360	5,715,911	6,473,220	6,473,220	6,734,997	7,004,667	7,285,133	7,576,830	7,880,207
Regional Hospital Remittance	2,381,140	2,484,196	2,558,818	2,558,818	2,662,296	2,768,894	2,879,761	2,995,067	3,114,989
Municipal Finance Authority Remittance	1,497	1,614	1,508	1,508	1,568	1,631	1,696	1,764	1,835
B.C. Assessment Authority Remittance	439,121	392,220	463,752	463,752	482,507	501,826	521,919	542,817	564,551
RDOS Remittance	1,613,032	1,864,681	1,633,174	1,633,174	1,637,763	1,642,374	1,647,008	1,650,359	1,650,359
Total Expense Flow-Throughs - Other Gov'ts	20,506,789	20,053,346	21,375,873	21,375,873	22,178,855	23,005,931	23,865,962	24,758,960	25,684,230
Net Flow-Throughs - Other Gov'ts	17,676	(7,576)	-	-	-	-	-	-	-
Expense Flow-Throughs to Non-Gov't									
Business Improvement Area Remittance	178,681	206,691	190,000	190,000	215,000	215,000	215,000	215,000	215,000
Transfer to Cemetery Care Fund	33,220	39,240	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Hotel Room Tax (MRDT) Remittance	580,181	610,005	590,000	590,000	640,000	640,000	640,000	640,000	640,000
Total Expense Flow-Throughs to Non-Gov't	792,082	855,935	810,000	810,000	885,000	885,000	885,000	885,000	885,000
Net Flow-Throughs - Other Entities	3,220	16,440	-	-	-	-	-	-	-
Transfers from Reserves									
Transfer From Electric Rev. (Dividend Portion)	-	-	(252,500)	(252,500)	-	-	-	-	-
Transfer from Asset Sustainability Reserve	-	-	-	-	(263,826)	(260,000)	(251,000)	(242,000)	(232,000)
Transfer from storm DCC (princ. payments)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)
Transfer to/from DCC reserve - Park Aquisition	(10,207)	(10,207)	(10,207)	(10,207)	(10,207)	(10,207)	(10,207)	(10,207)	(10,207)
Trans. from Pub. Open Sp. Res. DCC (princ. pmnts)	-	(107,462)	(107,462)	(107,462)	(107,462)	(107,462)	(107,462)	(107,462)	(107,462)
Transfer from MMBC Reserve	-	-	(222,000)	(222,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Transfer from Election Reserve	-	-	(70,952)	(70,952)	-	-	-	(120,000)	-
Transfer From Public Art Reserve	(2,000)	(19,740)	(27,500)	(27,500)	-	-	-	-	-
Transfer to/from Building Reserve	-	-	(100,000)	(55,000)	(45,000)	-	-	-	-
Transfer to/from Wine/Info Center Reserve	-	-	-	-	(13,150)	-	-	-	-
Transfer to/from Gaming Reserve	(3,258,882)	(3,172,441)	(1,559,978)	(1,559,978)	(811,352)	(810,617)	(809,864)	(809,091)	(809,091)
Misc. Transfers from/to reserves	(120,830)	(831,708)	(2,000)	-	-	-	-	-	-
Total transfers from Reserves	(3,450,018)	(4,199,657)	(2,410,698)	(2,363,698)	(1,555,096)	(1,492,385)	(1,482,632)	(1,592,859)	(1,462,859)
Transfers to Reserves									
Transfer to/from General Surplus	-	-	(27,293)	-	-	(587,610)	(264,263)	(2,066)	188,029
Transfer to Local Improvement Reserve	-	-	213,875	213,875	171,000	171,000	171,000	171,000	171,000
Transfer to Community Works (Gas Tax) Reserve	1,466,813	1,470,787	1,439,404	1,439,404	1,507,826	1,507,826	1,507,826	1,507,826	1,507,826
Transfer to DCC reserve - Storm Water	132,083	229,832	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to DCC reserve - Roads	286,346	522,032	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to DCC reserve - Public Open Space	229,778	334,932	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to/from Investment Income Reserve	-	-	414,879	-	450,000	450,000	450,000	450,000	450,000
Transfer to Equipment Replacement Reserve	1,124,570	1,154,652	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Transfer to Asset Sustainability Reserve	300,000	900,000	1,200,000	1,200,000	1,800,000	2,100,000	2,400,000	2,700,000	3,000,000
Transfer to CARIP Reserve	42,920	48,073	43,000	48,000	48,000	48,000	48,000	48,000	48,000
Transfer to/from Marinas Reserve	30,298	57,923	61,580	61,580	61,170	61,170	61,170	61,170	61,170
Transfer to Gaming Reserve	4,563,630	1,982,787	1,800,000	1,305,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Transfer to MMBC Reserve	467,109	467,109	466,740	466,740	492,000	466,740	466,740	466,740	466,740
Transfer to/from Election Reserve	23,803	23,353	(39,000)	(39,000)	30,000	30,000	30,000	30,000	30,000
Transfer to Public Art Reserve	25,000	32,000	75,000	75,000	-	25,000	25,000	25,000	25,000
Total transfers to Reserves	8,692,350	7,223,480	6,848,185	5,970,600	7,559,996	7,272,126	7,895,473	8,457,670	8,947,765
Total General Government	(33,228,293)	(36,974,941)	(35,644,984)	(36,872,095)	(36,247,478)	(37,392,121)	(38,110,509)	(39,063,992)	(39,905,472)

Facilities

Facilities - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	1,669,789	1,812,613	1,134,678	1,280,411	1,093,650	1,115,708	1,138,215	1,161,183	1,184,620
Fleet	39,282	43,753	41,286	56,813	39,550	40,341	41,148	41,971	42,810
Salaries and Benefits	1,240,053	1,336,074	1,195,569	1,358,050	1,275,800	1,297,377	1,319,385	1,341,833	1,364,731
Utilities	122,460	127,888	722,587	732,000	763,000	778,260	793,825	809,702	825,896
	3,071,583	3,320,328	3,094,120	3,427,274	3,172,000	3,231,685	3,292,573	3,354,689	3,418,056
Gain on Sale of Assets	(3,236)	-	-	-	-	-	-	-	-
Recoveries	(7,349)	(3,455)	-	(4,632)	-	-	-	-	-
Net Operating Expense	3,060,998	3,316,873	3,094,120	3,422,642	3,172,000	3,231,685	3,292,573	3,354,689	3,418,056
Internal Allocations Out									
Animal Control	-	-	-	-	12,600	12,852	13,109	13,371	13,639
Fire	-	-	-	-	171,900	175,338	178,845	182,422	186,070
RCMP	-	-	-	-	189,900	193,700	197,576	201,530	205,562
Public Works	-	-	-	-	175,700	179,214	182,798	186,454	190,183
Parks	-	-	-	-	323,500	329,972	336,573	343,306	350,173
Recreation	-	-	-	-	1,359,250	1,386,435	1,414,163	1,442,446	1,471,295
Library	-	-	-	-	113,400	115,668	117,981	120,341	122,748
Museum	-	-	-	-	75,600	77,112	78,654	80,227	81,832
Total Internal Allocations Out	-	-	-	-	2,421,850	2,470,291	2,519,700	2,570,098	2,621,502
Internal Allocations In									
Communications	60	-	-	-	-	-	-	-	-
Logistics	2,176	2,495	-	-	-	-	-	-	-
IT	-	(487)	-	-	-	-	-	-	-
Fleet	41,042	31,998	27,000	29,000	28,000	28,560	29,131	29,714	30,308
Safety	4,141	338	5,533	4,500	5,000	5,100	5,202	5,306	5,412
Total Internal Allocations In	47,418	34,344	32,533	33,500	33,000	33,660	34,333	35,020	35,720
Total Operating Expense	3,119,002	3,354,672	3,126,653	3,460,774	783,150	795,054	807,207	819,611	832,275
Outputs and Outcomes									
Net Operating Expense	3,108,416	3,351,217	3,126,653	3,456,142	783,150	795,054	807,207	819,611	832,275
Cost per capita	94.55	101.93	95.10	105.12	23.20	23.55	23.91	24.28	24.65
% of property tax	11.54%	10.93%	9.76%	10.82%	2.35%	2.32%	2.27%	2.21%	2.16%

Change 2018 forecast to 2019 budget

\$ change (2,677,624)

% change -77.37%

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Allocations Out to other areas starting in 2019	(2,421,850)	-69.98%
Bathroom security costs incurred in 2018 were budgeted in Bylaw area in 2019	(45,000)	-1.30%
Facility security costs budgeted in 2019 are lower than the 2018 forecast due to increased bylaw presence	(30,000)	-0.87%
Major one-time pool repair required in 2018	(15,000)	-0.43%
Extra staffing was required for 2018 major events	(90,000)	-2.60%
Bus Barn roof repairs and air quality upgrades	(11,000)	-0.32%
2018 vandalism costs were more than historical average	(11,000)	-0.32%
2018 RCMP building repairs more than budgeted in 2019	(40,850)	-1.18%

Facilities - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Facilities - General	300,751	368,517	458,176	360,723	357,200	360,584	364,045	367,584	371,204
Non-Recreational Facilities - City Hall	143,329	153,171	195,054	171,564	188,800	192,576	196,428	200,356	204,363
Non-Recreational Facilities - City Houses	11,296	16,016	10,168	12,094	9,400	9,588	9,780	9,975	10,175
Non-Recreational Facilities - Shelter	1,592	21,532	11,600	11,150	12,600	12,852	13,109	13,371	13,639
Non-Recreational Facilities - Emergency Measures	1,773	684	-	1,100	-	-	-	-	-
Non-Recreational Facilities - Fire Hall # 1	39,288	48,950	58,837	42,100	89,500	91,290	93,116	94,978	96,878
Non-Recreational Facilities - Fire Hall # 2	25,148	46,363	38,281	43,050	39,900	40,698	41,512	42,342	43,189
Non-Recreational Facilities - Misc Sites	186,398	101,195	86,240	127,050	97,600	99,552	101,543	103,574	105,646
Non-Recreational Facilities - RCMP Building	208,857	230,592	192,185	230,750	189,900	193,700	197,576	201,530	205,562
Non-Recreational Facilities - Yards & Warehouse	182,725	221,964	167,761	218,100	175,700	179,214	182,798	186,454	190,183
Recreational Facilities - 500 Edmonton Ave	1,167	224	-	550	-	-	-	-	-
Recreational Facilities - Bathhouse	293,141	357,383	324,118	403,050	323,500	329,972	336,573	343,306	350,173
Recreational Facilities - Community Centre	928,819	1,013,727	889,665	1,131,034	997,000	1,016,940	1,037,279	1,058,024	1,079,184
Recreational Facilities - Curling Club Building	4,321	2,959	-	4,965	2,000	2,040	2,081	2,122	2,165
Recreational Facilities - Edmonton Ave Centre	4,147	7,623	5,387	5,200	5,500	5,610	5,722	5,837	5,953
Recreational Facilities - Gyro Bandshell	9,989	11,260	9,895	2,750	9,000	9,180	9,364	9,551	9,742
Recreational Facilities - Indoor Soccer Facility	31,473	16,069	26,300	17,900	19,000	19,380	19,768	20,163	20,566
Recreational Facilities - Old Soccer Club House	2,316	-	-	-	-	-	-	-	-
Recreational Facilities - Jubilee Pavilion	10,470	19,405	22,229	14,550	19,700	20,094	20,496	20,906	21,324
Recreational Facilities - Lawn Bowling Club	109	-	-	-	-	-	-	-	-
Recreational Facilities - Library/Museum Complex	168,797	227,601	181,137	189,110	189,000	192,780	196,636	200,569	204,580
Recreational Facilities - Marina - Okanagan	-	-	-	2,112	-	-	-	-	-
Recreational Facilities - Marina - Skaha	667	11,986	-	1,650	-	-	-	-	-
Recreational Facilities - McLaren Arena	394,930	360,867	318,158	348,875	341,250	348,075	355,036	362,137	369,380
Recreational Facilities - Mobile Concession/Washroom	25,459	12,189	24,561	11,700	21,000	21,420	21,848	22,285	22,731
Recreational Facilities - 675 Marina Way Bldg	2,159	335	6,639	1,850	6,500	6,630	6,763	6,898	7,036
Recreational Facilities - New Wine/visitor Info Centre	34,521	2,510	-	-	-	-	-	-	-
Recreational Facilities - Sicamous Boathouse	2,794	3,004	1,200	3,650	3,700	3,774	3,849	3,926	4,005
Recreational Facilities - Walking Pier	4,319	4,259	7,631	3,175	9,000	9,180	9,364	9,551	9,742
Recreational Facilities - Westminster Centre	16,492	21,473	24,297	29,275	27,200	27,744	28,299	28,865	29,442
Non-Recreational Facilities - Property Taxes	23,752	35,013	34,600	33,565	38,050	38,812	39,590	40,383	41,193
Net Operating Expense	3,060,998	3,316,872	3,094,120	3,422,642	3,172,000	3,231,685	3,292,573	3,354,689	3,418,056

Facilities - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Art Gallery Structural	5,000	-	-	-	-
City Yards- Roof Replacement	-	-	20,000	250,000	200,000
City Hall - Misc. Renovations	38,000	-	-	-	-
City Hall - Mechanical & Envelope	300,000	1,170,000	-	-	-
City Hall - Furniture	25,000	-	-	-	-
Community Centre - Emergency Generator	75,000	-	-	-	-
Community Centre - Door Replacements	-	20,000	-	-	-
Library/Museum - Mechanical	25,000	150,000	150,000	150,000	150,000
McLaren Arena - Roofing	-	-	260,000	-	-
McLaren Arena - Refrigeration	15,000	1,075,000	-	-	-
Memorial Arena New Roof	500,000	-	-	-	-
Memorial Arena Upgrades	-	310,000	1,025,000	150,000	450,000
Penticton Trade & Convention Centre Mechanical	-	148,750	150,000	250,000	-
RCMP Office/Furniture Upgrades	72,000	85,000	85,000	85,000	10,000
Recreation Capital	26,500	20,000	20,000	20,000	20,000
SOEC Parking Upgrades & LED Lighting	190,000	100,000	-	-	-
Penticton Trade & Convention Centre Upgrades	380,000	663,625	439,000	300,000	330,000
Dog Shelter Fence Repair	18,500	-	-	-	-
City Wide Security	40,000	40,000	20,000	-	-
Fire Station Dorm Room Upgrades	7,500	-	-	-	-
Gyro Bandshell Concrete Apron	15,000	-	-	-	-
OHTC - Spare Compressor	50,000	-	-	-	-
PEP Search & Rescue Power Distribution Upgrades	10,000	-	-	-	-
Bylaw/RCMP Building Renovations	300,000	-	-	-	-
Facilities Master Plan Projects	-	1,445,700	1,713,620	1,884,412	1,333,670
Bus Barn Roof Repair	80,000	-	-	-	-
Skaha Marina Repairs	50,000	-	-	-	-
Okanagan Lake Washroom Upgrade	10,000	-	-	-	-
Total Facilities Capital	2,232,500	5,228,075	3,882,620	3,089,412	2,493,670

Human Resources

Human Resources - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Goods and Services	113,078	114,695	160,480	105,342	162,000	153,920	156,898	159,936	163,035
Salaries and Benefits	480,369	512,803	509,610	498,249	556,080	567,202	578,545	590,116	601,919
Legal	24,367	81,553	15,000	66,150	35,000	35,700	36,414	37,142	37,885
Net Operating Expense	617,814	709,052	685,090	669,742	753,080	756,821	771,858	787,195	802,839
Internal Allocations In									
Logistics	-	153	-	-	-	-	-	-	-
Information Technology	9,477	5,880	414	414	420	428	437	446	455
Fleet	-	-	5,500	5,500	-	-	-	-	-
Safety	32,749	268,868	41,624	63,867	49,500	50,490	51,500	52,530	53,580
Total Internal Allocations In	42,225	274,901	47,538	69,781	49,920	50,918	51,937	52,975	54,035
Net Operating Expense	660,039	983,952	732,629	739,523	803,000	807,740	823,795	840,170	856,874
Outputs and Outcomes									
	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Cost per capita	20.08	29.93	22.28	22.49	23.78	23.93	24.40	24.89	25.38
% of property tax	2.45%	3.21%	2.29%	2.32%	2.41%	2.36%	2.31%	2.27%	2.23%

Change 2018 forecast to 2019 budget

\$ change	<u>63,477</u>
% change	<u>8.58%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Staff vacancy in 2018 lowered 2018 expenses, position is now filled	16,610	2.246%
New initiatives in 2019 such as implementing applicant tracking software	11,000	1.487%
Union contracts will be negotiated in 2019, resulting in increased expenses	30,000	4.057%
Long service awards to be recognized in 2019	5,000	0.676%

Human Resources - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Human Resources - general	461,200	517,324	588,930	566,749	635,680	637,173	649,917	662,915	676,173
Labour relations	32,308	83,294	50,600	63,530	67,500	68,850	70,227	71,632	73,064
Employee assistance & recognition	31,412	38,992	41,300	37,912	46,500	47,330	48,177	49,040	49,921
Human Resources	92,893	71,373	4,260	2,200	3,400	3,468	3,537	3,608	3,680
Recoveries	-	(1,931)	-	(650)	-	-	-	-	-
Net Operating Expense	617,814	709,052	685,090	669,742	753,080	756,821	771,858	787,195	802,839

Information Technology

Information Technology - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Goods and Services	657,267	846,108	1,191,862	1,167,036	1,569,697	1,477,151	1,529,493	1,506,061	1,526,851
Equipment Amortization	213,855	158,525	213,855	213,855	213,700	213,700	213,700	213,700	213,700
Salaries and benefits	675,684	722,243	822,664	794,500	807,500	829,680	854,043	880,893	910,581
Total Operating Expense	1,546,805	1,726,877	2,228,381	2,175,391	2,590,897	2,520,531	2,597,236	2,600,654	2,651,132
Recoveries	(43,761)	(41,449)	(62,202)	(73,836)	(57,370)	(58,231)	(59,104)	(59,991)	(60,890)
Net Operating Expense	1,503,044	1,685,427	2,166,180	2,101,555	2,533,527	2,462,301	2,538,132	2,540,664	2,590,241
Internal Allocations Out									
Corporate Administration	4,188	5,609	7,689	7,689	7,500	53,250	53,403	53,559	53,718
Bylaw Enforcement	-	213	414	1,400	1,000	1,000	1,000	1,000	1,000
Operations	-	-	-	-	5,000	27,500	27,500	27,500	27,500
Communications	-	8,728	15,000	12,840	13,000	13,260	13,525	13,796	14,072
Electric Utility	2,155	7,417	8,300	8,300	188,770	188,903	189,038	189,176	189,317
Engineering	-	-	1,020	-	5,100	5,202	5,306	5,412	5,520
Facilities	-	(487)	-	-	-	-	-	-	-
Finance	301	2,139	2,658	2,658	2,702	2,756	2,811	2,867	2,925
Finance - Procurement	3,712	8,209	8,200	15,000	57,700	23,700	24,700	25,700	26,700
Revenue & Collections	5,331	4,287	9,337	9,337	9,513	9,588	9,664	9,743	9,822
Fire Services	2,835	2,436	8,323	10,523	7,700	7,974	8,258	8,553	8,859
Development Services	7,538	9,189	6,958	10,000	7,530	7,681	7,834	7,991	8,151
Human Resources	9,477	5,880	414	414	420	428	437	446	455
Museum	349	465	2,500	1,000	2,500	2,550	2,601	2,653	2,706
Storm Water	-	-	-	-	20,000	20,000	20,000	20,000	20,000
Fleet	4,232	3,076	6,426	6,426	6,555	6,686	6,819	6,956	7,095
Public Works General	2,943	2,819	5,940	5,940	5,940	5,940	5,940	5,940	5,940
Recreation	4,851	8,096	6,942	7,300	6,984	7,028	7,072	7,118	7,164
Sewer	643	1,562	1,857	1,857	21,864	21,901	21,939	21,978	22,018
Water	356	372	250	250	20,250	20,255	20,260	20,265	20,271
Total Internal Allocations Out	48,909	70,009	92,228	100,935	390,027	425,601	428,109	430,652	433,231
Internal Allocations In									
Finance - Procurement	1,823	276	-	-	-	-	-	-	-
Fleet	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Total Internal Allocations In	7,323	5,776	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Total Operating Expense	1,505,219	1,662,643	2,141,653	2,079,956	2,206,370	2,100,430	2,174,627	2,175,502	2,223,401
Outputs and Outcomes									
	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Net Operating Expense	1,461,458	1,621,194	2,079,452	2,006,120	2,149,000	2,042,200	2,115,523	2,115,512	2,162,510
Cost per capita	44.45	49.31	63.25	61.02	63.65	60.49	62.66	62.66	64.05
% of property tax	5.43%	5.29%	6.49%	6.28%	6.44%	5.96%	5.94%	5.71%	5.62%
Change 2018 forecast to 2019 budget									
\$ change	142,880								
% change	7.12%								

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increase in GIS costs to capture Electrical Utility Initiatives	180,470	9.00%
Increase in allocations out to Electrical department as GIS is now centralized in IT	(180,470)	-9.00%
Increase in allocations out to other departments	(108,623)	-5.41%
IT initiatives shifting to GIS initiatives in 2019	(162,643)	-8.11%
GIS Initiatives increasing in 2019 with new staff capacity	205,064	10.22%
New City website being developed in 2019	125,000	6.23%
Increased software maintenance costs	47,564	2.37%

Information Technology - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Information technology - general	571,858	632,152	593,398	610,200	570,100	578,900	587,876	597,031	606,370
Equipment maintenance and rental	311,010	259,025	314,089	340,855	336,700	323,850	328,201	330,764	335,549
Software maintenance	235,664	253,860	250,279	258,186	305,750	325,490	336,954	348,912	361,389
Contract services	82,942	40,264	38,000	24,500	133,200	18,405	18,615	18,831	19,051
Telephone and fax	165,918	170,918	152,600	169,250	145,500	142,800	139,076	135,783	133,883
Training	6,040	2,837	10,000	7,500	9,200	9,384	9,572	9,763	9,958
IT Strategy	-	185,746	453,430	381,643	219,000	199,000	194,000	194,000	194,000
GIS	-	-	291,766	239,036	444,100	459,234	516,410	495,930	518,141
Communications	-	8,728	15,000	12,840	13,000	13,260	13,525	13,796	14,072
Opoerations - AMIP Software	-	-	-	-	5,000	27,500	27,500	27,500	27,500
Information Technology	130,505	114,356	32,591	21,300	37,320	37,867	38,423	38,987	39,560
Human Resources	3,437	3,590	414	414	420	428	437	446	455
Development Services	7,538	9,189	6,958	10,000	7,530	7,681	7,834	7,991	8,151
Corporate Admin	4,188	5,609	7,689	7,689	7,500	53,250	53,403	53,559	53,718
Fire Hall 1 (Downtown)	2,835	2,436	8,323	8,323	7,700	7,974	8,258	8,553	8,859
Water	356	372	250	250	20,250	20,255	20,260	20,265	20,271
Public Works	2,943	2,819	5,940	5,940	5,940	5,940	5,940	5,940	5,940
Engineering	-	-	1,020	-	5,100	5,202	5,306	5,412	5,520
Waste Water	643	1,562	1,857	1,857	41,864	41,901	41,939	41,978	42,018
Finance - Revenue	5,331	4,287	9,337	9,337	9,513	9,588	9,664	9,743	9,822
Finance - Accounting	301	2,139	2,658	2,658	2,702	2,756	2,811	2,867	2,925
Finance - Logistics	3,712	8,209	8,200	15,000	57,700	23,700	24,700	25,700	26,700
Facilities	-	(487)	-	-	-	-	-	-	-
Museum	349	465	2,500	1,000	2,500	2,550	2,601	2,653	2,706
Recreation	4,851	8,096	6,942	7,300	6,984	7,028	7,072	7,118	7,164
Bylaw	-	213	414	1,400	1,000	1,000	1,000	1,000	1,000
Public Works - Fleet	4,232	3,076	6,426	6,426	6,555	6,686	6,819	6,956	7,095
Electric	2,155	7,417	8,300	8,300	188,770	188,903	189,038	189,176	189,317
	1,546,805	1,726,877	2,228,381	2,151,205	2,590,897	2,520,531	2,597,236	2,600,654	2,651,132
Recoveries	(43,761)	(41,449)	(62,202)	(49,650)	(57,370)	(58,231)	(59,104)	(59,991)	(60,890)
Net Operating Expense	1,503,044	1,685,427	2,166,180	2,101,555	2,533,527	2,462,301	2,538,132	2,540,664	2,590,241

Information Technology - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Information Technology - Hardware	320,000	216,000	191,000	166,000	161,000
Cleland Theatre Sound/Lighting Upgrades	-	10,000	10,000	10,000	10,000
Information Technology - Infrastructure	165,000	100,000	75,000	50,000	25,000
Information Technology - Software	100,000	524,000	148,200	612,610	167,241
Information Technology - GIS	196,014	145,832	109,457	114,789	76,570
Service Management Implementation	75,000	300,000	225,000	-	-
IT Capital - SOEC/PTCC	75,000	678,000	100,000	100,000	100,000
Total IT Capital	931,014	1,973,832	858,657	1,053,399	539,811
Allocation out to Electric Utility					
GIS Implementation & Conversion	50,000	-	-	-	-
Total IT Capital Including Allocation Out	981,014	1,973,832	858,657	1,053,399	539,811

Protective Services Segment

Protective Services Segment Summary

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Revenue									
Dog Control	(99,108)	(94,151)	(78,369)	(93,349)	(94,400)	(96,288)	(98,214)	(100,178)	(102,182)
Building and License	(2,379,090)	(2,481,120)	(1,662,500)	(1,938,775)	(1,773,500)	(1,683,170)	(1,588,413)	(1,604,269)	(1,620,781)
Bylaw Enforcement	(558,966)	(598,967)	(573,450)	(498,815)	(590,956)	(602,773)	(614,827)	(627,122)	(639,663)
Fire Services	(460,116)	(771,029)	(621,985)	(790,765)	(600,985)	(600,985)	(600,985)	(600,985)	(600,985)
RCMP	(490,452)	(548,820)	(518,730)	(542,995)	(501,029)	(471,833)	(476,139)	(480,530)	(485,007)
	(3,987,732)	(4,494,087)	(3,455,034)	(3,864,699)	(3,560,870)	(3,455,049)	(3,378,578)	(3,413,084)	(3,448,617)
Expenses									
Dog Control	108,056	106,711	109,690	112,490	132,290	134,936	137,634	140,387	143,195
Building and License	736,587	727,459	1,087,149	972,447	1,244,176	1,158,586	1,177,504	1,196,954	1,216,963
Bylaw Services	404,861	446,599	637,147	696,068	848,639	831,884	845,395	859,175	873,231
Fire Services	5,210,356	6,033,641	5,929,259	6,231,636	6,377,729	6,561,559	6,759,932	6,952,963	7,150,766
RCMP	8,739,198	9,012,466	9,316,974	8,891,462	9,903,179	10,529,925	10,889,814	11,340,920	11,653,927
	15,199,058	16,326,876	17,080,219	16,904,103	18,506,013	19,216,890	19,810,280	20,490,400	21,038,082
Net Operating Expense	11,211,326	11,832,788	13,625,185	13,039,403	14,945,144	15,761,841	16,431,701	17,077,316	17,589,465
Cost per Capita	341	360	414	397	443	467	487	506	521
% of Property Taxes	41.63%	38.58%	42.54%	40.83%	44.79%	46.00%	46.13%	46.13%	45.71%

Dog Control

Dog Control - Operating Budget by Project

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Operations by Project									
House Rental	14,400	14,400	15,000	15,000	15,000	15,300	15,606	15,918	16,236
Tags and Supplies	1,339	1,798	1,700	4,500	1,700	1,734	1,769	1,804	1,840
Brochures	-	853	250	250	250	255	260	265	271
Commission to SPCA for tag sale	540	507	540	540	540	551	562	573	585
Officer contract	87,472	89,046	90,000	90,000	100,000	102,000	104,040	106,121	108,243
Uniforms and ID Badges	895	46	1,000	1,000	1,000	1,020	1,040	1,061	1,082
Seminars	383	-	1,000	1,000	1,000	1,020	1,040	1,061	1,082
Office Supplies	-	-	200	200	200	204	208	212	216
Total Expense	105,028	106,651	109,690	112,490	119,690	122,084	124,525	127,016	129,556
Dogs - Ticketing Revenue	(7,005)	(1,855)	(3,000)	(5,505)	(4,000)	(4,080)	(4,162)	(4,245)	(4,330)
Dog Licences	(81,703)	(81,896)	(64,969)	(77,444)	(80,000)	(81,600)	(83,232)	(84,897)	(86,595)
Dog Kennels	(10,400)	(10,400)	(10,400)	(10,400)	(10,400)	(10,608)	(10,820)	(11,037)	(11,257)
Net Operating Expense	5,920	12,500	31,321	19,141	25,290	25,796	26,312	26,838	27,375
Internal Allocations In									
Facilities	-	-	-	-	12,600	12,852	13,109	13,371	13,639
Finance - Procurement	3,028	60	-	-	-	-	-	-	-
Total Internal Allocations In	3,028	60	-	-	12,600	12,852	13,109	13,371	13,639
Add back Revenue	(99,108)	(94,151)	(78,369)	(93,349)	(94,400)	(96,288)	(98,214)	(100,178)	(102,182)
Total Operating Expense	108,056	106,711	109,690	112,490	132,290	134,936	137,634	140,387	143,195
Outputs and Outcomes									
Net Operating Expense	8,948	12,560	31,321	19,141	37,890	38,648	39,421	40,209	41,013
Cost per capita	0.27	0.38	0.95	0.58	1.12	1.14	1.17	1.19	1.21
% of property tax	0.03%	0.04%	0.10%	0.06%	0.11%	0.11%	0.11%	0.11%	0.11%
Change 2018 forecast to 2019 budget									
\$ change	<u>18,749</u>								
% change	<u>97.95%</u>								

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
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Officer contract negotiated in fall of 2018, price increase reflected in 2019	10,000	52.24%
Facilities department allocating in costs to run facility	12,600	65.83%

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Dog Tags sold	2,344	2,147	2,500	2,900
Bylaw offense notices issued	174	211	132	100
Number of dogs impounded	152	147	132	160
Complaint files opened	402	232	200	849

Building and License

Building and License - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Operations by Object									
Goods and Services	43,959	30,023	312,150	160,547	206,800	105,006	108,416	112,048	115,923
Salaries and Benefits	673,228	673,916	758,499	795,000	915,376	931,580	947,088	962,906	979,041
Total Expenses	717,187	703,939	1,070,649	955,547	1,122,176	1,036,586	1,055,504	1,074,954	1,094,963
Revenues	(2,379,090)	(2,481,120)	(1,662,500)	(1,938,775)	(1,773,500)	(1,683,170)	(1,588,413)	(1,604,269)	(1,620,781)
Net Operating Surplus	(1,661,903)	(1,777,181)	(591,851)	(983,228)	(651,324)	(646,584)	(532,909)	(529,315)	(525,818)
Operations by Project - Building									
Salaries and Benefits	610,549	560,049	636,499	650,000	743,796	757,168	769,788	782,660	795,790
Bylaw Consultation	4,125	7,712	-	-	-	-	-	-	-
Permit Modernization Project	-	-	150,000	75,000	65,000	20,000	20,000	20,000	20,000
Remedial Action	4,799	1,595	25,000	12,229	25,000	25,500	26,010	26,530	27,061
Goods and Services	30,899	19,146	30,650	36,677	44,800	47,066	49,517	52,172	55,048
	650,372	588,503	842,149	773,906	878,596	849,734	865,315	881,362	897,899
Revenues	(1,864,450)	(1,925,168)	(1,085,000)	(1,361,400)	(1,185,000)	(1,080,100)	(970,202)	(970,306)	(970,412)
Net Building by Project	(1,214,078)	(1,336,665)	(242,851)	(587,494)	(306,404)	(230,366)	(104,887)	(88,944)	(72,513)
Licensing									
Salaries and Benefits	62,680	113,866	122,000	125,000	151,580	154,612	157,704	160,858	164,075
Business Lic. Modernization Project	-	-	100,000	50,000	70,000	10,000	10,000	10,000	10,000
Liquor License	800	-	-	750	-	-	-	-	-
Goods and Services	1,921	1,359	1,500	2,000	12,000	12,240	12,485	12,734	12,989
Bylaw Research and Consultation	1,415	211	5,000	3,891	10,000	10,000	10,000	10,000	10,000
	66,816	115,436	228,500	181,641	243,580	186,852	190,189	193,592	197,064
Revenues	(514,640)	(555,952)	(577,500)	(577,375)	(588,500)	(603,070)	(618,211)	(633,963)	(650,369)
Net Licensing by Project	(447,825)	(440,516)	(349,000)	(395,734)	(344,920)	(416,218)	(428,023)	(440,371)	(453,305)
Net Building and Licence	(1,661,903)	(1,777,181)	(591,851)	(983,228)	(651,324)	(646,584)	(532,909)	(529,315)	(525,818)
Internal Allocations In									
Communications	-	4,271	-	400	-	-	-	-	-
Finance - procurement	150	-	-	-	-	-	-	-	-
Fire	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Fleet	19,250	19,250	16,500	16,500	22,000	22,000	22,000	22,000	22,000
Total Internal Allocations In	19,400	23,521	16,500	16,900	122,000	122,000	122,000	122,000	122,000
Add back Revenue	(2,379,090)	(2,481,120)	(1,662,500)	(1,938,775)	(1,773,500)	(1,683,170)	(1,588,413)	(1,604,269)	(1,620,781)
Total Operating Expense	736,587	727,459	1,087,149	972,447	1,244,176	1,158,586	1,177,504	1,196,954	1,216,963
Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operating Surplus	(1,642,503)	(1,753,661)	(575,351)	(966,328)	(529,324)	(524,584)	(410,909)	(407,315)	(403,818)
Cost per capita	- 49.96	- 53.34	- 17.50	- 29.39	- 15.68	- 15.54	- 12.17	- 12.06	- 11.96
% of property tax	-6.10%	-5.72%	-1.80%	-3.03%	-1.59%	-1.53%	-1.15%	-1.10%	-1.05%

Change Budget forecast to Budget budget

\$ change 437,004

% change -45.22%

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

	\$ change	% change
Fire Department starting to allocate costs of performing building inspections in 2019	100,000	-10.35%
Anticipating less Building Permit Revenues in 2019	175,000	-18.11%
Increased license modernization project budget in 2019	20,000	-2.07%
Staff wages reflected in projects in 2019, were classified as goods & services in 2018	60,000	-6.21%
Staff priority restructuring, certification and contractual union labour increase	60,376	-6.25%

Bylaw Services

Bylaw Services - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	73,223	75,556	172,937	123,717	150,650	122,123	123,626	125,158	126,721
Salaries and benefits	320,125	364,811	449,096	556,250	669,489	680,711	692,158	703,834	715,743
Total Expenses	393,347	440,367	622,033	679,968	820,139	802,834	815,784	828,992	842,464
Revenues	(558,966)	(598,967)	(573,450)	(498,815)	(590,956)	(602,773)	(614,827)	(627,122)	(639,663)
Net Operating Surplus	(165,618)	(158,601)	48,583	181,153	229,184	200,061	200,957	201,870	202,801
Internal Allocations In									
Finance - Procurement	3,264	519	-	-	-	-	-	-	-
IT - printing	-	213	414	1,400	1,000	1,000	1,000	1,000	1,000
PW - fleet	8,250	5,500	14,700	14,700	27,500	28,050	28,611	29,183	29,767
Total Allocations In	11,514	6,232	15,114	16,100	28,500	29,050	29,611	30,183	30,767
Add back Revenue	(558,966)	(598,967)	(573,450)	(498,815)	(590,956)	(602,773)	(614,827)	(627,122)	(639,663)
Total Operating Expense	404,861	446,599	637,147	696,068	848,639	831,884	845,395	859,175	873,231
Outputs and Outcomes									
Net Operating Expense	(154,104)	(152,369)	63,697	197,253	257,684	229,111	230,568	232,053	233,568
Cost per capita	- 4.69	- 4.63	1.94	6.00	7.63	6.79	6.83	6.87	6.92
% of property tax	-0.57%	-0.50%	0.20%	0.62%	0.77%	0.67%	0.65%	0.63%	0.61%
Change 2018 forecast to 2019 budget									
\$ change	<u>60,431</u>								
% change	<u>30.64%</u>								

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increased bylaw officer presence	113,239	57.41%
Expected revenue Increase due to increased presence	(92,141)	-46.71%
Increase in seasonal security	27,000	13.69%
New lease fee for new bylaw space	30,000	15.21%
Decrease in uniform purchases budget	(14,750)	-7.48%

Bylaw Services - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
General Bylaw	199,530	200,616	270,896	305,250	319,019	291,732	294,499	297,321	300,200
Training/Support Costs	16,126	17,103	4,940	6,900	6,400	6,488	6,578	6,669	6,763
Parking meters	2,668	4,159	2,700	12,200	2,700	2,754	2,809	2,865	2,923
Equipment	21,513	18,926	24,695	18,440	18,000	18,360	18,727	19,102	19,484
Uniforms and supplies	1,414	2,708	5,500	21,750	6,500	6,630	6,763	6,898	7,036
Monthly Parking	3,363	6,842	5,900	15,427	9,050	9,231	9,416	9,604	9,796
Bylaw Enforcement Operation	147,919	190,014	300,901	300,000	451,470	460,500	469,710	479,104	488,686
	392,533	440,367	615,533	679,968	813,139	795,694	808,501	821,563	834,887
Revenue	(558,151)	(598,967)	(566,950)	(498,815)	(583,956)	(595,633)	(607,544)	(619,693)	(632,086)
Operating Surplus	(165,618)	(158,600)	48,583	181,153	229,184	200,061	200,957	201,870	202,801

Fire Services

Fire Services - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Operational Costs	261,083	331,788	451,925	411,730	383,439	388,318	393,302	398,393	403,595
Equipment Amortization	46,250	36,865	46,250	46,250	46,250	46,250	46,250	46,250	46,250
Salaries and Benefits	4,621,717	5,336,152	5,130,137	5,430,633	5,535,940	5,711,030	5,900,475	6,084,386	6,272,874
Total Operating Expense	4,929,050	5,704,805	5,628,312	5,888,613	5,965,629	6,145,597	6,340,026	6,529,029	6,722,719
Recoveries	(459,616)	(684,410)	(611,985)	(780,765)	(600,985)	(600,985)	(600,985)	(600,985)	(600,985)
Grant & Donations	(500)	(86,619)	(10,000)	(10,000)	-	-	-	-	-
Net Operating Expense	4,468,934	4,933,776	5,006,327	5,097,847	5,364,644	5,544,612	5,739,041	5,928,044	6,121,734
Internal Allocations In									
Corporate Admin	57	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	171,900	175,338	178,845	182,422	186,070
Procurement - Fire Hall 1	480	-	-	-	-	-	-	-	-
IT - Fire Services	-	-	8,323	10,523	7,700	7,974	8,258	8,553	8,859
IT - Implement FDM software	2,835	2,436	-	-	-	-	-	-	-
Fleet	272,965	326,184	285,000	325,000	325,000	325,000	325,000	325,000	325,000
HR Safety	4,969	217	7,624	7,500	7,500	7,650	7,803	7,959	8,118
Total Internal Allocation In	281,306	328,836	300,947	343,023	512,100	515,962	519,906	523,934	528,048
Internal Allocations Out									
Building Department	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Add back Revenue	(460,116)	(771,029)	(621,985)	(790,765)	(600,985)	(600,985)	(600,985)	(600,985)	(600,985)
Total Operating Expense	5,210,356	6,033,641	5,929,259	6,231,636	6,377,729	6,561,559	6,759,932	6,952,963	7,150,766
Outputs and Outcomes									
	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operation Expense	4,750,240	5,262,612	5,307,274	5,440,871	5,776,744	5,960,574	6,158,947	6,351,978	6,549,781
Cost per capita	144.49	160.07	161.43	165.49	171.11	176.55	182.43	188.15	194.00
% of property tax	17.64%	17.16%	16.57%	17.04%	17.31%	17.39%	17.29%	17.16%	17.02%

Change 2018 forecast to 2019 budget

\$ change	<u>335,873</u>
% change	<u>6.17%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Facilities area allocating costs for fire buildings	171,900	3.16%
Increase in union labour contractual obligations	149,257	2.74%
Standby pay budgeted for full year in 2019, was introduced half way through 2018	27,262	0.50%
PIB and West bench revenue higher than expected in 2018	47,529	0.87%
Fire department allocating time to support building permits	(100,000)	-1.84%

Fire Services - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Communications	8,763	12,981	14,407	14,838	9,200	9,384	9,572	9,763	9,958
Depreciation	46,250	36,865	46,250	46,250	46,250	46,250	46,250	46,250	46,250
Emergency Training Centre	11,437	36,365	20,883	16,871	21,800	22,236	22,681	23,134	23,597
Incidental Fire Expenses	4,845	4,537	3,499	2,200	3,600	3,672	3,745	3,820	3,897
Wages, Benefits & Standby	4,681,801	5,303,005	5,178,154	5,447,985	5,655,940	5,831,030	6,020,475	6,204,386	6,392,874
PEP Building	3,974	10,166	7,718	10,825	8,000	8,160	8,323	8,490	8,659
Grant Expenditures	-	-	160,500	155,464	24,000	24,000	24,000	24,000	24,000
Prevention	12,524	29,712	13,943	25,025	10,200	10,389	10,582	10,778	10,979
Training Costs	69,862	77,506	43,798	44,385	63,164	64,427	65,716	67,030	68,371
Uniform & Safety Equipment	72,822	97,306	129,160	120,641	123,475	126,049	128,683	131,377	134,134
	4,912,278	5,608,443	5,618,312	5,884,484	5,965,629	6,145,597	6,340,026	6,529,029	6,722,719
Donations	(500)	(86,619)	(10,000)	(10,000)	-	-	-	-	-
Recoveries	(442,844)	(588,048)	(601,985)	(776,636)	(600,985)	(600,985)	(600,985)	(600,985)	(600,985)
Net Operating Expense	4,468,934	4,933,776	5,006,327	5,097,847	5,364,644	5,544,612	5,739,041	5,928,044	6,121,734

Fire Services - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Fire Hose Replacement Program	-	12,800	13,600	14,200	15,000
Protective Clothing	80,500	34,000	34,500	35,000	35,500
Classroom Furnishings/Audio Visual	10,000	10,500	11,000	11,500	12,000
SCBA Equipment	310,000	-	-	-	-
Equipment Replacement	42,000	43,000	44,000	45,000	46,000
Total Fire Capital	442,500	100,300	103,100	105,700	108,500

RCMP

RCMP - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	69,609	72,932	101,774	179,314	115,350	106,571	106,795	107,022	107,252
Policing Agreement	7,028,967	7,284,879	7,413,760	7,002,717	7,737,010	8,347,104	8,751,143	9,161,602	9,433,151
Salaries and Benefits	1,624,151	1,642,669	1,787,864	1,696,932	1,763,419	1,785,000	1,820,699	1,857,113	1,894,255
Total Operating Expense	8,722,727	9,000,480	9,303,398	8,878,962	9,615,779	10,238,675	10,678,637	11,125,737	11,434,658
Revenue	(490,452)	(548,820)	(518,730)	(542,995)	(501,029)	(471,833)	(476,139)	(480,530)	(485,007)
Net Operating Expense	8,232,275	8,451,661	8,784,668	8,335,967	9,114,750	9,766,842	10,202,498	10,645,207	10,949,652
Internal Allocations In									
Facilities	-	-	-	-	189,900	193,700	197,576	201,530	205,562
Finance - Debt Interest	-	-	-	-	84,000	84,000	-	-	-
Finance - procurement	845	814	-	-	-	-	-	-	-
Fleet	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Safety	4,627	171	2,576	1,500	2,500	2,550	2,601	2,653	2,706
Total Internal Allocation In	16,471	11,985	13,576	12,500	287,400	291,250	211,177	215,183	219,268
Add back Revenue	(490,452)	(548,820)	(518,730)	(542,995)	(501,029)	(471,833)	(476,139)	(480,530)	(485,007)
Total Operating Expense	8,739,198	9,012,466	9,316,974	8,891,462	9,903,179	10,529,925	10,889,814	11,340,920	11,653,927

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operation Expense	8,248,746	8,463,646	8,798,244	8,348,467	9,402,150	10,058,092	10,413,675	10,860,390	11,168,920
Cost per capita	250.90	257.43	267.61	253.93	278.49	297.92	308.45	321.68	330.82
% of property tax	30.63%	27.60%	27.47%	26.14%	28.18%	29.35%	29.24%	29.34%	29.02%

Change 2018 forecast to 2019 budget

\$ change	<u>1,053,683</u>
% change	<u>12.62%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Contractual Union Labour increases	66,487	0.80%
RCMP Agreement Increases including one new RCMP member	323,250	3.87%
Actual utilized officers below authorized strength in 2018	347,963	4.17%
New allocation in from facilities for costs of RCMP building	189,900	2.27%
New allocation in from finance for debt servicing costs	84,000	1.01%

The COP Detachment consists of:

- 46 Police Officers – MUN funded
- 9 Police Officers – PROV funded
- 2 Police Officers – PROV/FED funded. (FN)
- 22 Municipal Civilian Support Staff
- 2 PROV Public Servants Support Staff
- 6 Reserve Constables
- 6 Auxiliary Constables
- 35 Volunteers

RCMP - Operating Budget by Project

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
RCMP - General	5,799	6,362	7,060	6,050	7,050	7,161	7,274	7,389	7,506
Crimestoppers	-	115	-	6,000	-	-	-	-	-
RCMP - Crime Prevention	14,639	22,617	54,500	44,176	67,700	58,785	58,871	58,958	59,045
RCMP - Victim services	2,794	2,834	1,500	23,408	2,500	2,525	2,550	2,576	2,602
RCMP - Prisoner expense	46,377	41,005	38,714	36,600	38,100	38,100	38,100	38,100	38,100
RCMP - Policing agreement	7,028,967	7,284,880	7,413,760	7,065,797	7,737,010	8,347,104	8,751,143	9,161,602	9,433,151
Salaries and Benefits	1,624,151	1,642,669	1,787,864	1,696,932	1,763,419	1,785,000	1,820,699	1,857,113	1,894,255
	8,722,727	9,000,480	9,303,398	8,878,962	9,615,779	10,238,675	10,678,637	11,125,737	11,434,658
RCMP - recoveries	(490,452)	(548,820)	(518,730)	(542,995)	(501,029)	(471,833)	(476,139)	(480,530)	(485,007)
Net Operating Expense	8,232,275	8,451,661	8,784,668	8,335,967	9,114,750	9,766,842	10,202,498	10,645,207	10,949,652

Transportation Services Segment

Transportation Services Segment Summary

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Revenue									
Fleet Recoveries	(1,817,138)	(1,934,341)	(1,884,500)	(1,996,100)	(2,124,850)	(2,126,350)	(2,127,880)	(2,129,441)	(2,131,032)
Roads and Maintenance	(7,944)	(175)	-	66	-	-	-	-	-
Storm Water	-	-	(172,729)	(182,729)	(367,000)	(558,000)	(753,000)	(950,000)	(1,150,000)
Transit	(635,042)	(629,862)	(606,700)	(668,500)	(684,610)	(692,220)	(728,130)	(738,840)	(740,750)
	<u>(2,460,124)</u>	<u>(2,564,377)</u>	<u>(2,663,929)</u>	<u>(2,847,263)</u>	<u>(3,176,460)</u>	<u>(3,376,570)</u>	<u>(3,609,010)</u>	<u>(3,818,281)</u>	<u>(4,021,782)</u>
Expenses									
Fleet	1,814,983	1,891,733	1,944,611	2,211,740	2,117,023	2,127,314	2,137,810	2,148,515	2,159,434
Operations	76,245	61,685	3,200	2,436	-	-	-	-	-
Public Works General	77,789	48,558	35,000	35,300	-	-	-	-	-
Roads and Maintenance	1,529,973	1,673,689	1,637,993	1,773,049	1,861,292	2,155,694	2,045,495	1,964,712	1,997,864
Street Lighting	124,145	143,899	218,549	217,360	435,028	455,407	477,367	517,938	543,843
Traffic Control	59,439	60,014	110,791	128,955	114,435	117,707	121,146	124,765	128,578
Storm Water	118,339	130,432	243,967	286,886	425,300	407,864	468,990	376,178	380,930
Transit	1,652,925	1,689,545	1,817,690	1,805,395	2,094,540	2,180,130	2,422,030	2,550,345	2,611,665
	<u>5,453,837</u>	<u>5,699,555</u>	<u>6,011,801</u>	<u>6,461,121</u>	<u>7,047,618</u>	<u>7,444,116</u>	<u>7,672,837</u>	<u>7,682,454</u>	<u>7,822,314</u>
	<u>2,993,713</u>	<u>3,135,178</u>	<u>3,347,872</u>	<u>3,613,858</u>	<u>3,871,158</u>	<u>4,067,546</u>	<u>4,063,827</u>	<u>3,864,173</u>	<u>3,800,532</u>
Cost per Capita	91.06	95.36	101.83	109.92	114.66	120.48	120.37	114.46	112.57
% of Property Taxes	11.12%	10.22%	10.45%	11.32%	11.60%	11.87%	11.41%	10.44%	9.88%

Public Works - Fleet

Public Works Fleet - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Goods and Services	721,788	755,519	695,585	946,085	885,385	885,556	885,729	885,905	886,084
Fleet Internal Charges	326,812	416,107	334,200	341,700	335,500	336,610	337,742	338,897	340,075
Fuel	265,139	278,997	280,000	330,000	290,000	290,000	290,000	290,000	290,000
Insurance	(1,857)	-	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Amortization	547,341	501,011	550,000	550,000	425,000	425,000	425,000	425,000	425,000
Salaries and Benefits	509,224	524,108	569,169	576,298	682,471	691,898	701,514	711,322	721,326
Operating Expense	2,368,447	2,475,742	2,508,954	2,824,083	2,698,356	2,709,064	2,719,985	2,731,124	2,742,485
Recoveries	(1,817,138)	(1,934,341)	(1,884,500)	(1,996,100)	(2,124,850)	(2,126,350)	(2,127,880)	(2,129,441)	(2,131,032)
Net Operating Expense	551,309	541,401	624,454	827,983	573,506	582,714	592,105	601,684	611,452
Internal Allocations Out									
Building And License	19,250	19,250	16,500	16,500	22,000	22,000	22,000	22,000	22,000
Bylaw Enforcement	8,250	5,500	14,700	14,700	27,500	28,050	28,611	29,183	29,767
Electric	48,000	39,750	39,500	39,500	45,000	45,000	45,000	45,000	45,000
Engineering Services	13,750	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Facilities	41,042	31,998	27,000	29,000	28,000	28,560	29,131	29,714	30,308
Finance - Purchasing	3,000	3,000	3,000	3,500	3,000	3,000	3,000	3,000	3,000
Fire Services - General	272,965	326,184	285,000	325,000	325,000	325,000	325,000	325,000	325,000
Human Resources	-	-	5,500	5,500	-	-	-	-	-
Information Technology	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Mayor And Council	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Public Works - General	45,190	50,250	11,450	11,450	11,450	11,450	11,450	11,450	11,450
Public Works - Parks	29,815	36,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Public Works - Solid Waste Disposal	-	-	5,500	5,500	5,500	5,500	5,500	5,500	5,500
RCMP	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Recreation	14,015	16,681	11,000	16,500	11,000	11,000	11,000	11,000	11,000
Sewer	18,154	21,378	43,525	43,525	48,025	48,025	48,025	48,025	48,025
Water	35,691	18,362	51,525	51,525	34,525	34,525	34,525	34,525	34,525
Total Internal Allocations Out	576,621	606,853	590,700	638,700	637,500	638,610	639,742	640,897	642,075
Internal Allocations In									
Finance - procurement	2,023	1,676	-	-	-	-	-	-	-
Information Technology	4,232	3,076	6,426	6,426	6,555	6,686	6,819	6,956	7,095
Public Works - General	-	-	19,931	19,931	49,612	50,174	50,748	51,333	51,929
Roads and Maintenance	16,903	18,092	-	-	-	-	-	-	-
Total Internal Allocations In	23,157	22,844	26,357	26,357	56,167	56,860	57,567	58,288	59,024
Total Operating Expense	1,814,983	1,891,733	1,944,611	2,211,740	2,117,023	2,127,314	2,137,810	2,148,515	2,159,434
Outputs and Outcomes									
Net Operating Expense	(2,156)	(42,608)	60,111	215,640	(7,827)	964	9,930	19,075	28,402
Cost per capita	(0.06)	(1.26)	1.78	6.39	(0.23)	0.03	0.29	0.56	0.84
% of property tax	-0.01%	-0.14%	0.19%	0.68%	-0.02%	0.00%	0.03%	0.05%	0.07%

Change 2018 forecast to 2019 budget

\$ change (223,468)

% change -103.63%

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
New Fleet Advisor FTE	100,000	
Increase in fleet rates	(139,750)	
Equipment reaching the end of its useful life results in less amortization expense	(125,000)	
Our fleet consists of:		
City Fleet Mobile Units – 171		City Generators – 20
City Fleet Small Equipment – 124		RCMP Fleet - 34
City Fire Dept – 14 licensed – 36 small equipment		RDOS Fleet – 20

Public Works Fleet - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Fleet Revenue	(1,475,131)	(1,500,634)	(1,550,500)	(1,585,100)	(1,724,850)	(1,724,850)	(1,724,850)	(1,724,850)	(1,724,850)
Fleet - Overhead	811,796	833,929	1,878,169	2,145,298	2,026,471	2,035,898	2,045,514	2,055,322	2,065,326
Public Works - Fleet - general	932,117	976,312	-	-	-	-	-	-	-
City Hall	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Facilities & Recreation	14,015	16,681	11,000	16,500	11,000	11,000	11,000	11,000	11,000
Information Technology	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Human Resources	-	-	5,500	5,500	-	-	-	-	-
RCMP	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Water	35,597	18,362	51,525	51,525	34,525	34,525	34,525	34,525	34,525
Public Works	45,190	50,250	11,450	11,450	11,450	11,450	11,450	11,450	11,450
Engineering	13,750	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Waste Water	18,154	21,378	43,525	43,525	48,025	48,025	48,025	48,025	48,025
Finance - Logistics	3,000	3,000	3,000	3,500	3,000	3,000	3,000	3,000	3,000
Facilities	41,042	31,998	27,000	29,000	28,000	28,560	29,131	29,714	30,308
Bylaw	8,250	5,500	14,700	14,700	27,500	28,050	28,611	29,183	29,767
Building	19,250	19,250	16,500	16,500	22,000	22,000	22,000	22,000	22,000
Public Works - Parks	29,815	36,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Public Works - Fleet	33,829	27,753	40,085	40,085	34,385	34,556	34,729	34,905	35,084
Electric	48,000	39,750	39,500	39,500	45,000	45,000	45,000	45,000	45,000
Solid Waste	-	-	5,500	5,500	5,500	5,500	5,500	5,500	5,500
RCMP Revenue	(37,943)	(42,950)	(27,000)	(40,000)	(35,000)	(35,700)	(36,414)	(37,142)	(37,885)
RDOS Revenue	(16,922)	(33,677)	(22,000)	(46,000)	(40,000)	(40,800)	(41,616)	(42,448)	(43,297)
Net Operating Expense	551,309	541,401	624,454	827,983	573,506	582,714	592,105	601,684	611,452

Fleet - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Fleet Future Capital Purchases	-	2,169,450	2,195,200	1,013,750	782,100
Parks Small Equipment	8,450	-	-	-	-
Garage Equipment Replacement	25,000	-	-	-	-
Van to Replace Unit 9	32,000	-	-	-	-
1/2 Ton Pickup to Replace Unit 21	32,000	-	-	-	-
Sewer Flush Truck to Replace Unit 42	350,000	-	-	-	-
Digger Derrick Aerial to Replace Unit 50	250,000	-	-	-	-
1/2 Ton Pickup to Replace Unit 123	32,000	-	-	-	-
3/4 Ton Pickup to Replace Unit 127	35,000	-	-	-	-
3/4 Ton Pickup to Replace Unit 135	40,000	-	-	-	-
Fire Rescue Truck	-	800,000	-	-	-
Parks - Line Painter - Replaces Unit 9475	5,000	-	-	-	-
Parks - Small Lawn Tractor - Replaces Unit 951	3,500	-	-	-	-
Total Fleet Capital	812,950	2,969,450	2,195,200	1,013,750	782,100

Infrastructure

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	3,100	2,329	3,200	2,605	3,050	3,111	3,173	3,237	3,301
Salaries and Benefits	207,439	197,733	205,182	203,560	207,194	211,338	215,565	219,876	224,273
Operating Expense	210,540	200,061	208,382	206,165	210,244	214,449	218,738	223,113	227,575
Internal Allocations In									
Finance - procurement	685	429	-	-	-	-	-	-	-
Information Technology	-	-	-	-	5,000	27,500	27,500	27,500	27,500
Total Internal Allocations in	685	429	-	-	5,000	27,500	27,500	27,500	27,500
Internal Allocations Out									
Electric	41,288	42,458	62,786	62,278	67,000	77,000	78,000	79,000	80,000
Engineering Services	14,292	14,697	21,749	21,558	23,000	25,000	26,000	27,000	28,000
Storm Sewer	-	8,165	12,106	11,976	12,500	15,000	15,000	15,000	15,500
Roads and Maintenance	12,704	13,064	19,287	19,162	19,744	21,949	22,238	23,113	24,075
Solid Waste Disposal	7,940	8,165	12,106	12,106	13,000	15,000	15,000	15,500	15,500
Sewer	33,348	26,128	38,574	38,325	40,000	44,000	45,000	45,500	46,000
Water	25,408	26,128	38,574	38,325	40,000	44,000	45,000	45,500	46,000
Total Internal Allocations Out	134,980	138,805	205,182	203,729	215,244	241,949	246,238	250,613	255,075
Total Operating Expense	76,245	61,685	3,200	2,436	-	-	-	-	-

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Cost per capita	2.32	1.88	0.10	0.07	-	-	-	-	-
% of property tax	0.28%	0.20%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%

Change 2018 forecast to 2019 budget	
\$ change	(2,436)
% change	<u>-100.00%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

\$ change % change

There are no material changes to note in this cost center.

Operations – Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Asset Management Software	100,000	-	-	-	-
AMIP Update	10,000	-	-	-	-
Total	110,000	-	-	-	-

Public Works – General

Public Works General – Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Training, Dues, Conferences	22,274	24,740	43,200	43,500	9,950	10,149	10,352	10,559	10,770
Fleet	6,273	5,494	-	-	-	-	-	-	-
Salaries and Benefits	23,900	27,247	532,926	532,926	761,850	761,850	761,850	761,850	761,850
Operating Expense	52,446	57,481	576,126	576,426	771,800	771,999	772,202	772,409	772,620
Recoveries	(21,916)	(60,568)	-	-	-	-	-	-	-
Net Operating Expense	30,530	(3,087)	576,126	576,426	771,800	771,999	772,202	772,409	772,620
Internal Allocations Out									
Electric	-	-	-	-	43,925	44,803	45,700	46,614	47,546
Storm Sewer	-	-	50,461	50,461	69,900	69,900	69,900	69,900	69,900
Cemetery	-	-	7,410	7,410	8,200	8,200	8,200	8,200	8,200
Fleet	-	-	19,931	19,931	49,612	50,174	50,748	51,333	51,929
Parks	-	-	14,820	14,820	35,727	36,114	36,508	36,910	37,320
Roads and Maintenance	-	-	140,566	140,566	182,532	183,272	184,026	184,796	185,581
Transit	-	-	13,360	13,360	14,000	14,000	14,000	14,000	14,000
Solid Waste Disposal	-	-	36,968	36,968	45,700	45,700	45,700	45,700	45,700
Sewer	-	-	145,833	145,833	222,897	223,635	224,388	225,155	225,938
Water	23,019	9,105	145,833	145,833	308,897	309,635	310,388	311,155	311,938
Total Internal Allocations Out	23,019	9,105	575,182	575,182	981,390	985,433	989,557	993,763	998,054
Internal Allocations In									
Finance - procurement	2,659	1,556	-	-	-	-	-	-	-
Facilities	-	-	-	-	175,700	179,214	182,798	186,454	190,183
Information Technology	2,943	2,819	5,940	5,940	5,940	5,940	5,940	5,940	5,940
Fleet	45,190	50,250	11,450	11,450	11,450	11,450	11,450	11,450	11,450
Safety	19,486	6,125	16,666	16,666	16,500	16,830	17,167	17,510	17,860
Total Internal Allocations in	70,278	60,750	34,056	34,056	209,590	213,434	217,355	221,354	225,433
Total Operating Expense	77,789	48,558	35,000	35,300	-	-	-	-	-
Outputs and Outcomes									
	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Cost per capita	2.37	1.48	1.06	1.07	-	-	-	-	-
% of property tax	0.29%	0.16%	0.11%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%

Change 2018 forecast to 2019 budget	
\$ change	<u>(35,300)</u>
% change	<u>-100.00%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
In 2018, the original net operating costs for this department was \$0 as all costs are allocated out to other areas, as they are in 2019. In 2018, there was a budget amendment done for a one time expense related to flood prevention at Ellis Creek.	(35,300)	-100.00%

Public Works – Roads and Maintenance

Public Works – Roads and Maintenance – Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Operations by Object									
Goods and Services	621,406	721,079	696,660	711,196	715,200	729,318	743,719	758,407	773,390
Fleet	242,439	236,919	236,500	276,874	251,600	251,600	251,600	251,600	251,600
Salaries and Benefits	981,689	1,094,293	522,980	599,750	685,051	698,761	712,746	727,010	741,561
Total Operating Expense	1,845,533	2,052,291	1,456,140	1,587,820	1,651,851	1,679,679	1,708,064	1,737,018	1,766,550
Recoveries	(7,944)	(175)	-	66	-	-	-	-	-
Net Operating Expense	1,837,590	2,052,116	1,456,140	1,587,887	1,651,851	1,679,679	1,708,064	1,737,018	1,766,550
Operations by Project									
Roads and Related Infrastructure	1,057,843	1,139,082	1,201,610	1,265,393	1,303,101	1,324,824	1,346,981	1,369,582	1,392,635
Sidewalks and Walkways	195,635	177,477	204,620	186,100	218,250	222,119	226,066	230,092	234,199
Support Services	70,714	189,944	42,450	131,175	123,100	125,188	127,318	129,490	131,706
Salaries and Benefits	513,397	545,613	7,460	5,218	7,400	7,548	7,699	7,853	8,010
Net Operating Expense	1,837,590	2,052,116	1,456,140	1,587,887	1,651,851	1,679,679	1,708,064	1,737,018	1,766,550
Internal Allocations Out									
Electric Utility	-	-	-	-	3,750	3,750	3,750	3,750	3,750
Storm Water	-	41,405	-	-	-	-	-	-	-
Cemetery	6,356	6,795	-	-	-	-	-	-	-
Fleet	16,903	18,092	-	-	-	-	-	-	-
Parks	12,712	13,591	-	-	-	-	-	-	-
Transit	8,870	9,496	-	-	-	-	-	-	-
Solid Waste Disposal	29,136	30,786	-	-	-	-	-	-	-
Sewer	141,309	148,726	-	-	15,750	15,750	15,750	15,750	15,750
Water	132,705	139,275	-	-	15,750	15,750	15,750	15,750	15,750
Total Internal Allocations Out	347,991	408,166	-	-	35,250	35,250	35,250	35,250	35,250
Internal Allocations In									
Operations	12,704	13,064	19,287	19,162	19,744	21,949	22,238	23,113	24,075
Electric - radios	9,408	6,500	12,000	15,500	12,365	12,613	12,865	13,122	13,385
Engineering Design	10,000	10,000	10,000	10,000	30,050	293,432	153,551	41,913	43,523
Finance - Procurement	319	-	-	-	-	-	-	-	-
Public Works - General	-	-	140,566	140,566	182,532	183,272	184,026	184,796	185,581
Total Internal Allocations In	32,431	29,564	181,853	185,228	244,691	511,265	372,681	262,944	266,563
Add back recoveries	(7,944)	(175)	-	66	-	-	-	-	-
Total Operating Expense	1,529,973	1,673,689	1,637,993	1,773,049	1,861,292	2,155,694	2,045,495	1,964,712	1,997,864
Outputs and Outcomes									
Net Operating Expense	1,522,030	1,673,514	1,637,993	1,773,115	1,861,292	2,155,694	2,045,495	1,964,712	1,997,864
Cost per capita	46.29	50.90	49.82	53.93	55.13	63.85	60.59	58.19	59.18
% of property tax	5.65%	5.46%	5.11%	5.55%	5.58%	6.29%	5.74%	5.31%	5.19%
Change 2018 forecast to 2019 budget									
\$ change		88,177							
% change		4.97%							

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Net increase in allocations in/out from other departments	24,213	1.37%
Increase in sign & barracade construction costs	13,800	0.78%
Increase in vandalism budget based on historical trends	23,979	1.35%
Increase in sidewalk maintenance including snow clearing	26,250	1.48%

198 km of asphalt roadways	500 metres of public access stairways
45 km of asphalt lanes	88 km of storm pipe
131 km of sidewalks	2,150 storm catch basins
12.5 km of walkways	

Roads and Maintenance - Operating Budget by Project

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Standby after hrs. call	11,125	10,640	12,500	12,500	32,000	32,641	33,295	33,963	34,643
Tools & Supplies	12,316	11,702	10,500	8,750	10,500	10,560	10,621	10,684	10,747
Yards Grounds	12,281	5,841	4,500	5,716	4,600	4,662	4,725	4,790	4,856
Sign and barricade construction	7,993	7,040	4,700	2,950	16,750	17,079	17,414	17,756	18,105
Safety Equipment	1,815	-	-	-	-	-	-	-	-
Vandalism	20,997	24,698	22,000	24,521	48,500	49,331	50,178	51,042	51,924
Emergency support	1,154	130,023	750	71,888	4,750	4,815	4,882	4,949	5,018
Subdivision and capital works callbacl	3,034	-	5,000	4,850	6,000	6,100	6,202	6,307	6,413
Lanes	64,822	64,455	68,220	72,950	75,500	76,943	78,415	79,916	81,447
Streets	468,586	571,585	527,750	611,446	577,501	586,696	596,074	605,640	615,397
Bridges	39,626	19,522	54,790	32,012	42,500	43,272	44,059	44,861	45,680
Parking Lots	28,688	50,011	34,500	38,128	43,500	44,160	44,833	45,519	46,219
Street scape	29,975	26,896	50,400	38,800	46,600	47,376	48,168	48,975	49,799
Street and sidewalk cleaning	204,089	179,214	203,450	261,245	268,500	272,508	276,596	280,767	285,020
Traffic control	222,057	227,399	245,000	210,812	249,000	253,870	258,837	263,904	269,072
Sidewalks	174,327	162,060	175,350	158,300	184,550	187,837	191,190	194,610	198,099
Walkways	21,308	15,417	29,270	27,800	33,700	34,282	34,876	35,482	36,100
Unallocated salaries and benefits	513,397	545,613	7,460	5,218	7,400	7,548	7,699	7,853	8,010
Net Operating Expense	1,837,590	2,052,116	1,456,140	1,587,887	1,651,851	1,679,679	1,708,064	1,737,018	1,766,550

Roads and Maintenance - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Christmas Decorations - D/T Core	50,000	-	-	-	-
Waste and Recycling Receptacles	-	20,000	-	20,000	-
Main St. - 200 Blk Breeze Way Upgrade	-	100,000	-	-	-
Total Roads & Maintenance Capital	50,000	120,000	-	20,000	-

Public Works – Street Lighting

Street Lighting - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Operations by Object									
Goods and Services	102,403	120,629	188,445	195,110	324,469	343,181	363,441	402,278	426,414
Fleet	4,254	3,194	7,350	3,250	27,350	27,350	27,350	27,350	27,350
Salaries and benefits	17,488	20,077	22,754	19,000	83,209	84,876	86,576	88,310	90,079
Net Operating Expense	124,145	143,899	218,549	217,360	435,028	455,407	477,367	517,938	543,843
Operations by Project									
Vandalism	579	6,033	3,546	2,750	3,622	3,688	3,755	3,823	3,893
City Parking Lots	-	716	1,000	-	1,020	1,036	1,053	1,070	1,088
Light Standard Condition Assessment	952	1,200	15,450	6,550	-	-	-	16,888	17,225
Light Standard Replacements	21,783	23,121	67,993	33,500	69,625	70,881	72,163	73,470	74,804
Street Lighting Power	100,831	112,829	120,560	120,560	160,761	176,194	193,109	211,648	231,966
Special Street Lighting Projects	-	-	10,000	54,000	200,000	203,607	207,287	211,040	214,868
Total Operating Expense	124,145	143,899	218,549	217,360	435,028	455,407	477,367	517,938	543,843

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Forecast	2018 Budget	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Cost per capita	3.78	4.38	6.65	6.61	12.89	13.49	14.14	15.34	16.11
% of property tax	0.46%	0.47%	0.68%	0.68%	1.30%	1.33%	1.34%	1.40%	1.41%

Change 2018 forecast to 2019 budget

\$ change	<u>217,668</u>
% change	<u>100.14%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increase in costs of street lighting power	40,201	18.50%
Increase in special streetlight projects in 2019	146,000	67.17%
Increase in standard replacements, including LED conversions	36,125	16.62%

3,281 street lights: 1,763 mounted on power poles
 1,518 on steel standards

Public Works - Traffic Control

Traffic Control - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Operations by Object									
Goods and Services	31,665	24,378	64,480	64,255	67,254	69,659	72,214	74,931	77,825
Fleet	713	2,615	2,837	3,600	2,837	2,837	2,837	2,837	2,837
Salaries and benefits	27,061	33,021	43,474	61,100	44,343	45,211	46,095	46,997	47,916
Total Operating Expense	59,439	60,014	110,791	128,955	114,435	117,707	121,146	124,765	128,578
Operations by Project									
Annual Condition Assessment	4,453	9,660	17,922	17,922	18,460	18,829	19,205	19,590	19,981
Provincial Cost Sharing	5,388	5,583	-	-	-	-	-	-	-
Vandalism/Hit & Run Damage	2,710	7,297	2,045	19,300	2,106	2,149	2,192	2,236	2,280
Traffic Control Electricity	5,000	7,643	12,723	12,723	13,944	15,283	16,750	18,358	20,121
Repairs	41,887	29,831	78,101	79,010	79,924	81,446	82,999	84,582	86,196
Total Operating Expense	59,439	60,014	110,791	128,955	114,435	117,707	121,146	124,765	128,578

Outputs and Outcomes	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Forecast	Budget	Budget	Projection	Projection	Projection	Projection
Cost per capita	1.81	1.83	3.37	3.92	3.39	3.49	3.59	3.70	3.81
% of property tax	0.22%	0.20%	0.35%	0.40%	0.34%	0.34%	0.34%	0.34%	0.33%

Change 2018 forecast to 2019 budget

\$ change (14,520)

% change -11.26%

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Vandalism costs greatly exceeded budget in 2018, not expected to recur in 2019	(17,194)	-13.33%

36 full traffic signals

7 pedestrian activated half-signals

3 pedestrian crossing signals

Traffic Control - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Traffic signalization - Upgrade Controllers	102,680	105,436	108,271	111,188	55,594
Traffic Signals - New Traffic Detection Devices	63,000	64,750	66,552	68,405	70,313
Pedestrian Cross Walks	280,000	-	-	-	-
Total Traffic Control Capital	445,680	170,187	174,823	179,593	125,907

Public Works - Transit

Transit - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	25,551	32,785	35,450	28,431	31,560	32,180	32,810	33,450	34,090
Contract - Municipal Share	1,609,661	1,639,432	1,761,000	1,744,300	2,035,190	2,119,880	2,360,870	2,488,260	2,548,650
Fleet	806	923	950	2,442	1,740	1,770	1,800	1,835	1,865
Salaries and benefits	8,036	6,909	6,930	16,862	12,050	12,300	12,550	12,800	13,060
Total Operating Expense	1,644,055	1,680,049	1,804,330	1,792,035	2,080,540	2,166,130	2,408,030	2,536,345	2,597,665
Revenue	(635,042)	(629,862)	(606,700)	(668,500)	(684,610)	(692,220)	(728,130)	(738,840)	(740,750)
Net Operating Expense	1,009,013	1,050,188	1,197,630	1,123,535	1,395,930	1,473,910	1,679,900	1,797,505	1,856,915
Internal Allocations In									
PW - Wage Allocation	-	-	13,360	13,360	14,000	14,000	14,000	14,000	14,000
PW - Wage Allocation	8,870	9,496	-	-	-	-	-	-	-
	8,870	9,496	13,360	13,360	14,000	14,000	14,000	14,000	14,000
Add back Revenue	(635,042)	(629,862)	(606,700)	(668,500)	(684,610)	(692,220)	(728,130)	(738,840)	(740,750)
Total Operating Expense	1,652,925	1,689,545	1,817,690	1,805,395	2,094,540	2,180,130	2,422,030	2,550,345	2,611,665
Outputs and Outcomes									
	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operating Expense	1,017,883	1,059,684	1,210,990	1,136,895	1,409,930	1,487,910	1,693,900	1,811,505	1,870,915
Cost per capita	30.96	32.23	36.83	34.58	41.76	44.07	50.17	53.66	55.42
% of property tax	3.78%	3.46%	3.78%	3.56%	4.23%	4.34%	4.76%	4.89%	4.86%
Conventional Transit									
Total Cost per ride	5.65	5.93	6.16	6.30	6.83	7.27	7.87	8.11	8.24
Municipal Cost per ride	2.07	2.19	2.16	2.21	2.42	2.82	3.23	3.36	3.44
Passenger Count	436,663	420,614	420,614	416,671	423,214	438,314	466,614	471,647	471,647
Custom Transit									
Total Cost per ride	8.36	13.42	13.83	16.32	17.56	17.91	18.27	18.63	19.01
Municipal Cost per ride	2.72	4.55	4.55	5.39	5.84	5.98	6.12	6.26	6.40
Passenger Count	34,572	23,212	22,616	22,382	22,382	22,382	22,382	22,382	22,382

Change 2018 forecast to 2019 budget

\$ change	<u>273,035</u>
% change	<u>24.02%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increases to level of service reflected in contract increase from BC Transit	224,868	19.78%
Increases to level of service - Kelowna route	66,022	5.81%
Increased revenue as a result of increased service levels	(16,110)	-1.42%

2018 same service level as 2017, increase reflects change to City BC Transit Contract from fuel costs and anticipated operating cost increases from going to request for proposals

Conventional Transit

8 buses in service
5 routes Monday to Saturday, 1 night route and 1 Sunday route
423,214 rides
Funding: City 38%, BC Transit 42%, Fares 20%
2018 status quo level of service

Custom Transit

3 buses in service including 1 spare
Door to door service for people with disabilities, no set route
22,382 rides
Funding: City 34%, BC Transit 61%, Fares 5%
Status quo level of service

Transit - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Electricity	3,068	3,249	3,290	3,200	3,300	3,400	3,500	3,600	3,700
Maintenance Bus Shelters & Benches	26,929	32,149	35,240	39,335	36,740	37,440	38,150	38,875	39,605
Municipal Expense	1,609,661	1,639,432	1,761,000	1,744,300	2,035,190	2,119,880	2,360,870	2,488,260	2,548,650
Taxi Supplements	22	9	200	200	200	200	200	200	200
Coin Processing	4,374	4,525	3,900	4,300	4,400	4,490	4,580	4,670	4,760
Total Expenses	1,644,055	1,679,364	1,803,630	1,791,335	2,079,830	2,165,410	2,407,300	2,535,605	2,596,915
Recoveries	(635,042)	(629,176)	(606,000)	(667,800)	(683,900)	(691,500)	(727,400)	(738,100)	(740,000)
Net Operating Expenses	1,009,013	1,050,188	1,197,630	1,123,535	1,395,930	1,473,910	1,679,900	1,797,505	1,856,915

Storm Water Utility

Storm Water - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Salaries and Benefits	47,305	42,026	54,150	73,150	89,900	83,401	84,932	79,494	81,087
Goods and Services	71,034	38,836	52,250	76,298	157,000	142,563	144,158	112,784	114,443
Operating Expense	118,339	80,862	106,400	149,448	246,900	225,964	229,090	192,278	195,530
Revenues	-	-	(172,729)	(182,729)	(367,000)	(558,000)	(753,000)	(950,000)	(1,150,000)
Net Operating Expense	118,339	80,862	(66,329)	(33,281)	(120,100)	(332,036)	(523,910)	(757,722)	(954,470)
Expenses by Project									
Flushing Mains	17,341	6,334	30,000	15,700	30,500	31,111	31,735	32,371	33,019
CB Cleaning	21,251	7,682	21,500	40,020	21,750	22,186	22,630	23,084	23,547
TV Inspection	8,191	9,605	10,000	-	10,000	10,200	10,405	10,613	10,826
Main Repairs	813	2,477	5,000	1,808	5,000	5,100	5,202	5,307	5,413
Man Hole Repairs	3,054	9,798	4,650	4,220	4,650	4,743	4,838	4,935	5,034
Detention pond maintenance	32,351	22,748	20,000	32,500	15,500	15,811	16,127	16,451	16,780
Ditching / General Maintenance	17,977	22,217	15,250	55,200	65,500	66,813	68,152	69,517	70,910
Storm Water Utility General	17,360	-	-	(10,000)	-	-	-	-	-
Service Confirmation	-	-	-	-	40,000	40,000	40,000	-	-
Trunk Line Cleaning	-	-	-	-	30,000	30,000	30,000	30,000	30,000
Athens Creek Storm System Ditching	-	-	-	-	24,000	-	-	-	-
Total Expenses by Project	118,339	80,862	106,400	139,448	246,900	225,964	229,090	192,278	195,530
Revenues by Project									
User Fees	-	-	(172,729)	(172,729)	(367,000)	(558,000)	(753,000)	(950,000)	(1,150,000)
Net Operating Expense	118,339	80,862	(66,329)	(33,281)	(120,100)	(332,036)	(523,910)	(757,722)	(954,470)
Internal Allocations In									
Operations	-	8,165	12,106	11,976	12,500	15,000	15,000	15,000	15,500
Engineering	-	-	-	-	-	-	57,000	-	-
IT	-	-	-	-	20,000	20,000	20,000	20,000	20,000
PW - Wage Allocation	-	41,405	50,461	50,461	69,900	69,900	69,900	69,900	69,900
Administration	-	-	75,000	75,000	76,000	77,000	78,000	79,000	80,000
Total Internal Allocations In	-	49,570	137,567	137,438	178,400	181,900	239,900	183,900	185,400
Total Operating Expense	118,339	130,432	243,967	286,886	425,300	407,864	468,990	376,178	380,930
Transfer to Storm Reserve	-	-	-	-	-	150,136	284,010	573,822	769,070
Outputs and Outcomes									
Net Operating Expense	118,339	130,432	71,238	104,157	58,300	-	-	-	-
Cost per capita	3.60	3.97	2.17	3.17	1.73	-	-	-	-
% of property tax	0.44%	0.43%	0.22%	0.33%	0.17%	0.00%	0.00%	0.00%	0.00%

Change 2018 forecast to 2019 budget

\$ change (45,857)

% change -44.03%

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increase in user fee revenue	(184,271)	-176.92%
Increase in cost allocations in form other departments	40,962	39.33%
2019 initiatives not undertaken in 2018:		
Service Confirmation	40,000	38.40%
Trunk Line Cleaning	30,000	28.80%
Athens Creek Storm System Ditching	24,000	23.04%

Environmental Development Segment

Environmental Development Services Summary

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Revenue Summary									
Economic Development	(75,253)	-	-	-	-	-	-	-	-
Development Engineering	(37,027)	(138,171)	(73,000)	(11,000)	(61,000)	(62,220)	(63,464)	(64,734)	(66,028)
Land Management	(1,026,258)	(1,247,881)	(1,286,766)	(1,242,099)	(1,114,398)	(1,132,393)	(1,153,454)	(1,175,677)	(1,199,167)
Climate Action Reporting Grant	-	(48,073)	(48,000)	(52,320)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
Planning	(212,274)	(316,275)	(253,000)	(293,764)	(278,000)	(278,000)	(278,000)	(278,000)	(278,000)
	<u>(1,350,812)</u>	<u>(1,750,400)</u>	<u>(1,660,766)</u>	<u>(1,599,182)</u>	<u>(1,501,398)</u>	<u>(1,520,613)</u>	<u>(1,542,919)</u>	<u>(1,566,411)</u>	<u>(1,591,195)</u>
Expenditure Summary									
Economic Development	763,066	373,592	393,500	336,402	391,000	398,728	406,610	414,651	422,852
Tourism	354,000	354,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Development Services	514,681	660,221	632,573	730,662	698,000	788,586	694,284	700,095	706,021
Land Management	410,821	432,889	441,813	500,407	627,298	635,138	543,035	545,990	549,004
Planning	544,381	661,666	681,769	679,994	888,012	724,226	721,584	729,089	736,744
Engineering	144,432	232,324	196,469	153,633	-	-	-	-	-
	<u>2,731,381</u>	<u>2,714,693</u>	<u>2,646,125</u>	<u>2,701,097</u>	<u>2,904,310</u>	<u>2,846,678</u>	<u>2,665,513</u>	<u>2,689,824</u>	<u>2,714,621</u>
Net Operating expense	<u>1,380,569</u>	<u>964,293</u>	<u>985,359</u>	<u>1,101,915</u>	<u>1,402,912</u>	<u>1,326,065</u>	<u>1,122,594</u>	<u>1,123,413</u>	<u>1,123,427</u>
Cost Per Capita	41.99	29.33	29.97	33.52	41.55	39.28	33.25	33.28	33.28
% of Property Taxes	5.13%	3.14%	3.08%	3.45%	4.20%	3.87%	3.15%	3.03%	2.92%

Economic Development

Economic Development - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Special Programs	52,163	-	35,500	12,500	30,000	30,600	31,212	31,836	32,473
Small bus development	48,514	53,802	-	-	-	-	-	-	-
Promo material-commun	58,563	27,995	-	-	-	-	-	-	-
Office supplies	113	788	-	-	-	-	-	-	-
Auto & mileage	305	-	-	-	-	-	-	-	-
Miscellaneous	7,061	1,271	-	-	-	-	-	-	-
Minor Projects	16,428	2,624	-	-	-	-	-	-	-
Remote Worker & Business Attraction	82,253	51,675	-	-	-	-	-	-	-
Biking	25,211	3,329	-	-	-	-	-	-	-
Event Sport Tourism	10,221	2,500	-	-	-	-	-	-	-
Labour market partnership agreement	13,508	20,007	-	-	-	-	-	-	-
VFX/Animation Industry Attract	-	5,613	-	-	-	-	-	-	-
Wine/Viticulture Industry Expand.	-	16,375	-	-	-	-	-	-	-
South OK FDI Group Formation	-	5,113	-	-	-	-	-	-	-
Agri-Tech Industry Develop	-	5,000	-	-	-	-	-	-	-
Strategic Outreach	-	18,848	-	-	-	-	-	-	-
Welcoming Community	-	3,922	-	-	-	-	-	-	-
Community Branding	-	2,929	-	-	-	-	-	-	-
Start Here Magazine	-	10,364	-	-	-	-	-	-	-
Tourism - external consultants	18,279	-	-	-	-	-	-	-	-
Gateway Casino	20,023	6,730	-	-	-	-	-	-	-
Event Sport Tourism - General Expenses	3,534	505	-	-	-	-	-	-	-
Scotties Tournament of Hearts	4,952	-	-	-	-	-	-	-	-
Penticton Business Toolkit	-	-	20,000	20,000	22,000	22,441	22,891	23,349	23,817
Exposure Advertising	-	-	15,000	15,000	20,000	20,400	20,808	21,224	21,649
Internal/External Communication	-	-	5,000	4,000	10,000	10,200	10,404	10,612	10,824
Business Climate Survey	-	-	21,000	19,000	-	-	-	-	-
Communications/Exposure	-	-	20,000	15,000	-	-	-	-	-
Governmental Relationships	-	-	2,000	1,250	-	-	-	-	-
Process Improvement	-	-	5,000	1,902	-	-	-	-	-
EIZ Bylaw Review	-	-	2,000	-	-	-	-	-	-
PIB Economic Development Relationship	-	-	1,000	1,500	-	-	-	-	-
Operational Partnership Agreement	-	-	2,000	2,000	2,000	2,040	2,081	2,122	2,165
Welcoming Community	-	-	5,000	6,250	8,000	8,160	8,324	8,491	8,661
Priority Clusters - Retention & Expansion	-	-	30,000	30,000	-	-	-	-	-
Penticton Works Platform	-	-	20,000	20,000	-	-	-	-	-
Hiring & Housing Forum	-	-	-	-	50,000	51,002	52,024	53,067	54,130
FutureBiz Economic Forum	-	-	-	-	20,000	20,401	20,810	21,227	21,652
Welcome Package	-	-	-	-	20,000	20,401	20,810	21,227	21,652
Priority Clusters - Attraction	-	-	15,000	15,000	-	-	-	-	-
Penticton Works Platform	-	-	35,000	35,000	-	-	-	-	-
Start Here Okanagan Magazine	-	-	17,000	-	-	-	-	-	-
Start Here Okanagan Platform	-	-	30,000	29,000	35,000	35,700	36,414	37,142	37,885
Penticton Works/Start Here Okanagan Amalg.	-	-	8,000	7,000	-	-	-	-	-
Priority Clusters - Impact/Opportunity Report	-	-	-	-	75,000	76,503	78,036	79,600	81,195
Training, Conferences & Dues	2,713	5,317	10,000	7,000	9,000	9,180	9,364	9,551	9,742
Salaries and wages	323,582	128,826	90,000	90,000	85,000	86,700	88,434	90,203	92,007
	687,423	373,532	388,500	331,402	386,000	393,728	401,610	409,651	417,852
Internal Allocations In									
Communications	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Procurement	390	60	-	-	-	-	-	-	-
Total Internal Allocations In	390	60	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Operating Expense	687,813	373,592	393,500	336,402	391,000	398,728	406,610	414,651	422,852
Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operating Expense	687,813	373,592	393,500	336,402	391,000	398,728	406,610	414,651	422,852
Cost per capita	20.92	11.36	11.97	10.23	11.89	12.13	12.37	12.61	12.86
% of property tax	2.55%	1.22%	1.23%	1.05%	1.17%	1.16%	1.14%	1.12%	1.10%

Tourism

Tourism - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
Tourism Funding	Actual	Actual	Budget	Forecast	Budget	Budget	Budget	Budget	Budget
Travel Penticton Contract	354,000	354,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Cost per capita	10.77	10.77	9.12	9.12	9.12	9.12	9.12	9.12	9.12
% of property tax	1.31%	1.15%	0.94%	0.94%	0.90%	0.88%	0.84%	0.81%	0.78%

Development Services

Development Services - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	40,226	51,292	70,500	42,685	55,125	56,115	57,124	58,153	59,203
Carmi Landfill Monitoring	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Salaries and benefits	343,078	309,746	261,033	253,221	258,110	258,110	258,110	258,110	258,110
Total Operating Expense	388,304	366,039	336,533	300,906	318,235	319,225	320,234	321,263	322,313
Development Cost Charges	(496,862)	(938,388)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Net Operating Expense	(108,559)	(572,349)	136,533	100,906	118,235	119,225	120,234	121,263	122,313
Transfer to DCC Reserve	496,862	938,388	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Internal Allocations Out									
Planning	4,377	-	-	-	-	-	-	-	-
Total Internal Allocations Out	4,377	-	-	-	-	-	-	-	-
Internal Allocations In									
Land Administration	(8,500)	-	-	-	-	-	-	-	-
Development Engineering Fees	(8,047)	(138,171)	(73,000)	(11,000)	(61,000)	(62,220)	(63,464)	(64,734)	(66,028)
Development Engineering Expense	80,954	273,859	284,082	297,756	285,235	393,341	296,508	299,739	303,035
Corporate Services	58,211	148,016	70,000	125,000	140,000	122,400	124,848	127,345	129,892
Communications	-	683	8,000	8,000	8,000	8,160	8,323	8,490	8,659
Finance - Procurement	600	605	-	-	-	-	-	-	-
Information Technology	7,538	9,189	6,958	10,000	7,530	7,681	7,834	7,991	8,151
Total Internal Allocations In	130,755	294,182	296,039	429,756	379,765	469,361	374,049	378,831	383,709
Add back Recoveries	-	-	(273,000)	(11,000)	(61,000)	(62,220)	(63,464)	(64,734)	(66,028)
Total Operating Expense	514,681	660,221	632,573	730,662	698,000	788,586	694,284	700,095	706,021

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operating Expense	514,681	660,221	632,573	730,662	698,000	788,586	694,284	700,095	706,021
Cost per capita	15.24	19.56	18.74	21.64	20.67	23.36	20.56	20.74	20.91
% of property tax	1.91%	2.15%	1.98%	2.29%	2.09%	2.30%	1.95%	1.89%	1.83%

Change 2018 forecast to 2019 budget

\$ change	<u>(32,662)</u>
% change	<u>-4.47%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increase in expected development engineering revenue	(50,000)	-6.84%
Increase in legal expenses based on historical trend	15,000	2.05%

Development Engineering

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
DCC Bylaw Update	-	-	5,000	456	-	100,000	-	-	-
Subdivision & Dev. Bylaw	-	11,807	8,000	17,000	12,000	12,240	12,485	12,734	12,989
Engineering Bylaw Review	-	-	5,000	-	-	5,000	5,000	5,000	5,000
Salary and Wages	80,954	262,052	266,082	280,300	273,235	276,101	279,023	282,005	285,046
	80,954	273,859	284,082	297,756	285,235	393,341	296,508	299,739	303,035
Fees	(37,027)	(138,171)	(73,000)	(11,000)	(61,000)	(62,220)	(63,464)	(64,734)	(66,028)
Net Operating Expense	43,927	135,689	211,082	286,756	224,235	331,121	233,044	235,006	237,007

Land Management

Land Management - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	209,877	262,823	187,375	228,801	314,475	319,475	224,475	224,475	224,475
Legal	7,517	17,737	-	6,000	-	-	-	-	-
Salaries and benefits	202,852	219,535	251,938	263,106	310,323	313,163	316,060	319,015	322,029
Total Operating Expense	420,247	500,095	439,313	497,907	624,798	632,638	540,535	543,490	546,504
Revenue	(1,026,258)	(1,247,881)	(1,286,766)	(1,242,099)	(1,114,398)	(1,132,393)	(1,153,454)	(1,175,677)	(1,199,167)
Net Operating Surplus	(606,012)	(747,786)	(847,453)	(744,192)	(489,600)	(499,754)	(612,919)	(632,187)	(652,662)
Internal Allocations Out									
Development Services	(8,500)	-	-	-	-	-	-	-	-
General Government	(30,533)	(2,405)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Planning	48,459	69,610	-	-	-	-	-	-	-
Total Internal Allocations Out	9,426	67,205	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Add back Revenue	(1,026,258)	(1,247,881)	(1,286,766)	(1,242,099)	(1,114,398)	(1,132,393)	(1,153,454)	(1,175,677)	(1,199,167)
Total Operating Expense	410,821	432,889	441,813	500,407	627,298	635,138	543,035	545,990	549,004
Outputs and Outcomes									
Net Operating Surplus	(615,438)	(814,992)	(844,953)	(741,692)	(487,100)	(497,254)	(610,419)	(629,687)	(650,162)
Cost per capita	- 18.23	- 22.15	- 25.10	- 22.04	- 14.50	- 14.80	- 18.15	- 18.73	- 19.33
% of property tax	-2.29%	-2.66%	-2.64%	-2.32%	-1.46%	-1.45%	-1.71%	-1.70%	-1.69%
Change 2018 forecast to 2019 budget									
\$ change	254,592								
% change	-34.33%								

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Interior Health & Okanagan Hockey School lease revenue now reflected in SOEC schedule	160,290	21.61%
Parks Master Plan commencing in 2019	75,000	10.11%
Land Management Strategy to commence in 2019	15,000	2.02%
0.5 FTE budgeted to operations in 2019, was budgeted to a capital project (OCP) in 2018	73,500	9.91%
RCMP building revenues expected to normalize in 2019	(42,247)	-5.70%

Land Management - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Planning									
Land Lease Costs	57,000	87,051	82,000	71,000	82,000	82,000	82,000	82,000	82,000
Goods and Services	25,571	31,805	-	-	-	-	-	-	-
Land Mangement Strategy	-	-	-	-	15,000	-	-	-	-
Parks Master Plan	-	-	-	-	75,000	95,000	-	-	-
Land Registration, Appraisals and Survey	23,352	43,622	53,800	58,800	58,800	58,800	58,800	58,800	58,800
Salaries and Benefits	202,852	217,201	251,938	260,000	310,323	313,163	316,060	319,015	322,029
Misc. Revenue	(48,409)	(119,260)	(159,147)	(116,250)	(159,747)	(159,747)	(159,747)	(159,747)	(159,747)
Training, Dues & Memberships	2,805	3,673	5,900	500	5,000	5,000	5,000	5,000	5,000
Land Mgmt - City Leases	(528,748)	(666,491)	(730,435)	(705,312)	(551,173)	(564,571)	(578,845)	(594,081)	(610,378)
Land Mgmt - License to Use	(135,922)	(159,430)	(179,297)	(160,471)	(161,133)	(163,276)	(165,462)	(167,691)	(169,964)
Land Mgmt - Tenancy	(119,467)	(110,161)	(104,603)	(91,911)	(96,670)	(96,583)	(98,535)	(100,526)	(102,556)
Land Mgmt - Other	(85,047)	(75,797)	(67,608)	(60,548)	(67,000)	(69,540)	(72,191)	(74,958)	(77,846)
Net Operating Surplus	(606,012)	(747,786)	(847,453)	(744,192)	(489,600)	(499,754)	(612,919)	(632,187)	(652,662)

Planning and Land Use

Planning - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	20,108	24,119	37,800	44,085	221,975	51,494	42,024	42,565	43,116
Affordable Housing	31,000	15,310	15,000	6,000	2,500	2,500	2,500	2,500	2,500
Salaries and benefits	420,227	542,627	623,969	624,909	663,537	670,231	677,059	684,024	691,128
Urban Forestry Plan	10,000	-	-	-	-	-	-	-	-
Total Operating Expense	481,335	582,055	676,769	674,994	888,012	724,226	721,584	729,089	736,744
Revenue	(212,274)	(316,275)	(253,000)	(293,764)	(278,000)	(278,000)	(278,000)	(278,000)	(278,000)
CARIP Grant	-	(48,073)	(48,000)	(52,320)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
Net Operating Expense	269,061	217,707	375,769	328,910	562,012	398,226	395,584	403,089	410,744
Internal Allocations In									
Land Management	48,459	69,610	-	-	-	-	-	-	-
Development Services	4,377	-	-	-	-	-	-	-	-
Engineering Design	10,000	10,000	5,000	5,000	-	-	-	-	-
Finance - Procurement	210	-	-	-	-	-	-	-	-
Total Internal Allocations In	63,046	79,610	5,000	5,000	-	-	-	-	-
Add back Revenues	(212,274)	(316,275)	(253,000)	(293,764)	(326,000)	(326,000)	(326,000)	(326,000)	(326,000)
Total Operating Expense	544,381	661,666	681,769	679,994	888,012	724,226	721,584	729,089	736,744
Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operating Expense	332,108	297,317	380,769	333,910	562,012	398,226	395,584	403,089	410,744
Cost per capita	9.84	8.81	11.28	9.89	16.65	11.80	11.72	11.94	12.17
% of property tax	1.23%	0.97%	1.19%	1.05%	1.68%	1.16%	1.11%	1.09%	1.07%
Change 2018 forecast to 2019 budget									
\$ change					<u>228,102</u>				
% change					<u>68.31%</u>				

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Comprehensive development plan commencing in 2019	130,000	38.93%
Downtown Parkade feasibility study commencing in 2019	26,000	7.79%
0.5 FTE budgeted to operations in 2019, was budgeted to a capital project (OCP) in 2018	73,500	22.01%

Planning - Operating Budget by Project

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Public Notification	7,182	11,969	10,000	10,000	12,000	12,240	12,485	12,734	12,989
Policy Review	524	2,000	5,000	4,000	15,000	15,000	5,000	5,000	5,000
Affordable Housing	31,000	15,310	15,000	6,000	2,500	2,500	2,500	2,500	2,500
Climate action	7,011	10,330	37,385	10,000	53,617	38,617	38,617	38,617	38,617
Downtown Parkade Feasibility Study	-	-	-	-	26,000	-	-	-	-
Comprehensive Development Plan	-	-	-	-	130,000	-	-	-	-
Urban Forestry Plan	10,000	-	-	-	-	-	-	-	-
Conferences, Training, Dues & Memberships	5,607	4,316	7,800	15,300	13,975	14,254	14,540	14,830	15,127
Salaries and Wages	420,011	538,131	601,584	624,909	634,920	641,614	648,442	655,407	662,511
	481,335	582,055	676,769	670,209	888,012	724,226	721,584	729,089	736,744
Recoveries	(212,274)	(364,348)	(301,000)	(341,299)	(326,000)	(326,000)	(326,000)	(326,000)	(326,000)
Net Operating Expense by Project	269,061	217,707	375,769	328,910	562,012	398,226	395,584	403,089	410,744

Engineering Services

Engineering - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Goods and Services	27,018	49,740	48,250	66,961	108,450	606,450	280,450	118,450	118,450
Salaries and Benefits	164,998	192,483	166,450	101,100	102,000	133,280	144,785	156,521	168,491
Net Operating Expense	192,017	242,223	214,700	168,061	210,450	739,730	425,235	274,971	286,941
Internal Allocations In									
Corporate Administration	233	41,228	25,000	30,014	25,000	25,500	26,010	26,530	27,061
Engineering Design	113,153	148,587	129,700	83,061	-	-	-	-	-
Operations	14,292	14,697	21,749	21,558	23,000	25,000	26,000	27,000	28,000
Communications	427	500	8,000	8,000	10,000	10,000	10,000	10,000	10,000
Finance - Procurement	2,713	1,676	-	-	-	-	-	-	-
Information Technology	-	-	1,020	-	5,100	5,202	5,306	5,412	5,520
Fleet	13,750	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Total Internal Allocations In	144,568	217,688	196,469	153,633	74,100	76,702	78,316	79,942	81,581
Internal Allocations Out									
Electric	10,000	10,000	15,000	15,000	22,000	28,000	32,000	35,000	37,000
Engineering Services	113,153	148,587	129,700	83,061	-	-	-	-	-
Planning	10,000	10,000	5,000	5,000	-	-	-	-	-
Storm	-	-	-	-	-	-	57,000	-	-
Parks	10,000	10,000	10,000	10,000	10,500	12,000	14,000	16,000	17,000
Roads and Maintenance	10,000	10,000	10,000	10,000	30,050	293,432	153,551	41,913	43,523
Sewer	17,000	17,000	20,000	20,000	111,000	242,000	124,000	131,000	136,000
Water	17,000	17,000	20,000	20,000	111,000	241,000	123,000	131,000	135,000
Total Internal Allocations Out	192,153	227,587	214,700	168,061	284,550	816,432	503,551	354,913	368,523
Total Operating expense	144,432	232,324	196,469	153,633	-	-	-	-	-
Outputs and Outcomes									
	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Forecast	Budget	Budget	Projection	Projection	Projection	Projection
Cost per capita	4.28	6.88	5.82	4.55	-	-	-	-	-
% of property tax	0.54%	0.76%	0.61%	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%

Change 2018 forecast to 2019 budget

\$ change (153,633)

% change -100.00%

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

\$ change % change

Net change to internal allocations in/out to other departments.

As engineering is a support department, 100% of the costs

have been allocated out to the departments they support.

(196,022) -127.59%

Engineering - General Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Facilities					
Rainfall Monitoring - Budget - Gen Cap	-	16,000	-	-	-
Storm Drainage					
Storm Water Management - Liquid Waste Management Plan	-	84,000	85,000	86,000	87,000
Oxbow Drainage Improvements	-	59,000	59,000	59,000	59,000
Huth Ave. Storm Sewer Construction - Gen Cap Portion	-	-	-	453,100	-
	-	143,000	144,000	598,100	146,000
Parks					
SS Sicamous Walkway Extension	100,000	-	-	-	-
Roads and Maintenance					
Orchard Avenue Reconstruction - Gen Cap Portion	-	-	-	1,022,532	551,300
Orchard Avenue Reconstruction - DCC Portion	-	-	-	38,868	-
East Penticton Interceptor - Fairway Ave to Treatment Plant - Budget - Gen Cap	-	-	-	589,000	-
Main Street Upgrades - Industrial Avenue to Warren Avenue - Budget - Gen Cap	280,000	-	-	-	-
Main Street Upgrades - Industrial Avenue to Warren Avenue - Budget - DCC	98,303	-	-	-	-
Aging Storm Sewer Infrastructure Replacement and Upgrades - Gen Cap Portion	-	-	-	530,000	530,000
Overland Drainage Improvements - Budget - Gen Cap	150,000	-	-	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue - Gen Cap Portion	-	350,000	-	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue - Financing	-	3,436,300	-	-	-
Pavement Management: Rehabilitation - Gen Cap Portion	520,000	612,150	253,190	636,230	649,280
Downtown On Street Parking Design	5,000	-	-	-	-
Woodstock Road Reconstruction - Gen Cap Portion	-	273,000	-	-	-
Penticton Creek Revitalization - Reach 3 - Gen Cap Portion	160,000	453,000	1,450,000	187,500	275,000
Penticton Creek Revitalization - Grant Portion	-	-	-	562,500	-
Penticton Creek Revitalization - Reach 3 - Grant Funding	160,000	-	1,450,000	-	-
Penticton Creek Revitalization - Reach 12 - Grant Funding	375,000	375,000	-	-	-
Intersection and Road Marking Improvements - Gen Cap Portion	-	210,000	51,500	51,500	60,650
Dewdney Crescent Storm Upgrades - Budget - Gen Cap	-	75,000	-	-	-
South Main Street Sanitary Sewer - Budget - Gen Cap	160,950	-	-	-	-
Bike Network Planning & Infrastructure	55,000	-	-	-	-
Sidewalks, Curbs and Gutter Projects	-	125,000	125,000	125,000	125,000
Traffic Calming Program	-	140,500	55,000	55,000	55,000
Total Engineering - Roads & Maintenance	1,964,253	6,049,950	3,384,690	3,798,130	2,246,230
Total Engineering General Capital	2,064,253	6,208,950	3,528,690	4,396,230	2,392,230

Recreation and Cultural Services Segment

Recreation and Culture Segment Summary

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Revenue									
Recreation	(2,047,297)	(2,224,346)	(2,090,000)	(2,190,209)	(2,170,035)	(2,183,441)	(2,205,282)	(2,227,561)	(2,286,711)
SOEC	-	-	-	-	(234,461)	(234,832)	(235,205)	(235,579)	(235,956)
Parks	(41,004)	(9,215)	-	(22,620)	-	-	-	-	-
Library	(133,942)	(137,299)	(252,212)	(244,367)	(245,612)	(245,612)	(245,612)	(245,612)	(245,612)
Library Grants	(137,320)	(131,396)	(5,000)	(3,700)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Museum and Archives	(34,565)	(41,919)	(49,710)	(57,305)	(42,250)	(39,700)	(42,100)	(42,600)	(43,100)
	(2,394,128)	(2,544,174)	(2,396,922)	(2,518,201)	(2,704,358)	(2,715,585)	(2,740,199)	(2,763,352)	(2,823,378)
Expenses									
Recreation	2,107,712	2,209,918	2,384,536	2,346,491	4,332,236	4,385,229	4,447,248	4,512,786	4,574,997
SOEC	1,255,015	1,101,073	1,180,228	1,155,410	1,461,332	1,468,638	1,475,981	1,483,361	1,490,778
Parks	1,986,105	1,992,281	2,165,947	2,178,703	2,652,070	2,700,399	2,733,657	2,779,265	2,821,777
Library	1,296,202	1,318,182	1,361,093	1,348,547	1,526,704	1,539,917	1,553,395	1,567,142	1,581,164
Museum and Archives	212,343	230,224	243,302	246,561	324,850	329,632	334,510	339,485	344,560
	6,857,377	6,851,678	7,335,106	7,275,712	10,297,192	10,423,815	10,544,791	10,682,039	10,813,276
Net Operating Expense	4,463,249	4,307,504	4,938,184	4,757,511	7,592,834	7,708,231	7,804,592	7,918,687	7,989,897
Cost Per Capita	135.76	131.02	150.20	144.71	224.90	228.32	231.17	234.55	236.66
% of Property Taxes	16.57%	14.05%	15.42%	14.90%	22.75%	22.49%	21.91%	21.39%	20.76%

Recreation

Recreation - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	344,806	379,125	404,043	379,147	482,320	476,220	480,199	484,257	488,396
Fleet	1,727	2,119	-	2,059	-	-	-	-	-
Salaries and benefits	1,731,415	1,800,289	1,951,927	1,938,481	1,979,317	2,010,968	2,043,253	2,076,183	2,109,771
Total Operating Expense	2,077,947	2,181,533	2,355,970	2,319,686	2,461,637	2,487,189	2,523,451	2,560,440	2,598,167
Recoveries	(2,047,297)	(2,224,346)	(2,090,000)	(2,190,209)	(2,170,035)	(2,183,441)	(2,205,282)	(2,227,561)	(2,286,711)
Net Operating Expense	30,651	(42,813)	265,970	129,477	291,602	303,748	318,169	332,879	311,457
Internal Allocations Out									
Museum	-	6	-	-	-	-	-	-	-
Internal Allocations In									
Safety	10,119	2,489	10,623	3,005	10,623	10,836	11,053	11,274	11,499
Facilities	-	-	-	-	1,359,250	1,386,435	1,414,163	1,442,446	1,471,295
Finance - Debt Interest	-	-	-	-	482,742	482,742	480,509	480,509	475,871
Finance - Procurement	780	1,125	-	-	-	-	-	-	-
Information Technology	4,851	8,096	6,942	7,300	6,984	7,028	7,072	7,118	7,164
Fleet	14,015	16,681	11,000	16,500	11,000	11,000	11,000	11,000	11,000
Total Internal Allocations In	29,765	28,391	28,565	26,805	1,870,599	1,898,040	1,923,797	1,952,347	1,976,829
Add back Revenue	(2,047,297)	(2,224,346)	(2,090,000)	(2,190,209)	(2,170,035)	(2,183,441)	(2,205,282)	(2,227,561)	(2,286,711)
Total Operating Expense	2,107,712	2,209,918	2,384,536	2,346,491	4,332,236	4,385,229	4,447,248	4,512,786	4,574,997

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operating Expense	60,416	(14,428)	294,536	156,282	2,162,201	2,201,788	2,241,966	2,285,225	2,288,286
Cost per capita	1.84	(0.44)	8.96	4.75	65.77	66.97	68.19	69.51	69.60
% of property tax	0.22%	-0.05%	0.92%	0.49%	6.48%	6.43%	6.29%	6.17%	5.95%

Change 2018 forecast to 2019 budget

\$ change	<u>2,005,919</u>
% change	<u>1283.52%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Facilities department is allocating costs to operate recreation buildings starting in 2019	1,359,250	869.74%
Finance department is allocating in debt servicing costs beginning in 2019	482,742	308.89%
Misc. revenue such as donations and grants were received in 2018 but not budgeted for in 2019 due to their unpredictable nature	34,726	22.22%
Contractual labour increases	40,836	26.13%
Strategic Planning Initiative commencing in 2019	30,000	19.20%

Recreation - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Expenses									
Recreation	429,839	515,799	591,019	643,440	626,286	632,962	639,771	646,716	653,801
Aquatics	877,717	814,810	868,206	827,232	839,870	856,467	873,397	890,665	908,278
Facility Rentals	57,811	77,910	85,800	88,064	90,800	92,480	94,194	95,941	97,724
Programs	414,641	417,209	454,102	453,450	472,431	471,680	481,113	490,736	500,550
Recreation General	81,163	74,843	108,700	93,947	143,200	144,354	145,531	146,732	147,956
Sport & Events	-	-	129,193	135,000	181,550	181,550	181,550	181,550	181,550
Sport Tourism	-	105,664	-	-	-	-	-	-	-
Recreation	107,751	97,700	28,950	21,100	17,500	17,696	17,896	18,100	18,308
Recoveries - Recreation	109,025	77,599	90,000	57,454	90,000	90,000	90,000	90,000	90,000
Total Expenses	2,077,947	2,181,533	2,355,970	2,319,686	2,461,637	2,487,189	2,523,451	2,560,440	2,598,167
Revenue									
Aquatics	(858,294)	(953,492)	(907,000)	(918,320)	(933,945)	(947,566)	(952,862)	(958,263)	(989,377)
Facility Rentals	(682,253)	(767,308)	(706,500)	(743,809)	(745,320)	(737,529)	(746,348)	(755,344)	(775,341)
Programs	(351,927)	(358,946)	(355,500)	(409,887)	(378,770)	(386,345)	(394,072)	(401,954)	(409,993)
Recreation General	(29,620)	(39,890)	(21,000)	(16,013)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Recoveries - Recreation	(125,203)	(104,710)	(100,000)	(102,180)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Revenue	(2,047,297)	(2,224,346)	(2,090,000)	(2,190,209)	(2,170,035)	(2,183,441)	(2,205,282)	(2,227,561)	(2,286,711)
Net Operating Expense	30,651	- 42,813	265,970	129,477	291,602	303,748	318,169	332,879	311,457

South Okanagan Events Centre (SOEC)

SOEC - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Revenues									
City Leases - Interior Health					(26,030)	(26,030)	(26,030)	(26,030)	(26,030)
City Leases - Okanagan Hockey Group					(134,260)	(134,260)	(134,260)	(134,260)	(134,260)
Facility Fee Revenue					(74,171)	(74,542)	(74,915)	(75,289)	(75,666)
Total Revenue					(234,461)	(234,832)	(235,205)	(235,579)	(235,956)
Operating Contract - SOEC	-	-	-	-	1,111,212	1,116,768	1,122,352	1,127,963	1,133,603
Operating Contract - PTCC	-	-	-	-	354,059	355,829	357,608	359,396	361,193
Operating Contract - OHS	-	-	-	-	(88,462)	(88,904)	(89,349)	(89,796)	(90,244)
Operating Contract - Memorial	-	-	-	-	84,523	84,946	85,370	85,797	86,226
Incentive Payments	84,672	71,991	-	-	-	-	-	-	-
Operating Contract	1,170,043	1,028,898	1,180,228	1,155,410	-	-	-	-	-
Procurement Services	300	184	-	-	-	-	-	-	-
Total Operating Expense	1,255,015	1,101,073	1,180,228	1,155,410	1,461,332	1,468,638	1,475,981	1,483,361	1,490,778
Internal Allocations In									
Purchasing	300	184	-	-	-	-	-	-	-
Net Operating Expense	1,254,715	1,100,889	1,180,228	1,155,410	1,226,871	1,233,807	1,240,777	1,247,782	1,254,822
Cost per capita	38.16	33.49	35.90	35.14	37.32	37.53	37.74	37.95	38.17
% of property tax	4.66%	3.59%	3.69%	3.62%	3.68%	3.60%	3.48%	3.37%	3.26%

Change 2018 forecast to 2019 budget

\$ change	<u>71,461</u>
% change	<u>6.18%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increase in operating contract	305,922	26.48%
Interior Health & Okanagan Hockey School lease revenue now reflected in SOEC schedule rather than the land department	(160,290)	-13.87%
Facility fee revenue now reflected in this schedule rather than Gen Gov't	(74,171)	-6.42%

Public Works - Parks

Public Works Parks - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	270,458	322,105	319,385	365,025	336,000	347,626	344,385	351,279	358,311
Fleet	353,564	315,372	347,200	333,241	350,050	350,128	350,208	350,289	350,372
Salaries and Benefits	1,243,565	1,240,099	1,368,705	1,348,656	1,386,635	1,412,233	1,438,344	1,464,977	1,492,144
Total Operating Expense	1,867,587	1,877,576	2,035,291	2,046,922	2,072,686	2,109,988	2,132,937	2,166,546	2,200,828
Recoveries	(41,004)	(9,215)	-	(22,620)	-	-	-	-	-
Net Operating Expense	1,826,582	1,868,362	2,035,291	2,024,302	2,072,686	2,109,988	2,132,937	2,166,546	2,200,828
Internal Allocations Out									
Cemetery	10,557	11,233	11,579	11,579	11,000	11,220	11,444	11,673	11,907
Internal Allocations In									
Irrigation - sewer	-	30,000	33,900	33,900	38,985	40,178	41,407	42,674	43,980
Engineering Design	10,000	10,000	10,000	10,000	10,500	12,000	14,000	16,000	17,000
Irrigation - water	55,000	31,325	36,140	36,140	37,693	39,199	40,765	42,394	44,088
Communications	2,211	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	323,500	329,972	336,573	343,306	350,173
Finance - Debt Interest	-	-	-	-	96,510	96,510	95,059	95,059	92,045
Procurement	479	603	-	-	-	-	-	-	-
Fleet	29,815	36,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Public Works - General	-	-	14,820	14,820	35,727	36,114	36,508	36,910	37,320
PW - Wage Allocation	12,712	13,591	-	-	-	-	-	-	-
HR - Safety	18,858	4,419	9,376	10,500	9,469	9,659	9,852	10,049	10,250
Total Internal Allocations In	129,075	125,937	142,235	143,360	590,384	601,631	612,164	624,393	632,857
Add Back Recoveries	(41,004)	(9,215)	-	(22,620)	-	-	-	-	-
Total Operating Expense	1,986,105	1,992,281	2,165,947	2,178,703	2,652,070	2,700,399	2,733,657	2,779,265	2,821,777
Outputs and Outcomes									
Net Operating Expense	1,945,101	1,983,066	2,165,947	2,156,083	2,652,070	2,700,399	2,733,657	2,779,265	2,821,777
Cost per capita	59.16	60.32	65.88	65.58	80.67	82.14	83.15	84.54	85.83
% of property tax	7.22%	6.47%	6.76%	6.75%	7.95%	7.88%	7.68%	7.51%	7.33%

Change 2018 forecast to 2019 budget

\$ change	<u>495,987</u>
% change	<u>23.00%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Facilities department allocating in costs to maintain park washrooms beginning in 2019	323,500	15.00%
Finance department allocating in costs to service debt beginning in 2019	96,510	4.48%
Contractual Labour increases	37,980	1.76%
Fleet Cost Increases	16,809	0.78%
Trails expenses came in under budget in 2018	23,000	1.07%

Public Works Parks - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Parks - General	320,990	319,032	399,309	429,382	384,300	394,670	390,147	395,734	401,432
A - Standard - Beaches	124,438	115,395	134,400	143,350	176,850	179,443	182,088	184,786	187,539
A - Standard - Parks	385,294	379,289	380,300	329,850	385,950	392,267	398,710	405,282	411,986
B - Standard - Beaches	39,518	48,565	57,600	55,090	56,950	57,635	58,334	59,048	59,775
B - Standard - Parks	117,733	103,271	127,870	113,030	131,850	133,944	136,080	138,259	140,482
Boulevards	205,404	216,947	200,550	216,570	203,650	206,792	209,998	213,267	216,602
C - Standard - Beaches	7,512	2,746	8,650	9,100	8,800	8,924	9,051	9,180	9,312
C - Standard - Parks	10,514	9,922	13,500	11,050	13,650	13,863	14,081	14,303	14,530
Natural Green Belts	13,411	10,727	15,006	15,960	15,000	15,244	15,494	15,748	16,008
Parking Lots	4,300	5,355	13,400	7,100	13,400	13,603	13,810	14,020	14,235
Parks City Owned Buildings	66,698	93,158	99,420	96,970	100,100	101,746	103,426	105,138	106,886
School District	14,337	17,085	18,100	14,650	18,250	18,561	18,877	19,201	19,530
Sports Fields	200,015	203,389	216,000	229,050	216,385	219,979	223,645	227,385	231,199
Trails	59,015	61,828	107,800	75,300	98,300	99,991	101,717	103,476	105,272
Undeveloped Lots	1,243	1,231	2,400	2,900	3,000	3,046	3,093	3,141	3,190
Parks - Tools and Equipment	3,310	3,888	3,000	3,600	3,000	3,060	3,121	3,184	3,248
Parks - Garbage and Recycling	124,602	138,309	136,500	140,500	133,000	135,052	137,144	139,279	141,457
Parks - snow and ice control	57,310	63,118	54,000	75,000	61,000	61,977	62,974	63,991	65,028
Parks - wildlife control	20,499	24,811	20,500	19,000	20,500	20,871	21,249	21,635	22,028
Parks - porta toilets	5,942	5,430	6,000	6,850	7,000	7,140	7,283	7,429	7,578
Parks - fountains	2,189	3,346	2,100	12,750	2,150	2,185	2,221	2,257	2,295
Parks - other accounts	14,969	9,824	8,800	8,800	9,500	9,690	9,885	10,083	10,285
Public Works - Parks	27,338	31,695	10,085	8,450	10,100	10,302	10,508	10,718	10,933
Net Operating Expense	1,826,582	1,868,362	2,035,291	2,024,302	2,072,686	2,109,988	2,132,937	2,166,546	2,200,828

The Parks department maintains:

365 Acres Open Space	25 Km of Trails/Walkways
75 Acres of Turf	5,000 Inventoried Trees
100 + Irrigation Systems	200 + Litter Receptacles
16 Sports Fields	70 + Pet Stands
6 Beaches (sand, buoys, rafts)	6 Off-Leash Dog Areas
2 Skate & 2 Water Parks	500 + Pieces of Furniture
9 Play Grounds	25,000 m2 Landscape
	140 Hanging Baskets

Parks - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Irrigation Upgrades	50,000	100,000	90,000	35,000	30,000
Wage Allocations	57,000	57,095	57,191	57,286	57,382
Bleacher - Table Replacement	12,000	-	12,000	-	-
Leir House Landscape Design	-	-	50,000	-	-
Parkway Field Fence Upgrades	-	60,000	-	-	-
Okanagan Lake Park - Concrete Replacement	50,000	-	-	-	-
3 Mile Stair Replacement	80,000	-	-	-	-
Backstop Upgrades	12,500	12,500	-	-	-
Mobility Challenged Beach Upgrades	-	12,000	15,000	-	-
Barton Court Walkway	85,000	-	-	-	-
Tennis Court Upgrades	-	100,000	45,000	25,000	25,000
Total Parks Capital	346,500	341,595	269,191	117,286	112,382

Library

Library - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	486,882	478,101	481,800	462,451	499,300	499,300	499,300	499,300	499,300
Salaries and benefits	809,320	840,082	879,293	886,096	914,004	924,949	936,114	947,501	959,116
Total Operating Expense	1,296,202	1,318,182	1,361,093	1,348,547	1,413,304	1,424,249	1,435,414	1,446,801	1,458,416
Recoveries	(133,942)	(137,299)	(252,212)	(244,367)	(245,612)	(245,612)	(245,612)	(245,612)	(245,612)
Grants	(137,320)	(131,396)	(5,000)	(3,700)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Net Operations	1,024,940	1,049,488	1,103,881	1,100,480	1,155,692	1,166,637	1,177,802	1,189,189	1,200,804
Internal Allocations In									
Facilities	-	-	-	-	113,400	115,668	117,981	120,341	122,748
Total Operating Expense	1,296,202	1,318,182	1,361,093	1,348,547	1,526,704	1,539,917	1,553,395	1,567,142	1,581,164
Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Operating Subsidy	1,024,940	1,049,488	1,103,881	1,100,480	1,269,092	1,282,305	1,295,783	1,309,530	1,323,552
Cost per capita	31.17	31.92	33.58	33.47	38.60	39.00	39.41	39.83	40.26
% of property tax	3.81%	3.42%	3.45%	3.45%	3.80%	3.74%	3.64%	3.54%	3.44%

Change 2018 forecast to 2019 budget

\$ change	<u>168,612</u>
% change	<u>15.32%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Facilities department is allocating the operating costs of running the library building starting in 2019	113,400	10.30%
Contractual Labour increases & Increase to Labour Load Rate	27,908	2.54%
Increaseing outreach and online services	12,000	1.09%
Book purchases less than anticipated in 2018	10,098	0.92%

Library - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Library costs - Library legacy fund	-	435	-	-	-	-	-	-	-
Library costs - postage & freight	4,835	3,408	4,000	1,028	3,000	3,000	3,000	3,000	3,000
Library costs - program support	3,785	13,529	10,000	7,605	10,000	10,000	10,000	10,000	10,000
Library costs - equipment maintenance	1,196	2,232	2,000	4,199	2,500	2,500	2,500	2,500	2,500
Library costs - equipment	10,840	3,842	10,000	9,332	15,000	15,000	15,000	15,000	15,000
Library costs - building & admin costs	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
Library costs - ILS system maintenance	37,954	26,960	25,000	38,564	30,000	30,000	30,000	30,000	30,000
Library costs - office supplies	39,148	32,135	30,000	28,329	32,000	32,000	32,000	32,000	32,000
Library costs - book purchases	134,026	158,258	145,000	134,902	145,000	145,000	145,000	145,000	145,000
Library costs - audio books	77	1,516	-	-	-	-	-	-	-
Library costs - software	726	1,021	1,000	954	1,500	1,500	1,500	1,500	1,500
Library costs - online databases	13,919	11,008	12,500	13,905	20,000	20,000	20,000	20,000	20,000
Library costs - videos	4,185	3,657	10,000	2,930	5,000	5,000	5,000	5,000	5,000
Library costs - periodicals	21,684	14,257	18,000	13,083	18,000	18,000	18,000	18,000	18,000
Library costs - vehicle allowance	288	930	1,500	1,070	1,500	1,500	1,500	1,500	1,500
Library costs - internet	1,628	5,535	5,000	-	6,000	6,000	6,000	6,000	6,000
Library costs - planning	784	431	3,000	2,247	3,000	3,000	3,000	3,000	3,000
Library costs - marketing	6,608	1,200	5,000	1,877	5,000	5,000	5,000	5,000	5,000
Library costs - wellness	966	931	1,000	123	1,000	1,000	1,000	1,000	1,000
Library costs - recruitment	3,126	-	-	-	-	-	-	-	-
Library Costs - training	12,994	11,701	10,000	13,503	12,000	12,000	12,000	12,000	12,000
Dues and Memberships	729	-	-	-	-	-	-	-	-
Salary and benefits	807,907	836,395	879,293	886,096	914,004	924,949	936,114	947,501	959,116
Library - Grant Revenue	(137,320)	(131,396)	(130,712)	(129,836)	(137,712)	(137,712)	(137,712)	(137,712)	(137,712)
Library - Sales and service fees	(60,987)	(63,480)	(64,500)	(53,496)	(55,900)	(55,900)	(55,900)	(55,900)	(55,900)
Library - Other contributions	(72,955)	(73,818)	(62,000)	(64,735)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)
Net Operations	1,024,940	1,049,488	1,103,881	1,100,480	1,155,692	1,166,637	1,177,802	1,189,189	1,200,804

Museum and Archives

Museum and Archives - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	23,411	29,641	34,320	31,697	18,000	18,360	18,727	19,102	19,484
Salaries and Benefits	188,582	200,117	206,482	213,864	228,750	231,610	234,527	237,503	240,538
	211,994	229,758	240,802	245,561	246,750	249,970	253,254	256,604	260,021
Recoveries	(34,565)	(41,919)	(49,710)	(57,305)	(42,250)	(39,700)	(42,100)	(42,600)	(43,100)
Net Operating Expense	177,429	187,840	191,092	188,256	204,500	210,270	211,154	214,004	216,921
Internal Allocations In									
Facilities	-	-	-	-	75,600	77,112	78,654	80,227	81,832
IT - Printing/Software	349	465	2,500	1,000	2,500	2,550	2,601	2,653	2,706
Total Internal Allocations In	349	465	2,500	1,000	78,100	79,662	81,255	82,880	84,538
Add back Revenue	(34,565)	(41,919)	(49,710)	(57,305)	(42,250)	(39,700)	(42,100)	(42,600)	(43,100)
Total Operating Expenses	212,343	230,224	243,302	246,561	324,850	329,632	334,510	339,485	344,560

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Outputs and Outcomes									
Net Operating Expense	177,778	188,305	193,592	189,256	282,600	289,932	292,410	296,885	301,460
Cost per capita	5.41	5.73	5.89	5.76	8.60	8.82	8.89	9.03	9.17
% of property tax	0.66%	0.61%	0.60%	0.59%	0.85%	0.85%	0.82%	0.80%	0.78%
Change 2018 forecast to 2019 budget									
\$ change					93,344				
% change					49.32%				

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Facilities department allocating in costs to maintain the building starting in 2019	75,600	39.95%

Facilities department allocating in costs to maintain the building starting in 2019

75,600 39.95%

15,000 visits in 2017
 70 programming events
 24,000 images in digital photo library
 500 + inquiries for public/archive research

Museum and Archives - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Admin & Office	944	459	2,500	1,500	1,000	1,020	1,040	1,061	1,082
Archives	28,256	30,314	28,000	37,250	25,000	25,500	26,010	26,530	27,061
Collections Management	14,152	7,834	16,000	10,650	7,500	7,650	7,803	7,959	8,118
Events	3,418	995	4,000	1,750	1,000	1,020	1,040	1,061	1,082
Exhibits	19,960	25,905	23,500	37,963	3,500	3,570	3,641	3,714	3,789
Gift Shop	598	330	300	-	-	-	-	-	-
Marketing	2,663	1,942	4,500	2,200	3,500	3,570	3,641	3,714	3,789
Operations & Equipment	2,020	2,163	4,500	4,104	1,000	1,020	1,040	1,061	1,082
Programs & Projects	10,742	8,776	10,000	6,300	5,000	5,100	5,202	5,306	5,412
Staff & Volunteers	2,297	3,227	7,500	1,700	5,000	5,100	5,202	5,306	5,412
Steamfest	(8,791)	169	-	-	-	-	-	-	-
Hands On Heritage Lab	1,359	10,731	-	-	-	-	-	-	-
Office Supplies	290	16	1,000	100	750	765	780	796	812
Conferences	47	166	1,900	1,000	1,650	1,683	1,717	1,751	1,786
Dues and Memberships	-	-	620	-	600	612	624	637	649
Salaries and Benefits	131,100	136,732	136,482	141,043	191,250	193,360	195,512	197,707	199,947
	209,054	229,758	240,802	245,560	246,750	249,970	253,254	256,604	260,021
Donations - Door	(7,070)	(9,064)	(6,500)	(10,700)	(7,000)	(7,000)	(7,200)	(7,500)	(7,800)
Donations - Specific Projects	(400)	(200)	-	(500)	(10,500)	(5,000)	(5,000)	(5,000)	(5,000)
Archival/Environment Research	(1,344)	(1,840)	(1,500)	(1,250)	(1,500)	(1,600)	(1,700)	(1,800)	(1,900)
Museum Programs	(1,134)	(2,425)	(2,500)	(2,801)	(2,500)	(2,600)	(2,700)	(2,800)	(2,900)
Gift Shop Revenues	(319)	(103)	(300)	(500)	(500)	(500)	(500)	(500)	(500)
Provincial Grant	(20,000)	(20,000)	(20,000)	(18,000)	(18,000)	(18,000)	(20,000)	(20,000)	(20,000)
Federal Grants	-	-	(15,910)	(20,000)	-	-	-	-	-
Other Grants	(1,359)	(8,287)	(3,000)	(1,300)	-	(5,000)	(5,000)	(5,000)	(5,000)
Great War	-	-	-	(2,254)	(2,250)	-	-	-	-
Net Operating Expense	177,429	187,840	191,092	188,255	204,500	210,270	211,154	214,004	216,921

Public Works - Cemetery

Cemetery - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	171,629	175,211	175,120	176,475	174,450	178,630	183,703	188,924	194,297
Fleet	1,518	1,009	2,500	1,122	2,000	2,020	2,040	2,061	2,083
Salaries and benefits	5,475	4,098	6,040	5,148	6,850	6,222	6,347	6,474	6,604
Total Operating Expense	178,622	180,319	183,660	182,746	183,300	186,872	192,090	197,459	202,983
Recoveries	(363,357)	(493,556)	(370,000)	(322,000)	(345,000)	(345,000)	(345,000)	(345,000)	(345,000)
Net Operating Surplus	(184,735)	(313,237)	(186,340)	(139,254)	(161,700)	(158,128)	(152,910)	(147,541)	(142,017)
Internal Allocations In									
Finance - Debt Interest	-	-	-	-	72,500	72,500	72,500	72,500	72,500
Public Works Wage Allocation	-	-	7,410	7,410	8,200	8,200	8,200	8,200	8,200
Parks	10,557	11,233	11,579	11,579	11,000	11,220	11,444	11,673	11,907
Roads and maintenance	6,356	6,795	-	-	-	-	-	-	-
Total Internal Allocations In	16,913	18,028	18,989	18,989	91,700	91,920	92,144	92,373	92,607
Add back Revenue	(363,357)	(493,556)	(370,000)	(322,000)	(345,000)	(345,000)	(345,000)	(345,000)	(345,000)
Total Operating Expense	195,535	198,347	202,649	201,735	275,000	278,792	284,235	289,833	295,590

Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net surplus	(167,822)	(295,209)	(167,351)	(120,265)	(70,000)	(66,208)	(60,765)	(55,167)	(49,410)
Cost per capita	(5.10)	(8.98)	(5.09)	(3.66)	(2.13)	(2.01)	(1.85)	(1.68)	(1.50)
% of property tax	-0.62%	-0.96%	-0.52%	-0.38%	-0.21%	-0.19%	-0.17%	-0.15%	-0.13%

Change 2018 forecast to 2019 budget

\$ change	<u>50,265</u>
% change	<u>-41.80%</u>

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

	\$ change	% change
Finance department is allocating debt servicing costs beginning in 2019	72,500	-60.28%
Columbarium sales were lower than expected in 2018, budgeted based on historical average for 2019	(23,000)	19.12%

Lakeview Cemetery is 14.7 acres and has 7,500 plots, 1,500 cremation plots, 1,525 niches in the columbarium and 45 in the mausoleum

Public Works Cemetery - Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Fairview Cemetery - Maintenance	5,117	4,734	7,000	4,610	6,100	6,202	6,306	6,413	6,521
Lakeview Cemetery - Annual Maintenance & Service Contract	150,070	150,521	150,070	150,070	150,070	154,572	159,209	163,986	168,905
Grave Liners	11,354	11,891	11,000	11,000	11,000	11,220	11,445	11,675	11,909
Irrigation - Annual Water Charges	483	123	2,300	6,500	2,300	2,300	2,300	2,300	2,300
Miscellaneous Labour & Supplies	4,090	2,797	5,540	2,500	5,500	5,610	5,723	5,837	5,954
Columbarium - Niche Plates	6,411	9,600	3,500	4,775	3,500	3,570	3,642	3,715	3,789
Niche Vases	318	59	250	2,000	250	255	260	265	271
Concrete Lantern Tablets	-	-	-	1,291	1,500	-	-	-	-
Advertising	-	-	4,000	-	3,080	3,142	3,205	3,269	3,334
	<u>177,843</u>	<u>179,724</u>	<u>183,660</u>	<u>182,746</u>	<u>183,300</u>	<u>186,872</u>	<u>192,090</u>	<u>197,459</u>	<u>202,983</u>
Plot Sales	(35,796)	(38,451)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Grave Open/Close	(87,271)	(93,406)	(75,000)	(82,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
Grave Marker Maintenance	(28,387)	(28,460)	(25,000)	(28,500)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Grave Liners	(19,578)	(19,969)	(16,000)	(15,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Carefund	(33,220)	(39,240)	(30,000)	(31,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Reservation Fee	(1,493)	(1,981)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Columbarium Sales	(154,455)	(269,640)	(180,000)	(120,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Lantern Concrete Tablet Sales	(2,379)	(1,815)	(2,000)	(3,500)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Net Operating Surplus	<u>(184,735)</u>	<u>(313,237)</u>	<u>(186,340)</u>	<u>(139,254)</u>	<u>(161,700)</u>	<u>(158,128)</u>	<u>(152,910)</u>	<u>(147,541)</u>	<u>(142,017)</u>

Cemetery - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Lakeview Cemetery Irrigation Upgrade	60,000	60,000	46,200	129,375	60,000
Total Cemetery Capital	60,000	60,000	46,200	129,375	60,000

Public Works – Solid Waste Disposal

Solid Waste - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	1,342,745	1,421,186	1,586,800	1,620,762	1,712,500	1,746,450	1,781,079	1,816,401	1,852,430
Fleet	1,493	1,527	1,500	1,875	1,750	1,765	1,780	1,796	1,812
Salaries and Benefits	10,822	80,407	84,850	105,824	72,907	103,554	105,625	107,738	109,892
Total Operating Expense	1,355,060	1,503,120	1,673,150	1,728,461	1,787,157	1,851,769	1,888,485	1,925,935	1,964,134
Recoveries	(1,998,781)	(2,117,627)	(1,877,100)	(2,010,099)	(2,009,100)	(2,049,180)	(2,090,061)	(2,131,760)	(2,174,293)
MMBC	(467,109)	(467,109)	(466,740)	(466,740)	(492,000)	(492,000)	(492,000)	(492,000)	(492,000)
Net Operating Surplus	(1,110,830)	(1,081,616)	(670,690)	(748,379)	(713,943)	(689,410)	(693,576)	(697,825)	(702,159)
Internal Allocations In									
Operations	7,940	8,165	12,106	12,106	13,000	15,000	15,000	15,500	15,500
Finance - Procurement	60	-	-	-	-	-	-	-	-
Engineering Design	5,000	5,000	5,000	5,000	-	-	-	-	-
PW - Fleet	-	-	5,500	5,500	5,500	5,500	5,500	5,500	5,500
PW - Wage Allocations	-	-	36,968	36,968	45,700	45,700	45,700	45,700	45,700
PW - Roads and Maintenance	29,136	30,786	-	-	-	-	-	-	-
Total Internal Allocations In	42,136	43,951	59,573	59,573	64,200	66,200	66,200	66,700	66,700
Add back Revenue	(2,465,890)	(2,584,736)	(2,343,840)	(2,476,839)	(2,501,100)	(2,541,180)	(2,582,061)	(2,623,760)	(2,666,293)
Total Operating Expense	1,397,196	1,547,071	1,732,723	1,788,034	1,851,357	1,917,969	1,954,685	1,992,635	2,030,834
Outputs and Outcomes	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Net Operating Surplus	(1,068,694)	(1,037,665)	(611,117)	(688,805)	(649,743)	(623,210)	(627,376)	(631,125)	(635,459)
Cost per capita	(32.51)	(31.56)	(18.59)	(20.95)	(19.76)	(18.96)	(19.08)	(19.20)	(19.33)
% of property tax	-3.97%	-3.38%	-1.91%	-2.16%	-1.95%	-1.82%	-1.76%	-1.70%	-1.65%

Change 2018 forecast to 2019 budget

\$ change	<u>39,062</u>
% change	<u>5.67%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Projected increase in residential & curbside collection expenses	67,888	9.86%
Projected increase in MMBC incentive	(25,260)	-3.67%

Annually, Penticton residents generate approximately 4,050 metric tonnes of waste, 1,100 metric tonnes of recyclables and 1,400 metric tonnes of yard waste

Solid Waste - Operating Budget by Project

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
City Clean Up	5,809	9,143	6,450	7,900	9,000	9,160	9,323	9,490	9,659
Residential & Rural Curbside Collection	303,654	333,250	356,350	353,112	421,000	429,420	438,008	446,768	455,704
Garbage Tags	2,597	967	500	2,000	500	510	520	531	541
Tipping Fees	387,210	420,381	473,000	490,000	470,000	479,400	488,987	498,767	508,743
Yard Waste Program	129,033	130,233	172,500	193,000	247,000	251,940	256,979	262,118	267,361
Tipping Fees - Yard Waste Program	35,909	44,412	66,000	66,000	66,000	67,320	68,666	70,040	71,440
Spring Bulky Item Pickup Program	9,837	9,976	10,000	10,000	16,000	16,321	16,648	16,981	17,322
Tipping Fees - Bulky Item Tipping/Environ Fee	8,876	9,340	11,000	14,582	13,000	13,260	13,525	13,796	14,072
Xmas Tree Recycle	1,333	1,325	1,750	1,750	2,000	2,040	2,081	2,122	2,165
Recycling - Residential & Rural Curbside Coll.	320,673	294,065	293,000	293,000	275,000	280,500	286,110	291,832	297,669
Recycling - Multi-family Bi-Weekly Collection	131,812	134,082	134,000	134,000	136,000	138,720	141,494	144,324	147,211
Recycling - Multi-family Weekly Collection	4,704	6,541	7,500	10,000	15,000	15,300	15,606	15,918	16,236
Recycling - Calender Production & Mailer	6,401	5,220	8,500	5,580	8,500	8,670	8,843	9,020	9,201
Recycling Education General	7,211	11,397	20,000	14,812	38,500	39,270	40,055	40,856	41,674
Cart Maintenance Contract	-	22,121	14,000	22,000	14,500	14,790	15,086	15,388	15,695
Cart Maintenance Parts	-	153	5,000	500	2,000	2,040	2,081	2,122	2,165
Cart Maintenance New Purchases	-	-	25,000	20,225	15,000	15,000	15,000	15,000	15,000
Solid Waste Sustainable Community Coord.	-	66,316	68,600	85,000	38,157	68,109	69,472	70,861	72,278
	1,355,060	1,498,922	1,673,150	1,723,461	1,787,157	1,851,769	1,888,485	1,925,935	1,964,134
User Fee Garbage Rates Revenue	(1,255,443)	(1,351,432)	(1,347,000)	(1,464,160)	(1,460,000)	(1,489,200)	(1,518,984)	(1,549,363)	(1,580,350)
Garbage Tag Sales Revenue	(4,738)	(8,028)	(4,500)	(5,650)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)
User Fee Recycling	(738,524)	(746,516)	(518,500)	(533,690)	(539,000)	(549,780)	(560,775)	(571,991)	(583,431)
MMBC Recycle Program Financial Incentive	(467,109)	(467,109)	(466,740)	(466,740)	(492,000)	(492,000)	(492,000)	(492,000)	(492,000)
Applications For Curbside Collections	(76)	(312)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Cart Maintenance Administration Fee	-	(7,140)	(7,000)	(1,500)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Net Operating Surplus	(1,110,830)	(1,081,616)	(670,690)	(748,379)	(713,943)	(689,410)	(693,576)	(697,825)	(702,159)

Electric Utility

Electric Utility - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	27,292,585	33,422,411	33,826,413	30,899,499	32,077,396	33,457,000	33,829,206	34,810,691	35,973,088
Fleet	39,985	172,906	76,402	61,902	76,402	76,402	76,402	76,402	76,402
Salaries and Benefits	1,339,173	2,026,886	1,442,886	1,380,203	1,459,912	1,489,292	1,519,266	1,549,844	1,581,040
Total Operating Expense	28,671,744	35,622,203	35,345,701	32,341,604	33,613,710	35,022,694	35,424,874	36,436,937	37,630,530
Recoveries	(40,107,931)	(45,219,172)	(42,084,311)	(42,053,747)	(42,092,690)	(42,309,910)	(42,528,388)	(42,748,135)	(42,969,161)
Balance	(11,436,187)	(9,596,969)	(6,738,610)	(9,712,143)	(8,478,980)	(7,287,216)	(7,103,515)	(6,311,198)	(5,338,631)
Internal Allocations Out									
Roads and Maintenance	9,408	6,500	12,000	15,500	12,365	12,613	12,865	13,122	13,385
Internal Allocations In									
Operations	41,288	42,458	62,786	62,278	67,000	77,000	78,000	79,000	80,000
Finance - POS and Banking Fees	2,781	1,486	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Finance - Procurement	2,084	5,995	-	-	-	-	-	-	-
Engineering Design	10,000	10,000	15,000	15,000	22,000	28,000	32,000	35,000	37,000
IT - Printing/Software/GIS	2,155	7,417	8,300	8,300	188,770	188,903	189,038	189,176	189,317
PW - Fleet	48,000	39,750	39,500	39,500	45,000	45,000	45,000	45,000	45,000
PW - General	-	-	-	-	43,925	44,803	45,700	46,614	47,546
PW - Barricade/Signage Rep.	-	-	-	-	3,750	3,750	3,750	3,750	3,750
Overhead Allocation	2,076,635	1,893,431	1,702,834	1,714,884	1,524,211	1,345,588	1,300,000	1,300,000	1,300,000
HR - Safety	14,375	5,085	10,303	12,600	10,406	10,614	10,826	11,043	11,264
	2,197,318	2,005,623	1,841,723	1,855,562	1,908,062	1,746,658	1,707,314	1,712,582	1,716,876
Total Operating Expense	30,859,654	37,621,326	37,175,423	34,181,666	35,509,407	36,756,740	37,119,323	38,136,398	39,334,021
Net Operating Surplus	(9,229,461)	(7,584,846)	(4,908,887)	(7,872,082)	(6,583,283)	(5,553,171)	(5,409,066)	(4,611,738)	(3,635,140)
Transfers to Surplus/Reserve									
Electric Surplus	4,850,061	3,017,817	(1,568,256)	-	-	-	-	-	-
Transfer To/(From) Electric Capital	2,672,393	2,526,959	3,305,287	4,700,226	2,417,550	2,593,549	2,464,066	1,666,738	690,140
Reserve For Future Expenditures	(1,362,733)	(1,137,922)	-	-	-	-	-	-	-
General Revenue Operating Fund	23,000	-	-	-	-	-	-	-	-
Transfer to Sewer Surplus	-	-	-	-	1,000,000	-	-	-	-
Transfer from Sewer Surplus	-	-	-	-	-	(200,000)	(200,000)	(200,000)	(200,000)
General Revenue Capital (Dividend)	3,046,740	3,177,992	3,171,856	3,171,856	3,165,733	3,159,622	3,145,000	3,145,000	3,145,000
Balance Electric Operating Fund	-	-	-	-	-	-	-	-	-

15 FTE

This department is responsible for providing safe, efficient and reliable electrical service to our residential, commercial and industrial customers

There are 4 substations feeding 18 distribution circuits, 362 km of overhead power lines, 166 km of underground cable, 4,086 power poles (3,035 wood, 1,051 steel), 2,664 distribution transformers and 17,342 active customer accounts

Change 2018 forecast to 2019 budget

\$ change	<u>1,288,799</u>
% change	<u>-16.37%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Energy purchase costs were lower than expected in 2018, budgeted for increase in 2019	2,757,122	35.02%
Carmi substation project completed in 2018	(1,750,037)	-22.23%
Increase in power distribution system maintenance repairs	142,690	1.81%
Power generation study commencing in 2019	75,000	0.95%
Crew training budget increased in 2019	34,813	0.44%

Electric Utility - Operating Budget by Project

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Expense by Project									
Billing And Damage	83,738	1,268,339	48,694	48,694	49,920	51,253	52,623	54,033	55,482
Power Distribution	352,939	195,798	730,459	620,259	748,285	766,591	785,392	804,701	824,532
Electric - Non-Productive Costs	368,786	330,587	399,201	248,680	341,651	324,412	339,421	315,549	341,800
Carmi Substation	1,099	3,397,290	1,809,055	1,759,055	9,018	9,289	49,567	9,855	10,150
Customer Billing and Collections	27,057	29,766	33,494	40,000	34,082	34,682	35,295	35,921	36,560
General Electrical	742,515	941,210	1,037,761	1,081,256	1,250,508	1,322,682	1,128,563	1,153,863	1,279,757
Huth Substation	11,489	3,087	38,755	38,755	47,773	9,289	9,568	9,855	49,855
Meter Testing and Maintenance	117,233	112,435	325,000	325,000	205,200	610,540	216,024	221,656	228,326
Turn-Ons and Cut-Offs	76,927	71,656	80,000	80,000	81,400	82,829	84,288	85,778	87,298
Waterford Substation	753	5,883	8,755	19,000	9,018	9,289	9,567	49,854	10,150
Westminster Substation	2,506	313	8,755	8,755	9,018	49,289	9,567	9,854	10,150
Bulk Energy Purchases	26,842,757	29,226,324	30,757,122	28,000,000	30,757,122	31,679,836	32,630,231	33,609,138	34,617,412
Two-Way Radios	9,408	6,500	12,000	15,500	12,365	12,613	12,865	13,122	13,385
Energy Retrofit Loan Program	34,537	33,017	56,650	56,650	58,349	60,100	61,903	63,760	65,673
Total Expenses	28,671,744	35,622,203	35,345,701	32,341,604	33,613,710	35,022,694	35,424,874	36,436,937	37,630,530
Revenue									
Electric - Other Revenues	(39,861,438)	(43,899,666)	(41,768,519)	(41,758,956)	(41,769,719)	(41,979,532)	(42,190,426)	(42,402,406)	(42,615,479)
Pole Contacts	(192,903)	(165,639)	(206,598)	(185,598)	(210,736)	(214,881)	(219,107)	(223,417)	(227,811)
Recoveries - Billing And Damage	(7,895)	(1,110,341)	(48,694)	(48,694)	(49,920)	(51,313)	(52,745)	(54,219)	(55,734)
Energy Retrofit Loan Program	(45,696)	(43,526)	(60,500)	(60,500)	(62,315)	(64,184)	(66,110)	(68,093)	(70,136)
	(40,107,931)	(45,219,172)	(42,084,311)	(42,053,747)	(42,092,690)	(42,309,910)	(42,528,388)	(42,748,135)	(42,969,161)
Net Operating Surplus by Project	(11,436,187)	(9,596,969)	(6,738,610)	(9,712,143)	(8,478,980)	(7,287,216)	(7,103,515)	(6,311,198)	(5,338,631)

Electric Utility - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Carmi Substation	100,000	-	-	-	-
SCADA Upgrades - New Dual PC, PowerLink Upgrade	53,584	55,057	56,573	58,132	59,735
CIS Software	10,000	10,000	125,000	10,000	10,000
Asset Management Software & AMIP Update	39,600	-	-	-	-
Non Discretionary - Estimated New/Upgraded Services	1,109,789	1,138,865	1,168,756	1,199,485	1,231,076
Non Discretionary - Flat Rate New/Upgrade Services	102,029	104,109	106,240	108,424	110,661
Non Discretionary - New UG Subdivision	154,049	158,216	162,503	166,915	171,453
Distribution System - Voltage Conversion/System Rebuild	1,622,791	646,533	671,258	697,010	723,835
System Reliability Improvements	410,196	420,678	431,450	442,520	453,896
New Westminster Carmi Substation Tie	-	-	500,000	525,000	-
Departmental Tools- PLT & Engineering Tools	41,200	42,436	43,709	45,020	46,370
Fiber System Redundancy	-	100,000	-	100,000	-
Total Electrical Capital Expenses	3,643,238	2,675,894	3,265,489	3,352,505	2,807,027
Recoveries	(1,593,005)	(1,217,943)	(1,243,409)	(1,269,415)	(1,295,971)
Subtotal	2,050,233	1,457,951	2,022,080	2,083,091	1,511,057
GIS Implementation & Conversion	50,000	-	-	-	-
Total Electrical Capital Expense	2,100,233	1,457,951	2,022,080	2,083,091	1,511,057
Transfer to/(from) Electric Operating Fund	(2,417,550)	(2,593,549)	(2,464,066)	(1,666,738)	(690,140)
Transfer to/(from) Electric Capital Reserve/Surplus	317,317	1,135,598	441,986	(416,353)	(820,917)
Electrical Utility Capital Fund	-	-	-	-	-

Sewer Utility

Sanitary Sewer - Operating Budget

	2016	2017	2018	2018	2019	2020	2021	2022	2023
	Actual	Actual	Budget	Forecast	Budget	Projection	Projection	Projection	Projection
Advanced Waste Water Treatment Plant									
Goods and Services	821,549	1,156,770	1,256,434	1,252,534	1,237,372	1,319,953	1,400,280	1,191,586	1,223,907
Salaries and Benefits	853,745	917,166	1,043,632	1,026,879	971,446	988,634	1,006,165	1,024,047	1,042,287
Total Operating Expense	1,675,295	2,073,936	2,300,066	2,279,413	2,208,818	2,308,587	2,406,445	2,215,633	2,266,194
Fees	(6,188,644)	(5,273,531)	(5,945,939)	(5,976,636)	(7,112,680)	(7,852,481)	(8,638,998)	(9,563,932)	(10,571,950)
Operating Surplus	(4,513,349)	(3,199,595)	(3,645,873)	(3,697,223)	(4,903,862)	(5,543,894)	(6,232,553)	(7,348,299)	(8,305,756)
Internal Allocations Out									
Parks	-	30,000	33,900	33,900	38,985	40,178	41,407	42,674	43,980
Internal Allocations In									
Revenue									
Collection System Revenue	(26,305)	(23,150)	(15,000)	(15,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
DCC	(1,017,068)	(2,312,404)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
	(1,043,373)	(2,335,554)	(115,000)	(115,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)
Expenses									
Operations	33,348	26,128	38,574	38,325	40,000	44,000	45,000	45,500	46,000
Communications	18,628	-	-	-	-	-	-	-	-
Engineering	17,000	17,000	20,000	20,000	111,000	242,000	124,000	131,000	136,000
Debt Interest	762,770	764,560	773,830	746,845	546,515	589,725	580,725	571,725	562,725
Debt Principal*	575,057	575,057	575,057	575,057	545,072	538,987	838,987	838,987	838,987
Procurement	1,694	2,687	-	-	-	-	-	-	-
Development Services	(26)	-	-	-	-	-	-	-	-
Information Technology	643	1,562	1,857	1,857	21,864	21,901	21,939	21,978	22,018
Fleet Allocation	18,154	21,378	43,525	43,525	48,025	48,025	48,025	48,025	48,025
Public Works - General	-	-	145,833	145,833	222,897	223,635	224,388	225,155	225,938
Roads and Maintenance Allocation	141,309	148,726	-	-	15,750	15,750	15,750	15,750	15,750
Overhead Allocation	465,587	557,594	649,601	649,601	741,608	833,615	833,615	833,615	833,615
Capital Exp Under Threshold	560,021	439,719	-	-	-	-	-	-	-
Collection System Expense	607,472	693,188	816,414	793,523	756,420	765,604	774,976	784,542	794,305
Safety	4,295	3,699	5,504	5,504	5,559	5,670	5,783	5,899	6,017
Total Allocations In	3,205,952	3,251,296	2,955,195	2,905,070	2,944,710	3,218,912	3,403,189	3,412,177	3,419,380
Total Operating Expense	4,306,190	4,720,176	4,646,304	4,575,526	4,569,471	4,948,334	4,929,239	4,746,148	4,802,606
Net Operating Surplus	(2,350,770)	(2,313,852)	(724,578)	(826,053)	(1,998,137)	(2,365,160)	(2,870,772)	(3,978,797)	(4,930,357)
Transfers to/from Surplus/Reserves									
Transfer to/(from) Sewer DCC	1,017,068	2,304,144	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to/(from) Sewer Operating Surplus	1,225,680	(1,680,649)	(2,017,422)	(1,915,947)	-	-	-	-	-
Transfer to/(from) Sewer Reserve	(2,156,826)	(1,031,396)	-	-	-	-	-	-	-
Transfer from Electrical Surplus	-	-	-	-	(1,000,000)	-	-	-	-
Transfer to Electrical Surplus	-	-	-	-	-	200,000	200,000	200,000	200,000
Transfer to Sewer Capital	2,156,826	2,721,753	2,642,000	2,642,000	2,898,137	2,065,160	2,570,772	3,678,797	4,630,357
Transfer to Sewer Equip Reserve	108,022	-	-	-	-	-	-	-	-
Sewer Operating Fund	-	-	-	-	-	-	-	-	-

*Debt principal is not included in total operating expense

Operations are maintained 24 hours a day

Change 2018 forecast to 2019 budget

\$ change	<u>(1,172,084)</u>
% change	<u>141.89%</u>

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Increase in user fees based on utility rate review designed to capture projected operating, maintenance & replacement costs for sewer infrastructure	(1,136,044)	-137.53%
Decrease in compost facility planning expenses	(47,225)	-5.72%

Sanitary Sewer - Operating Budget by Project
Advanced Waste Water Treatment Plant

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
AWWTP	1,491,057	1,838,411	2,079,907	2,075,334	1,978,353	2,072,845	2,115,295	1,968,943	2,013,826
Sanitary Lift Stations	111,656	119,827	129,526	122,075	127,041	129,896	132,817	135,807	138,867
Septage Receiving	35,317	40,062	33,235	24,606	40,927	41,687	42,463	43,258	44,071
AWWTP Training & Conferences	37,265	41,066	23,498	23,498	23,512	23,982	24,462	24,951	25,450
Asset Management Plan	-	-	-	-	-	-	50,000	-	-
Parks Reclaimed Water	-	30,000	33,900	33,900	38,985	40,178	41,407	42,674	43,980
Total Expenses	1,675,295	2,069,365	2,300,066	2,279,413	2,208,818	2,308,587	2,406,445	2,215,633	2,266,194
Sewer Fees	(5,972,822)	(5,053,139)	(5,730,121)	(5,760,818)	(6,904,622)	(7,645,970)	(8,432,487)	(9,357,421)	(10,365,439)
Grants	(215,822)	(215,822)	(215,818)	(215,818)	(208,058)	(206,511)	(206,511)	(206,511)	(206,511)
Total Revenue	(6,188,644)	(5,268,960)	(5,945,939)	(5,976,636)	(7,112,680)	(7,852,481)	(8,638,998)	(9,563,932)	(10,571,950)
Net Operating Surplus	(4,513,349)	(3,199,595)	(3,645,873)	(3,697,223)	(4,903,862)	(5,543,894)	(6,232,553)	(7,348,299)	(8,305,756)

Change forecast to budget

\$ change (1,206,639)

% change 32.64%

See the sanitary sewer operating page for a summary of changes in the sewer fund.

This department is responsible for maintenance of the treatment plant, lift stations, and treatment of waste water to required standards. Generation of treated effluent for irrigation and generation of bio-solids for compost production, processing 675 loads which equals 8,187 cubic metres of material

The AWWTP is a budget centre of the sewer utility fund. The plant is budgeted and managed by our waste water supervisor with a staff of 10 FTE's.

In 2018 the AWWTP:

Treated 4,452 million liters of waste water

Recycled 481 million litres of treated effluent used to irrigate sports fields and a golf course, reducing the demand on the treated potable water system equivalent to 12% of the total plant flow

Processed 8,187,000kg of bio solids in 2018 = 223kg per person

Sanitary Sewer - Collection System

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Operations by Project									
Collection system	158,146	178,690	177,200	172,500	183,850	186,285	188,768	191,302	193,886
Sewer Service Repairs	103,403	151,214	87,800	117,800	111,000	112,840	114,717	116,631	118,584
Sewer Main Repairs	10,390	2,202	25,500	8,500	25,000	25,440	25,889	26,347	26,813
Sewer Main Blockages	1,035	2,411	2,000	1,100	2,050	2,079	2,109	2,139	2,170
Video Inspection	67,900	69,497	103,550	103,551	103,850	105,917	108,025	110,176	112,369
Manholes	4,066	3,483	3,024	4,838	3,300	3,360	3,421	3,484	3,547
Vandalism	195	139	1,010	-	1,020	1,036	1,051	1,067	1,084
Compost facility	224,609	253,476	374,550	342,725	295,500	297,204	298,948	300,732	302,557
Tools	11,688	9,944	10,500	11,300	10,500	10,710	10,924	11,143	11,366
Consulting	-	-	10,000	10,696	10,000	10,200	10,404	10,612	10,824
Standby	11,578	10,088	11,400	11,532	-	-	-	-	-
Effluent collection system	201	-	1,730	581	1,800	1,832	1,865	1,898	1,932
Sewer system	14,262	12,045	8,150	8,400	8,550	8,701	8,855	9,012	9,172
	607,472	693,188	816,414	793,523	756,420	765,604	774,976	784,542	794,305
Recoveries - Compost	(26,305)	(23,150)	(15,000)	(15,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Net Operations by Project	581,167	670,038	801,414	778,523	746,420	755,604	764,976	774,542	784,305
Allocations In Related to									
Sewer Collection	141,309	148,726	145,833	145,833	319,647	320,385	321,138	321,905	322,688
Total Cost for Sewer Collection	722,476	818,764	947,247	924,356	1,066,067	1,075,989	1,086,114	1,096,447	1,106,993

There is 171 KM of sanitary sewer pipe with 8,550 service connections
5.4 KM of sewer effluent irrigation pipe

Change 2018 forecast to 2019 budget

\$ change	<u>141,711</u>
% change	18.20%

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Decrease in compost facility planning expenses	(47,225)	5.11%
Increase in allocation in from other areas as a result of new Utilities Supervisor, new allocations from facilities for operating costs of yards, and increased engineering expense	173,814	-18.80%

Sewer Utility – Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Engineering - Sewer Capital					
Asset Management Software & AMIP Update - Sewer	33,000	-	-	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant - San Cap	-	-	75,000	1,186,050	-
Aging Sanitary Sewer Infrastructure Replacement and Upgrades - San Cap Portion	75,000	1,086,000	-	1,213,000	1,317,000
North Penticton Interceptor - Fairway Road to Treatment Plant - DCC Portion	-	-	973,544	-	-
North Penticton Interceptor - Fairway Road to Treatment Plant - San Cap Portion	35,000	90,000	2,006,656	-	-
Small Sanitary Sewer Upsizing - San Cap Portion	40,000	712,900	-	-	-
Main Street Upgrades - Industrial Avenue to Warren Avenue - Sewer Cap Funding	755,800	-	-	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue - San Cap Portion	-	250,000	-	-	-
South Main Street Sanitary Sewer - Budget - Sewer Cap	500,000	-	-	-	-
50mm and 100mm Water Main Replacement Program	125,000	-	-	-	-
Aging Sewer Main Replacement Program	325,000	-	-	-	-
Total Engineering Sewer Capital Projects	1,888,800	2,138,900	3,055,200	2,399,050	1,317,000
Advanced Waste Water Treatment Plant					
Advanced Waste Water Treatment Plant Expansion and Upgrades	-	350,000	4,000,000	1,500,000	-
Liquid Waste Management Plan Review	-	-	-	100,000	-
Wonderware efficiencies	35,000	35,000	35,000	35,000	35,000
CCTV cameras	10,000	-	-	-	-
AWWTP - Bioreactor Gate Replacement	-	500,000	-	-	-
AWWTP - Bioreactor Mixer Replacement	-	130,000	-	-	-
AWWTP - Spectrophotometer	18,000	-	-	-	-
AWWTP - Fine air socks replacement/bio baffles	35,000	-	-	-	-
AWWTP - BIOREM Filter for filter plus install	35,000	-	-	-	-
AWWTP - PME expand to older MCC's	65,000	-	-	-	-
AWWTP - Change management Software	35,000	-	-	-	-
AWWTP - Install screw Pump #2, 3rd of 3 to be replaced	120,000	-	-	-	-
AWWTP - Replace one cake pump	145,000	-	-	-	-
AWWTP - CMMS (Asset Management software)	-	60,000	-	-	-
AWWTP - Server replacement WWTP Industrial servers	100,000	-	-	-	-
AWWTP - A/C headwork's control	10,000	-	-	-	-
AWWTP - 7a rotorks and DO probe	40,000	-	-	-	-
AWWTP - Main breaker PDC replacement	60,000	-	-	-	-
AWWTP - 2nd DAF pump (DAG)	55,000	-	-	-	-
AWWTP - Asset Management Renewal	370,000	-	-	-	-
AWWTP - Chemsan	110,000	-	-	-	-
AWWTP - Disk filter cloth replacement	80,000	-	-	-	-
AWWTP - Wilson LS flow meter and Genset Marina Way flow meter Design	25,000	100,000	-	-	-
AWWTP - Cub Cadet	25,000	-	-	-	-
AWWTP - Dehumidifier for polymer room	6,000	-	-	-	-
AWWTP - Shop crane	10,000	-	-	-	-
AWWTP - Bin room modifications	30,000	-	-	-	-
AWWTP - Test Bench	10,000	-	-	-	-
AWWTP - Bioreactor Waste Pump Replacement	225,000	-	-	-	-
Asset Management Renewal Assessment	-	-	750,000	3,100,000	750,000
Asset Management Renewal Assessment - Lift Stations	30,000	-	30,000	30,000	200,000
Total Advanced Waste Water Treatment Plant Capital Projects	1,684,000	1,175,000	4,815,000	4,765,000	985,000
Sewer Collection System Capital Projects					
Sanitary Sewer Relining	-	-	100,000	100,000	100,000
Compost Site Improvements	1,000,000	1,500,000	-	-	-
Total Sewer Collection Capital Projects	1,000,000	1,500,000	100,000	100,000	100,000
CIS Software Upgrades - Sewer Portion	5,000	5,000	62,500	5,000	5,000
Total Sewer Capital	4,577,800	4,818,900	8,032,700	7,269,050	2,407,000
Funding Source					
Development Cost Charges	-	(125,000)	(973,544)	-	-
Transfer To/From Sewer Reserve/Surplus	(1,679,663)	(1,128,740)	(4,488,384)	(3,590,253)	2,223,357
Transfer from Sewer Operating Fund	(2,898,137)	(2,065,160)	(2,570,772)	(3,678,797)	(4,630,357)
Debt Financing - Compost Site Improvements	-	(1,500,000)	-	-	-
Sewer Utility Capital Fund	-	-	-	-	-

Water Utility

Water - Operating Budget

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Goods and Services	721,839	753,404	921,685	886,389	957,556	880,962	905,764	932,076	960,017
Salaries and Benefits	730,819	715,870	745,011	761,517	773,484	786,348	799,470	812,854	826,507
Total Operating Expense	1,452,658	1,469,273	1,666,696	1,647,906	1,731,040	1,667,310	1,705,235	1,744,930	1,786,523
Fees	(8,125,802)	(8,548,527)	(8,479,637)	(8,461,692)	(8,812,919)	(9,152,419)	(9,505,154)	(9,871,640)	(10,252,413)
Net Operating Surplus	(6,673,144)	(7,079,254)	(6,812,941)	(6,813,786)	(7,081,880)	(7,485,109)	(7,799,919)	(8,126,710)	(8,465,890)
Internal Allocations Out									
Parks	55,000	31,325	36,140	36,140	37,693	39,199	40,765	42,394	44,088
Internal Allocations In - Revenue									
Development Services-DCC	(496,837)	(938,365)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Other Water DCC's	(58,286)	(125,782)	-	-	-	-	-	-	-
West Bench Transfer	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
PW - Water Distribution Revenue	(25,445)	(32,628)	(5,000)	(13,554)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Debt Proceeds	-	-	-	-	-	(2,527,197)	-	-	-
	(658,904)	(1,175,111)	(283,336)	(291,890)	(288,336)	(2,815,533)	(288,336)	(288,336)	(288,336)
Internal Allocations In - Expense									
Debt Principal Repayments*	458,414	422,123	422,123	422,123	422,123	422,123	422,123	422,123	422,123
Operations	25,408	26,128	38,574	38,325	40,000	44,000	45,000	45,500	46,000
Debt Interest	591,951	448,795	448,795	448,795	358,795	358,795	358,795	358,795	358,795
Finance - Procurement	690	240	-	-	-	-	-	-	-
Engineering Design	17,000	17,000	20,000	20,000	111,000	241,000	123,000	131,000	135,000
IT - printing/software	356	372	250	250	20,250	20,255	20,260	20,265	20,271
Fleet Allocation	35,691	18,362	51,525	51,525	34,525	34,525	34,525	34,525	34,525
Public Works - General	23,019	9,105	145,833	145,833	308,897	309,635	310,388	311,155	311,938
Roads and Maintenance Allocatio	132,705	139,275	-	-	15,750	15,750	15,750	15,750	15,750
Overhead Allocation	543,372	629,430	715,488	715,488	801,546	887,604	887,604	887,604	887,604
Office Supplies	334	794	750	750	750	765	780	796	812
Capital Exp. Under Threshold	554,548	961,357	-	-	-	-	-	-	-
PW - Water Distribution Expense	718,753	988,602	953,459	1,047,835	877,700	892,631	907,860	923,393	939,236
HR - Safety	2,113	931	5,471	5,471	5,526	5,636	5,749	5,864	5,981
Total Allocations In	3,104,354	3,662,514	2,802,268	2,896,395	2,996,862	3,232,719	3,131,833	3,156,770	3,178,035
Total Operating Expense	4,043,598	4,678,340	4,010,701	4,086,038	4,268,086	4,438,707	4,374,180	4,437,183	4,498,347
Net Operating Surplus	(4,282,693)	(4,623,176)	(4,330,149)	(4,245,420)	(4,411,047)	(7,107,122)	(4,997,187)	(5,300,670)	(5,620,279)
Transfers to/from Surplus/Reserve									
Transfer to Reserve	11,311	-	-	-	-	-	-	-	-
Transfer From Reserve	(1,274,380)	(860,822)	-	-	-	-	-	-	-
Transfer to/(from) Water Surplus	2,633,139	332,125	811,786	813,790	-	-	-	-	-
Transfer to DCC reserve	555,123	1,064,147	100,000	100,000	200,000	200,000	200,000	200,000	200,000
Transfer to/(from) Water Capital	2,357,501	4,087,725	3,418,363	3,331,630	4,211,047	6,907,122	4,797,187	5,100,670	5,420,279
	-	-	-	-	-	-	-	-	-

*Debt principal is not included in total operating expense

Change 2018 forecast to 2019 budget

\$ change (165,626)
% change -3.90%

7.5 FTE

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change	% change
Higher than expected water main repairs occurred in 2018		(33,055)
Ellis Creek dredging and silt removal occurred in 2018, not necessary in 2019		(59,700)
More water meter maintenance required in 2018 than in expected in 2019		(31,478)
More south irrigation system maintenance required in 2018 than expected in 2019		(9,000)

Water - Water Treatment Plant Operating Budget by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Water Treatment Plant									
Cross Connection	42,673	38,214	53,935	53,935	56,228	57,353	58,500	59,670	60,863
Duncan Pump Station	7,235	6,044	7,725	8,525	7,850	8,008	8,168	8,331	8,498
Okanagan Lake Pump Station	275,764	281,977	230,595	230,074	229,750	230,085	230,427	230,775	231,131
Ridgedale Pump Station	25,291	22,128	39,760	39,760	40,214	42,744	45,484	48,453	51,670
Small Reservoirs	33,658	41,295	48,949	48,949	48,500	49,470	50,460	51,469	52,498
Warren Ave Well	2,928	3,368	5,975	5,975	5,350	5,571	5,807	6,060	6,332
Water Conservation	51,219	24,141	52,287	52,287	46,000	46,920	47,858	48,816	49,792
Water Treatment Plant	847,354	878,869	1,093,054	1,109,560	1,141,754	1,169,906	1,199,350	1,230,179	1,262,493
Water - general	85,398	89,931	-	-	-	-	-	-	-
Parks - other accounts	55,000	31,431	36,140	36,140	37,693	39,199	40,765	42,394	44,088
Drought Management	8,333	3,813	85,575	50,000	100,000	-	-	-	-
Water	38,822	41,509	12,700	12,700	17,700	18,054	18,415	18,783	19,159
	<u>1,473,675</u>	<u>1,462,719</u>	<u>1,666,696</u>	<u>1,647,906</u>	<u>1,731,040</u>	<u>1,667,310</u>	<u>1,705,235</u>	<u>1,744,930</u>	<u>1,786,523</u>
Recoveries - Water	(418,993)	(431,874)	(441,436)	(423,491)	(437,114)	(451,632)	(466,776)	(482,571)	(499,047)
Water - sales	(7,727,826)	(8,110,098)	(8,038,201)	(8,038,201)	(8,375,806)	(8,700,787)	(9,038,378)	(9,389,068)	(9,753,366)
Net Operating Surplus	<u>(6,673,144)</u>	<u>(7,079,254)</u>	<u>(6,812,941)</u>	<u>(6,813,786)</u>	<u>(7,081,880)</u>	<u>(7,485,109)</u>	<u>(7,799,919)</u>	<u>(8,126,710)</u>	<u>(8,465,890)</u>

This department maintains the water treatment plant, 6 reservoirs and 5 pump stations in accordance with mandated standards.

The WTP is a budget centre of the water utility fund. The plant is budgeted and managed by our water supervisor with a staff of 7.5 FTE's.

Change 2018 forecast to 2019 budget

\$ change (268,094) See the water operating page for a summary of changes in the water fund.

% change 3.93%

The WTP treated between 7,750 and 37,200 cubic metres of water every day with peak capacity of 88,000 cubic metres per day.

Water - Distribution by Project

	2016 Actual	2017 Actual	2018 Budget	2018 Forecast	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Hydrant Connection Boxes	(23,938)	(30,803)	(5,000)	(26,638)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transmission and distribution	62,970	62,179	51,012	87,046	68,250	69,405	70,583	71,785	73,010
Hydrant Maintenance	61,725	64,312	151,480	150,559	151,400	154,027	156,706	159,438	162,224
Valve Maintenance	17,793	9,411	33,650	19,950	39,850	40,480	41,123	41,778	42,447
PRV Maintenance	29,184	10,549	12,550	4,770	39,000	39,660	40,333	41,020	41,720
Water Main Repairs	53,882	392,475	80,000	113,655	80,600	81,912	83,250	84,615	86,008
Water Service Repairs	102,015	110,010	122,000	133,073	123,000	124,860	126,757	128,692	130,666
Renew Fire Hydrants	13,647	14,065	15,600	19,200	15,700	15,984	16,274	16,569	16,871
Hydrant Connection Boxes	10,157	8,414	6,250	5,300	7,250	7,390	7,533	7,678	7,827
Meters / Customer Billing and Collections	149,553	137,309	219,700	211,428	179,950	183,220	186,555	189,957	193,428
Meter Pit Installations and maint	32,146	13,092	31,500	32,143	16,000	16,270	16,545	16,826	17,113
Water - tools	9,063	10,225	18,500	20,208	18,500	18,870	19,247	19,632	20,025
Water damage vandalism	573	-	500	365	500	507	514	521	529
Penticton Creek - Greyback Dam	19,900	17,407	19,780	23,100	11,100	11,292	11,488	11,688	11,891
Penticton Creek - Howard Lake Dam	1,143	3,620	2,069	2,130	1,600	1,612	1,624	1,637	1,649
Penticton Creek - Campbell Mountain Diversion	12,907	8,471	10,750	10,500	8,900	9,048	9,199	9,353	9,510
Penticton Creek - Penticton 2 Dam	5,509	5,194	4,750	4,000	9,250	9,430	9,614	9,801	9,992
Penticton Creek - General Maintenance	6,847	4,242	4,250	1,200	3,800	3,861	3,923	3,987	4,051
Ellis Creek - Ellis 2 Dam	10,882	7,660	8,250	6,200	4,500	4,570	4,641	4,714	4,789
Ellis Creek - Ellis 4 Dam	9,303	6,663	9,250	5,500	6,950	7,069	7,190	7,314	7,440
Ellis Creek - Ovid Dam	442	-	350	967	350	356	362	368	375
Ellis Creek - Ellis Intake	4,991	5,101	35,350	64,150	4,450	4,524	4,599	4,676	4,755
Ellis Creek - General Maintenance	4,268	3,712	2,600	4,600	2,000	2,030	2,061	2,092	2,124
Water - general	37,952	40,259	29,516	54,473	16,100	16,392	16,690	16,994	17,304
North irrigation system	44,726	38,602	57,602	57,000	48,000	48,820	49,656	50,510	51,380
South irrigation system	14,501	13,803	25,500	29,000	20,000	20,330	20,667	21,010	21,360
Penticton Creek - Corporation Lake Dam	661	-	350	403	350	356	362	368	375
Penticton Creek - Reed Lake Dam	505	-	350	-	350	356	362	368	375
Net Operating Expense	693,308	955,974	948,459	1,034,282	867,700	882,631	897,860	913,393	929,236
Allocations In Related to Water Distribution	155,724	148,380	145,833	145,833	405,647	406,385	407,138	407,905	408,688
Total Cost for Water Distribution	849,032	1,104,355	1,094,292	1,180,115	1,273,347	1,289,016	1,304,997	1,321,298	1,337,925

This department maintains the dams, and the distribution system

There is 192 KM of domestic water pipe, 985 fire hydrants, 8,653 water meters, 33 KM of

Change 2018 forecast to 2019 budget

\$ change	<u>93,232</u>
% change	9.01%

Changes in net operating budget from 2018 forecast to 2019 are primarily due to:

	\$ change
Increase in allocation in from other areas as a result of new Utilities Supervisor, new allocations from facilities for operating costs of yards, and increased engineering expenses	259,814
Higher than expected water main repairs occurred in 2018	(33,055)
Ellis Creek dredging and silt removal occurred in 2018, not necessary in 2019	(59,700)
More water meter maintenance required in 2018 than in expected in 2019	(31,478)
More south irrigation system maintenance required in 2018 than expected in 2019	(9,000)

Water Utility - Capital Budget

	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Engineering Water Capital Projects					
Asset Management Software & AMIP Update - Water	37,400	-	-	-	-
50mm and 100mm Water Main Replacement Program	388,500	883,200	900,800	918,400	933,900
Aging Water Main Replacement Program	976,300	468,400	588,600	763,800	778,800
Orchard Avenue Reconstruction - Water Portion	-	-	-	400,000	160,000
Riddle Road Improvements - Water Service & Fire Protection	-	-	-	-	1,428,100
Industrial Area Fire Flow Upgrades - Water Cap Portion	-	-	1,436,200	-	-
Ridgedale Reservoir Upgrade - Budget - DCC Portion	-	144,803	-	-	-
Ridgedale Reservoir Upgrade - Water Cap Portion	75,000	250,000	-	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant	-	-	75,000	350,000	-
Main Street Upgrades - Industrial Avenue to Warren Avenue	755,800	-	-	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue	-	250,000	-	-	-
Downtown Revitalization - Main Street - Water Cap Portion	-	-	-	-	-
Woodstock Road Reconstruction - Water Cap Portion	-	52,000	-	-	-
South Main Street Sanitary Sewer - Budget - Water Cap	350,000	-	-	-	-
Irrigation System - Infrastructure Renewals	75,000	375,000	375,000	455,000	455,000
Total Engineering Water Capital Projects	2,658,000	2,423,403	3,375,600	2,887,200	3,755,800
Water Treatment Plant Capital Projects					
Bulk Liquid Chlorine System	633,500	-	-	-	-
Asset Management Equipment Replacement	50,000	50,000	50,000	50,000	50,000
WTP Reservoir Mixing Improvements	-	-	-	25,000	655,000
WTP Pressure Reducing Station Equipment	-	1,527,000	-	-	-
WTP optimization projects	15,000	15,000	15,000	15,000	15,000
PLC Equipment Replacement	80,000	80,000	80,000	80,000	80,000
Replace aging electrical equipment Okanagan Lake Pump Stn	1,575,700	-	-	-	-
WTP Rotork Valve Replacement	60,000	60,000	60,000	60,000	60,000
WTP Filter Gallery Valve Replacement	30,000	30,000	30,000	30,000	30,000
Booster Station Communication Upgrades	15,000	-	15,000	-	15,000
WTP Avigilon Door Replacement	20,000	-	-	-	-
Replace portable gas detectors and software	-	-	-	10,000	-
Replace (2) process computers/update software	5,000	5,000	5,000	5,000	5,000
Source Protection Plan & Assessment	-	100,000	-	-	-
Roof replacement WTP	-	-	-	467,110	-
Air unit replacement program	-	50,000	50,000	100,000	100,000
Total Water Treatment Plant Capital Projects	2,484,200	1,917,000	305,000	842,110	1,010,000
Water Distribution System Capital Projects					
Irrigation Meter Program	140,000	140,000	140,000	140,000	140,000
Ellis 2 Dam - Consulting & Upgrades	-	-	250,000	100,000	750,000
Ellis 4 Dam - Consulting and Upgrades	225,000	1,000,000	-	-	-
Ellis Creek Diversion Dam - Consulting & Upgrades	-	-	-	-	125,000
Dam Safety Review - Legislated	-	-	150,000	5,000	-
Total Water Distribution System Capital Projects	365,000	1,140,000	540,000	245,000	1,015,000
CIS Software Upgrades - Water Portion	5,000	5,000	62,500	5,000	5,000
Total Water Utility Capital Projects	5,512,200	5,485,403	4,283,100	3,979,310	5,785,800
Funding Source					
DCC	-	(244,803)	-	-	-
Transfer to/(from) Water Reserve/Surplus	(1,301,153)	1,666,522	514,087	1,121,360	(365,521)
Transfer to/(from) Water Operating Fund	(4,211,047)	(6,907,122)	(4,797,187)	(5,100,670)	(5,420,279)
	(5,512,200)	(5,485,403)	(4,283,100)	(3,979,310)	(5,785,800)
Water Utility Capital Fund	-	-	-	-	-



To view the 2019-2023 Financial Plan, please visit:

www.penticton.ca/EN/main/departments/finance/financial-plan-2019.html